

**LOCAL GOVERNMENT
FINANCIAL INFORMATION
HANDBOOK**

September 2000

**Florida
Legislative Committee on Intergovernmental Relations**



Local Government Financial Information Handbook

September 2000

Prepared by the

Florida Legislative Committee on Intergovernmental Relations

with the assistance of the

Florida Department of Revenue

Acknowledgments

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

Inquiries and Suggestions

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

General inquiries and questions regarding this publication should be directed to the Florida LCIR. In addition, suggested improvements that will make this publication more informative and useful as a resource are always welcome. If you have suggestions for the next year's edition which will be updated during the summer of 2001, please direct your comments to:

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INTRODUCTION

Components of the Handbook

The *Local Government Financial Information Handbook* is a reference for most of the revenue sources available to local governments. It contains relevant information on several items useful for local government budgeting purposes, including descriptions of revenue sources, estimated revenue distributions, population estimates, and salaries of county constitutional officers and elected district school officials.

In its entirety, this publication should aid the reader in understanding revenue sources available to local governments as well as providing county and municipal officials with information useful in preparing annual budgets. This publication was written as a guide to understanding constitutional and statutory laws regarding these revenue sources. However, questions of legal interpretation should be directed to appropriate legal counsel.

This publication was prepared by the Florida Legislative Committee on Intergovernmental Relations (LCIR) with the assistance of the Florida Department of Revenue's Office of Research and Analysis. The LCIR staff updated the text to describe the revenue sources, summarized any relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Research and Analysis prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the upcoming fiscal year. It is important for the reader to note that the estimated distributions presented in this publication do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to change during the fiscal year.

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

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

In addition, appendices address the following topics:

- Appendix One: County and Municipal Population Data
- Appendix Two: Finalized Salaries of County Constitutional Officers and Elected District School Officials for Fiscal Year 2000-01 Pursuant to the Salary Formula in Chapter 145, *Florida Statutes*
- Appendix Three: Profile of Local Government Revenues and Expenditures

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PART ONE

REVENUE SOURCES AUTHORIZED IN THE CONSTITUTION

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

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

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

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

Second, the ability of the Legislature to impose 'unfunded mandates' on local governments is restricted, unless certain procedural requirements are met.³ A county or municipality shall not be bound by any general law requiring such county or municipality to spend funds or take action regarding the expenditure of funds unless:

- 1) the Legislature determines that the measure satisfies an important state interest and funds have been appropriated at the time of the measure's enactment sufficient to fund it;
- 2) the Legislature authorizes the county or municipality to enact a previously unavailable funding source;

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

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

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

- 3) the law imposing the mandate is approved by two-thirds of the membership of each house;
- 4) the law requiring the expenditure applies to all persons similarly situated, including both state and local government; or
- 5) the law is required to comply with a federal requirement which specifically requires action by counties and municipalities.

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

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

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

AD VALOREM TAX ¹

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

Brief Overview

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

The state constitution provides that:

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

Additionally, the state constitution provides:

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

¹ This discussion of ad valorem taxes has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics* prepared by the law firm of Nabors, Giblin & Nickerson, P.A. and Government Services Group, Inc. In addition, information contained in a publication entitled *2000 Florida Tax Handbook* was also utilized. This publication was prepared as a joint effort of the Florida Legislature and the Florida Department of Revenue.

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

law, levy additional taxes within the limits fixed for municipal purposes.³

Ad valorem taxes may be levied by local governments subject to the following limitations:

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

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

County Millages

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

- 1) General millage is the nonvoted millage rate set by the county's governing body.
- 2) Debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.
- 3) Voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
- 4) County dependent special district millage as provided in s. 200.001(5), F.S. Millage levied by such a district is included as county millage for the purpose of the ten mill cap. (Note: A dependent special district is defined as a special district meeting at least one of the four criteria specified in s. 189.403(2), F.S.)

County Furnishing Municipal Services

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

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

service charges or special assessments rather than taxes.

The creation of a MSTU allows the county's governing body to place the burden of ad valorem taxes upon property in a geographic area less than countywide to fund a particular service or services. The MSTU is used in a county budget to separate those ad valorem taxes levied within the taxing unit itself to ensure that the funds derived from the tax levy are used within the boundaries of the taxing unit for the contemplated services. If ad valorem taxes are levied to provide these municipal services, counties are authorized to levy up to ten mills pursuant to s. 200.071, F.S.

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

Municipal Millages

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

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

School District Millages

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

- 1) Nonvoted required operating millage (otherwise known as required local effort) is that rate set by the school board for current operating purposes and imposed pursuant to s. 236.02(6), F.S.
- 2) Nonvoted discretionary operating millage is that rate set by the school board for those operating purposes other than the required local effort millage rate authorized in s. 236.02(6), F.S., and the nonvoted capital improvement millage rate authorized in s. 236.25(2), F.S. The maximum rate allowed is capped by general law.

- 3) Nonvoted capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 236.25(2), F.S. The maximum rate allowed is capped by general law.
- 4) Voted operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
- 5) Voted debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.

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

Independent Special District Millages

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

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

Adjustments to the Tax Base

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

⁴ Section 236.081, *Florida Statutes*.

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

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

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

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

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

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

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

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

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

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

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

approved by referendum; exemption for a renewable energy source device and the real property on which it is installed, subject to general law; and exemption for historic preservation subject to the approval of the county or municipal governing body by ordinance.

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

2000 General Law Amendments

Chapter 2000-228, *Laws of Florida*, (CS/SB 388)

repealed s. 196.195(4), F.S., relating to proof of nonprofit status. In addition, the legislation repealed s. 196.196(1)(c), F.S., relating to determining whether property is being used for a charitable, religious, scientific, or literary purpose. These changes will be effective January 1, 2001.

Chapter 2000-262, *Laws of Florida*, (CS/SB 290)

created s. 193.016, F.S., to provide for the assessment of tangible personal property after adjustments by the value adjustment board. The legislation amended s. 194.013, F.S., to delete a provision for filing fee refund should a petitioner prevail at a value adjustment board hearing or in a conference with the property appraiser which results in a reduced assessment or increased exemption. The legislation also amended s. 196.011, F.S., to delay until the 2001 tax year the requirement that an applicant's and spouse's social security numbers be furnished in connection with renewal of specified exemptions. Finally, the legislation amended s. 196.198, F.S., to maintain the exemption for property leased from a governmental agency if the agency continues to use the property exclusively for educational purposes. These changes will be effective January 1, 2001.

Chapter 2000-306, *Laws of Florida*, (HB 2087)

created s. 196.1983, F.S., to provide an exemption from ad valorem taxes for facilities used to house charter schools. The legislation also amended s. 196.29, F.S., to provide for cancellation of certain taxes on real property acquired by a charter school governing body. These changes were effective July 1, 2000.

Chapter 2000-308, *Laws of Florida*, (CS/CS/SB 1114)

amended s. 193.461, F.S., to provide for the classification of lands subject to eradication or quarantine programs. This change was effective June 16, 2000.

Chapter 2000-312, *Laws of Florida*, (HB 509)

created s. 192.0105, F.S., the Florida Taxpayer's Bill of Rights which compiles taxpayer rights as found in the *Florida Statutes* and rules of the Department of Revenue. The legislation amended s. 197.182, F.S., to provide that amounts paid by a taxpayer in error

because of an error in the tax notice must be refunded by the tax collector or applied to taxes actually due. Also, the legislation authorized the School Board of Sarasota County to levy up to 1.0 mill of additional discretionary millage for one year, subject to referendum approval, to support the cost of converting to charter district status. These changes were effective June 16, 2000.

Chapter 2000-353, *Laws of Florida*, (CS/CS/SB 2578)

amended s. 196.1978, F.S., to expand the classes of certain low-income housing property as property owned by an exempt entity and used for charitable purposes. This change was effective June 21, 2000.

Chapter 2000-355, *Laws of Florida*, (HB 2433)

created s. 196.2002, F.S., to provide an exemption for non-for-profit water and wastewater corporations. This change was effective June 21, 2000.

Eligibility Requirements

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

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

Administrative Procedures

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

The Department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation. The Department shall prescribe and furnish all forms as well as prescribe rules and

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

regulations to be used by property appraisers, tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes.

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

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

A search of the Florida Attorney General's on-line database of advisory legal opinions resulted in over one hundred opinions addressing ad valorem taxation. Due to the number of opinions, a summary is not provided here. Interested persons may view the opinions on-line by accessing the website (<http://legall.firn.edu>) and perform a search using the keywords *ad valorem tax*. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Estimated Distributions for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

Availability of Historical Ad Valorem Tax Data

The Department of Revenue releases an annual report on property valuations and property tax data each year. This report, entitled *Florida Property Valuations & Tax Data*, contains values for 1999 as well as data from the past several years for comparison. This report is available through the Internet (refer to <http://sun6.dms.state.fl.us/dor/property>).

Several additional tables summarizing prior years' compilations of millage rates and ad valorem taxes levied, as compiled by the LCIR staff, are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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CONSTITUTIONAL FUEL TAX

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

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

Brief Overview

In 1941, the Florida Legislature proposed a constitutional amendment to levy a 2 cents per gallon tax on motor fuel, and this tax was approved by the voters in 1943. The original intent of the tax was to cover the costs of state road construction. In its current form, the tax is a revenue source for counties only.

The proceeds are allocated via the distribution formula to the extent necessary to comply with all obligations to or for the benefit of holders of bonds, revenue certificates, and tax anticipation certificates or any refundings secured by any portion of the tax proceeds allocated under the provisions of s.16, Art.IX of the State Constitution of 1885, as amended. After complying with the necessary debt service obligations, a county's surplus funds are distributed to its governing body.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is collected by the Department of Revenue and is transferred monthly to the State Board of Administration (SBA) for distribution to the counties. There are no deductions from the proceeds for the General Revenue Service Charges authorized in s. 215.20, F.S. However, the SBA deducts administrative costs from the proceeds.¹

Distribution of Proceeds

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

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

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

A county's monthly distribution is determined as follows:

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

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

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

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

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

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

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

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

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

Authorized Uses

Current law requires that the proceeds credited to each county must first be used to meet the debt service requirements, if any, of the debt assumed or refunded by the State Board of Administration payable from the tax. The remaining fuel tax funds credited to each county are surplus funds and shall be distributed as provided by law.

The surplus funds shall be used for the acquisition, construction, and maintenance of roads. Maintenance means periodic and routine maintenance, as defined in s. 334.03, F.S., and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.

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

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

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

Relevant Attorney General Opinions

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

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

AGO 79-43

Can the surplus funds be used for the purchase of road equipment? Does resurfacing or widening of a road constitute new construction or maintenance under the provisions of s. 9(c)(5), Art. XII, State Const., and s. 206.47(7), F.S.? Does the fact that the county has bonded the surplus funds and will receive several years' money in a large sum affect the use of that money, and can the money be used for the acquisition of right-of-way?

According to this opinion dated April 26, 1979, surplus funds returned to the county may not be used for the purchase of road machinery, such funds being restricted to the acquisition and construction of roads. Resurfacing of existing roads is statutorily treated as maintenance, not new construction; therefore, surplus funds may not be used to resurface existing roads. It is unclear if new construction of roads includes the widening of an existing road. Unless the funds received by a county have been pledged to the payment of bonds, any surplus of such funds may be used by a county in the purchase of right-of-way for future road construction.

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

AGO 79-104

May the surplus funds be used for the repair and maintenance of existing roads and bridges? May such revenues be used for 'overhead costs of the county identifiable as relating exclusively to a specific county road and bridge project, including costs paid by the county out of the county transportation fund for such things as supplies and equipment, administrative personnel, buildings to house county employees, and utilities payable by the county? May the county use such funds for those 'overhead' costs of the county not identifiable as relating exclusively to a specific county road and bridge project but rather incurred generally for one or more other county projects?

The use of the surplus funds may not lawfully be used for the maintenance and repair of existing roads and bridges. Although all funds received by a county for transportation are deposited in the

transportation trust fund, only the expenditure of the surplus funds is controlled by s. 9(c)(5), Art. XII, State Const., and s. 206.47(7), F.S. To the extent those funds deposited into the transportation trust fund, other than the constitutional gas tax revenues, are authorized by statute to be used for those described 'overhead' costs, such use by a county would be proper.

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

AGO 80-22

May the surplus funds be used by the Board of County Commissioners for the construction of roads within the city limits of an incorporated municipality located wholly within the county?

According to this opinion dated March 17, 1980, the county commission may use the surplus funds for the acquisition and construction of roads within the county road system, which is limited within the city limits of incorporated municipalities in that county to include only extensions of county collector roads into and through such municipalities.

AGO 82-55

Does the 1980 constitutional amendment of s. 9(c)(5), Art. XII, State Const., change the permitted uses of surplus funds such that they may be used for road maintenance?

Until legislatively or judicially determined otherwise, the 1980 amendment changes the permitted uses of the surplus funds such that these funds may be used for maintenance of roads with the county road system, according to this opinion dated July 26, 1982.

AGO 83-22

Does the 1980 constitutional amendment of s. 9(c)(5), Art. XII, State Const., remove the 5 percent or \$50,000 cap on in-house road construction and reconstruction established by s. 336.41(3)(b), F.S.?

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

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

AGO 83-26

May the Board of County Commissioners use the surplus of the constitutional gas tax to lease or purchase road equipment for the maintenance of county roads and bridges?

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

AGO 84-6

Is the county authorized to utilize the surplus funds to purchase and install traffic control devices on existing roads within the county road system?

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

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

AGO 85-53

Upon authorization by the Board of County Commissioners, may the Clerk of Circuit Court pay to himself from the constitutional gas tax monies a service charge or administration fee for his efforts in providing investment, accounting, and bookkeeping services for those funds on behalf of the board?

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

AGO 93-25

May a county use the proceeds from the 80 percent portion of the constitutional gas tax for routine maintenance of county roads?

According to this opinion dated March 25, 1993, the 1980 amendment of s. 9(c)(5), Art. XII, State Const., changed the permitted uses of the surplus funds to allow those funds to be used by counties to maintain roads within the county road system, as defined in s. 334.03(7), F.S.

Estimated Distributions for the Upcoming Fiscal Year

Table 1 displays the estimated 2000-01 local government fiscal year distributions for each county, as calculated by the Department of Revenue. The table also displays the area, population, and collection components as well as the distribution factor for each county. The estimates are based on a statewide estimate of total constitutional fuel tax collections. These estimates are net of the State Board of Administration's administrative deductions. Inquiries regarding the Department of Revenue's estimation of this tax should be addressed to the Office of Research and Analysis, Department of Revenue at (850) 488-2900 or Suncom 278-2900.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

TABLE 1

CONSTITUTIONAL FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
LOCAL GOVERNMENT FISCAL YEAR 2000-01

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED DISTRIBUTION
ALACHUA	0.66727%	0.35090%	0.40960%	1.42780%	\$ 2,599,488
BAKER	0.09638%	0.03570%	0.24530%	0.37740%	687,104
BAY	0.55723%	0.24540%	0.36710%	1.16970%	2,129,585
BRADFORD	0.09295%	0.04350%	0.12260%	0.25910%	471,724
BREVARD	1.47565%	0.77100%	0.54030%	2.78700%	5,074,082
BROWARD	4.68393%	2.42610%	0.51240%	7.62240%	13,877,532
CALHOUN	0.04562%	0.02130%	0.24060%	0.30750%	559,842
CHARLOTTE	0.51016%	0.21440%	0.33840%	1.06300%	1,935,324
CITRUS	0.32160%	0.18070%	0.27480%	0.77710%	1,414,808
CLAY	0.39752%	0.20480%	0.26040%	0.86270%	1,570,653
COLLIER	0.69558%	0.29390%	0.86260%	1.85210%	3,371,980
COLUMBIA	0.33382%	0.08240%	0.33290%	0.74910%	1,363,830
DESOTO	0.06974%	0.04610%	0.26590%	0.38170%	694,933
DIXIE	0.04868%	0.02050%	0.30930%	0.37850%	689,107
DUVAL	2.69534%	1.30040%	0.35900%	4.35470%	7,928,276
ESCAMBIA	0.93973%	0.50780%	0.31990%	1.76740%	3,217,773
FLAGLER	0.13962%	0.05550%	0.21280%	0.40790%	742,633
FRANKLIN	0.04484%	0.01730%	0.32150%	0.38360%	698,392
GADSDEN	0.24819%	0.07950%	0.22460%	0.55230%	1,005,531
GILCHRIST	0.03462%	0.01870%	0.14920%	0.20250%	368,677
GLADES	0.02931%	0.01470%	0.41210%	0.45610%	830,387
GULF	0.03431%	0.02220%	0.27390%	0.33040%	601,535
HAMILTON	0.10376%	0.02110%	0.21750%	0.34240%	623,382
HARDEE	0.08322%	0.03770%	0.26760%	0.38850%	707,313
HENDRY	0.16445%	0.04980%	0.49600%	0.71020%	1,293,008
HERNANDO	0.40013%	0.19540%	0.20730%	0.80280%	1,461,598
HIGHLANDS	0.27824%	0.13220%	0.45980%	0.87020%	1,584,308
HILLSBOROUGH	3.32729%	1.61160%	0.52040%	5.45930%	9,939,338
HOLMES	0.07392%	0.03050%	0.20860%	0.31300%	569,856
INDIAN RIVER	0.41686%	0.17430%	0.22120%	0.81240%	1,479,076
JACKSON	0.30577%	0.08000%	0.39660%	0.78240%	1,424,457
JEFFERSON	0.08411%	0.02180%	0.25160%	0.35750%	650,873
LAFAYETTE	0.01712%	0.01080%	0.23090%	0.25880%	471,178
LAKE	0.64832%	0.29390%	0.48500%	1.42720%	2,598,396
LEE	1.40055%	0.64750%	0.42980%	2.47790%	4,511,327
LEON	0.70877%	0.37200%	0.29790%	1.37870%	2,510,096
LEVY	0.13891%	0.05010%	0.48590%	0.67490%	1,228,740
LIBERTY	0.02939%	0.01080%	0.34770%	0.38790%	706,220
MADISON	0.17239%	0.03200%	0.30000%	0.50440%	918,323
MANATEE	0.71930%	0.40910%	0.35570%	1.48410%	2,701,990
MARION	1.07885%	0.37650%	0.68440%	2.13980%	3,895,773
MARTIN	0.42337%	0.19500%	0.28450%	0.90290%	1,643,842
MIAMI-DADE	5.75545%	3.74320%	0.91700%	10.41570%	18,963,084
MONROE	0.34854%	0.15080%	0.82010%	1.31940%	2,402,133
NASSAU	0.20106%	0.08490%	0.27480%	0.56080%	1,021,007
OKALOOSA	0.57725%	0.27780%	0.41760%	1.27270%	2,317,109
OKEECHOBEE	0.18562%	0.05730%	0.37080%	0.61370%	1,117,318
ORANGE	3.32126%	1.30910%	0.41850%	5.04890%	9,192,154
OSCEOLA	0.66691%	0.20820%	0.62880%	1.50390%	2,738,038
PALM BEACH	2.98164%	1.66850%	0.93300%	5.58310%	10,164,731

TABLE 1

CONSTITUTIONAL FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
LOCAL GOVERNMENT FISCAL YEAR 2000-01

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED DISTRIBUTION
PASCO	0.94027%	0.54320%	0.32410%	1.80760%	3,290,962
PINELLAS	2.33455%	1.64570%	0.18120%	4.16150%	7,576,531
POLK	1.77833%	0.78330%	0.83950%	3.40110%	6,192,128
PUTNAM	0.23982%	0.12570%	0.34560%	0.71110%	1,294,646
SAINT JOHNS	0.50525%	0.16200%	0.29250%	0.95980%	1,747,436
SAINT LUCIE	0.66445%	0.29020%	0.25450%	1.20920%	2,201,500
SANTA ROSA	0.36123%	0.15770%	0.48500%	1.00390%	1,827,725
SARASOTA	0.94055%	0.53680%	0.24910%	1.72650%	3,143,309
SEMINOLE	1.00607%	0.55560%	0.14620%	1.70790%	3,109,445
SUMTER	0.38466%	0.06100%	0.24110%	0.68680%	1,250,405
SUWANNEE	0.17433%	0.05180%	0.28870%	0.51480%	937,258
TAYLOR	0.10575%	0.03310%	0.44040%	0.57920%	1,054,506
UNION	0.04120%	0.01980%	0.10450%	0.16550%	301,313
VOLUSIA	1.37185%	0.71640%	0.52300%	2.61130%	4,754,198
WAKULLA	0.07442%	0.02750%	0.26040%	0.36230%	659,612
WALTON	0.23012%	0.05370%	0.47960%	0.76340%	1,389,865
WASHINGTON	0.07256%	0.03180%	0.26040%	0.36480%	664,164
TOTALS	50.00000%	25.00000%	25.00000%	100.00000%	\$ 182,062,500

Source: Department of Revenue (7/2000)

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

Brief Overview

The state constitution authorizes two sources of revenue for the benefit of school districts. The first is a tax of 2.5 percent is imposed on the gross receipts of sellers of electricity, natural or manufactured gas, and telecommunication services in the state.¹ The proceeds of the tax are placed in the Public Education Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of the state system of public education which includes universities, community colleges, vocational technical schools, and public schools.

The order of priority and purposes for which the monies in the trust fund shall be used in each fiscal year are: 1) the servicing of any bonds due in the current fiscal year; 2) the deposit into any reserve funds established for the issuance of bonds; and 3) the direct payment of any part of the cost of any capital project for the state system of education, as authorized by the Legislature.

The second source of revenue is a portion of the revenues derived from the licensing of motor vehicles and mobile homes.² The state constitution provides that the first proceeds of revenues derived from such licensing are placed in the District Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of school districts and community colleges. The revenue is distributed annually among school districts and community colleges districts based on the constitutional formula.

The order of priority and purposes for which the distributed monies shall be used in each fiscal year are: 1) the compliance with bond obligations based on motor vehicle tax anticipation certificates issued prior to enactment of the 1968 Florida Constitution; 2) the debt service on bonds or motor vehicle license revenue anticipation certificates; 3) the debt service on bonds where the proceeds of such bonds were used for capital outlay needs; 4) the payment of the state board of education's expenses in administering the distribution and use of the motor vehicle license tax by school districts; 5) the construction and maintenance of capital outlay projects; and those school purposes as determined by the school district or the Legislature, after all major capital outlay needs of the school district have been met.

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

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

Estimated Collections or Distributions for the Upcoming Fiscal Year

According to the legislative publication entitled *2000 Florida Tax Handbook*, estimated collections of the gross receipts tax are expected to total approximately \$685 million. Estimated distributions to public schools and community colleges resulting from the licensing of motor vehicles are expected to total approximately \$107 million.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' statewide distributions to school districts are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

PART TWO

REVENUE SOURCES BASED ON HOME RULE AUTHORITY

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

In implementing special assessments and fee programs, a local government's goal is to create an assessment or fee which avoids classification as a tax. Other than ad valorem taxes, no tax may be levied without general law authorization under the state constitution. If an assessment or fee does not meet the case law requirements and is classified as a tax, then the local government must have general law authorization for its imposition.

Special assessments and taxes are distinguishable because no requirement exists that taxes provide a specific benefit to property. Taxes are levied for the general benefit of residents and property. As established in Florida case law, two requirements exist for the imposition of a valid special assessment:

- 1) The property assessed must derive a special benefit from the improvement or service provided; and,
- 2) The assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

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

Florida's local governments possess the home rule authority to impose a variety of user and regulatory fees to pay the cost of providing a service or facility or regulating an activity. The underlying premise for both user and regulatory fees is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate. Examples of such fees include building permit fees, rezoning fees, comprehensive plan amendment fees, recreational facility charges, and service charges for solid waste collection and disposal services or water and sewer utility services.

Generally, local governments impose fees in one of three ways:

- 1) In exchange for a right, service, or privilege (e.g., franchise fees, rental fees, admission fees, and recreation fees).
- 2) To fund the cost of a regulatory activity (e.g., building permit fees, planning and zoning fees, and inspection fees).
- 3) To fund the cost of a governmental service or facility for which the property owner's activity or land use creates the need for the service or facility (e.g., impact fees, stormwater fees, and solid waste tipping fees).

All fees fall within one of these three categories, and the case law or legal sufficiency tests differ for each type of fee.

In summary, the exercise of home rule powers by local governments is constrained by whether an inconsistent provision or outright prohibition exists in the constitution, general law, or special law regarding the power at issue. Counties and municipalities cannot levy a tax without express statutory authorization because the constitution specifically prevents them from doing so. However, local governments may levy special assessments and a variety of fees absent any general law prohibition provided such home rule source meets the relevant legal sufficiency tests.

SPECIAL ASSESSMENTS ¹

Home Rule Authority

Sections 125.01 and 403.0893, and Chapter 170, *Florida Statutes*

Brief Overview

Special assessments are a home rule revenue source that may be used by a local government to fund local improvements or essential services. In order to be valid, special assessments must meet legal requirements as articulated in Florida case law. The greatest challenge to a valid special assessment is its classification as a tax by the courts.

The courts have defined the differences between a special assessment and a tax. Taxes are levied for the general benefit of residents and property rather than for a specific benefit to property. As established by case law, two requirements exist for the imposition of a valid special assessment. First, the property assessed must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonable apportioned among the properties that receives the special benefit. If a local government's special assessment ordinance withstands these two legal requirements, the assessment is not considered a tax.

The special benefit required for a valid special assessment consists of more than an increase in market value of the property. Such benefit includes both potential increases in property value and the added use and enjoyment of the property. Although the benefit derived from the assessment need not be direct and immediate, the benefit must be special and peculiar to the property rather than a general benefit to the entire community. In addition, special assessments for services can meet the special benefits test regardless of the size of the geographic area in which the assessment is imposed.

An improvement or service which specially benefits the assessed properties must also be fairly and reasonably apportioned among the benefited properties. The courts have held assessments to be invalid where the apportionment on the basis of property value did not bear any reasonable relationship to the services provided. In determining the reasonableness of the apportionment, the courts generally give deference to the legislative determination of a local government.

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

¹ This discussion of special assessments has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics*, prepared by the law firm of Nabors, Giblin & Nickerson, P.A and Government Services Group, Inc.

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

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to this home rule revenue source.

Eligibility Requirements

The levy of special assessments stems primarily from county and municipal home rule authority granted in the Florida Constitution.² In addition, statutes authorize explicitly the levy of special assessments; for counties, Section 125.01, *Florida Statutes*, and for municipalities, Chapter 170, *Florida Statutes*. Special districts must derive their authority to levy special assessments through general law or special act.³

County governments are authorized, pursuant to s. 125.01(1), F.S., to establish municipal service taxing or benefit units for any part or all of the unincorporated area of the county for the purpose of providing a number of municipal-type services. Such services can be funded, in whole or in part, from special assessments. The boundaries of the taxing or benefit unit may include all or part of the boundaries of a municipality subject to the consent by ordinance of the governing body of the affected municipality. Counties may also levy special assessments for county purposes.

Pursuant to s. 125.01(5), F.S., county governments may create special districts to include both the incorporated and unincorporated areas, subject to the approval of the governing bodies of the affected municipalities. Such districts are authorized to provide municipal services and facilities from funds derived from service charges, special assessments, or taxes within the district only.

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

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

³ Specific statutory authority for special districts to levy special assessments encompasses several types of districts, including community development districts, mosquito control districts, neighborhood improvement districts, water control districts, and water and sewer districts.

public improvement and to defray all or part of the associated expenses of such improvement shall be so declared by resolution.

Administrative Procedures

Three methods are generally enlisted for the collection of special assessments. The first method is termed the uniform collection method and uses the ad valorem tax bill. The second method is the traditional collection method that uses a separate bill. The third method is the monthly utility bill. The method chosen by a local government depends on the type of program to be funded, service or capital, and the funding source.

Sections 197.363 and 197.3632, *Florida Statutes*, authorize local governments to use the ad valorem tax bill for collecting non-ad valorem assessments. A non-ad valorem assessment is defined as those assignments which are not based upon millage and which can become a lien against a homestead as permitted in Section 4, Article X, *Florida Constitution*.

The uniform collection method is favored because the special assessments are collected in the same manner as ad valorem taxes. This method of collecting assessments includes the attachment of liens against homesteads, called tax certificates, and through the issuance of a tax deed – the divestiture of the delinquent taxpayer from his or her homestead.

The traditional collection method of collecting special assessments is similar to the procedure associated with mortgage liens. Upon the special assessment's imposition, a notice of lien is recorded in an amount equal to each property's share of the total special assessment program costs. In the event of non-payment, the amount due is accelerated, and the assessment lien is foreclosed in the same manner as a mortgage.

Typically, the traditional collection method is not as efficient as the uniform collection method for two reasons. First, it requires an extraordinary exercise of political will to foreclose on any residential property. Second, it is frequently resisted in the courts, resulting in protracted litigation prior to payment. Additionally, the foreclosure process must be repeated for each year that a special assessment, imposed for recurring annual services, is not paid.

On the other hand, the use of the traditional collection method does not require adherence to the strict statutory deadlines and requirements associated with the uniform collection method. The requirements of the traditional collection method can be prescribed by local ordinance.

Distribution of Proceeds

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

Authorized Uses

Section 125.01(1)(q), F.S., outlines the many facilities and services that can be funded from the proceeds of special assessments imposed by county governments, via the municipal service taxing or benefit units. These may include fire protection, law enforcement, beach erosion control, recreation service and facilities, water, alternative water supplies, streets, sidewalks, street lighting, garbage and trash collection and disposal, waste and sewage collection and disposal, drainage, transportation, indigent health care services, mental health care services and other essential facilities and municipal services.

Section 170.01, F.S., outlines the many facilities and services that can be funded from the proceeds of special assessments imposed by municipal governments. The authorized uses are too numerous to list here.

Summaries of Select Court Rulings

A discussion of the legal requirements for imposing special assessments including summaries of significant case law and recent legal developments is available in a publication produced by the law firm of Nabors, Giblin, & Nickerson, P.A. This publication is entitled *2000 Local Government Finance & Tax Seminar: The Basics*. Persons interested in the availability of this publication should contact the law firm directly at (850) 224-4070.

Relevant Attorney General Opinions

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

Estimated Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

Summaries of Prior Years' Reported Revenues

Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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IMPACT FEES ¹

Home Rule Authority

Brief Overview

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

Impact fees are imposed by local governments in conjunction with their power to regulate land use and their statutory responsibility to adopt and enforce comprehensive planning. Impact fees have successfully been levied to fund the expansion of water and sewer facilities, the construction of road improvements, the construction of school facilities, and park expansion.

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

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

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

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

¹ This discussion of impact fees has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics*, prepared by the law firm of Nabors, Giblin & Nickerson, P.A. and Governmental Services Group, Inc.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to this home rule revenue source.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

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

Authorized Uses

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

Summaries of Select Court Rulings

A discussion of the legal requirements for imposing impact fees including summaries of significant case law and recent legal developments is available in a publication produced by the law firm of Nabors, Giblin, & Nickerson, P.A. This publication is entitled *2000 Local Government Finance & Tax Seminar: The Basics*. Persons interested in the availability of this publication should contact the law firm directly at (850) 224-4070.

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

Relevant Attorney General Opinions

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

Estimated Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

Summaries of Prior Years' Reported Revenues

Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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FRANCHISE FEES ¹

Home Rule Authority

Brief Overview

Counties and municipalities may exercise their home rule authority to impose a fee upon a utility for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility business. The franchise fee is considered fair rent for the use of such rights-of-way and consideration for the local government's agreement not to provide competing utility services during the franchise term. Franchise fees are typically levied through a franchise agreement negotiated between the local government and the utility provider.

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

2000 General Law Amendments

Chapter 2000-260, *Laws of Florida*, (CS/CS/CS/SB 1338)

rewrote Florida's communications tax law to provide that communications services will be subject to a uniform statewide tax rate and a local tax to be administered by the Department of Revenue. Local governments will no longer be able to impose cable television and telephone franchise fees. No tax rates were set in the bill. The industry and local governments were directed to supply pertinent information to the Department of Revenue for use by the Revenue Estimating Conference in calculating revenue-neutral rates to be presented to the Legislature for review and approval during the 2001 Regular Session. This act will be repealed on June 30, 2001, unless action is taken by the Legislature. These changes were effective July 1, 2000.

Eligibility Requirements

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

¹ This discussion of franchise fees has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics* prepared by the law firm of Nabors, Giblin & Nickerson, P.A and Government Services Group, Inc.

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

Administrative Procedures

The imposition of a franchise fee requires the adoption of a franchise ordinance. Such ordinance grants a special privilege that is not available to the general public. In fact, a franchise ordinance may even relinquish a local government's right to its proprietary opportunity to compete with the utility.

In addition to granting special rights to operate within a local government's jurisdiction, a franchise ordinance may regulate the utility by governing the extent to which the utility may do business on public property and the manner in which that business may be conducted. Taking into consideration the degree of change anticipated in the industry and the desire for the utility to secure the local government's property rights for a long period of time, the franchise ordinance grants the franchise for a period of years.

Franchise ordinances imposing franchise fees should address how the fees will be administered. Typically, the fees are based on a percentage of the gross receipts from utility sales in the franchise area. For gross receipts based fees, the rate of 3 to 5.5 percent is frequently adopted.

Distribution of Proceeds

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

Authorized Uses

Many local governments use a portion of the fee revenue to offset the cost of regulation with the balance deposited into the government's general fund. Use of the revenues for general fund purposes would seem to be consistent with the concept that the franchise fee is consideration for renting a local government's rights-of-way and for the local government agreeing not to compete with the utility. It would seem that Florida case law has not yet addressed the issue of whether fee revenue collected from electric utilities must be restricted for any particular purpose.

Summaries of Select Court Rulings

A discussion of the legal requirements for imposing franchise fees including summaries of significant case law is available in a publication produced by the law firm of Nabors, Giblin, & Nickerson, P.A. This publication is entitled *2000 Local Government Finance & Tax Seminar: The Basics*. Persons interested in the availability of this publication should contact the law firm directly at (850) 224-4070.

Relevant Attorney General Opinions

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

Estimated Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

Summaries of Prior Years' Reported Revenues

Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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RIGHT-OF-WAY FEES ¹

Home Rule Authority

Brief Overview

A right-of-way fee is similar in nature to a franchise fee. Such fees may be imposed by local governments on those utilities which use the entity's rights-of-way or other property in operating their utility businesses. In contrast to franchise fees, right-of-way fees are not imposed through a negotiated franchise agreement that grants vested rights.

Typically, the rationale for the unilateral imposition of the right-of-way fee is that the fee amount represents reasonable compensation for the privilege of using and occupying public rights-of-way for the construction, location, or relocation of utility facilities; providing a fair rental return on the privileged use of public property; and paying the cost of regulation of the public rights-of-way and the protection of the public in the use and occupancy of such rights-of-way.

Eligibility Requirements

The levy of right-of-way fees stems from county and municipal home rule authority granted in the Florida Constitution.²

Administrative Procedures

Right-of-way fees are valid fees when they constitute fair rental value for the local government land that is occupied. The imposition of the fee need not be negotiated and may be imposed by ordinance.

Like franchise fees, right-of-way fees may be imposed as a percentage of the utility's gross revenues. As part of their legislative functions, governing bodies determine what rate is reasonable.

Distribution of Proceeds

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

¹ This discussion of right-of-way fees has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics* prepared by the law firm of Nabors, Giblin & Nickerson, P.A. and Government Services Group, Inc.

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

Authorized Uses

It is assumed that local governments use the fee revenue to offset the cost of regulation of the public rights-of-way and the protection of the public in the use and occupancy of such rights-of-way.

Summaries of Select Court Rulings

A discussion of the legal requirements for imposing right-of-way fees including summaries of significant case law and recent legal developments is available in a publication produced by the law firm of Nabors, Giblin, & Nickerson, P.A. This publication is entitled *2000 Local Government Finance & Tax Seminar: The Basics*. Persons interested in the availability of this publication should contact the law firm directly at (850) 224-4070.

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

Estimated Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

USER FEES AND SERVICE CHARGES ¹

Home Rule Authority

Brief Overview

Local governments possess the home rule authority to impose user and regulatory fees and service charges to pay the cost of providing a service or facility or regulating an activity. Examples of such fees or charges include building permit fees, rezoning fees, recreational facility charges, and charges for comprehensive plan amendments. In contrast to taxes, user fees and service charges bear a direct relationship between the service received and the compensation paid for the service. The underlying premise for these fees and charges is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate.

Eligibility Requirements

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

Administrative Procedures

User fees or service charges may be imposed by a process provided in the ordinance establishing the governing body's authority to impose such fees. Generally, local governments impose user fees or service charges in one of three ways:

- 1) Fees can be imposed in exchange for a right, service, or privilege (e.g., rental fees, admission fees, and recreation fees);
- 2) Fees can be imposed to fund the cost of a regulatory activity (e.g., building permit fees, planning and zoning fees, and inspection fees); or
- 3) Fees can be imposed to fund the cost of a governmental service or facility for which the property owner's activity or land use creates the need for such service or facility (e.g., solid waste tipping fees, stormwater fees).

¹ This discussion of user fees and service charges has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics* prepared by the law firm of Nabors, Giblin & Nickerson, P.A. and Government Service Group, Inc.

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

When the local government can demonstrate a rational nexus between the regulatory activity or the governmental service provided with the fee and the feepayers who create the need for the regulatory activity or governmental service, then the fee should be valid. These fees cannot exceed the cost of the regulatory activity or the cost burden created by the fee payer's activity or land use; therefore, the amount of such fee or charge should be established after studying the direct and indirect costs associated with providing the service or facility.

Distribution of Proceeds

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

Authorized Uses

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

Summaries of Select Court Rulings

A discussion of the legal requirements for imposing user fees and service charges including summaries of significant case law is available in a publication produced by the law firm of Nabors, Giblin, & Nickerson, P.A. This publication is entitled *2000 Local Government Finance & Tax Seminar: The Basics*. Persons interested in the availability of this publication should contact the law firm directly at (850) 224-4070.

Relevant Attorney General Opinions

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

Estimated Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

UTILITY FEES ¹

Home Rule Authority

Brief Overview

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

Eligibility Requirements

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

Administrative Procedures

In order to be considered valid, utility fees to be just and equitable. Additionally, a utility may charge different rates to different classes of customers as long as the classification scheme is not arbitrary or unreasonable. Such fees may include the cost for operating the utility as well as costs for anticipated future capital outlay. Typically, not all users must be charged in the same manner. For example, commercial users may be charged a utility fee based on consumption while residential users may be charged a flat rate. Generally, the courts give deference to the legislative determinations of local government.

Utility fees are typically billed directly by the utility on a monthly or quarterly basis to the customer. The customer's failure to pay the fee generally results in the termination of service. Failure to pay one type of utility fee may result in the termination of other utility services if a particular service is so interlocked with another service that neither can be effective without the other.

Water and wastewater utilities are permitted to charge additional fees provided such fees are reasonably related to the fee's purpose. For example, the term "capacity fee" may be used to describe a charge imposed to fund all or a portion of the impact the new connection creates for capital facilities required to accommodate the projected utility service.

¹ This discussion of utility fees has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics* prepared by the law firm of Nabors, Giblin & Nickerson, P.A. and Government Services Group, Inc.

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

Some utility operators may take advantage of economies of scale and build excess capacity in anticipation of future growth, and this excess capacity may be sold to developers desiring to reserve a portion of the utility's capacity. This type of charge is referred to as a "reservation or commitment fee." These fees are designed to help the utility recover a portion of its operating costs from the time capacity reserved until the customer begins to pay the utility bill.

Water and wastewater utilities may be authorized to impose several other one-time charges, namely the customer connection charge, meter installation charge, and main extension charge. Connection charges are payments made to the utility for the actual cost of installing a connection from the utility's water or wastewater lines. Meter installation fees are designed to cover the actual cost of installing the water measuring device at the point of delivery. Main extension charges are made for the purpose of covering all or part of the utility's capital costs in extending its off-site water or wastewater facilities to provide service to the property.

Distribution of Proceeds

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

Authorized Uses

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

Summaries of Select Court Rulings

A discussion of the legal requirements for imposing utility fees including summaries of significant case law is available in a publication produced by the law firm of Nabors, Giblin, & Nickerson, P.A. This publication is entitled *2000 Local Government Finance & Tax Seminar: The Basics*. Persons interested in the availability of this publication should contact the law firm directly at (850) 224-4070.

Relevant Attorney General Opinions

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

Estimated Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

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PART THREE

REVENUE SOURCES AUTHORIZED BY THE LEGISLATURE

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

Generally, state-shared revenue programs authorize the state to allocate a portion of a state-collected tax to specified local governments based on eligibility requirements. A formula is usually developed for the allocation of funds between units of local government. A number of revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria set forth in s. 218.23, F.S.

These criteria require that the local government have levied ad valorem taxes to produce the equivalent to a millage rate of 3 mills, or produce revenue equivalent to that which would be produced by a 3-mill ad valorem tax from any combination of the following four sources: receiving money from the county; collecting an occupational license tax or a utility tax; or levying an ad valorem tax. While general law restricts the use of some of these shared revenues, proceeds derived from other shared revenues may be used for the general revenue needs of local governments. Included in this category are the following revenues:

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

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

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

Local option taxes must specifically be enacted through a majority vote of the governing body, a supermajority vote of the governing body, or referendum approval. In addition, the expenditure of funds raised through local option taxes is generally restricted to purposes enumerated in general law. Included in this category are the following revenues:

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

LOCAL GOVERNMENT HALF-CENT SALES TAX PROGRAM

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

Brief Overview

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

The program consists of three distributions of sales tax revenues collected pursuant to Chapter 212, *Florida Statutes*. The first (ordinary) distribution is possible due to the transfer of 9.653 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund. The second (emergency) and third (supplemental) distributions are possible due to the transfer of 0.065 percent of net sales tax proceeds to the trust fund. The emergency and supplemental distributions are available to select counties which satisfy certain eligibility requirements relating to the existence of a county fiscal emergency or a county's inmate population being greater than seven percent of the total county population.

2000 General Law Amendments

Chapter 2000-173, *Laws of Florida*, (CS/HB 67 & 187)

increased the percentage of sales and use tax proceeds to be distributed to the Local Government Half-cent Sales Tax Clearing Trust Fund for the emergency distribution to counties from 0.054 to 0.065 percent. This change was effective as of July 1, 2000. According to the Final Impact Conference results, an additional \$1.5 million will be available for distribution to eligible counties in fiscal year 2000-01.

A number of additional laws will have negative fiscal impacts on county and municipal governments in the aggregate due to revisions in the sales tax base and changes in sales tax administration. However, a summary of each is not provided here.

Eligibility Requirements

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

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

As previously mentioned, a county must satisfy additional requirements in order to participate in the emergency and supplemental distributions. Such qualification shall be determined annually at the start of the fiscal year.

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 which meets the criteria specified in #1 below, if applicable, and #2:

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

Participation in the supplemental distribution is dependent on the county having an inmate population greater than 7 percent of the total county population. Due to a 1998 law change, a county is no longer required to be eligible for the emergency distribution in order to qualify for a supplemental distribution.

Administrative Procedures

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

Distribution of Proceeds

The statutory provisions require at least the ordinary distribution for eligible local governments.

Eligible counties may receive the emergency and/or supplemental distributions.

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

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

<u>Type of Distribution</u>	<u>Revenue Source</u>	<u>Eligible Local Gov't</u>
Ordinary Distribution	9.653 percent of net sales tax proceeds collected under the provisions of Chapter 212, <i>Florida Statutes</i>	Participating counties and municipalities
Emergency Distribution	0.065 percent of net sales tax proceeds collected under the provisions of Chapter 212, <i>Florida Statutes</i>	Qualifying counties
Supplemental Distribution		Qualifying counties with an inmate population greater than seven percent of total county population

Calculation of Ordinary Distribution

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

Calculation of Emergency Distribution for Eligible Counties

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

STEP #1. The 2000-01 state fiscal year per capita limitation of \$35.31, (which is adjusted annually for inflation) is multiplied by the total county population, according to the latest official population estimate. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

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

receive a share of the appropriated amount proportional to its base allocation.

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

Calculation of Supplemental Distribution for Eligible Counties

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

STEP #1. The 2000-01 state fiscal year per capita limitation of \$35.31 is multiplied by the latest official state estimate of the number of inmates and patients residing in institutions operated by the Federal government as well as the Florida Departments of Corrections, Children and Family Services, and Health.

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

Special Distribution for Contested Property Taxes

In addition to the ordinary, emergency, and supplemental distributions, a special distribution has been established pursuant to s. 218.66, F.S. In the event an action to contest a property tax assessment results in a difference of greater than 6 percent between the property appraiser's assessment and the good faith payment made by the taxpayer pursuant to s. 194.171(3), F.S. In such an instance, the county or municipality would receive a distribution that would be equal to 95 percent of the taxes contested. Eligible local governments would have to apply for the distribution prior to July 1st of the year following the year in which the tax was assessed. The distribution would be made prior to September 30th of the same year.

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

Authorized Uses

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

Using Alachua County as an example, the calculation to determine the proportion of the total distribution deemed countywide revenues versus the proportion derived on behalf of the unincorporated area (as suggested by the statutory language) would seem to be as follows:

Relevant 1999 Population Data

Total county population:	214,464
Total unincorporated population:	96,826
Total incorporated population:	117,638

Calculation of County's Ordinary Distribution (Pursuant to the Formula Listed in **Figure 1)**

County's

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

County's

$$\text{Distribution} = \frac{96,826 + (2/3 \times 117,638)}{214,464 + (2/3 \times 117,638)} = 0.5983534$$

County's Share = County's Distribution Factor x Total Countywide Ordinary Distribution

$$\text{County's Share} = 0.5983534 \times \$14,753,054 = \$8,827,540 \text{ (corresponds to the amount in **Table 1**)}$$

Calculation of County's Ordinary Distribution Derived on Behalf of the Unincorporated Area

The unincorporated county population factor of 0.451479 is calculated by dividing the unincorporated county population by the total county population (96,826/214,464). The portion of the county's ordinary distribution derived on behalf of the unincorporated area is calculated by multiplying this factor by the total countywide ordinary distribution as follows:

$$\text{Unincorporated Area's Share} = 0.451479 \times \$14,753,054 = \$6,660,694$$

Calculation of County's Ordinary Distribution Derived on Behalf of the Incorporated Area

The incorporated population factor is determined by subtracting the unincorporated county population factor of 0.451479 from the county distribution factor of 0.5983534 and multiplying the difference by the total countywide ordinary distribution as follows:

$$\text{Incorporated Area's Share} = 0.1468744 \times \$14,753,054 = \$2,166,846$$

These calculations would suggest that \$2,166,846 is the amount of total estimated proceeds to be received by Alachua County in fiscal year 2000-01 that is based on two-thirds of the incorporated area, and such proceeds shall be expended only for countywide tax relief or countywide programs. The remaining county government portion of \$6,660,694 is derived on behalf of the unincorporated area but may be expended on a countywide basis.

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

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

Relevant Attorney General Opinions

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

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

AGO 92-87

Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 218.61, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or computational errors, must the Department make retroactive adjustments by altering future distributions?

According to this opinion dated December 3, 1992, there is no statutory authority to allow adjustment of the apportionment factors for distributions during the fiscal year. The Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

AGO 94-67

If the City of Port LaBelle is created by referendum, is the city eligible to receive proceeds of the Local Government Half-Cent Sales Tax imposed pursuant to Part VI of Chapter 218, *Florida Statutes*, if it does not meet the criteria in s. 165.061, F.S.?

In allowing for the creation of the City of Port LaBelle in Chapter 94-480, *Laws of Florida*, the Legislature has presumptively determined that the provisions of s. 165.061, F.S., and the other provisions of Chapter 165, *Florida Statutes*, have been met. Based on this determination, it is my opinion that the city may participate in the Local Government Half-Cent Sales Tax, according to this opinion issued on August 12, 1994. (Note: The referendum calling for the creation of the City of Port LaBelle failed.)

Estimated Distributions for the Upcoming Fiscal Year

Table 1 displays estimated distributions by county and municipality for the 2000-01 local government fiscal year as calculated by the Department of Revenue. These figures represent a 100 percent distribution of the anticipated revenues. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

Figure 1

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

Sales tax revenue should be adjusted as follows:

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

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

- (x) 9.653 percent of the amount remitted by all sales tax dealers located within a participating county pursuant to s. 218.61, F.S.
- (=) Total ordinary distribution amount to be distributed to participating local units of government within the county

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

Municipality's Share = Municipality's Distribution Factor x Total County Ordinary Distribution

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

County's Share = County's Distribution Factor x Total County Ordinary Distribution

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Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ALACHUA	\$ 8,827,540	\$ -	\$ -	\$ 8,827,540
Alachua	317,588	-	-	317,588
Archer	73,138	-	-	73,138
Gainesville	5,042,061	-	-	5,042,061
Hawthorne	70,217	-	-	70,217
High Springs	198,662	-	-	198,662
LaCrosse	7,556	-	-	7,556
Micanopy	32,439	-	-	32,439
Newberry	131,014	-	-	131,014
Waldo	52,839	-	-	52,839
	-----	-----	-----	-----
	14,753,054	-	-	14,753,054
BOCC, BAKER	472,806	371,040	33,638	877,485
Glen Saint Mary	11,815	-	-	11,815
Macclenny	111,750	-	-	111,750
	-----	-----	-----	-----
	596,371	371,040	33,638	1,001,050
BOCC, BAY	8,092,913	-	-	8,092,913
Callaway	976,102	-	-	976,102
Cedar Grove	220,364	-	-	220,364
Lynn Haven	867,037	-	-	867,037
Mexico Beach	70,544	-	-	70,544
Panama City	2,552,029	-	-	2,552,029
Panama City Beach	350,281	-	-	350,281
Parker	344,188	-	-	344,188
Springfield	633,810	-	-	633,810
	-----	-----	-----	-----
	14,107,269	-	-	14,107,269
BOCC, BRADFORD	731,145	216,233	78,058	1,025,437
Brooker	12,773	-	-	12,773
Hampton	11,696	-	-	11,696
Lawtey	26,436	-	-	26,436
Starke	192,072	-	-	192,072
	-----	-----	-----	-----
	974,122	216,233	78,058	1,268,413
BOCC, BREVARD	17,252,205	-	-	17,252,205
Cape Canaveral	407,430	-	-	407,430
Cocoa	829,418	-	-	829,418
Cocoa Beach	584,090	-	-	584,090
Indialantic	135,917	-	-	135,917
Indian Harbour Beach	367,328	-	-	367,328

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Malabar	116,461	-	-	116,461
Melbourne	3,251,383	-	-	3,251,383
Melbourne Beach	150,291	-	-	150,291
Melbourne Village	28,383	-	-	28,383
Palm Bay	3,622,511	-	-	3,622,511
Palm Shores	26,048	-	-	26,048
Rockledge	910,446	-	-	910,446
Satellite Beach	470,376	-	-	470,376
Titusville	1,915,242	-	-	1,915,242
West Melbourne	449,089	-	-	449,089
	-----	-----	-----	-----
	30,516,617	-	-	30,516,617
BOCC, BROWARD	58,852,395	-	-	58,852,395
Coconut Creek	2,255,506	-	-	2,255,506
Cooper City	1,637,942	-	-	1,637,942
Coral Springs	6,370,889	-	-	6,370,889
Dania	1,053,794	-	-	1,053,794
Davie	3,849,939	-	-	3,849,939
Deerfield Beach	3,385,198	-	-	3,385,198
Fort Lauderdale	8,488,855	-	-	8,488,855
Hallandale	1,796,467	-	-	1,796,467
Hillsboro Beach	100,133	-	-	100,133
Hollywood	7,279,159	-	-	7,279,159
Lauderdale-by-the-Sea	216,575	-	-	216,575
Lauderdale Lakes	1,589,244	-	-	1,589,244
Lauderhill	2,882,479	-	-	2,882,479
Lazy Lake	1,996	-	-	1,996
Lighthouse Point	607,015	-	-	607,015
Margate	2,892,629	-	-	2,892,629
Miramar	3,112,512	-	-	3,112,512
North Lauderdale	1,705,173	-	-	1,705,173
Oakland Park	1,609,658	-	-	1,609,658
Parkland	753,793	-	-	753,793
Pembroke Park	272,800	-	-	272,800
Pembroke Pines	6,824,568	-	-	6,824,568
Plantation	4,586,625	-	-	4,586,625
Pompano Beach	4,235,190	-	-	4,235,190
Sea Ranch Lakes	35,126	-	-	35,126
Sunrise	4,471,381	-	-	4,471,381
Tamarac	2,988,771	-	-	2,988,771
Weston	2,424,752	-	-	2,424,752
Wilton Manors	672,592	-	-	672,592
	-----	-----	-----	-----
	136,953,156	-	-	136,953,156

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, CALHOUN	250,717	281,118	27,590	559,425
Altha	13,457	-	-	13,457
Blountstown	52,978	-	-	52,978
	-----	-----	-----	-----
	317,152	281,118	27,590	625,860
BOCC, CHARLOTTE	8,548,967	-	-	8,548,967
Punta Gorda	888,853	-	-	888,853
	-----	-----	-----	-----
	9,437,820	-	-	9,437,820
BOCC, CITRUS	5,004,608	-	-	5,004,608
Crystal River	197,245	-	-	197,245
Inverness	313,608	-	-	313,608
	-----	-----	-----	-----
	5,515,461	-	-	5,515,461
BOCC, CLAY	6,733,467	-	-	6,733,467
Green Cove Springs	269,031	-	-	269,031
Keystone Heights	68,339	-	-	68,339
Orange Park	492,905	-	-	492,905
Penney Farms	33,843	-	-	33,843
	-----	-----	-----	-----
	7,597,584	-	-	7,597,584
BOCC, COLLIER	24,205,140	-	-	24,205,140
Everglades	67,895	-	-	67,895
Marco Island	1,442,533	-	-	1,442,533
Naples	2,451,539	-	-	2,451,539
	-----	-----	-----	-----
	28,167,107	-	-	28,167,107
BOCC, COLUMBIA	2,953,812	-	-	2,953,812
Fort White	32,782	-	-	32,782

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Lake City	576,193	-	-	576,193
	-----	-----	-----	-----
	3,562,787	-	-	3,562,787
BOCC, DE SOTO	898,517	209,093	-	1,107,610
Arcadia	238,904	-	-	238,904
	-----	-----	-----	-----
	1,137,420	209,093	-	1,346,513
BOCC, DIXIE	254,765	292,219	-	546,984
Cross City	44,716	-	-	44,716
Horseshoe Beach	4,755	-	-	4,755
	-----	-----	-----	-----
	304,235	292,219	-	596,454
BOCC, DUVAL	72,183,167	-	-	72,183,167
Atlantic Beach	1,314,668	-	-	1,314,668
Baldwin	153,486	-	-	153,486
Jacksonville Beach	2,031,997	-	-	2,031,997
Neptune Beach	725,437	-	-	725,437
	-----	-----	-----	-----
	76,408,756	-	-	76,408,756
BOCC, ESCAMBIA	17,560,131	-	-	17,560,131
Century	120,262	-	-	120,262
Pensacola	3,837,798	-	-	3,837,798
	-----	-----	-----	-----
	21,518,191	-	-	21,518,191
BOCC, FLAGLER	1,008,462	-	-	1,008,462
Beverly Beach	9,757	-	-	9,757
Bunnell	62,876	-	-	62,876
Flagler Beach (part)	134,782	-	-	134,782
Palm Coast	932,293	-	-	932,293
	-----	-----	-----	-----
	2,148,170	-	-	2,148,170
BOCC, FRANKLIN	423,751	102,117	-	525,868
Apalachicola	130,502	-	-	130,502
Carrabelle	64,610	-	-	64,610
	-----	-----	-----	-----
	618,863	102,117	-	720,981
BOCC, GADSDEN	960,045	1,159,029	-	2,119,073
Chattahoochee	55,584	-	-	55,584

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Greensboro	13,786	-	-	13,786
Gretna	45,718	-	-	45,718
Havana	39,992	-	-	39,992
Midway	29,399	-	-	29,399
Quincy	167,015	-	-	167,015
	-----	-----	-----	-----
	1,311,539	1,159,029	-	2,470,568
BOCC, GILCHRIST	229,808	333,950	-	563,757
Bell	5,150	-	-	5,150
Fanning Springs (part)	4,786	-	-	4,786
Trenton	26,304	-	-	26,304
	-----	-----	-----	-----
	266,048	333,950	-	599,998
BOCC, GLADES	92,836	282,070	15,582	390,488
Moore Haven	15,862	-	-	15,862
	-----	-----	-----	-----
	108,698	282,070	15,582	406,350
BOCC, GULF	281,139	282,315	25,804	589,258
Port Saint Joe	103,063	-	-	103,063
Wewahitchka	49,746	-	-	49,746
	-----	-----	-----	-----
	433,948	282,315	25,804	742,067
BOCC, HAMILTON	316,600	124,721	38,652	479,974
Jasper	59,268	-	-	59,268
Jennings	22,841	-	-	22,841
White Springs	23,176	-	-	23,176
	-----	-----	-----	-----
	421,885	124,721	38,652	585,258
BOCC, HARDEE	583,817	286,765	-	870,582
Bowling Green	54,974	-	-	54,974
Wauchula	108,727	-	-	108,727
Zolfo Springs	37,902	-	-	37,902
	-----	-----	-----	-----
	785,420	286,765	-	1,072,185
BOCC, HENDRY	1,357,361	-	-	1,357,361
Clewiston	331,031	-	-	331,031
La Belle	165,671	-	-	165,671
	-----	-----	-----	-----
	1,854,063	-	-	1,854,063

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, HERNANDO	4,962,308	-	-	4,962,308
Brooksville	318,046	-	-	318,046
Weeki Wachee	599	-	-	599
	-----	-----	-----	-----
	5,280,953	-	-	5,280,953
BOCC, HIGHLANDS	3,296,304	-	-	3,296,304
Avon Park	358,849	-	-	358,849
Lake Placid	62,080	-	-	62,080
Sebring	389,537	-	-	389,537
	-----	-----	-----	-----
	4,106,769	-	-	4,106,769
BOCC, HILLSBOROUGH	72,272,851	-	-	72,272,851
Plant City	2,427,804	-	-	2,427,804
Tampa	25,205,371	-	-	25,205,371
Temple Terrace	1,832,474	-	-	1,832,474
	-----	-----	-----	-----
	101,738,500	-	-	101,738,500
BOCC, HOLMES	323,850	415,670	-	739,519
Bonifay	56,685	-	-	56,685
Esto	7,308	-	-	7,308
Noma	4,986	-	-	4,986
Ponce de Leon	9,351	-	-	9,351
Westville	6,487	-	-	6,487
	-----	-----	-----	-----
	408,666	415,670	-	824,336
BOCC, INDIAN RIVER	6,338,884	-	-	6,338,884
Fellsmere	171,434	-	-	171,434
Indian River Shores	183,962	-	-	183,962
Orchid	9,890	-	-	9,890

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Sebastian	1,035,659	-	-	1,035,659
Vero Beach	1,180,719	-	-	1,180,719
	-----	-----	-----	-----
	8,920,549	-	-	8,920,549
 BOCC, JACKSON	 1,425,325	 524,486	 102,033	 2,051,844
Alford	21,323	-	-	21,323
Bascom	4,018	-	-	4,018
Campbellton	8,978	-	-	8,978
Cottdendale	42,175	-	-	42,175
Graceville	97,563	-	-	97,563
Grand Ridge	26,391	-	-	26,391
Greenwood	24,146	-	-	24,146
Jacob City	12,091	-	-	12,091
Malone	32,292	-	-	32,292
Marianna	231,110	-	-	231,110
Sneads	81,598	-	-	81,598
	-----	-----	-----	-----
	2,007,010	524,486	102,033	2,633,530
 BOCC, JEFFERSON	 381,008	 230,397	 -	 611,404
Monticello	88,637	-	-	88,637
	-----	-----	-----	-----
	469,645	230,397	-	700,041
 BOCC, LAFAYETTE	 101,273	 168,320	 17,561	 287,155
Mayo	16,654	-	-	16,654
	-----	-----	-----	-----
	117,926	168,320	17,561	303,808
 BOCC, LAKE	 8,201,446	 -	 -	 8,201,446
Astatula	61,659	-	-	61,659
Clermont	418,989	-	-	418,989
Eustis	711,444	-	-	711,444
Fruitland Park	143,887	-	-	143,887
Groveland	120,812	-	-	120,812
Howey-in-the-Hills	39,010	-	-	39,010
Lady Lake	618,057	-	-	618,057
Leesburg	738,774	-	-	738,774
Mascotte	123,602	-	-	123,602
Minneola	184,504	-	-	184,504
Montverde	56,694	-	-	56,694
Mount Dora	428,587	-	-	428,587
Tavares	408,822	-	-	408,822
Umatilla	118,826	-	-	118,826

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution ----- -----	Emergency Distribution ----- -----	Supplemental Distribution ----- -----	Total Distribution ----- -----
	12,375,113	-	-	12,375,113
BOCC, LEE	29,034,565	-	-	29,034,565
Bonita Springs	1,913,310	-	-	1,913,310
Cape Coral	7,873,498	-	-	7,873,498
Fort Myers	3,823,282	-	-	3,823,282
Fort Myers Beach	497,089	-	-	497,089
Sanibel	489,357	-	-	489,357
	----- 43,631,101	----- -	----- -	----- 43,631,101
BOCC, LEON	10,443,296	-	-	10,443,296
Tallahassee	8,010,469	-	-	8,010,469
	----- 18,453,765	----- -	----- -	----- 18,453,765
BOCC, LEVY	1,211,232	320,444	-	1,531,676
Bronson	37,273	-	-	37,273
Cedar Key	31,021	-	-	31,021
Chiefland	81,680	-	-	81,680
Fanning Springs (part)	18,116	-	-	18,116
Inglis	54,627	-	-	54,627
Otter Creek	5,451	-	-	5,451
Williston	95,147	-	-	95,147
Yankeetown	24,969	-	-	24,969
	----- 1,559,516	----- 320,444	----- -	----- 1,879,960
BOCC, LIBERTY	92,789	184,310	29,377	306,475
Bristol	17,173	-	-	17,173
	----- 109,962	----- 184,310	----- 29,377	----- 323,648
BOCC, MADISON	371,581	422,605	31,034	825,221
Greenville	22,175	-	-	22,175
Lee	7,734	-	-	7,734

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Madison	75,198	-	-	75,198
	-----	-----	-----	-----
	476,689	422,605	31,034	930,328
BOCC, MANATEE	13,283,419	-	-	13,283,419
Anna Maria	108,977	-	-	108,977
Bradenton	2,814,396	-	-	2,814,396
Bradenton Beach	98,375	-	-	98,375
Holmes Beach	294,023	-	-	294,023
Longboat Key (part)	153,356	-	-	153,356
Palmetto	622,982	-	-	622,982
	-----	-----	-----	-----
	17,375,527	-	-	17,375,527
BOCC, MARION	13,622,874	-	-	13,622,874
Bellevue	209,508	-	-	209,508
Dunnellon	109,587	-	-	109,587
McIntosh	25,381	-	-	25,381
Ocala	2,697,629	-	-	2,697,629
Reddick	32,734	-	-	32,734
	-----	-----	-----	-----
	16,697,711	-	-	16,697,711
BOCC, MARTIN	10,331,685	-	-	10,331,685
Jupiter Island	50,596	-	-	50,596
Ocean Breeze Park	43,922	-	-	43,922
Sewall's Point	162,612	-	-	162,612
Stuart	1,241,281	-	-	1,241,281
	-----	-----	-----	-----
	11,830,098	-	-	11,830,098
BOCC, MIAMI-DADE	106,921,929	-	-	106,921,929
Aventura	1,368,770	-	-	1,368,770
Bal Harbour	193,969	-	-	193,969
Bay Harbor Islands	276,936	-	-	276,936
Biscayne Park	182,202	-	-	182,202
Coral Gables	2,522,138	-	-	2,522,138
El Portal	149,184	-	-	149,184
Florida City	371,069	-	-	371,069
Golden Beach	50,729	-	-	50,729
Hialeah	12,679,190	-	-	12,679,190
Hialeah Gardens	1,072,143	-	-	1,072,143
Homestead	1,599,900	-	-	1,599,900
Indian Creek	3,182	-	-	3,182
Key Biscayne	581,667	-	-	581,667

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Medley	51,629	-	-	51,629
Miami	21,802,641	-	-	21,802,641
Miami Beach	5,643,894	-	-	5,643,894
Miami Shores	610,543	-	-	610,543
Miami Springs	798,149	-	-	798,149
North Bay	367,707	-	-	367,707
North Miami	3,011,293	-	-	3,011,293
North Miami Beach	2,220,169	-	-	2,220,169
Opa-locka	929,022	-	-	929,022
Pinecrest	1,074,244	-	-	1,074,244
South Miami	633,116	-	-	633,116
Sunny Isles Beach	860,224	-	-	860,224
Surfside	260,006	-	-	260,006
Sweetwater	859,083	-	-	859,083
Virginia Gardens	136,757	-	-	136,757
West Miami	351,978	-	-	351,978
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	167,583,462	-	-	167,583,462
 BOCC, MONROE	 7,395,880	 -	 -	 7,395,880
Islamorada	795,465	-	-	795,465
Key Colony Beach	112,879	-	-	112,879
Key West	2,884,252	-	-	2,884,252
Layton	21,243	-	-	21,243
Marathon	1,166,384	-	-	1,166,384
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	12,376,103	-	-	12,376,103
 BOCC, NASSAU	 2,782,028	 -	 -	 2,782,028
Callahan	56,024	-	-	56,024
Fernandina Beach	576,474	-	-	576,474
Hilliard	146,479	-	-	146,479
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	3,561,005	-	-	3,561,005
 BOCC, OKALOOSA	 10,090,278	 -	 -	 10,090,278
Cinco Bayou	27,404	-	-	27,404
Crestview	936,585	-	-	936,585
Destin	776,435	-	-	776,435
Fort Walton Beach	1,460,604	-	-	1,460,604
Laurel Hill	39,430	-	-	39,430
Mary Esther	290,925	-	-	290,925
Niceville	785,898	-	-	785,898
Shalimar	43,373	-	-	43,373
Valparaiso	441,349	-	-	441,349

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
	14,892,279	-	-	14,892,279
BOCC, OKEECHOBEE	1,656,215	-	-	1,656,215
Okeechobee	261,405	-	-	261,405
	-----	-----	-----	-----
	1,917,621	-	-	1,917,621
BOCC, ORANGE	103,032,775	-	-	103,032,775
Apopka	3,138,458	-	-	3,138,458
Belle Isle	787,514	-	-	787,514
Eatonville	334,528	-	-	334,528
Edgewood	199,087	-	-	199,087
Maitland	1,550,728	-	-	1,550,728
Oakland	116,802	-	-	116,802
Ocoee	3,140,391	-	-	3,140,391
Orlando	25,507,355	-	-	25,507,355
Windermere	248,790	-	-	248,790
Winter Garden	1,865,513	-	-	1,865,513
Winter Park	3,442,473	-	-	3,442,473
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	143,364,414	-	-	143,364,414
BOCC, OSCEOLA	10,112,651	-	-	10,112,651
Kissimmee	3,037,529	-	-	3,037,529
Saint Cloud	1,344,948	-	-	1,344,948
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	14,495,128	-	-	14,495,128
BOCC, PALM BEACH	62,175,467	-	-	62,175,467
Atlantis	124,965	-	-	124,965
Belle Glade	1,239,909	-	-	1,239,909
Boca Raton	5,123,183	-	-	5,123,183
Boynton Beach	4,061,752	-	-	4,061,752
Briny Breeze	29,283	-	-	29,283
Cloud Lake	9,956	-	-	9,956
Delray Beach	3,923,098	-	-	3,923,098
Glen Ridge	16,838	-	-	16,838
Golf	13,836	-	-	13,836
Greenacres	1,874,762	-	-	1,874,762
Gulf Stream	52,270	-	-	52,270
Haverhill	89,972	-	-	89,972
Highland Beach	254,541	-	-	254,541
Hypoluxo	110,909	-	-	110,909
Juno Beach	212,520	-	-	212,520

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Jupiter	2,483,553	-	-	2,483,553
Jupiter Inlet Colony	30,454	-	-	30,454
Lake Clarke Shores	267,645	-	-	267,645
Lake Park	501,689	-	-	501,689
Lake Worth	2,284,722	-	-	2,284,722
Lantana	632,729	-	-	632,729
Manalapan	23,207	-	-	23,207
Mangonia Park	100,513	-	-	100,513
North Palm Beach	921,092	-	-	921,092
Ocean Ridge	121,377	-	-	121,377
Pahokee	517,941	-	-	517,941
Palm Beach	710,841	-	-	710,841
Palm Beach Gardens	2,531,284	-	-	2,531,284
Palm Beach Shores	75,916	-	-	75,916
Palm Springs	775,849	-	-	775,849
Riviera Beach	2,124,471	-	-	2,124,471
Royal Palm Beach	1,408,506	-	-	1,408,506
South Bay	244,073	-	-	244,073
South Palm Beach	109,079	-	-	109,079
Tequesta	374,967	-	-	374,967
Wellington	2,289,261	-	-	2,289,261
West Palm Beach	5,922,605	-	-	5,922,605
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	103,765,034	-	-	103,765,034
BOCC, PASCO	15,005,517	-	-	15,005,517
Dade City	294,290	-	-	294,290
New Port Richey	700,472	-	-	700,472
Port Richey	129,364	-	-	129,364
Saint Leo	34,990	-	-	34,990
San Antonio	41,530	-	-	41,530

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Zephyrhills	433,439	-	-	433,439
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	16,639,603	-	-	16,639,603
BOCC, PINELLAS	36,228,324	-	-	36,228,324
Belleair	215,512	-	-	215,512
Belleair Beach	113,047	-	-	113,047
Belleair Bluffs	114,723	-	-	114,723
Belleair Shore	3,248	-	-	3,248
Clearwater	5,459,613	-	-	5,459,613
Dunedin	1,877,215	-	-	1,877,215
Gulfport	626,891	-	-	626,891
Indian Rocks Beach	222,793	-	-	222,793
Indian Shores	76,325	-	-	76,325
Kenneth City	229,184	-	-	229,184
Largo	3,591,670	-	-	3,591,670
Madeira Beach	219,755	-	-	219,755
North Redington Beach	62,600	-	-	62,600
Oldsmar	610,704	-	-	610,704
Pinellas Park	2,361,305	-	-	2,361,305
Redington Beach	84,968	-	-	84,968
Redington Shores	123,629	-	-	123,629
Safety Harbor	903,693	-	-	903,693
Saint Petersburg	12,701,259	-	-	12,701,259
Saint Petersburg Beach	509,077	-	-	509,077
Seminole	514,473	-	-	514,473
South Pasadena	307,500	-	-	307,500
Tarpon Springs	1,078,502	-	-	1,078,502
Treasure Island	385,291	-	-	385,291
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	68,621,301	-	-	68,621,301
BOCC, POLK	22,750,479	-	-	22,750,479
Auburndale	533,567	-	-	533,567
Bartow	819,496	-	-	819,496
Davenport	117,087	-	-	117,087
Dundee	145,669	-	-	145,669
Eagle Lake	104,561	-	-	104,561
Fort Meade	302,759	-	-	302,759
Frostproof	156,649	-	-	156,649
Haines City	763,326	-	-	763,326
Highland Park	8,663	-	-	8,663
Hillcrest Heights	12,856	-	-	12,856
Lake Alfred	211,882	-	-	211,882
Lake Hamilton	63,730	-	-	63,730

Table 1

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 2000-01 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
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Lakeland	4,275,319	-	-	4,275,319
Lake Wales	559,059	-	-	559,059
Mulberry	183,962	-	-	183,962
Polk City	104,396	-	-	104,396
Winter Haven	1,437,816	-	-	1,437,816
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	32,551,274	-	-	32,551,274
BOCC, PUTNAM	2,217,764	-	-	2,217,764
Crescent City	60,140	-	-	60,140
Interlachen	47,882	-	-	47,882
Palatka	358,403	-	-	358,403
Pomona Park	26,066	-	-	26,066
Welaka	19,541	-	-	19,541
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	2,729,797	-	-	2,729,797
BOCC, SAINT JOHNS	7,867,165	-	-	7,867,165
Hastings	47,543	-	-	47,543
Saint Augustine	923,633	-	-	923,633
Saint Augustine Beach	314,527	-	-	314,527
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	9,152,868	-	-	9,152,868
BOCC, SAINT LUCIE	5,277,824	-	-	5,277,824
Fort Pierce	1,387,470	-	-	1,387,470
Port Saint Lucie	3,009,939	-	-	3,009,939
Saint Lucie	22,054	-	-	22,054
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	9,697,288	-	-	9,697,288
BOCC, SANTA ROSA	3,523,264	-	-	3,523,264
Gulf Breeze	205,135	-	-	205,135
Jay	22,936	-	-	22,936
Milton	261,648	-	-	261,648
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	4,012,984	-	-	4,012,984

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
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BOCC, SARASOTA	22,556,561	-	-	22,556,561
Longboat Key (part)	315,106	-	-	315,106
North Port	1,459,466	-	-	1,459,466
Sarasota	4,020,169	-	-	4,020,169
Venice	1,500,100	-	-	1,500,100
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	29,851,402	-	-	29,851,402
BOCC, SEMINOLE	20,447,763	-	-	20,447,763
Altamonte Springs	2,798,778	-	-	2,798,778
Casselberry	1,716,498	-	-	1,716,498
Lake Mary	709,763	-	-	709,763
Longwood	975,698	-	-	975,698
Oviedo	1,563,811	-	-	1,563,811
Sanford	2,587,835	-	-	2,587,835
Winter Springs	2,028,885	-	-	2,028,885
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	32,829,030	-	-	32,829,030
BOCC, SUMTER	1,405,624	745,331	109,157	2,260,111
Bushnell	83,818	-	-	83,818
Center Hill	25,504	-	-	25,504
Coleman	27,084	-	-	27,084
Webster	28,301	-	-	28,301
Wildwood	135,221	-	-	135,221
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	1,705,553	745,331	109,157	2,560,040
BOCC, SUWANNEE	1,102,600	338,699	-	1,441,299
Branford	22,008	-	-	22,008
Live Oak	228,707	-	-	228,707
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	1,353,315	338,699	-	1,692,015
BOCC, TAYLOR	620,302	-	-	620,302
Perry	275,441	-	-	275,441
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	895,743	-	-	895,743
BOCC, UNION	176,641	228,739	84,472	489,851
Lake Butler	39,731	-	-	39,731
Raiford	4,298	-	-	4,298
Worthington Springs	4,103	-	-	4,103
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	224,773	228,739	84,472	537,983

Table 1

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, VOLUSIA	14,329,409	-	-	14,329,409
Daytona Beach	2,920,686	-	-	2,920,686
Daytona Beach Shores	132,685	-	-	132,685
DeBary	600,248	-	-	600,248
DeLand	837,420	-	-	837,420
Deltona	2,747,589	-	-	2,747,589
Edgewater	831,133	-	-	831,133
Flagler Beach (part)	4,176	-	-	4,176
Holly Hill	511,118	-	-	511,118
Lake Helen	115,937	-	-	115,937
New Smyrna Beach	839,620	-	-	839,620
Oak Hill	66,096	-	-	66,096
Orange City	287,372	-	-	287,372
Ormond Beach	1,599,224	-	-	1,599,224
Pierson	55,050	-	-	55,050
Ponce Inlet	113,377	-	-	113,377
Port Orange	2,033,919	-	-	2,033,919
South Daytona	598,856	-	-	598,856
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	28,623,913	-	-	28,623,913
 BOCC, WAKULLA	 516,209	 355,851	 -	 872,060
Saint Marks	7,898	-	-	7,898
Sopchoppy	12,004	-	-	12,004
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	536,111	355,851	-	891,962
 BOCC, WALTON	 3,718,305	 -	 -	 3,718,305
DeFuniak Springs	556,029	-	-	556,029
Freeport	126,158	-	-	126,158
Paxton	61,962	-	-	61,962
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	4,462,454	-	-	4,462,454
 BOCC, WASHINGTON	 520,856	 404,478	 -	 925,334
Caryville	6,194	-	-	6,194
Chipley	112,672	-	-	112,672
Ebro	7,460	-	-	7,460
Vernon	24,142	-	-	24,142
Wausau	10,984	-	-	10,984
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	682,307	404,478	-	1,086,785

Table 1

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 2000-01 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
	=====	=====	=====	=====
TOTALS	\$ 1,311,900,000	\$ 8,280,000	\$ 592,958	\$ 1,320,772,958

Source: Department of Revenue (7/2000)

COUNTY REVENUE SHARING PROGRAM

Sections 210.20(2)(a), 212.20(6)(f), and Part II of Chapter 218, *Florida Statutes*

Brief Overview

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties. Currently, the trust fund receives 2.9 percent of net cigarette tax collections and 2.25 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness.

2000 General Law Amendments

Chapter 2000-173, *Laws of Florida*, (CS/HB 67 & 187)

repealed the sharing of intangibles tax revenues with counties via the County Revenue Sharing Program. It replaced the repealed revenue source with a new source by providing that 2.25 percent of sales and use tax collections be transferred to the Revenue Sharing Trust Fund for Counties. It made the annual appropriation to the consolidated Duval County/City of Jacksonville government a part of the revenue sharing distribution. These changes were effective as of July 1, 2000. According to the Final Impact Conference results, the net fiscal impact to counties of the revenue source repeal/replacement will be (\$43.3) million in fiscal year 2000-01.

Eligibility Requirements

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

Administrative Procedures

The county revenue sharing program is administered by the Department of Revenue. The program is comprised of cigarette taxes and sales and use taxes that are collected and transferred to the Revenue Sharing Trust Fund for Counties.

No General Revenue Service Charges are levied against the Revenue Sharing Trust Fund for Counties; however, the 7.0 percent and 0.3 percent service charges are levied against the Cigarette Tax Collection Trust Fund pursuant to s. 215.20(1) and (3), F.S. In addition, a 0.9 percent deduction is assessed against the Cigarette Tax Collection Trust Fund pursuant to s. 210.20(2)(a), F.S., for administrative costs related to the Department of Business and Professional Regulation's Division of Alcoholic Beverage and Tobacco.

The percentage of each tax source transferred into the Revenue Sharing Trust Fund for Counties is listed below. The proportional contribution of each source in state fiscal year 2000-01 is also noted.

- 1) 2.9 percent of net cigarette tax collections [pursuant to s. 210.20(2)(a), F.S.]
= 3.5 percent of total county revenue sharing
- 2) 2.25 percent of sales and use tax collections [pursuant to s. 212.20(6)(f), F.S.]
= 96.5 percent of total county revenue sharing

Distribution of Proceeds

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

- 1) A county population factor is an eligible county's population divided by total population of all eligible counties in the state. *(Note: Inmates and residents residing in institutions operated by the Federal Government, the Department of Corrections, the Department of Children and Family Services and the Department of Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.)*
- 2) An unincorporated county population factor is an eligible county's unincorporated population divided by total unincorporated population of all eligible counties in the state.
- 3) A county sales tax collections factor is an eligible county's sales tax collections during the preceding year divided by total sales tax collections during the preceding year of all eligible counties in the state. The term 'preceding year' refers to the preceding calendar year.

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

Any unit of local government which is consolidated under the constitutional provisions contained in Article VIII, Section 6(e), shall receive an annual distribution from the trust fund equal to \$6.24 times its population. This provision pertains only to the consolidated Duval County/City of Jacksonville government.

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

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

Authorized Uses

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

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

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

Relevant Attorney General Opinions

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

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

AGO 73-246

Is the Hillsborough County Aviation Authority an integral part of the government of Hillsborough County within the context of the Revenue Sharing Act of 1972, so that members of the aviation authority's police force can be viewed as county law enforcement officers for the purposes of revenue sharing?

According to this opinion dated July 3, 1973, the Hillsborough County Aviation Authority is not a city, county, or consolidated government so as to qualify for state revenue-sharing funds under Part II of Chapter 218, *Florida Statutes*, nor is it an agency or subdivision of Hillsborough County so that the police force employees of the authority would be 'county employees' within the context of that chapter.

AGO 74-367

Does the Revenue Sharing Act of 1972 apply to regional housing authorities established pursuant to Chapter 421, *Florida Statutes*?

According to this opinion dated December 3, 1974, regional housing authorities are neither a county nor municipal government for the purposes of the Revenue Sharing Act and therefore are not an eligible unit of local government. As a result, the requirements of s. 218.23, F.S., regarding the eligibility for revenue sharing by units of local government have no application to regional housing

authorities nor are such authorities eligible for revenue sharing funds.

AGO 77-14

May a county borrow money from banks for the purpose of purchasing real property for authorized county purposes with the money to be repaid in approximately five equal annual installments from uncommitted racetrack or state revenue-sharing funds?

According to this opinion dated February 9, 1977, the Board of County Commissioners, as the governing body of a noncharter county, has statutory authority to borrow money to purchase real property for authorized county purposes. Uncommitted state revenue-sharing funds, subject to the restriction found in s. 218.25, F.S., governing monies received in excess of the guaranteed entitlement, could be used to repay the borrowed funds.

AGO 79-18

May a Board of County Commissioners borrow money from a bank payable over a three-year period for the purpose of making improvements to county roads?

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

AGO 86-44

Is the Board of County Commissioners authorized to donate revenue sharing monies to a nonprofit senior citizens club so that members of the club may take field trips?

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

AGO 92-87

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

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

AGO 94-26

What effect does the nonpayment of incentive pay to law enforcement officers as prescribed by s. 943.22, F.S., have on the county's eligibility to participate in revenue sharing?

According to this opinion dated April 5, 1994, failure to pay the salary incentive to eligible county law enforcement officers would render the county ineligible to participate in revenue sharing beyond the minimum entitlement for the fiscal year in which the county fails to certify that it meets the minimum requirements in s. 218.23, F.S.

Estimated Distributions for the Upcoming Fiscal Year

Table 1 displays the estimated county revenue sharing distributions for the 2000-01 state fiscal year. As calculated by the Department of Revenue, these figures represent 95 percent of the anticipated annual revenues. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

County Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	First Guaranteed -----	Second Guaranteed -----	Growth Money -----	Yearly Total -----
ALACHUA	\$ 254,168	\$ 1,007,247	\$ 2,473,767	\$ 3,735,182
BAKER	28,273	90,639	250,914	369,826
BAY	154,793	684,481	1,928,428	2,767,702
BRADFORD	28,713	129,364	253,400	411,477
BREVARD	464,254	1,807,775	5,440,739	7,712,768
BROWARD	3,573,165	4,779,269	13,292,478	21,644,912
CALHOUN	14,713	68,369	148,555	231,637
CHARLOTTE	187,080	493,387	2,384,875	3,065,342
CITRUS	90,480	499,080	1,866,222	2,455,782
CLAY	102,028	599,690	2,311,279	3,012,997
COLLIER	491,318	594,600	4,658,457	5,744,375
COLUMBIA	72,308	288,232	812,858	1,173,398
DE SOTO	30,961	132,516	352,556	516,033
DIXIE	15,487	54,021	160,651	230,159
DUVAL **	1,999,042	4,106,467	15,019,423	21,124,932
ESCAMBIA	728,024	1,779,956	4,037,649	6,545,629
FLAGLER	23,543	78,036	447,423	549,002
FRANKLIN	18,862	41,026	129,404	189,292
GADSDEN	80,864	239,311	504,284	824,459
GILCHRIST	5,883	45,494	181,016	232,393
GLADES	12,360	41,438	110,093	163,891
GULF	68,034	19,920	117,483	205,437
HAMILTON	23,270	109,630	103,087	235,987
HARDEE	36,082	144,439	207,649	388,170
HENDRY	28,673	148,507	379,780	556,960
HERNANDO	79,474	409,209	2,221,918	2,710,601
HIGHLANDS	104,948	349,039	1,170,345	1,624,332
HILLSBOROUGH	1,835,627	4,916,849	14,838,764	21,591,240
HOLMES	20,087	112,718	179,051	311,856
INDIAN RIVER	205,850	425,545	1,626,043	2,257,438
JACKSON	67,470	259,685	473,675	800,830
JEFFERSON	29,079	67,261	154,770	251,110
LAFAYETTE	6,472	29,717	75,971	112,160
LAKE	256,097	708,355	2,658,561	3,623,013
LEE	578,772	1,764,708	6,382,644	8,726,124
LEON	316,798	1,026,649	2,718,744	4,062,191
LEVY	34,157	137,533	455,374	627,064
LIBERTY	8,441	28,423	83,891	120,755
MADISON	34,591	95,970	189,664	320,225
MANATEE	530,269	1,054,577	3,657,211	5,242,057
MARION	251,941	1,024,873	4,083,773	5,360,587
MARTIN	244,331	553,167	2,146,528	2,944,026
MIAMI-DADE	5,895,217	10,571,522	23,534,498	40,001,237
MONROE	246,464	455,801	1,276,313	1,978,578
NASSAU	65,716	252,268	847,544	1,165,528

Table 1

County Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	First Guaranteed -----	Second Guaranteed -----	Growth Money -----	Yearly Total -----
OKALOOSA	147,680	859,331	2,503,122	3,510,133
OKEECHOBEE	41,041	173,472	506,018	720,531
ORANGE	1,632,765	3,816,110	17,365,698	22,814,573
OSCEOLA	95,114	414,462	2,843,039	3,352,615
PALM BEACH	2,570,430	2,766,174	14,999,241	20,335,845
PASCO	310,426	1,782,481	4,867,534	6,960,441
PINELLAS	2,452,694	3,368,283	8,860,212	14,681,189
POLK	857,616	2,627,126	5,805,578	9,290,320
PUTNAM	98,535	409,282	903,881	1,411,698
SAINT JOHNS	152,548	403,262	2,017,038	2,572,848
SAINT LUCIE	187,010	618,973	1,948,296	2,754,279
SANTA ROSA	77,885	448,253	1,688,354	2,214,492
SARASOTA	1,119,924	1,148,225	4,840,849	7,108,998
SEMINOLE	339,130	1,316,016	5,247,489	6,902,635
SUMTER	35,653	182,301	643,813	861,767
SUWANNEE	32,719	175,516	459,414	667,649
TAYLOR	36,940	118,139	196,342	351,421
UNION	18,615	33,326	124,180	176,121
VOLUSIA	698,366	1,525,368	4,102,768	6,326,502
WAKULLA	24,054	90,110	291,183	405,347
WALTON	39,806	151,427	723,283	914,516
WASHINGTON	16,827	101,973	251,442	370,242
	=====	=====	=====	=====
TOTALS	\$ 30,329,957	\$ 64,756,373	\$ 207,536,525	\$ 302,622,855

** Duval County's share includes \$4,757,101 distribution pursuant to s. 218.23(2), F.S.

Source: Department of Revenue (7/2000)

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MUNICIPAL REVENUE SHARING PROGRAM

Sections 206.605(1), 206.879(1), 212.20(6)(f), and Part II of Chapter 218, *Florida Statutes*

Brief Overview

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities. Currently, the trust fund receives 1.0715 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets the strict eligibility requirements. Funds derived from the one-cent municipal fuel tax may only be used by municipalities for transportation-related expenditures. In addition, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness.

2000 General Law Amendments

Chapter 2000-355, *Laws of Florida*, (HB 2433)

repealed the sharing of cigarette tax revenues with municipalities via the Municipal Revenue Sharing Program and the Municipal Financial Assistance Trust Fund. It replaced the repealed revenue source with a new source by providing that 1.0715 percent of sales and use tax collections be transferred to the Revenue Sharing Trust Fund for Municipalities. It repealed the Municipal Financial Assistance Trust Fund since it was funded solely by cigarette taxes. These changes were effective as of July 1, 2000. According to the Final Impact Conference results, the net fiscal impact to municipalities of the revenue source repeal/replacement will be (\$0.8) million in fiscal year 2000-01.

Eligibility Requirements

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

Administrative Procedures

The municipal revenue sharing program is administered by the Department of Revenue. The program is comprised of sales and use taxes, municipal fuel taxes, and state alternative fuel users decal fees that are collected and transferred to the Revenue Sharing Trust Fund for Municipalities.

No General Revenue Service Charges are levied against the Revenue Sharing Trust Fund for Municipalities. However, the municipal fuel tax proceeds are transferred into the trust fund after the relevant service charge deduction.

The percentage of each tax source transferred into the trust fund is listed below. The proportional contribution of each source in state fiscal year 2000-01 is also noted.

- 1) 1.0715 percent of sales and use tax collections [s. 212.20(6)(f), F.S.]
= 63.8 percent of total municipal revenue sharing
- 2) net collections of the one-cent municipal fuel tax [s. 206.605(1), F.S.]
= 35.8 percent of total municipal revenue sharing
- 3) 12.5 percent of state alternative fuel user decal fee collections [s. 206.879(1), F.S.]
= 0.4 percent of total municipal revenue sharing

Distribution of Proceeds

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

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

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

(Note: Inmates and residents residing in institutions operated by the Federal Government, the Department of Corrections, the Department of Children and Family Services and the Department of Health are not considered to be residents of the municipality in which the institutions are located for the purpose of calculating the distribution proportions.)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Authorized Uses

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

According to the Department of Revenue, municipalities may assume that 35.8 percent of their total estimated 2000-01 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution must be expended on transportation-related purposes.

Pursuant to s. 218.25(1), F.S., municipalities are allowed to bond only the guaranteed entitlement portion of the distribution. This 'hold harmless' provision guarantees a minimum allotment in order to insure coverage of all bonding obligations for those eligible municipalities that qualified for revenue sharing dollars prior to July 1, 1972. Municipalities incorporated after that date do not receive a guaranteed entitlement.

Another aspect of the program that might be considered a safeguard to municipalities' annual distributions is the requirement that municipalities, incorporated before 1973, demonstrate ad valorem tax effort based on 1973 taxable values. The policy of retaining 1973 as the base year might be interpreted as a way to allow most municipalities originally in the program easy access to this revenue source since taxable values have more than doubled over the last fifteen years due to inflation and updated assessments.

Conversely, municipalities incorporated subsequent to 1973 that wish to qualify for revenue sharing funds must demonstrate local tax effort by using the taxable value of the municipality for the year of incorporation multiplied by 3 mills. Obviously, a municipality incorporating after 1973 must demonstrate significantly higher ad valorem taxing effort than those incorporated prior to or during 1973.

Relevant Attorney General Opinions

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

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

AGO 73-246

Is the Hillsborough County Aviation Authority an integral part of the government of Hillsborough County within the context of the Revenue Sharing Act of 1972, so that members of the aviation authority's police force can be viewed as county law enforcement officers for the purposes of revenue sharing?

According to this opinion dated July 3, 1973, the Hillsborough County Aviation Authority is not a city, county, or consolidated government so as to qualify for state revenue-sharing funds under Part II of Chapter 218, *Florida Statutes*, nor is it an agency or subdivision of Hillsborough County so that the police force employees of the authority would be 'county employees' within the context of that chapter.

AGO 74-367

Does the Revenue Sharing Act of 1972 apply to regional housing authorities established pursuant to Chapter 421, *Florida Statutes*?

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

AGO 77-21

Are charter counties which have established municipal taxing and benefit units pursuant to s. 125.01(1)(q), F.S., and which meet all eligibility requirements as outlined in s. 218.23(1), F.S., entitled to a municipal share from the State Revenue Sharing Trust Fund established by the Revenue Sharing Act of 1972 (Part II of Chapter 218, F.S., as amended)?

According to this opinion dated February 23, 1977, a charter county which has established municipal service taxing or benefit units pursuant to its charter and s. 125.01(1)(q), F.S., is not entitled to receive a municipal share from the state revenue-sharing fund since a municipal service taxing or benefit unit is not within the definitions of a 'municipality' as defined in s. 218.21(3), F.S., and a 'unit of local government' as defined in s. 218.21(1), F.S.

AGO 78-110

May a municipality finance the purchase of a fire truck through revenue sharing funds from the state and place a lien on the fire truck without voter approval?

According to this opinion dated August 16, 1978, a municipality may pledge any non-ad valorem tax revenues, including its guaranteed entitlement to revenue sharing funds if available and not previously encumbered, to purchase a fire truck to provide fire protection within the municipality. In the absence of an approved referendum by the municipal electorate, however, a municipality may not finance, and is constitutionally inhibited from financing, the purchase of the fire truck by borrowing money and giving a lien or mortgage on the property to be purchased (or other assets or property) as further or additional security for the loan or other obligation.

AGO 82-94

Can a municipality pledge the proceeds of the one-cent municipal fuel tax to secure a loan for repairs of the sewer system?

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

AGO 83-32

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

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

AGO 85-15

Among other questions, does the Department of Revenue have the authority and duty to withhold all revenue sharing funds, beyond the minimum entitlement, distributed under s. 218.23, F.S., if a municipality fails to certify compliance with s. 633.382, F.S.?

According to this opinion dated February 19, 1985, a municipality failing to certify compliance with s. 633.382, F.S., is not eligible to participate in revenue sharing beyond the minimum entitlement. In addition, the Department of Revenue would not be required to distribute revenue sharing funds beyond the minimum entitlement to said municipality.

AGO 92-87

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

According to this opinion dated December 3, 1992, the Department must adjust the apportionment factors for distribution of revenue-sharing trust funds pursuant to s. 218.26, F.S., for the remainder of a fiscal year and subsequent fiscal years in the event the population estimates are revised by the Governor's Office due to an error in the decennial census. The Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-

sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

AGO 2000-37

May a city use the interest generated by the municipal fuel tax for general operating purposes? May the municipal fuel tax proceeds be used for sidewalk construction as a stand-alone project without any accompanying road construction, reconstruction, or maintenance or for tree trimming projects when the trees are not directly on or adjacent to roads or streets?

According to this opinion dated June 22, 2000, the interest accruing on the investment of municipal fuel taxes must be used for the same purposes and projects as the taxes themselves and may not be directed elsewhere. Additionally, the tax proceeds may not be used for a stand-alone sidewalk construction project or for tree trimming projects when the trees are not directly on or adjacent to roads and streets.

Estimated Distributions for the Upcoming Fiscal Year

Table 1 displays the estimated municipal revenue sharing distributions for the 2000-01 state fiscal year. As calculated by the Department of Revenue, these figures represent 100 percent of the anticipated annual revenues. Inquiries regarding the Department's estimated of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to municipalities are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
 Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed -----	Growth Money -----	Yearly Total -----
ALACHUA COUNTY			
Alachua	\$ 49,626	\$ 89,653	\$ 139,279
Archer	18,029	33,987	52,016
Gainesville	1,100,340	1,723,540	2,823,880
Hawthorne	21,367	19,687	41,054
High Springs	55,311	51,648	106,959
LaCrosse	3,761	575	4,336
Micanopy	9,869	9,350	19,219
Newberry	20,259	47,266	67,525
Waldo	13,057	27,498	40,555
BAKER COUNTY			
Glen Saint Mary	13,069	5,870	18,939
Macclenny	53,341	79,923	133,264
BAY COUNTY			
Callaway	35,468	409,970	445,438
Cedar Grove	13,757	67,074	80,831
Lynn Haven	47,769	288,768	336,537
Mexico Beach	6,978	14,101	21,079
Panama City	510,541	614,114	1,124,655
Panama City Beach	90,906	18,321	109,227
Parker	32,217	123,282	155,499
Springfield	65,328	389,049	454,377
BRADFORD COUNTY			
Brooker	5,183	9,064	14,247
Hampton	7,757	7,140	14,897
Lawtey	13,179	14,351	27,530
Starke	125,408	43,795	169,203
BREVARD COUNTY			
Cape Canaveral	62,081	120,288	182,369
Cocoa	327,756	210,524	538,280
Cocoa Beach	239,157	37,713	276,870
Indialantic	54,072	11,980	66,052
Indian Harbour Beach	41,142	116,055	157,197
Malabar	4,704	38,867	43,571
Melbourne	731,356	1,010,962	1,742,318
Melbourne Beach	19,175	41,387	60,562
Melbourne Village	1,852	8,698	10,550
Palm Bay	91,142	1,907,596	1,998,738
Palm Shores	943	9,020	9,963
Rockledge	155,640	302,264	457,904

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
 Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed -----	Growth Money -----	Yearly Total -----
Satellite Beach	109,567	123,869	233,436
Titusville	518,566	630,450	1,149,016
West Melbourne	34,950	161,320	196,270
BROWARD COUNTY			
Coconut Creek	21,380	815,809	837,189
Cooper City	22,887	604,185	627,072
Coral Springs	49,420	2,267,655	2,317,075
Dania	201,595	180,611	382,206
Davie	166,836	1,327,801	1,494,637
Deerfield Beach	306,407	796,033	1,102,440
Fort Lauderdale	3,196,503	414,507	3,611,010
Hallandale	491,404	277,624	769,028
Hillsboro Beach	3,190	21,660	24,850
Hollywood	2,090,384	1,115,398	3,205,782
Lauderdale-by-the-Sea	58,784	12,972	71,756
Lauderdale Lakes	210,740	562,756	773,496
Lauderhill	183,519	1,127,385	1,310,904
Lazy Lake	3,320	42	3,362
Lighthouse Point	176,544	46,510	223,054
Margate	247,098	1,023,845	1,270,943
Miramar	284,110	993,785	1,277,895
North Lauderdale	8,186	794,582	802,768
Oakland Park	398,752	286,719	685,471
Parkland	511	213,380	213,891
Pembroke Park	112,788	5,729	118,517
Pembroke Pines	320,564	2,203,700	2,524,264
Plantation	444,753	1,259,705	1,704,458
Pompano Beach	918,495	768,035	1,686,530
Sea Ranch Lakes	59,037	737	59,774
Sunrise	173,630	1,575,902	1,749,532
Tamarac	96,778	1,108,440	1,205,218
Weston	-	740,503	740,503
Wilton Manors	350,732	14,165	364,897
CALHOUN COUNTY			
Altha	7,411	26,478	33,889
Blountstown	57,485	28,200	85,685

Table 1

**Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates**

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed -----	Growth Money -----	Yearly Total -----
CHARLOTTE COUNTY			
Punta Gorda	146,243	275,954	422,197
CITRUS COUNTY			
Crystal River	95,471	82,573	178,044
Inverness	119,126	160,288	279,414
CLAY COUNTY			
Green Cove Springs	82,207	84,286	166,493
Keystone Heights	26,696	19,600	46,296
Orange Park	92,507	209,527	302,034
Penney Farms	3,053	34,578	37,631
COLLIER COUNTY			
Everglades	9,969	8,016	17,985
Marco Island	-	317,460	317,460
Naples	386,057	285,587	671,644
COLUMBIA COUNTY			
Fort White	8,215	14,149	22,364
Lake City	241,791	106,411	348,202
DE SOTO COUNTY			
Arcadia	157,477	64,965	222,442
DIXIE COUNTY			
Cross City	60,079	44,202	104,281
Horseshoe Beach	1,856	2,764	4,620
DUVAL COUNTY			
Atlantic Beach	65,115	226,559	291,674
Baldwin	21,646	19,310	40,956
Jacksonville	5,826,077	2,247,682	8,073,759
Jacksonville Beach	219,174	275,992	495,166
Neptune Beach	41,884	122,441	164,325
Jacksonville (Duval)	-	8,505,992	8,505,992
ESCAMBIA COUNTY			
Century	53,674	37,271	90,945
Pensacola	727,797	1,196,174	1,923,971

Table 1

**Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates**

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed -----	Growth Money -----	Yearly Total -----
FLAGLER COUNTY			
Beverly Beach	4,223	3,241	7,464
Bunnell	38,218	22,775	60,993
Flagler Beach	23,161	71,499	94,660
Palm Coast	-	676,495	676,495
FRANKLIN COUNTY			
Apalachicola	51,929	27,107	79,036
Carrabelle	25,647	13,182	38,829
GADSDEN COUNTY			
Chattahoochee	81,632	21,121	102,753
Greensboro	9,894	17,164	27,058
Gretna	11,242	198,237	209,479
Havana	28,337	20,276	48,613
Midway	-	44,852	44,852
Quincy	166,567	55,002	221,569
GILCHRIST COUNTY			
Bell	5,992	3,431	9,423
Trenton	22,161	16,581	38,742
GLADES COUNTY			
Moore Haven	32,012	14,534	46,546
GULF COUNTY			
Port Saint Joe	64,183	12,677	76,860
Wewahitchka	23,114	40,064	63,178
HAMILTON COUNTY			
Jasper	59,554	7,678	67,232
Jennings	12,571	17,179	29,750
White Springs	13,231	17,967	31,198
HARDEE COUNTY			
Bowling Green	24,763	48,272	73,035
Wauchula	81,340	33,146	114,486
Zolfo Springs	23,025	25,557	48,582

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed -----	Growth Money -----	Yearly Total -----
HENDRY COUNTY			
Clewiston	116,479	67,771	184,250
La Belle	56,826	25,436	82,262
HERNANDO COUNTY			
Brooksville	175,729	203,302	379,031
Weeki Wachee	2,118	172	2,290
HIGHLANDS COUNTY			
Avon Park	119,637	156,292	275,929
Lake Placid	53,574	9,396	62,970
Sebring	168,381	85,509	253,890
HILLSBOROUGH COUNTY			
Plant City	332,397	469,506	801,903
Tampa	4,897,504	3,716,753	8,614,257
Temple Terrace	205,169	351,890	557,059
HOLMES COUNTY			
Bonifay	46,920	38,488	85,408
Esto	4,617	11,577	16,194
Noma	-	15,162	15,162
Ponce de Leon	8,741	5,373	14,114
Westville	2,077	10,726	12,803
INDIAN RIVER COUNTY			
Fellsmere	16,285	85,133	101,418
Indian River Shores	286	47,430	47,716
Orchid	30	969	999
Sebastian	33,165	365,750	398,915
Vero Beach	374,742	96,482	471,224
JACKSON COUNTY			
Alford	7,420	25,231	32,651
Bascom	2,835	2,188	5,023
Campbellton	7,330	3,763	11,093
Cottondale	15,086	32,191	47,277
Graceville	36,420	47,457	83,877
Grand Ridge	10,018	28,848	38,866
Greenwood	8,020	14,709	22,729
Jacob City	-	17,540	17,540
Malone	15,027	23,091	38,118
Marianna	136,106	63,526	199,632
Sneads	24,498	71,585	96,083

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed -----	Growth Money -----	Yearly Total -----
JEFFERSON COUNTY			
Monticello	50,339	39,949	90,288
LAFAYETTE COUNTY			
Mayo	18,739	18,795	37,534
LAKE COUNTY			
Astatula	3,333	36,955	40,288
Clermont	78,941	111,066	190,007
Eustis	182,142	207,754	389,896
Fruitland Park	20,503	58,754	79,257
Groveland	36,365	35,930	72,295
Howey-in-the-Hills	12,376	4,921	17,297
Lady Lake	13,366	274,189	287,555
Leesburg	309,234	85,340	394,574
Mascotte	21,939	63,933	85,872
Minneola	15,515	68,110	83,625
Montverde	1,908	27,133	29,041
Mount Dora	111,030	92,015	203,045
Tavares	57,583	143,393	200,976
Umatilla	39,637	27,983	67,620
LEE COUNTY			
Bonita Springs	-	556,929	556,929
Cape Coral	153,484	2,292,396	2,445,880
Fort Myers	893,274	499,052	1,392,326
Fort Myers Beach	-	117,432	117,432
Sanibel	-	113,400	113,400
LEON COUNTY			
Tallahassee	1,250,960	2,182,492	3,433,452
LEVY COUNTY			
Bronson	10,844	19,155	29,999
Cedar Key	16,864	6,880	23,744
Chiefland	64,181	18,013	82,194
Fanning Springs	7,553	8,795	16,348
Inglis	16,801	20,857	37,658
Otter Creek	3,780	1,052	4,832
Williston	47,202	27,421	74,623
Yankeetown	5,909	9,238	15,147
LIBERTY COUNTY			

Table 1

**Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates**

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed -----	Growth Money -----	Yearly Total -----
Bristol	18,989	26,707	45,696
MADISON COUNTY			
Greenville	23,475	19,969	43,444
Lee	5,990	8,930	14,920
Madison	86,118	16,729	102,847
MANATEE COUNTY			
Anna Maria	13,693	21,189	34,882
Bradenton	376,545	922,209	1,298,754
Bradenton Beach	27,417	9,194	36,611
Holmes Beach	55,071	56,082	111,153
Palmetto	169,179	129,983	299,162
MARION COUNTY			
Bellevue	57,775	58,596	116,371
Dunnellon	53,800	15,954	69,754
McIntosh	7,411	7,013	14,424
Ocala	643,622	737,125	1,380,747
Reddick	5,166	18,478	23,644
MARTIN COUNTY			
Jupiter Island	2,386	11,874	14,260
Ocean Breeze Park	6,147	11,281	17,428
Sewalls Point	1,035	43,913	44,948
Stuart	276,026	214,379	490,405
MIAMI-DADE COUNTY			
Aventura	-	322,553	322,553
Bal Harbour	43,116	7,305	50,421
Bay Harbor Islands	32,155	48,248	80,403
Biscayne Park	16,156	50,928	67,084
Coral Gables	693,530	141,566	835,096
El Portal	11,922	55,844	67,766
Florida City	61,201	89,733	150,934
Golden Beach	2,533	8,318	10,851
Hialeah	1,930,261	3,660,413	5,590,674
Hialeah Gardens	16,283	375,576	391,859
Homestead	326,447	415,194	741,641
Indian Creek	1,391	52	1,443
Key Biscayne	-	134,738	134,738
Medley	10,067	2,481	12,548
Miami	5,721,258	3,362,878	9,084,136
Miami Beach	1,489,227	524,158	2,013,385

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Miami Shores	143,763	89,943	233,706
Miami Springs	217,492	84,721	302,213
North Bay	66,164	65,033	131,197
North Miami	755,251	631,055	1,386,306
North Miami Beach	642,052	320,227	962,279
Opa-locka	242,147	163,073	405,220
Pinecrest	-	280,501	280,501
South Miami	289,293	10,570	299,863
Sunny Isles Beach	-	218,193	218,193
Surfside	104,228	4,340	108,568
Sweetwater	38,362	367,434	405,796
Virginia Gardens	40,502	12,052	52,554
West Miami	167,074	5,919	172,993
Metro Dade	35,552,474	1,084,299	36,636,773
 MONROE COUNTY			
Islamorada	-	187,161	187,161
Key Colony Beach	3,918	20,544	24,462
Key West	392,780	435,729	828,509
Layton	2,685	3,078	5,763
Marathon	-	324,033	324,033
 NASSAU COUNTY			
Callahan	25,665	4,901	30,566
Fernandina Beach	130,679	106,630	237,309
Hilliard	23,263	60,532	83,795
 OKALOOSA COUNTY			
Cinco Bayou	21,997	1,564	23,561
Crestview	138,336	245,352	383,688
Destin	-	198,054	198,054
Fort Walton Beach	227,379	365,319	592,698
Laurel Hill	4,088	26,073	30,161
Mary Esther	13,743	77,361	91,104
Niceville	54,427	244,524	298,951
Shalimar	10,992	2,885	13,877
Valparaiso	40,774	169,801	210,575
 OKEECHOBEE COUNTY			
Okeechobee	176,013	75,272	251,285
 ORANGE COUNTY			
Apopka	183,788	522,127	705,915
Belle Isle	9,272	154,823	164,095

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Eatonville	18,949	61,486	80,435
Edgewood	63,799	7,103	70,902
Maitland	158,137	141,458	299,595
Oakland	7,322	18,372	25,694
Ocoee	78,748	618,017	696,765
Orlando	1,969,237	3,919,757	5,888,994
Windermere	10,267	35,952	46,219
Winter Garden	149,053	299,607	448,660
Winter Park	458,356	350,209	808,565
 OSCEOLA COUNTY			
Kissimmee	243,964	908,798	1,152,762
Saint Cloud	105,511	408,442	513,953
 PALM BEACH COUNTY			
Atlantis	6,296	22,118	28,414
Belle Glade	302,170	375,383	677,553
Boca Raton	523,997	946,469	1,470,466
Boynton Beach	337,969	975,421	1,313,390
Briny Breeze	4,322	4,791	9,113
Cloud Lake	3,753	272	4,025
Delray Beach	362,476	892,645	1,255,121
Glen Ridge	1,438	3,323	4,761
Golf	1,033	2,056	3,089
Greenacres	14,848	639,900	654,748
Gulf Stream	1,397	9,561	10,958
Haverhill	8,402	19,672	28,074
Highland Beach	2,928	52,236	55,164
Hypoluxo	2,273	21,900	24,173
Juno Beach	13,616	36,799	50,415
Jupiter	67,918	576,327	644,245
Jupiter Inlet Colony	1,225	5,452	6,677
Lake Clarke Shores	7,218	70,765	77,983
Lake Park	253,135	16,633	269,768
Lake Worth	364,734	562,843	927,577
Lantana	209,533	31,222	240,755
Manalapan	1,985	3,351	5,336
Mangonia Park	15,044	12,066	27,110
North Palm Beach	82,307	181,139	263,446
Ocean Ridge	4,910	22,102	27,012
Pahokee	96,481	236,384	332,865
Palm Beach	171,886	30,541	202,427
Palm Beach Gardens	126,411	570,602	697,013
Palm Beach Shores	11,360	7,665	19,025

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
 Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed	Growth	Yearly
	-----	-----	-----
Palm Springs	90,524	240,272	330,796
Riviera Beach	369,915	348,299	718,214
Royal Palm Beach	3,712	418,625	422,337
South Bay	42,669	87,254	129,923
South Palm Beach	745	24,443	25,188
Tequesta	129,246	12,214	141,460
Wellington	-	601,998	601,998
West Palm Beach	1,326,451	779,761	2,106,212
 PASCO COUNTY			
Dade City	134,787	130,283	265,070
New Port Richey	290,251	298,124	588,375
Port Richey	15,410	70,241	85,651
Saint Leo	9,442	29,193	38,635
San Antonio	14,350	24,065	38,415
Zephyrhills	110,964	229,483	340,447
 PINELLAS COUNTY			
Belleair	15,115	55,285	70,400
Belleair Beach	4,762	31,502	36,264
Belleair Bluffs	66,417	5,954	72,371
Belleair Shore	352	542	894
Clearwater	1,191,562	1,298,759	2,490,321
Dunedin	313,081	602,204	915,285
Gulfport	133,248	169,676	302,924
Indian Rocks Beach	54,431	28,289	82,720
Indian Shores	10,610	13,036	23,646
Kenneth City	145,147	11,769	156,916
Largo	652,934	1,182,037	1,834,971
Madeira Beach	174,090	11,163	185,253
North Redington Beach	11,820	7,959	19,779
Oldsmar	19,857	207,969	227,826
Pinellas Park	387,226	714,265	1,101,491
Redington Beach	4,793	22,610	27,403
Redington Shores	12,192	29,857	42,049
Safety Harbor	57,772	319,455	377,227
Saint Petersburg	3,125,822	3,396,276	6,522,098
Saint Petersburg Beach	199,235	25,893	225,128
Seminole	166,578	86,676	253,254
South Pasadena	89,458	45,514	134,972
Tarpon Springs	199,105	295,132	494,237
Treasure Island	104,086	48,916	153,002

POLK COUNTY

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Auburndale	95,208	161,058	256,266
Bartow	247,027	228,929	475,956
Davenport	22,371	44,700	67,071
Dundee	25,917	42,203	68,120
Eagle Lake	20,806	52,561	73,367
Fort Meade	76,018	140,970	216,988
Frostproof	59,573	17,203	76,776
Haines City	182,087	257,171	439,258
Highland Park	-	2,763	2,763
Hillcrest Heights	498	4,975	5,473
Lake Alfred	36,465	68,485	104,950
Lake Hamilton	15,272	14,215	29,487
Lakeland	973,011	1,199,203	2,172,214
Lake Wales	190,668	101,094	291,762
Mulberry	53,918	37,087	91,005
Polk City	15,070	51,693	66,763
Winter Haven	439,141	308,082	747,223
PUTNAM COUNTY			
Crescent City	47,077	15,610	62,687
Interlachen	11,693	31,696	43,389
Palatka	276,527	101,051	377,578
Pomona Park	7,968	14,708	22,676
Welaka	7,493	7,883	15,376
SAINT JOHNS COUNTY			
Hastings	15,795	11,159	26,954
Saint Augustine	340,862	130,088	470,950
Saint Augustine Beach	7,099	95,770	102,869
SAINT LUCIE COUNTY			
Fort Pierce	711,816	326,276	1,038,092
Port Saint Lucie	6,475	1,699,989	1,706,464
Saint Lucie	2,371	8,183	10,554
SANTA ROSA COUNTY			
Gulf Breeze	75,883	93,541	169,424
Jay	20,822	7,800	28,622
Milton	116,957	157,212	274,169
SARASOTA COUNTY			
Longboat Key	47,549	83,837	131,386
North Port	24,372	445,390	469,762
Sarasota	937,613	546,477	1,484,090

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed -----	Growth Money -----	Yearly Total -----
Venice	240,488	252,683	493,171
SEMINOLE COUNTY			
Altamonte Springs	57,567	829,400	886,967
Casselberry	170,722	492,029	662,751
Lake Mary	-	176,297	176,297
Longwood	80,818	232,741	313,559
Oviedo	39,986	478,466	518,452
Sanford	376,081	616,754	992,835
Winter Springs	13,825	678,071	691,896
SUMTER COUNTY			
Bushnell	36,546	37,647	74,193
Center Hill	8,283	27,228	35,511
Coleman	13,609	27,447	41,056
Webster	17,618	18,691	36,309
Wildwood	61,478	72,170	133,648
SUWANNEE COUNTY			
Branford	20,042	3,922	23,964
Live Oak	153,904	115,595	269,499
TAYLOR COUNTY			
Perry	180,555	58,749	239,304
UNION COUNTY			
Lake Butler	29,351	48,264	77,615
Raiford	1,694	8,289	9,983
Worthington Springs	4,563	2,539	7,102
VOLUSIA COUNTY			
Daytona Beach	1,027,176	664,205	1,691,381
Daytona Beach Shores	91,781	7,700	99,481
DeBary	-	242,650	242,650
DeLand	318,746	143,755	462,501
Deltona	-	1,558,294	1,558,294
Edgewater	68,458	395,395	463,853
Holly Hill	155,248	145,126	300,374
Lake Helen	8,885	58,397	67,282
New Smyrna Beach	201,998	198,576	400,574
Oak Hill	13,952	23,020	36,972
Orange City	21,923	108,762	130,685
Ormond Beach	294,368	475,932	770,300
Pierson	18,098	13,296	31,394

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
 Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed -----	Growth Money -----	Yearly Total -----
Ponce Inlet	4,946	32,898	37,844
Port Orange	93,493	986,333	1,079,826
South Daytona	132,655	193,933	326,588
 WAKULLA COUNTY			
Saint Marks	9,455	14,031	23,486
Sopchoppy	9,800	20,841	30,641
 WALTON COUNTY			
DeFuniak Springs	100,398	113,587	213,985
Freeport	11,372	30,531	41,903
Paxton	13,228	6,287	19,515
 WASHINGTON COUNTY			
Caryville	11,357	1,692	13,049
Chipley	67,615	47,810	115,425
Ebro	4,447	4,490	8,937
Vernon	12,365	27,262	39,627
Wausau	4,597	16,847	21,444

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2000-01 Estimates

*Important Note: Due to a Recent Law Change, the Dollar Figures in This Table
 Represent a 100 Percent Distribution of Estimated Monies.*

	Guaranteed ----- =====	Growth Money ----- =====	Yearly Total ----- =====
TOTALS	\$ 112,039,488	\$ 117,760,512	\$ 229,800,000

Note: Approximately 36.2 percent of total estimated municipal revenue sharing monies are derived from the one-cent municipal fuel tax.

Source: Department of Revenue (7/2000)

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

Sections 200.132 and 210.20, *Florida Statutes*

2000 General Law Amendments

Chapter 2000-355, *Laws of Florida*, (HB 2433)

repealed the Municipal Financial Assistance Trust Fund as part of the overall effort to eliminate the sharing of cigarette tax revenues with municipalities. This change was effective as of July 1, 2000.

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COUNTY FUEL TAX

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

Brief Overview

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

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is administered by the Department of Revenue. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S. Additionally, the Department is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction shall not exceed 2 percent of collections.

Distribution of Proceeds

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

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

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

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

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

AGO 80-22

May the proceeds of the tax be used by the Board of County Commissioners for the construction of roads within the city limits of an incorporated municipality located wholly within the county?

According to this opinion dated March 17, 1980, the proceeds shall be used for the acquisition of rights-of-way and for the construction, reconstruction, operation, maintenance, and repair of

transportation facilities, roads, and bridges within the 'county road system,' which is limited within the city limits of incorporated municipalities in that county to include only extensions of collector roads into and through such municipalities.

Estimated Distributions for the Upcoming Fiscal Year

Table 1 presents the estimated 2000-01 local government fiscal year distributions to each county, as calculated by the Department of Revenue. The table also displays the area, population, and collection components as well as the distribution factor for each county. The estimates are based on an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

TABLE 1

COUNTY FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
LOCAL GOVERNMENT FISCAL YEAR 2000-01

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED DISTRIBUTION
ALACHUA	0.66727%	0.35090%	0.40960%	1.42780%	\$ 1,165,549
BAKER	0.09638%	0.03570%	0.24530%	0.37740%	308,081
BAY	0.55723%	0.24540%	0.36710%	1.16970%	954,855
BRADFORD	0.09295%	0.04350%	0.12260%	0.25910%	211,510
BREVARD	1.47565%	0.77100%	0.54030%	2.78700%	2,275,098
BROWARD	4.68393%	2.42610%	0.51240%	7.62240%	6,222,356
CALHOUN	0.04562%	0.02130%	0.24060%	0.30750%	251,020
CHARLOTTE	0.51016%	0.21440%	0.33840%	1.06300%	867,753
CITRUS	0.32160%	0.18070%	0.27480%	0.77710%	634,366
CLAY	0.39752%	0.20480%	0.26040%	0.86270%	704,244
COLLIER	0.69558%	0.29390%	0.86260%	1.85210%	1,511,916
COLUMBIA	0.33382%	0.08240%	0.33290%	0.74910%	611,509
DESOTO	0.06974%	0.04610%	0.26590%	0.38170%	311,591
DIXIE	0.04868%	0.02050%	0.30930%	0.37850%	308,979
DUVAL	2.69534%	1.30040%	0.35900%	4.35470%	3,554,850
ESCAMBIA	0.93973%	0.50780%	0.31990%	1.76740%	1,442,773
FLAGLER	0.13962%	0.05550%	0.21280%	0.40790%	332,979
FRANKLIN	0.04484%	0.01730%	0.32150%	0.38360%	313,142
GADSDEN	0.24819%	0.07950%	0.22460%	0.55230%	450,856
GILCHRIST	0.03462%	0.01870%	0.14920%	0.20250%	165,306
GLADES	0.02931%	0.01470%	0.41210%	0.45610%	372,326
GULF	0.03431%	0.02220%	0.27390%	0.33040%	269,714
HAMILTON	0.10376%	0.02110%	0.21750%	0.34240%	279,510
HARDEE	0.08322%	0.03770%	0.26760%	0.38850%	317,142
HENDRY	0.16445%	0.04980%	0.49600%	0.71020%	579,754
HERNANDO	0.40013%	0.19540%	0.20730%	0.80280%	655,346
HIGHLANDS	0.27824%	0.13220%	0.45980%	0.87020%	710,366
HILLSBOROUGH	3.32729%	1.61160%	0.52040%	5.45930%	4,456,563
HOLMES	0.07392%	0.03050%	0.20860%	0.31300%	255,510
INDIAN RIVER	0.41686%	0.17430%	0.22120%	0.81240%	663,182
JACKSON	0.30577%	0.08000%	0.39660%	0.78240%	638,693
JEFFERSON	0.08411%	0.02180%	0.25160%	0.35750%	291,836
LAFAYETTE	0.01712%	0.01080%	0.23090%	0.25880%	211,265
LAKE	0.64832%	0.29390%	0.48500%	1.42720%	1,165,059
LEE	1.40055%	0.64750%	0.42980%	2.47790%	2,022,772
LEON	0.70877%	0.37200%	0.29790%	1.37870%	1,125,467
LEVY	0.13891%	0.05010%	0.48590%	0.67490%	550,938
LIBERTY	0.02939%	0.01080%	0.34770%	0.38790%	316,652
MADISON	0.17239%	0.03200%	0.30000%	0.50440%	411,754
MANATEE	0.71930%	0.40910%	0.35570%	1.48410%	1,211,508
MARION	1.07885%	0.37650%	0.68440%	2.13980%	1,746,772
MARTIN	0.42337%	0.19500%	0.28450%	0.90290%	737,060
MIAMI-DADE	5.75545%	3.74320%	0.91700%	10.41570%	8,502,596
MONROE	0.34854%	0.15080%	0.82010%	1.31940%	1,077,059
NASSAU	0.20106%	0.08490%	0.27480%	0.56080%	457,795
OKALOOSA	0.57725%	0.27780%	0.41760%	1.27270%	1,038,937
OKEECHOBEE	0.18562%	0.05730%	0.37080%	0.61370%	500,979
ORANGE	3.32126%	1.30910%	0.41850%	5.04890%	4,121,543
OSCEOLA	0.66691%	0.20820%	0.62880%	1.50390%	1,227,671
PALM BEACH	2.98164%	1.66850%	0.93300%	5.58310%	4,557,624

TABLE 1

COUNTY FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
LOCAL GOVERNMENT FISCAL YEAR 2000-01

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED DISTRIBUTION
PASCO	0.94027%	0.54320%	0.32410%	1.80760%	1,475,589
PINELLAS	2.33455%	1.64570%	0.18120%	4.16150%	3,397,136
POLK	1.77833%	0.78330%	0.83950%	3.40110%	2,776,403
PUTNAM	0.23982%	0.12570%	0.34560%	0.71110%	580,489
SAINT JOHNS	0.50525%	0.16200%	0.29250%	0.95980%	783,509
SAINT LUCIE	0.66445%	0.29020%	0.25450%	1.20920%	987,100
SANTA ROSA	0.36123%	0.15770%	0.48500%	1.00390%	819,509
SARASOTA	0.94055%	0.53680%	0.24910%	1.72650%	1,409,385
SEMINOLE	1.00607%	0.55560%	0.14620%	1.70790%	1,394,201
SUMTER	0.38466%	0.06100%	0.24110%	0.68680%	560,652
SUWANNEE	0.17433%	0.05180%	0.28870%	0.51480%	420,244
TAYLOR	0.10575%	0.03310%	0.44040%	0.57920%	472,815
UNION	0.04120%	0.01980%	0.10450%	0.16550%	135,102
VOLUSIA	1.37185%	0.71640%	0.52300%	2.61130%	2,131,669
WAKULLA	0.07442%	0.02750%	0.26040%	0.36230%	295,755
WALTON	0.23012%	0.05370%	0.47960%	0.76340%	623,183
WASHINGTON	0.07256%	0.03180%	0.26040%	0.36460%	297,632
TOTALS	50.00000%	25.00000%	25.00000%	100.00000%	\$ 81,632,500

Source: Department of Revenue (7/2000)

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DISTRIBUTION OF SALES AND USE TAXES TO COUNTIES

Section 212.20(6)(f), *Florida Statutes*

Brief Overview

Beginning July 1, 2000, and in each fiscal year thereafter, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state. Therefore, an amount equal to \$446,500 shall be distributed to each county.

Any subsequent distribution to any of the county's respective municipalities shall be pursuant to local ordinance or special act. Additionally, all or part of the revenue shall be paid to the district school board if required by the local ordinance or special act. The use of the revenue is at the discretion of the governing body.

2000 General Law Amendments

Chapter 2000-354, *Laws of Florida*, (CS/CS/SB 770 & 286)

repealed the annual distribution of \$29,915,500 to counties generated from pari-mutuel license fees and taxes pursuant to s. 550.135, F.S. It replaced the repealed revenue source with a new source by authorizing an annual distribution of sales and use tax revenues in the amount of \$29,915,500. These changes were effective as of July 1, 2000. According to the Final Impact Conference results, the net fiscal impact to counties of the revenue source repeal/replacement will be zero in fiscal year 2000-01.

Eligibility Requirements

All counties are eligible to receive proceeds.

Distribution of Proceeds

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

Local government officials having questions regarding the distribution of the tax proceeds within a particular county, via the authority granted by the local ordinance or special act, should contact Hal Foy with the Department of Banking and Finance at (850) 410-9345 or Suncom 210-9345.

Authorized Uses

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

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Estimated Tax Proceeds for the Upcoming Fiscal Year

Due to the fact that this revenue source is a fixed annual distribution, the calculation of revenue estimates is not necessary.

OIL, GAS, AND SULFUR PRODUCTION TAX

Section 211.06, *Florida Statutes*

Brief Overview

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

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to the sharing of tax revenues with eligible counties.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

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

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

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

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

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

AGO 79-05

Does the board of county commissioners possess the power to levy and collect a depletion tax on irreplaceable minerals mined within the unincorporated areas of the county?

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

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual counties are available.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to eligible counties are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

MOBILE HOME LICENSE TAX
Sections 320.08 and 320.081, *Florida Statutes*

Brief Overview

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

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to the sharing of tax revenues with local governments and school districts.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

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

50 percent to the district school board, and

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

AGO 74-282

Is the owner of a mobile home that is properly licensed under the provisions of s. 320.08, F.S., entitled to a tax credit on his or her license plate when he or she trades the mobile home for a new mobile home that falls into a different weight or length classification?

When the owner of a mobile home licensed under the provision of s. 320.08, F.S., replaces the original mobile home for a new or used replacement mobile home of greater weight or length, the owner would only have to pay the difference between the amount of the original license surrendered in exchange for the replacement license and the amount of such replacement license as well as the \$4.50 transfer fee provided in s. 320.06(2), F.S., according to this opinion dated September 19, 1974.

If the original mobile home is being replaced with a new or used mobile home of lesser weight or length, the owner would receive the replacement license for no charge other than the \$4.50 transfer fee.

AGO 75-42

Must an assessor place a mobile home that on January 1st of the tax year that has not been issued a current license plate pursuant to Chapter 320, *Florida Statutes*, nor classified as real property on the personal property tax roll and tax it as tangible personal property?

According to this opinion dated February 20, 1975, the property appraiser should place on the personal property tax roll and tax as tangible personal property a mobile home that on January 1st of the tax year does not have affixed thereto a current license plate as required by Chapter 320, *Florida*

Statutes, or is not classified and taxed as real property or permanently affixed to real estate owned by the owner of the mobile home, pursuant to s. 2, Chapter 74-234, Laws of Florida [s. 193.075, F.S. (1974 Supp.)].

AGO 88-20

If a mobile home owner fails to register the home as required by Chapter 320, *Florida Statutes*, but pays tangible personal property tax on the mobile home pursuant to s. 193.075, F.S., may registration be refused under s. 320.18, F.S., until the owner pays the license tax fees for the period(s) it appears registration should have been made?

According to this opinion dated May 24, 1988, the Department of Highway Safety and Motor Vehicles has the authority to refuse registration of a mobile home until the license tax is paid for the period(s) that registration should have been made.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for counties, municipalities, or school districts are available.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to local governments and school districts are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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

Brief Overview

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

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

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

AGO 74-209

Is an insurance company or an insurance agent licensed by the state required also to obtain an occupational license from the county tax collector pursuant to Chapter 205, *Florida Statutes*?

According to this opinion dated July 19, 1974, Chapter 624, *Florida Statutes*, preempts the field of occupational license taxation of insurers, their agents, and representatives. A county may not require of insurance agents or solicitors an occupational license tax pursuant to Chapter 205, *Florida Statutes*, in addition to the insurance license tax imposed pursuant to Chapter 624, *Florida Statutes*, and collected for the county by the state. A municipality may exact an occupational license tax from insurance agents and solicitors pursuant to either s. 624.507, F.S., or s. 205.042, F.S. The state has preempted the licensing of insurers and neither counties nor municipalities may impose an occupational license tax on insurers.

AGO 76-219

Can a municipality levy regulatory fees on insurance agents and representatives under s. 166.221, F.S., where such agents or representatives reside in and conduct business activities within that municipality but do not maintain a permanent business location or branch office therein?

Regulatory licensing of insurance agents is preempted to the state under s. 624.401(3), F.S., and

municipalities therefore have no power to levy regulatory fees on such persons under s. 166.221, F.S., according to this opinion dated November 15, 1976.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for local governments are available.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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INSURANCE PREMIUM TAX

Chapters 175 and 185 and Section 633.382, *Florida Statutes*

Brief Overview

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

Pursuant to s. 633.382, F.S., every firefighter shall be paid supplemental compensation by the employing municipality or fire control district provided the firefighter has complied with specified educational requirements. Funds are appropriated from premiums collected on property insurance policies to pay the supplemental compensation.

Pursuant to s. 185.08, F.S., an eligible municipality may impose a 0.85 percent tax on the gross amount of premiums collected on casualty insurance policies covering property within the municipality's corporate limits. These provisions shall not apply to the unincorporated areas of any county as well as to any governmental entity whose police officers are eligible to participate in the Florida Retirement System. The net proceeds from this tax are remitted annually to those eligible municipalities and used to supplement their police officers' retirement trust fund.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to the sharing of tax revenues with municipalities and fire control districts.

Eligibility Requirements

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

Every firefighter shall be paid supplemental compensation by the employing municipality or fire control district when the firefighter has complied with specified educational requirements. Depending on the level of educational attainment, each eligible firefighter shall be paid either \$50 or \$150

monthly.

Any municipality described and classified in s. 185.03, F.S., having a lawfully established municipal police officers' retirement trust fund may impose the 0.85 percent tax upon certain casualty insurance companies on the gross receipts of premiums covering property within the municipality's corporate limits.

Administrative Procedures

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

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

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

Funds shall be appropriated from the Police and Firefighters' Premium Tax Trust Fund to the Firefighters' Supplemental Compensation Trust Fund, created under the Department of Revenue, for the purpose of paying the supplemental compensation.

Distribution of Proceeds

The State Comptroller shall, on or before July 1st and at other times authorized by the Division of Retirement, disburse those monies collected from both taxes to the eligible municipalities and special fire control districts.

Supplemental compensation payments shall commence in the first full calendar month following the initial date of certification of eligibility by the Department of Insurance's Division of State Fire Marshal

Authorized Uses

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

Relevant Attorney General Opinions

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

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual municipalities and fire control districts are available.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to municipalities and fire control districts are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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ALCOHOLIC BEVERAGE LICENSE TAX

Section 561.342, Florida Statutes

Brief Overview

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

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

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

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

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

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

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

2000 General Law Amendments

Chapter 2000-191, *Laws of Florida*, (CS/HB 2281)

made the quota liquor license statute more restrictive by amending the statute which allows the issuance of one liquor license for every 5,000 residents in a county to allow the issuance of one liquor license for every 7,500 residents in a county. This change was effective as of July 1, 2000. According to the Final Bill Analysis, license tax revenues shared with local governments in fiscal year 2000-01 will be reduced: counties (\$9,800); municipalities (\$15,600).

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

The proceeds are returned to counties and municipalities as follows:

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

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

Authorized Uses

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

Relevant Attorney General Opinions

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

review the opinion in its entirety.

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

AGO 79-36

Does s. 561.342(3), F.S., prohibit a municipality from imposing a license tax on the business of warehousing and storing alcoholic beverages?

According to this opinion dated April 5, 1979, no general law authorizes a municipality to levy a license tax on the warehousing and storage of alcoholic beverages as a business. In fact, the beverage law specifically states that no license or excise tax shall be imposed by any municipality on, among other things, the distribution of alcoholic beverages. Distribution seems to be an integral part of the storage and warehousing of alcoholic beverages.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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PHOSPHATE ROCK SEVERANCE TAX

Section 211.3103, *Florida Statutes*

Brief Overview

A severance tax is levied upon every person engaging in the business of severing phosphate rock from the soils or waters in Florida for commercial use with 18 percent of the net proceeds returned to those counties where the phosphate rock was mined. In past years, Hamilton, Hardee, Hillsborough, Manatee, and Polk counties have received distributions. The proceeds received by a county shall be used only for phosphate-related expenses.

2000 General Law Amendments

Chapter 2000-176, *Laws of Florida*, (CS/HB 389)

increased the percentage of tax revenues distributed to those counties in which the phosphate rock will be severed from 10 percent to 18 percent pursuant to the condition set forth in s. 211.3103(4), F.S. Additionally, the legislation repealed s. 211.3103(9), F.S., which stated that in the event a producer donated property to a county, the tax proceeds received by the county would be reduced by the value of the donation. These changes were effective as of July 1, 2000. According to the Final Impact Conference results, the net fiscal impact to eligible counties will be \$2.3 million in fiscal year 2000-01.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

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

1. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Lands Trust Fund.

2. The remaining revenue collected from the tax during that fiscal year shall be paid into the State Treasury as follows:
 - a. 58 percent to the General Revenue Fund.
 - b. 14.5 percent to the Nonmandatory Land Reclamation Trust Fund which was established for reclamation and acquisition of unreclaimed lands disturbed by phosphate mining and not subject to mandatory reclamation.
 - c. 10 percent to the Phosphate Research Trust Fund in the Department of Education, Division of Universities, which is created to carry out the purposes set forth in s. 378.101, F.S.
 - d. 10 percent to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county to the number of tons of phosphate produced in the state.
 - e. 7.5 percent to the Minerals Trust Fund.

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

1. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Lands Trust Fund.
2. The remaining revenue collected from the tax during that fiscal year shall be paid into the State Treasury as follows:
 - a. 55.15 percent to the General Revenue Fund.
 - b. 12.5 percent to the Phosphate Research Trust Fund in the Department of Education, Division of Universities.
 - c. 18 percent to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county to the number of tons of phosphate produced in the state.
 - d. 14.35 percent to the Minerals Trust Fund.

Authorized Uses

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

Relevant Attorney General Opinions

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

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

AGO 79-05

Does the board of county commissioners possess the power to levy and collect a depletion tax on irreplaceable minerals mined within the unincorporated areas of the county?

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

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual counties are available.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to eligible counties are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM

Part VII of Chapter 420, *Florida Statutes*

Brief Overview

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

2000 General Law Amendments

Chapter 2000-353, *Laws of Florida*, (CS/CS/SB 2578)

amended s. 420.9075, F.S., to make several changes to existing criteria and administrative procedures related to local housing assistance plans. These changes were effective as of July 1, 2000.

Eligibility Requirements

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

Administrative Procedures

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

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

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

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

Distribution of Proceeds

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

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

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

Authorized Uses

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

Relevant Attorney General Opinions

No opinions specifically relevant to this program have been issued.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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EMERGENCY MANAGEMENT ASSISTANCE

Sections 252.371 - 252.373, *Florida Statutes*

Brief Overview

In order to provide funds for emergency management, preparedness, and assistance, an annual surcharge of \$2 shall be imposed on every homeowner's, mobile homeowner's, tenant homeowner's, and condominium unit owner's policy. In addition, an annual \$4 surcharge shall be imposed on every commercial fire, commercial multiple peril, and business owner's property insurance policy issued or renewed on or after May 1, 1993.

All proceeds of the surcharge shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund. A portion of the proceeds shall be distributed to counties and municipalities for the purpose of funding local emergency management agencies and programs.

2000 General Law Amendments

Chapter 2000-140, *Laws of Florida*, (CS/SB 430)

made a change to the competitive criteria by the Department of Community Affairs to award the 20 percent portion for grants and loans to state or regional agencies, local governments, and private organizations to implement projects that will further state and local emergency management objectives. The competitive criteria must now give priority consideration to hurricane evacuation shelter retrofit projects. This change was effective as of October 1, 2000.

Chapter 2000-171, *Laws of Florida*, (HB 2147)

specified that for state fiscal year 2000-01 only, up to \$4 million of the unencumbered balance of the Emergency Management, Preparedness, and Assistance Trust Fund shall be utilized to improve and increase the number of disaster shelters within the state and improve local disaster preparedness. These changes were effective as of July 1, 2000.

Eligibility Requirements

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

Administrative Procedures

The surcharge shall be paid by the policyholder to the insurer. The insurer shall collect the surcharge and remit it to the Department of Revenue which shall collect, administer, audit, and enforce the

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

Distribution of Proceeds

Funds appropriated from the Emergency Management, Preparedness, and Assistance Trust Fund shall be allocated by the Department of Community Affairs as follows:

1. Sixty percent to implement and administer state and local emergency management programs, including training, of which 20 percent (or 12 percent of total) shall be used by the Division of Emergency Management of the Department of Community Affairs and 80 percent (or 48 percent of total) shall be allocated to local emergency management agencies and programs. Of this 80 percent, at least 80 percent shall be allocated to counties.

According to the Division, 85 percent of the 80 percent of the 60 percent (or 40.8 percent of total) allocated for local emergency management agencies and programs is allocated to counties. The remaining 15 percent of the 80 percent of the 60 percent (or 7.2 percent of total) is allocated to municipalities.

2. Twenty percent to provide for state relief assistance for nonfederally declared disasters, including but not limited to grants and below-interest-rate loans to businesses for uninsured losses resulting from a disaster.
3. Twenty percent for grants and loans to state or regional agencies, local governments, and private organizations to implement projects that will further state and local emergency management objectives. No more than 5 percent of any award may be used for administrative expenses.

The above distribution formula may be adjusted proportionally when necessary to meet any matching requirements imposed as a condition of receiving federal disaster relief assistance or planning funds.

The Department shall allocate funds from the trust fund to local emergency management agencies and programs pursuant to criteria specified in s. 252.372(3), F.S., and departmental rule. If adequate funds are available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.

Authorized Uses

Proceeds shall be used to fund local emergency management agencies and to implement projects that will further state and local emergency management objectives.

Relevant Attorney General Opinions

No opinions specifically relevant to this program have been issued.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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FUEL TAX REFUNDS AND CREDITS

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

Brief Overview

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

2000 General Law Amendments

Chapter 2000-266, *Laws of Florida*, (CS/SB 772)

amended s. 206.8745, F.S., to provide that diesel fuel purchased in Florida and consumed by the engine of a qualified motor coach during idle time for the purpose of running climate control systems and maintaining electrical systems is subject to a refund. This change was effective as of July 1, 2000. According to the Final Impact Conference results, the net fiscal impact to local governments will be (\$0.3) million in fiscal year 2000-01.

Eligibility Requirements

Pursuant to s. 206.41(4)(d), F.S., the portion of the tax imposed by s. 206.41(1)(g), F.S., which results from the collection of such taxes paid by a county or municipality on motor or diesel fuel for use in a motor vehicle operated by the local government shall be returned. When licensed as a local government user, a county or municipality shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons which would otherwise be eligible for refund.

Pursuant to s. 206.41(4)(e), F.S., the portion of the tax imposed by s. 206.41(1)(g), F.S., which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school shall be returned to the school board or to the nonpublic school. When licensed as a local government user, a school district shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons which would otherwise be eligible for refund.

Pursuant to s. 206.625, F.S., 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 shall be returned to the governing body of the county, municipality, or school district.

Pursuant to s. 206.874(4)(d), 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.

Administrative Procedures

The provisions of s. 206.41(5), F.S., govern the administration of the fuel tax refunds. The refunds are administered by the Department of Revenue. The Department shall deduct a fee of \$2 for each refund claim, which fee shall be deposited in the General Revenue Fund.

Distribution of Proceeds

Claims made for refunds shall be paid quarterly by the Department.

Authorized Uses

The funds returned to the counties and municipalities pursuant to s. 206.41(4)(d)-(e), F.S., and s. 206.625, F.S., shall be used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction. These funds returned to school districts shall be used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as the result of the construction of new schools or the renovation of existing schools. The school board shall select the projects to be funded; however, the first priority shall be given to projects required as the result of the construction of new schools, unless a waiver is granted by the affected county or municipal government. Funds returned to nonpublic schools shall be used for transportation-related purposes.

Relevant Attorney General Opinions

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

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

AGO 82-08

Since the special acts of the Indian Rocks Special Fire Control District created a public municipal corporation, does the district in such capacity have the right to either a discount or a refund on gasoline taxes, as provided for by law?

According to this opinion dated February 23, 1982, the Indian Rocks Special Fire Control District, although characterized as a 'public municipal corporation' by its enabling statute, is not in fact and law a 'municipality' for the purposes of s. 206.625(1), F.S., and does not qualify for the motor fuel tax refund to municipalities.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties, municipalities, and school districts are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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WIRELESS ENHANCED 911 FEE
Sections 365.172 - 365.173, *Florida Statutes*

Brief Overview

Each wireless service provider shall collect a monthly fee imposed on each service subscriber who has a service number that has a billing address within the state. The fee shall be applied uniformly throughout the state. The fee rate shall not exceed 50 cents per month per each service number.

This fee has been established to ensure full recovery for providers and county governments, over a reasonable period, of the costs associated with developing and maintaining a wireless enhanced 911 system on a technologically and competitively neutral basis. State and local taxes do not apply to this fee, and local governments are prohibited from levying any additional fee on wireless providers or subscribers for the provision of enhanced 911 service.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to this fee.

Eligibility Requirements

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

Administrative Procedures

As part of its monthly billing process, each provider of wireless service shall collect the fee and may retain 1 percent of total collections as reimbursement for the administrative costs incurred by the provider to bill, collect, and remit the fee. The remainder shall be delivered to the Wireless 911 Board.

With oversight by the Department of Management Services, the Board has been established to administer the fee, including receiving revenues derived from the fee; distributing portions of such revenues to providers, counties, and the Department; accounting for receipts, distributions, and income derived by the funds; and providing annual reports to the Governor and Legislature.

The fees are to be deposited into the Wireless Emergency Telephone System Fund . The fund is not subject to the 7.3 percent General Revenue Service Charge.

Distribution of Proceeds

Subject to any modifications approved by the Board, the monies in the fund shall be distributed as follows:

44 percent of the monies shall be held in escrow in an insured, interest-bearing account and distributed monthly to counties, based on the total number of wireless subscriber billing addresses in each county

54 percent of the monies shall be held in escrow in an insured, interest-bearing account and distributed in response to sworn invoices submitted to the Board by providers to reimburse such providers for the actual costs incurred in providing 911 or enhanced 911 service.

2 percent of the monies shall be used to make monthly distributions to rural counties.

Authorized Uses

The monies shall be used as follows:

The 44 percent portion distributed to counties shall be used to pay 1) the recurring costs of providing 911 or enhanced 911 service, and 2) the costs to comply with the requirements for enhanced 911 service contained in applicable orders and rules issued by the Federal Communications Commission.

The 54 percent portion distributed to providers shall be used to pay the costs incurred by such providers to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide enhanced 911 service. Up to 2 percent of the funds allocated to providers shall be retained by the Wireless 911 Board to be applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund.

The 2 percent portion distributed to rural counties shall be used to provide facilities, network, and service enhancements and assistance for the 911 or enhanced 911 systems. Additionally, the proceeds shall be used for the provision of reimbursable loans and grants by the Department for upgrading 911 systems.

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual counties are available.

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PUBLIC SERVICE TAX
Sections 166.231 - 166.235, *Florida Statutes*

Brief Overview

Municipalities are authorized to levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax shall be levied only upon purchases within the municipality and shall not exceed 10 percent of the payments received by the seller of the taxable item. In addition, municipalities imposing the tax on cable television service as of May 4, 1977, are authorized to continue the levy of the tax to the extent necessary to meet all obligations to or for the benefit of holders of bonds or certificates issued before May 4, 1977.

A municipality may levy by ordinance the tax on the purchase of telecommunication services as defined in s. 203.012, F.S. Two alternatives exist for the levy of this tax. Under the first alternative, a municipality may levy a tax on local telephone service, as defined in s. 203.012(3), F.S., upon purchases within the municipality of local telephone services at a rate not to exceed 10 percent of the monthly recurring customer service charges. Such monthly charges shall exclude public telephone charges collected on site, access charges, and any customer access line charges paid to a local telephone company.

Under the second alternative, a municipality could levy the tax upon purchases within the municipality of telecommunications services which originate and terminate in the state. The rate shall not exceed 7 percent of the total amount charged for any telecommunications service provided within the municipality or, if the location of the provided telecommunications service cannot be determined, the total amount billed for such service excluding those charges specified in s. 166.231(9)(a)2., F.S.

Services competitive with those enumerated above, as defined by ordinance, shall be taxed on a comparable base at the same rates. However, fuel oil shall be taxed at a rate not to exceed 4 cents per gallon. For municipalities levying less than the maximum rate of 10 percent allowable in s. 166.231(1), F.S., the maximum tax on fuel oil shall bear the same proportion to 4 cents which the tax rate levied under s. 166.231(1), F.S., bears to the maximum rate of 10 percent. At the discretion and option of the local tax authority, the tax may be levied on a physical unit basis. The provisions governing the levy of the tax on a physical unit basis are specified in s. 166.232, F.S.

The Florida Supreme Court has ruled that charter counties, unless specifically precluded by general or special law, may impose by ordinance any tax in the area of its tax jurisdiction that a municipality may impose.¹ More recently, the Court held that Orange County could levy a public service tax on the purchase of electricity, metered or bottled gas, water service, fuel oil, and telecommunications

¹ *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

services within the unincorporated area without specific statutory authority to do so.²

2000 General Law Amendments

Chapter 2000-260, *Laws of Florida*, (CS/CS/CS/SB 1338)

rewrote Florida's communications tax law to provide that communications services will be subject to a uniform statewide tax rate and a local tax to be administered by the Department of Revenue. Local governments will no longer be able to impose the Public Service Tax on communications services. No tax rates were set in the bill. The industry and local governments were directed to supply pertinent information to the Department of Revenue for use by the Revenue Estimating Conference in calculating revenue-neutral rates to be presented to the Legislature for review and approval during the 2001 Regular Session. This act will be repealed on June 30, 2001, unless action is taken by the Legislature. Additionally, the act provided that the public service tax shall not be collected at retail on prepaid calling arrangements (i.e., calling cards). These changes were effective July 1, 2000.

Chapter 2000-355, *Laws of Florida*, (HB 2433)

authorized a municipality to impose the tax on the purchase of water services outside municipal boundaries if the area outside of the municipality is included in a development of regional impact approved pursuant to s. 380.06, F.S., and the tax is agreed to in writing by the development of such property and the municipality prior to March 31, 2000. This change was effective June 21, 2000. According to the Final Impact Conference results, the net fiscal impact to municipalities will be indeterminate positive in fiscal year 2000-01.

Eligibility Requirements

All municipalities are eligible to impose the tax within the area of its tax jurisdiction. Additionally, a charter county may impose the tax within the unincorporated area of the county by virtue of the Florida Supreme Court's rulings previously mentioned.

Administrative Procedures

A tax levy must be adopted by ordinance, and the effective date of every levy or repeal of the tax must be the beginning of a subsequent calendar quarter: January 1st, April 1st, July 1st, or October 1st. A number of tax exemptions are specified in s. 166.231, F.S.

The tax must be collected by the seller of the taxable item from the purchaser at the time of payment for such service. For the purpose of compensating the seller, an amount equal to 1 percent of the tax collected and due to the municipality shall be allowed for the seller in the form of a deduction. Such

² *McLeod vs. Orange County*, 645 So.2d 411 (Fla. 1994).

deduction shall be allowed as compensation for the seller's administrative costs associated with the tax.

A municipality shall notify the Department of Revenue of the adoption or repeal of a levy at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the Department and must specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information. Additional administrative provisions are specified in ss. 166.231-166.235, F.S.

Distribution of Proceeds

The seller of the service shall remit the taxes collected to the municipality in the manner prescribed by ordinance, except that remittance of taxes by sellers of telecommunication services shall be governed by s. 166.231(9)(f), F.S.

Authorized Uses

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

Relevant Attorney General Opinions

A search of the Florida Attorney General's on-line database of advisory legal opinions resulting in numerous opinions addressing this revenue source. Due to the number of opinions, a summary of each is not provided here. Interested persons may view the opinions on-line by accessing the website (<http://legall.firn.edu>) and performing a search of the database. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Tax Rates Imposed by Municipalities and Charter Counties

Municipalities and charter counties are required by s. 166.233, F.S., to report information regarding public service tax levies to the Department of Revenue. By law, these entities are required to report all telecommunications tax information, regardless of who provides the service, and all tax and administration-related information pertaining to the utility services which are not administered by the municipality (or charter county) or its separate authority, board, or commission.

The Department maintains an on-line database containing this data that can be searched or downloaded. Interested persons can view the information by accessing the on-site website (<http://sun6.dms.state.fl.us/dor/governments/>).

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

Summaries of Prior Years' Reported Revenues

A number of tables summarizing prior years' revenues reported by charter counties and municipalities are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

LOCAL OCCUPATIONAL LICENSE TAX

Chapter 205, Florida Statutes

Brief Overview

Counties and municipalities may impose local occupational license taxes, and the tax proceeds can be considered general revenue for the levying municipality or county. Such a license is the method by which the local governing authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. This type of license does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

The adopted resolution or ordinance must contain classifications of businesses, professions, and occupations that will be subject to the tax as well as the applicable rate structures. The term 'classifications' refers to the method by which a business or group of businesses is identified by size or type, or both. The terms 'business,' 'profession,' and 'occupation' do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions. Numerous tax exemptions are provided pursuant to ss. 205.054-205.1973, F.S.

Initially, the tax rate could not exceed the rate established by statute beginning on October 1, 1971, and subsequently adjusted by law. Municipalities and counties were granted a 'window of opportunity' to reclassify businesses, professions, and occupations and to establish a new rate structure prior to October 1, 1995. If the local government established a new classification scheme and rate structure during this period of time, then the governing body was authorized to increase the rates of local occupational license tax pursuant to the conditions specified in s. 205.0535, F.S.

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

2000 General Law Amendments

Chapter 2000-308, *Laws of Florida*, (CS/CS/SB 1114)

amended s. 205.1951, F.S., relating to such licenses for establishments regulated under the state meat inspection program. This change was effective as of June 16, 2000.

Eligibility Requirements

Any county or municipality may levy an occupational license tax provided the appropriate resolution or ordinance has been adopted by the governing body. However, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction as defined by law. The public notice must contain the proposed classifications and rates applicable to the occupational license tax.

A number of conditions are imposed on the authority of counties and municipalities to levy the tax. Such conditions are specified for counties in s. 205.033, F.S., and for municipalities in s. 205.043, F.S.

Administrative Procedures

All licenses shall be sold by the county's tax collector beginning August 1st of each year. The taxes are due and payable on or before September 30th of each year and expire on September 30th of the succeeding year. Additional administrative requirements are specified in s. 205.053, F.S.

The law provides for the transfer of administrative duties pursuant to s. 205.045, F.S. The municipality's governing body that levies an occupational license tax may request that the county in which the municipality is located issue the municipal license and collect the tax. Conversely, the county's governing body that levies a license tax may request that municipalities within the county issue the county license and collect the tax. Before any local government may issue occupational licenses on behalf of another local government, appropriate agreements must be entered into by the affected local governments.

Distribution of Proceeds

The revenues derived from the county occupational license tax, exclusive of the costs of collection and any credit given for municipal license taxes, shall be apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's population. Within 15 days following the month of receipt, the apportioned revenues shall be sent to the governing authority of each municipality, according to its ratio, and to the governing authority of each county, according to the ratio of the unincorporated area. These provisions do not apply to counties that have established a

new rate structure pursuant to s. 205.0535, F.S.

A county that has established a new rate structure under s. 205.0535, F.S., shall retain all license tax revenues collected from those businesses, professions, or occupations whose places of business are located within the unincorporated portions of the county. Any license tax revenues collected by such a county from places of business located within a municipality, exclusive of the costs of collection, must be apportioned between the unincorporated area of the county and the incorporated municipalities located within the county. Such apportionment shall be by a ratio derived by dividing the respective municipal populations by the county population. Such populations shall be the latest official state estimates of population certified pursuant to s. 186.901, F.S. The apportioned revenues shall be sent to the governing authority of each local government within 15 days after the month of receipt.

Authorized Uses

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

Relevant Attorney General Opinions

A search of the Florida Attorney General's on-line database of advisory legal opinions resulting in numerous opinions addressing this revenue source. Due to the number of opinions, a summary of each is not provided here. Interested persons may view the opinions on-line by accessing the website (<http://legal1.firn.edu>) and performing a search of the database. 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.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

Summaries of Prior Years' Reported Revenues

A table summarizing prior years' revenues reported by counties and municipalities is available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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911 FEE

Section 365.171(13), *Florida Statutes*

Brief Overview

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

The authorized fee need not provide the total funding required for establishing or providing the 911 service which includes the functions of database management, call taking, location verification, and call transfer. A county is not prohibited from using other sources of revenue for improvements, replacements, or expansions of its 911 system. Two or more counties may establish a combined emergency 911 telephone service by interlocal agreement and utilize the fees for such combined 911 service.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to this fee.

Eligibility Requirements

All counties are eligible to impose the fee subject to a majority vote of the board of county commissioners or referendum approval. If a county elects to obtain approval of the fee by referendum, it shall arrange to place a question on the ballot at the next regular or special election to be held within the county.

Administrative Procedures

At the request of the county, the telephone company shall, as is practicable, bill the fee to the local exchange subscribers served by the 911 service. Such billing shall be on an individual access line basis at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The fee may not be assessed on any pay telephone in the state. A county collecting the fee for the first time may collect the fee for no longer than 36 months without initiating the acquisition of its 911 equipment.

The county shall provide a minimum of 90 days' written notice to the telephone company prior to the collection of any fees or any fee rate adjustment. Any county imposing the fee shall allow the telephone company to retain as an administrative fee an amount equal to 1 percent of the total fees collected by the company.

A county may increase its fee; however, in no case shall the fee exceed 50 cents per month per line. All current fees shall be reported to the Department of Management Services within 30 days of the state of each county's fiscal period. Any fee adjustment made by a county shall be reported to the Department.

Distribution of Proceeds

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

Authorized Uses

The proceeds shall be used for the establishment and provision of 911 services as specified in s. 365.171(13)(a)6., F.S. The 911 service includes the functions of database management, call taking, location verification, and call transfer. Two or more counties are authorized to establish a combined emergency 911 telephone service by interlocal agreement and utilize the fees for such combined service.

The fee revenues shall not be used to pay for any item not listed, including but not limited to, any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity and the costs for constructing buildings, leasing buildings, maintaining buildings, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and 911 equipment rooms.

Relevant Attorney General Opinions

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

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

AGO 87-29

Is the Department of Management Services on behalf of the state agencies authorized to pay the 911 fee imposed by counties for emergency telephone services provided to state agencies?

According to this opinion dated April 8, 1987, the Department of Management Services is not authorized to pay the fee imposed by counties for 911 emergency telephone services provided to state agencies as such fee is in the nature of a tax from which the state and its agencies are immune in the absence of an express legislative waiver of such immunity.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual counties are available.

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INTERGOVERNMENTAL RADIO COMMUNICATION PROGRAM

Section 318.21(10), *Florida Statutes*

Brief Overview

All civil penalties received by a county court pursuant to the provisions of Chapter 318, *Florida Statutes*, relating to the disposition of traffic infractions, shall be distributed and paid monthly as directed by s. 318.21, F.S. Pursuant to s. 318.21(10), F.S., \$12.50 from each moving traffic violation must be used by the county to fund its participation in an intergovernmental radio communication program approved by the Department of Management Services. If a county is not participating in a program, funds collected must be used to fund local law enforcement automation.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to this program.

Eligibility Requirements

All counties are eligible to participate in the program.

Administrative Procedures

All civil penalties received by a county court pursuant to the provisions of Chapter 318, *Florida Statutes*, shall be distributed and paid monthly pursuant to the formula specified in s. 318.21, F.S. The clerk of circuit court shall remit the \$12.50 from each moving violation to the county or municipality or special improvement district depending on the county's participation or lack of participation in an approved intergovernmental radio communication program.

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

AGO 97-38

To whom should the clerk of circuit court disburse funds pursuant to s. 318.21(10), F.S., when the county does not participate in an intergovernmental radio communication program approved by the Department of Management Services and the municipality has contracted with the sheriff's office to provide law enforcement services within the municipality?

According to this opinion dated June 30, 1997, the clerk must distribute the funds to the municipality in which the offenses occurred even though the municipality may have an agreement with the county sheriff for the provisions of law enforcement services. The municipality may not use the monies so received for any purpose other than to fund local law enforcement automation. While the municipality may deem it appropriate to transfer the monies received pursuant to s. 318.21(10), F.S., to the sheriff, that decision rests with the municipality's governing body, not the clerk of circuit court.

AGO 97-73

May the funds distributed to a municipality pursuant to s. 318.21(10), F.S., to fund local law enforcement automation be used to purchase law enforcement automobiles?

The funds disbursed to a municipality to fund local law enforcement automation may not be used to purchase law enforcement automobiles according to this opinion dated October 16, 1997. An examination of the legislative history surrounding the 1996 legislation that deleted the then-existing language of s. 316.655, F.S., and added the language found in s. 318.21, F.S., indicates a legislative intent to authorize a law enforcement agency to expend such funds on automation. The term 'automation' would not seem to apply to automobiles.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

GROSS RECEIPTS TAX ON COMMERCIAL HAZARDOUS WASTE FACILITIES

Section 403.7215, *Florida Statutes*

Brief Overview

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

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

It would seem that the statutory language is self-executing; therefore, any county or municipality, having a privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility operating within its corporate limits, is entitled to receive the tax proceeds.

Administrative Procedures

The owner or operator of each privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility shall, on or before January 25th of each year, file with the chief fiscal officer of the primary host local government a certified, notarized statement which indicates the gross receipts from all charges imposed during the preceding calendar year for the storage, treatment, or disposal of hazardous waste at the facility. The owner of the facility is responsible for paying the tax on or before July 1st. The primary host local government is responsible for regulating, controlling, administering, and enforcing the provisions of s. 403.7215, F.S.

Distribution of Proceeds

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

Authorized Uses

All monies received by the appropriate local government shall be appropriated and used to pay for the following:

- 1) Costs of collecting the tax;
- 2) Any local inspection costs incurred by the local government to ensure that the facility is operating pursuant to the provisions of Part IV of Chapter 403, *Florida Statutes*, and any rule adopted pursuant to this part;
- 3) Additional security costs incurred as a result of operating the facility, including monitoring, fire protection, and police protection;
- 4) Hazardous waste contingency planning implementation;
- 5) Road construction or repair costs for public roads adjacent to and within 1,000 feet of the facility;
- 6) Any other cost incurred by the local government as the result of the operation of the facility, if all other costs specified in #1-5 have been paid; and
- 7) Any other purposes relating to environmental protection within the jurisdiction of the local government. Such purposes may include, but not be limited to, the establishment of a system for the collection and disposal of household, agricultural, and other types of hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands. However, all other costs specified in #1-6 have been paid.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

VESSEL REGISTRATION FEE

Section 328.66, *Florida Statutes*

Brief Overview

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

2000 General Law Amendments

Chapter 2000-362, *Laws of Florida*, (CS/CS/SB 386)

specified that the first \$1 of every imposed registration fee remitted to the state for deposit into the Save the Manatee Trust Fund shall be used only for the purposes outlined in s. 370.12(4), F.S. This change was effective as of July 1, 2000.

Eligibility Requirements

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

Administrative Procedures

The fee is collected by county tax collectors. The first dollar of each registration imposed by a county shall be remitted to the state for deposit in the Save the Manatee Trust Fund for expenditure solely on activities related to the preservation of manatees.

Distribution of Proceeds

Any county which imposes the fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.

Authorized Uses

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

Relevant Attorney General Opinions

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

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

AGO 88-46

May a municipality require boating licenses and impose license fees for vessels operating on the waterways within the limits of the city?

With the exception of those municipalities imposing a registration or license fee prior to April 1, 1984, Chapter 327, *Florida Statutes*, no longer authorizes municipalities to impose such fees. Therefore, a municipality is not authorized to require boating licenses and impose fees on all vessels operating within the limits of the city according to this opinion dated October 18, 1988. However, the provision of this chapter should not be construed to prohibit a municipality that expends money for the patrol, regulation, and maintenance of waterways and for other boating-related activities in the municipality from regulating vessels resident in such municipality.

AGO 90-60

Is a navigable privately owned artificial canal a 'water of the state' under Chapter 327, *Florida Statutes*, if such canal flows into a water body that is a 'water of the state,' for the purpose of authorizing regulation of activities thereon by a municipality pursuant to ss. 327.22 and 327.60(1), F.S.?

According to this opinion dated July 30, 1990, a municipality may regulate the operation and equipment of resident vessels if the municipality expends funds for the patrol, regulation, and maintenance of waters within the municipality without regard to a determination that such waters within the city limits are 'waters of the state.'

AGO 92-88

May a county enact an ordinance relating to the operation of commercial fishing vessels in the waters of the county, which ordinance requires a safety permit for such vessels?

According to this opinion dated December 3, 1992, a county may adopt an ordinance regulating safety equipment on fishing vessels within county waters and may impose a permit requirement on

resident vessels, it may not adopt an ordinance imposing permit requirements and fees on all vessels operating within the county boundaries. Further, the county may not fashion an ordinance which, directly or indirectly, conflicts with provisions of general law to affect such things as the authority to the state to regulate the taking or possession of saltwater fish.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual local governments are available.

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MIAMI-DADE COUNTY DISCRETIONARY SURTAX ON DOCUMENTS

Chapter 83-220, *Laws of Florida*, as amended by
Chapters 84-270 and 89-252, *Laws of Florida*

Brief Overview

The governing body in each county, as defined by s. 125.011(1), F.S., (applicable only to 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 assisting in the financing of the construction, rehabilitation, or purchase of housing for low and moderate income families. The levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body. The levy of this surtax is scheduled for repeal on October 1, 2011.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to this surtax.

Eligibility Requirements

Only those counties, as defined by s. 125.011(1), F.S., are eligible to levy this surtax. The levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body. The ordinance shall not take effect until 90 days after formal adoption. Miami-Dade County is the only county currently eligible to levy the surtax. According to the Department of Revenue, the county is imposing the tax at the maximum rate of 45 cents.

Administrative Procedures

The surtax shall be applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there shall be no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. Such single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or a leasehold initially in excess of 98 years, or a detached dwelling. The surtax rate shall not exceed 45 cents for each \$100 or fractional part thereof on deeds and other instruments relating to real property or interests in real property.

All provisions of Chapter 201, *Florida Statutes*, except for s. 201.15, F.S., shall apply to the surtax. Additionally, each county which levies the surtax shall include in its financial report required under s. 218.32, F.S., information showing the revenues and expenses of the trust fund for the fiscal year.

Distribution of Proceeds

The Department of Revenue shall pay to the county's governing body which levies the surtax all taxes, penalties, and interest collected under this section less any costs of administration. The county shall deposit the proceeds in its Housing Assistance Loan Trust Fund.

Authorized Uses

The proceeds shall be used only to help finance the construction, rehabilitation, or purchase of housing for low and moderate income families and to pay necessary costs of collection and enforcement of the surtax. No less than 50 percent of the funds used to provide such housing assistance shall be for the benefit of low income families. The term 'low income family' means a family whose income does not exceed 80 percent of the median income for the area. The term 'moderate income family' means a family whose income is in excess of 80 percent but less than 140 percent of the median income for the area. The term 'housing' is not limited to single-family, detached dwellings.

Authorized uses of the surtax revenues shall include, but not be limited to, providing funds for first and second mortgages and acquiring property for the purpose of forming housing cooperatives. Special consideration shall be given toward utilizing the revenues in the neighborhood economic development programs of Community Development Corporations. No more than 50 percent of the revenues collected each year may be used to help finance new construction.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimate for Miami-Dade County is available.

Summaries of Prior Years' Distributions

A table summarizing prior years' distributions to Miami-Dade County is available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

MUNICIPAL PARI-MUTUEL TAX
Section 550.105(8), *Florida Statutes*

Brief Overview

Each person connected with a racetrack or jai alai fronton shall purchase from the Division of Pari-mutuel Wagering within the Department of Business and Professional Regulation an annual occupational license. This license tax is in lieu of all license, excise, or occupational taxes to the state or any county, municipality, or other political subdivision with the following exception.

If a race meeting or game is held or conducted in a municipality, such municipality may assess and collect an additional tax against any person conducting live racing or games within its corporate limits. Such additional tax may not exceed \$150 per day for horse racing or \$50 per day for dog racing or jai alai.

Except as provided in Chapter 550, *Florida Statutes*, a municipality may not assess or collect any other additional excise or revenue tax against any person conducting race meetings within the corporate limits of the municipality or against any patron of any such person.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

Any municipality, in which a race meeting or game is held or conducted within its corporate limits, is eligible to impose this tax. The imposition of the tax is pursuant to an ordinance adopted by the governing body. The number of municipalities currently imposing this tax is not known.

Administrative Procedures

The statutory language does not call for the administration of this tax by the Division of Pari-mutuel Wagering. It is assumed that each municipality levying the tax would be responsible for its administration.

Distribution of Proceeds

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

Authorized Uses

The statutory language is silent to this issue. It is assumed that the use of the revenue is at the discretion of the governing body.

Relevant Attorney General Opinions

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

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

AGO 94-01

May the City of Dania impose a head tax on gate receipts for the Dania Jai Alai fronton?

According to this opinion dated January 5, 1994, the imposition of a head tax or admissions tax is reserved to the state. The city may not, in the absence of express statutory authorization, impose such a tax on the gate receipts. However, a municipality may impose a tax under the provisions of s. 550.105, F.S.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual municipalities are available.

GREEN UTILITY FEE
Section 369.255, Florida Statutes

Brief Overview

Any county having a population greater than 500,000 is authorized to create one or more green utilities or adopt fees sufficient to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones. In addition, any such county may create a stewardship grant program for private natural areas.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to this fee.

Eligibility Requirements

Any county having a population greater than 500,000 is eligible to impose the fee. Eligible counties may create, alone or in cooperation with other counties pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Based on the 1999 official estimates of population, only seven counties: Miami-Dade, Broward, Palm Beach, Hillsborough, Pinellas, Orange, and Duval have a countywide population greater than 500,000. The number of counties currently collecting this fee is not known.

Administrative Procedures

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

Distribution of Proceeds

The statutory language is silent to this issue. It is assumed that each eligible county imposing the fee would retain all proceeds.

Authorized Uses

The fee proceeds shall be used to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones. In addition, any such county may create a stewardship

grant program for private natural areas.

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

Estimated Tax Proceeds for the Upcoming Fiscal Year

No revenue estimates for individual counties are available.

LOCAL DISCRETIONARY SALES SURTAXES

Sections 212.054, and 212.055, *Florida Statutes*

Brief Overview

Local governments are authorized to levy numerous types of local discretionary sales surtaxes pursuant to s. 212.055, F.S. Under the provisions of s. 212.054, F.S., the local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions. The surtax is computed by multiplying the rate imposed by the county where the sale occurs by the amount of the taxable sale. The sales amount is not subject to the surtax if the property or service is delivered within a county that does not impose a surtax. In addition, the tax is not subject to any sales amount above \$5,000 on any item of tangible personal property and on long distance telephone service. This \$5,000 cap does not apply to the sale of any other service.

2000 General Law Amendments

Chapter 2000-260, *Laws of Florida*, (CS/CS/CS/SB 1338)

substantially rewrote the state's communications tax law. It created a new Chapter 202, *Florida Statutes*, the Communications Services Tax Simplification Law, and provided that communications services will be subject to a uniform statewide tax rate and a local tax to be administered by the Department of Revenue. Both the state and local communications services tax rates were not set in the legislation. The telecommunications industry and local governments were directed to supply pertinent information to the Department of Revenue for use by the Revenue Estimating Conference for calculating revenue neutral rates to be presented to the Legislature for review and approval during the 2001 regular session. If approved, the legislation will repeal local taxes and fees (Public Service Tax, local option sales surtaxes, cable franchise fee, and telephone franchise fee) on various communications services and replace them with a local option component of the new communications services tax that is intended to be a revenue neutral replacement. Unless action is taken by the Legislature before June 30, 2001, the act will be repealed.

The legislation also lowered the sales tax rate on prepaid calling arrangements and provided a sales tax exemption for leases of certain properties for the placement of towers used in the provision of mobile communication services. According to the Final Impact Conference, these changes will have a combined negative fiscal impact to local governments of \$0.2 million in fiscal year. These changes were effective July 1, 2000.

Additionally, statutory changes were made to s. 212.055(4), F.S., dealing with the Indigent Care and Trauma Center Surtax (formerly the Indigent Care Surtax); s. 212.055(5), F.S., dealing with the County Public Hospital Surtax; and s. 212.055(7), F.S., creating the Voter-Approved Indigent Care Surtax.

A number of additional laws will have negative fiscal impacts on county and municipal governments in the aggregate due to revisions in the sales tax base and changes in sales tax administration. However, a summary of each is not provided here.

Administrative Procedures

The administrative procedures for those local discretionary sales surtaxes authorized in s. 212.055, F.S., are outlined in s. 212.054, F.S. The Department of Revenue is charged with administering, collecting, and enforcing those local discretionary sales surtaxes in accordance with the same procedures used for the state sales tax, except as otherwise noted.

The governing body of any county levying a local discretionary sales surtax shall enact an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S. No initial levy or rate increase or decrease shall take effect on a date other than January 1st. No levy shall terminate on a day other than December 31st.

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Trust Fund. This trust fund is not subject to the 7.3 percent General Revenue Service Charge. A separate account in the trust fund shall be established for each county imposing such a surtax. The Department is authorized to deduct an amount, for its administrative costs, not to exceed 3 percent of the total revenue generated for all counties levying the surtaxes authorized in s. 212.055, F.S. The amount deducted for administrative costs shall be used only for those costs solely and directly attributable to the surtax. The total administrative costs shall be prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties. However, the Department is currently not deducting any amount of revenue for administering these taxes, even though the authorization exists in current law.

The Department is required to submit annually, no later than March 1st, a report detailing the expenses and amounts deducted for administrative costs to the President of the Senate, the Speaker of the House of Representatives, and the governing board of each county levying a local discretionary sales surtax.

Reporting Requirements

The governing body of any county levying a surtax or the school board of any county levying the School Capital Outlay Surtax pursuant to s. 212.055(7), F.S., shall notify the Department within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change, but no later than November 16th prior to the January 1st effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect. In addition, the notice must include a copy of the ordinance and such other information required by departmental rule. Failure to

timely provide such notification to the Department shall result in the delay of the effective date for a period of one year.

In addition, the governing body of any county proposing to levy a surtax or the school board of any county proposing to levy the School Capital Outlay Surtax pursuant to s. 212.055(7), F.S., shall notify the Department by October 1st if the referendum or consideration of the ordinance that would result in the imposition, termination, or rate change of a surtax is scheduled to occur on or after October 1st of that year. Failure to timely provide such notification to the Department shall result in the delay of the effective date for a period of one year.

Distribution of Proceeds

The Department shall distribute the funds using a distribution factor determined for each county that levies a surtax. The distribution factor is multiplied by the amount available for distribution to each county. The distribution factor for each county shall equal the product of:

1. The county's latest official population, pursuant to s. 186.901, F.S.;
2. The county's rate of levy; and
3. The number of months the county has levied a surtax during the most recent distribution period.

This product is then divided by the sum of such products for all counties levying the surtax during the most recent distribution period to determine the distribution factor. The Department shall compute distribution factors for eligible counties once each quarter and make appropriate quarterly distributions.

A county's failure to provide the information stated above that is needed for distribution of these proceeds in a timely fashion authorizes the Department to use the best available information. If the information is unavailable to the Department, it may partially or entirely disqualify the county from receiving surtax revenues. A county's failure to provide timely information waives its rights to challenge the Department's determination of the county's share of the revenues.

Estimated Surtax Proceeds for the Upcoming Fiscal Year

Table 1 summarizes the counties' imposition and levy of the various discretionary sales surtaxes.

Table 2 summarizes the Florida counties eligible to levy the various discretionary sales surtaxes. In addition, the table illustrates the effective tax rates as of September 29, 2000.

Table 3 provides an estimate of the revenues that Florida's county and municipal governments may expect to receive under a 0.5 or 1 percent levy of local discretionary sales surtaxes during the 2000-01 local government fiscal year.

Inquiries regarding the Department's administration or estimation of the local discretionary sales surtaxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

Local Discretionary Sales Surtaxes
Summary of Surtax Impositions, Rate Changes, Repeals, and Extensions

Charter County Transit System Surtax - s. 212.055(1), F.S.					
County	Action	Rate	Effective Date	Length of Levy	Distribution Method
Duval	Imposed Levy	0.5%	Jan. 1989	Unspecified	100% to County

Local Government Infrastructure Surtax - s. 212.055(2), F.S.					
County	Action	Rate	Effective Date	Length of Levy	Distribution Method
Bay	Imposed Levy	0.5%	Jun. 1988	5 Years, 7 Months	Interlocal
Bay	Increased Rate	1%	Jan. 1994	1 Year	Interlocal
Bay	Decreased Rate	0.5%	Jan. 1995	8 Years, 5 Months	Interlocal
Charlotte	Imposed Levy	1%	Apr. 1995	4 Years	Interlocal
Charlotte	Extended Levy	1%	Apr. 1999	3 Years, 8 Months	Interlocal
Clay	Imposed Levy	1%	Feb. 1990	15 Years	Default
Clay	Extending Levy	1%	Feb. 2005	14 Years, 10 Months	Default
DeSoto	Imposed Levy	1%	Jan. 1988	15 Years	Interlocal
Dixie	Imposed Levy	1%	Apr. 1990	15 Years	Interlocal
Escambia	Imposed Levy	1%	Jun. 1992	7 Years	Default
Escambia	Extended Levy	1%	Jun. 1999	8 Years	Default
Flagler	Imposed Levy	1%	Dec. 1990	15 Years	Interlocal
Gadsden	Imposed Levy	1%	Jan. 1988	8 Years	Interlocal
Glades	Imposed Levy	1%	Feb. 1992	15 Years	Default
Hamilton	Imposed Levy	1%	Jul. 1990	15 Years	Default
Hardee	Imposed Levy	1%	Jan. 1990	8 Years	Interlocal
Hardee	Repealed Levy	-	Jan. 1998	-	-
Hendry	Imposed Levy	1%	Jan. 1988	15 Years	Default
Highlands	Imposed Levy	1%	Jan. 1988	6 Months	Default
Highlands	Repealed Levy	-	Jul. 1988	-	-
Highlands	Imposed Levy	1%	Nov. 1989	15 Years	Default
Highlands	Extending Levy	1%	Oct. 2004	15 Years	Default
Hillsborough	Imposed Levy	0.5%	Dec. 1996	30 Years	Interlocal
Indian River	Imposed Levy	1%	Jun. 1989	15 Years	Default
Jackson	Imposed Levy	1%	Jun. 1988	4 Years, 1 Month	Interlocal
Jackson	Repealed Levy	-	Jul. 1992	-	-
Jefferson	Imposed Levy	1%	Jun. 1988	15 Years	Default
Lafayette	Imposed Levy	1%	Sep. 1991	15 Years	Default
Lake	Imposed Levy	1%	Jan. 1988	15 Years	Default
Leon	Imposed Levy	1%	Dec. 1989	15 Years	Interlocal
Madison	Imposed Levy	1%	Aug. 1989	15 Years	Interlocal
Manatee	Imposed Levy	1%	Jan. 1990	3 Years	Interlocal
Manatee	Repealed Levy	-	Jan. 1993	-	-
Manatee	Imposed Levy	1%	Jul. 1994	5 Years	Interlocal
Martin	Imposed Levy	1%	Jun. 1996	1 Year	Default
Martin	Imposed Levy	1%	Jan. 1999	3 Years	Default
Monroe	Imposed Levy	1%	Nov. 1989	15 Years	Default
Monroe	Extending Levy	1%	Nov. 2004	14 Years, 1 Month	Default
Okaloosa	Imposed Levy	0.5%	Oct. 1989	2 Years	Interlocal
Okaloosa	Imposed Levy	1%	Aug. 1995	4 Years	Interlocal
Osceola	Imposed Levy	1%	Sep. 1990	15 Years	Default
Osceola	Extending Levy	1%	Sep. 2005	20 Years	Default
Pinellas	Imposed Levy	1%	Feb. 1990	20 Years	Interlocal
Santa Rosa	Imposed Levy	1%	Sep. 1993	6 Years	Interlocal
Santa Rosa	Repealed Levy	-	Aug. 1998	-	-
Sarasota	Imposed Levy	1%	Sep. 1989	15 Years	Interlocal
Seminole	Imposed Levy	1%	Oct. 1991	10 Years	Interlocal

Table 1

Local Discretionary Sales Surtaxes
Summary of Surtax Impositions, Rate Changes, Repeals, and Extensions

Local Government Infrastructure Surtax (cont.)					
County	Action	Rate	Effective Date	Length of Levy	Distribution Method
Suwannee	Imposed Levy	1%	Jan. 1988	15 Years	Default
Taylor	Imposed Levy	1%	Aug. 1989	15 Years	Default
Taylor	Extending Levy	1%	Aug. 2004	25 Years, 4 Months	Default
Wakulla	Imposed Levy	1%	Jan. 1988	15 Years	Interlocal

Small County Surtax - s. 212.055(3), F.S.					
County	Action	Rate	Effective Date	Length of Levy	Distribution Method
Baker	Imposed Levy	1%	Jan. 1994	15 Years	Default
Bradford	Imposed Levy	1%	Mar. 1993	Unspecified	Default
Calhoun	Imposed Levy	1%	Jan. 1993	8 Years	Default
Columbia	Imposed Levy	1%	Aug. 1994	Unspecified	Default
Gadsden	Imposed Levy	1%	Jan. 1996	Unspecified	Default
Gilchrist	Imposed Levy	1%	Oct. 1992	Unspecified	Default
Hardee	Imposed Levy	1%	Jan. 1998	7 Years	Interlocal
Holmes	Imposed Levy	1%	Oct. 1995	4 Years	Default
Holmes	Extended Levy	1%	Oct. 1999	7 Years	Default
Jackson	Imposed Levy	1%	Jun. 1995	15 Years	Default
Levy	Imposed Levy	1%	Oct. 1992	Unspecified	Default
Liberty	Imposed Levy	1%	Nov. 1992	Unspecified	Default
Nassau	Imposed Levy	0.5%	Dec. 1993	1 Year	Default
Nassau	Imposed Levy	1%	Mar. 1996	8 Years	Default
Okeechobee	Imposed Levy	1%	Oct. 1995	4 Years	Default
Okeechobee	Extended Levy	1%	Oct. 1999	Unspecified	Default
Sumter	Imposed Levy	1%	Jan. 1993	Unspecified	Default
Union	Imposed Levy	1%	Feb. 1993	8 Years	Default
Walton	Imposed Levy	1%	Feb. 1995	Unspecified	Default
Washington	Imposed Levy	1%	Nov. 1993	Unspecified	Default

Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.					
County	Action	Rate	Effective Date	Length of Levy	Distribution Method
Hillsborough	Imposed Levy	0.5%	Dec. 1991	5 Years, 10 Months	100% to County
Hillsborough	Decreased Rate	0.25%	Oct. 1997	3 Years, 5 Months	100% to County
Hillsborough	Increasing Rate	0.5%	Mar. 2001	4 Years, 7 Months	100% to County

County Public Hospital Surtax - s. 212.055(5), F.S.					
County	Action	Rate	Effective Date	Length of Levy	Distribution Method
Miami-Dade	Imposed Levy	0.5%	Jan. 1992	Unspecified	100% to County

Table 1

Local Discretionary Sales Surtaxes
Summary of Surtax Impositions, Rate Changes, Repeals, and Extensions

School Capital Outlay Surtax - s. 212.055(6), F.S.					
County	Action	Rate	Effective Date	Length of Levy	Distribution Method
Bay	Imposed Levy	0.5%	May 1998	10 Years	100% to District
Escambia	Imposed Levy	0.5%	Jan. 1998	5 Years	100% to District
Gulf	Imposed Levy	0.5%	Jul. 1997	20 Years	100% to District
Hernando	Imposed Levy	0.5%	Jan. 1999	5 Years	100% to District
Jackson	Imposed Levy	0.5%	Jul. 1996	10 Years	100% to District
Monroe	Imposed Levy	0.5%	Jan. 1996	10 Years	100% to District
Saint Lucie	Imposed Levy	0.5%	Jul. 1996	10 Years	100% to District
Santa Rosa	Imposed Levy	0.5%	Oct. 1998	10 Years	100% to District

Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.					
County	Action	Rate	Effective Date	Length of Levy	Distribution Method
Surtax Authorized During the 2000 Legislative Session.					

Note

Under current law, two alternatives exist for distributing the proceeds of the Local Government Infrastructure and Small County Surtaxes. The first alternative is the use of an interlocal agreement. If no interlocal agreement is in place, then the proceeds are distributed using the default formula. The default formula is the same formula used for distributing the Local Government Half-Cent Sales Tax proceeds.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (7/2000) using information obtained from the Department of Revenue.

Levy of Local Discretionary Sales Surtaxes

Combined Rate Cannot Exceed 1 or 1.5% (Refer to the Table Notes)

	Charter County Transit System Surtax (up to 1%)	Local Gov't Infrastructure Surtax (0.5 or 1%)	Small County Surtax (0.5 or 1%)	Indigent Care and Trauma Center Surtax (up to 0.5 %)	County Public Hospital Surtax (0.5 %)	Voter-Approved Indigent Care Surtax (0.5 or 1%)	School Capital Outlay Surtax (up to 0.5%)	Maximum Potential % Levy	Total % Levy
1	Alachua							2.0	0.0
2	Baker		1					1.5	1.0
3	Bay						0.5	1.5	1.0
4	Bradford		1					1.5	1.0
5	Brevard							1.5	0.0
6	Broward							2.5	0.0
7	Calhoun		1					1.5	1.0
8	Charlotte							1.5	1.0
9	Citrus							1.5	0.0
10	Clay							1.5	1.0
11	Collier							1.5	0.0
12	Columbia		1					1.5	1.0
13	DeSoto							1.5	1.0
14	Dixie							1.5	1.0
15	Duval	0.5						2.5	0.5
16	Escambia						0.5	1.5	1.5
17	Flagler							1.5	1.0
18	Franklin							1.5	0.0
19	Gadsden		1					1.5	1.0
20	Gilchrist		1					1.5	1.0
21	Glades							1.5	1.0
22	Gulf						0.5	1.5	0.5
23	Hamilton							1.5	1.0
24	Hardee		1					1.5	1.0
25	Hendry							1.5	1.0
26	Hernando						0.5	1.5	0.5
27	Highlands							1.5	1.0
28	Hillsborough			0.25				1.5	0.75
29	Holmes		1					1.5	1.0
30	Indian River							1.5	1.0
31	Jackson		1				0.5	1.5	1.5
32	Jefferson							1.5	1.0
33	Lafayette							1.5	1.0
34	Lake							1.5	1.0
35	Lee							1.5	0.0
36	Leon							2.0	1.0
37	Levy		1					1.5	1.0
38	Liberty		1					1.5	1.0
39	Madison							1.5	1.0
40	Manatee							1.5	0.0
41	Marion							1.5	0.0
42	Martin							1.5	1.0
43	Miami-Dade				0.5			2.5	0.5
44	Monroe						0.5	1.5	1.5
45	Nassau		1					1.5	1.0
46	Okaloosa							1.5	0.0
47	Okeechobee		1					1.5	1.0
48	Orange							1.5	0.0
49	Osceola							1.5	1.0
50	Palm Beach							1.5	0.0
51	Pasco							1.5	0.0
52	Pinellas							1.5	1.0
53	Polk							1.5	0.0

Table 2

Levy of Local Discretionary Sales Surtaxes

Boxed areas indicate those counties eligible to impose the surtax. Tax rates are those in effect as of September 29, 2000.

Combined Rate Cannot Exceed 1 or 1.5% (Refer to the Table Notes)								
County	Charter County Transit System Surtax (up to 1%)	Local Gov't Infrastructure Surtax (0.5 or 1%)	Small County Surtax (0.5 or 1%)	Indigent Care and Trauma Center Surtax (up to 0.5 %)	County Public Hospital Surtax (0.5 %)	Voter-Approved Indigent Care Surtax (0.5 or 1%)	School Capital Outlay Surtax (up to 0.5%)	Maximum Potential % Levy
54 Putnam								1.5
55 Saint Johns								1.5
56 Saint Lucie							0.5	1.5
57 Santa Rosa							0.5	1.5
58 Sarasota		1						2.5
59 Seminole		1						1.5
60 Sumter			1					1.5
61 Suwannee		1						1.5
62 Taylor		1						1.5
63 Union			1					1.5
64 Volusia								2.5
65 Wakulla		1						1.5
66 Walton			1					1.5
67 Washington			1					1.5
# ELIGIBLE TO LEVY:	5	67	31	5	1	61	67	67
# LEVYING:	1	27	17	1	1	0	8	50

Notes:

- (1) Effective July 1, 2000, the Voter-Approved Indigent Care Surtax was authorized pursuant to Chapter 2000-312, Laws of Florida. In counties having a total population of less than 800,000 resident, the surtax may be imposed if approved in a county-wide referendum. The rate shall not exceed 0.5 percent, except that if a publicly supported medical school is located in the county, the rate shall not exceed 1 percent. Presently, publicly supported medical schools are located in the following counties: Alachua, Leon, and Hillsborough. As a result of this law change, local discretionary sales surtaxes (excluding the Charter County Transit System Surtax and School Capital Outlay Surtax) are capped at a combined total of 1 percent or 1.5 percent if a publicly supported medical school is located within the county. This law change effectively increases the maximum potential percentage levy in Alachua and Leon counties from 1.5 percent to 2.0 percent.
- (2) Effective January 2001, Duval County will levy the Local Government Infrastructure Surtax at the rate of 0.5 percent.
- (3) Effective March 2001, the Indigent Care and Trauma Center Surtax rate in Hillsborough County will increase to 0.5 percent. The ordinance that increased the rate from 0.25 percent to 0.5 percent was adopted prior to the change in general law establishing an effective date of January 1st for new surtax levies or rate changes.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (updated 9/29/2000) using data obtained from the Department of Revenue.

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
BOCC, ALACHUA	\$ 7,430,954	\$ 14,861,909
Alachua	267,343	534,685
Archer	61,567	123,135
Gainesville	4,244,368	8,488,735
Hawthorne	59,108	118,216
High Springs	167,232	334,465
LaCrosse	6,360	12,721
Micanopy	27,307	54,613
Newberry	110,287	220,574
Waldo	44,479	88,959
	-----	-----
	12,419,006	24,838,011
 BOCC, BAKER	 415,361	 830,722
Glen Saint Mary	10,380	20,759
Macclenny	98,173	196,345
	-----	-----
	523,913	1,047,826
 BOCC, BAY	 6,129,938	 12,259,875
Callaway	739,344	1,478,688
Cedar Grove	166,914	333,828
Lynn Haven	656,733	1,313,467
Mexico Beach	53,433	106,866
Panama City	1,933,022	3,866,045
Panama City Beach	265,319	530,638
Parker	260,704	521,407
Springfield	480,076	960,153
	-----	-----
	10,685,483	21,370,966
 BOCC, BRADFORD	 545,231	 1,090,463
Brooker	9,525	19,050
Hampton	8,722	17,444
Lawtey	19,714	39,428
Starke	143,232	286,465
	-----	-----
	726,425	1,452,849

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 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
BOCC, BREVARD	12,568,114	25,136,227
Cape Canaveral	296,810	593,620
Cocoa	604,225	1,208,450
Cocoa Beach	425,505	851,011
Indialantic	99,014	198,029
Indian Harbour Beach	267,596	535,192
Malabar	84,841	169,682
Melbourne	2,368,610	4,737,221
Melbourne Beach	109,486	218,972
Melbourne Village	20,677	41,353
Palm Bay	2,638,974	5,277,949
Palm Shores	18,976	37,952
Rockledge	663,254	1,326,507
Satellite Beach	342,665	685,331
Titusville	1,395,240	2,790,481
West Melbourne	327,158	654,316
	-----	-----
	22,231,147	44,462,293
 BOCC, BROWARD	 43,880,613	 87,761,225
Coconut Creek	1,681,716	3,363,431
Cooper City	1,221,257	2,442,514
Coral Springs	4,750,164	9,500,328
Dania	785,713	1,571,427
Davie	2,870,532	5,741,064
Deerfield Beach	2,524,019	5,048,038
Fort Lauderdale	6,329,329	12,658,657
Hallandale	1,339,454	2,678,908
Hillsboro Beach	74,660	149,320
Hollywood	5,427,374	10,854,748
Lauderdale-by-the-Sea	161,479	322,959
Lauderdale Lakes	1,184,947	2,369,895
Lauderhill	2,149,189	4,298,379
Lazy Lake	1,488	2,976
Lighthouse Point	452,593	905,186
Margate	2,156,757	4,313,515
Miramar	2,320,703	4,641,406
North Lauderdale	1,271,384	2,542,769
Oakland Park	1,200,169	2,400,337
Parkland	562,032	1,124,063
Pembroke Park	203,401	406,802
Pembroke Pines	5,088,429	10,176,858
Plantation	3,419,809	6,839,617

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
Pompano Beach	3,157,777	6,315,553
Sea Ranch Lakes	26,190	52,381
Sunrise	3,333,882	6,667,764
Tamarac	2,228,441	4,456,882
Weston	1,807,906	3,615,812
Wilton Manors	501,487	1,002,975
	-----	-----
	102,112,894	204,225,787
BOCC, CALHOUN	239,227	478,453
Altha	12,840	25,681
Blountstown	50,550	101,100
	-----	-----
	302,617	605,234
BOCC, CHARLOTTE	7,169,459	14,338,918
Punta Gorda	745,423	1,490,846
	-----	-----
	7,914,882	15,829,764
BOCC, CITRUS	3,648,205	7,296,410
Crystal River	143,785	287,571
Inverness	228,611	457,221
	-----	-----
	4,020,601	8,041,202
BOCC, CLAY	5,522,437	11,044,874
Green Cove Springs	220,645	441,290
Keystone Heights	56,048	112,096
Orange Park	404,255	808,510
Penney Farms	27,756	55,512
	-----	-----
	6,231,141	12,462,282
BOCC, COLLIER	18,240,322	36,480,643
Everglades	51,164	102,327
Marco Island	1,087,053	2,174,106
Naples	1,847,412	3,694,824
	-----	-----
	21,225,951	42,451,901
BOCC, COLUMBIA	2,259,055	4,518,109
Fort White	25,071	50,142

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
Lake City	440,668	881,336
	2,724,794	5,449,588
BOCC, DE SOTO	715,029	1,430,058
Arcadia	190,117	380,233
	905,146	1,810,291
BOCC, DIXIE	219,382	438,764
Cross City	38,505	77,011
Horseshoe Beach	4,094	8,189
	261,982	523,963
BOCC, DUVAL	54,918,225	109,836,449
Atlantic Beach	1,000,223	2,000,446
Baldwin	116,775	233,549
Jacksonville Beach	1,545,979	3,091,958
Neptune Beach	551,926	1,103,851
	58,133,127	116,266,254
BOCC, ESCAMBIA	13,830,644	27,661,288
Century	94,720	189,440
Pensacola	3,022,712	6,045,424
	16,948,077	33,896,153
BOCC, FLAGLER	849,442	1,698,885
Beverly Beach	8,219	16,437
Bunnell	52,961	105,923

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
Flagler Beach (part)	113,529	227,058
Palm Coast	785,285	1,570,569
	-----	-----
	1,809,436	3,618,872
BOCC, FRANKLIN	318,354	636,707
Apalachicola	98,043	196,086
Carrabelle	48,540	97,081
	-----	-----
	464,937	929,874
BOCC, GADSDEN	807,968	1,615,935
Chattahoochee	46,779	93,558
Greensboro	11,602	23,204
Gretna	38,476	76,952
Havana	33,657	67,314
Midway	24,742	49,485
Quincy	140,559	281,118
	-----	-----
	1,103,783	2,207,566
BOCC, GILCHRIST	193,531	387,062
Bell	4,337	8,674
Fanning Springs (part)	4,031	8,061
Trenton	22,152	44,304
	-----	-----
	224,051	448,101
BOCC, GLADES	98,426	196,852
Moore Haven	16,817	33,634
	-----	-----
	115,243	230,486
BOCC, GULF	231,729	463,457
Port Saint Joe	84,950	169,899
Wewahitchka	41,003	82,006
	-----	-----
	357,681	715,363

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
BOCC, HAMILTON	233,130	466,261
Jasper	43,642	87,285
Jennings	16,819	33,638
White Springs	17,066	34,132
	310,658	621,315
BOCC, HARDEE	505,439	1,010,879
Bowling Green	47,594	95,188
Wauchula	94,130	188,261
Zolfo Springs	32,813	65,627
	679,977	1,359,954
BOCC, HENDRY	850,192	1,700,383
Clewiston	207,343	414,686
La Belle	103,769	207,539
	1,161,304	2,322,608
BOCC, HERNANDO	4,446,084	8,892,168
Brooksville	284,960	569,920
Weeki Wachee	537	1,074
	4,731,581	9,463,162
BOCC, HIGHLANDS	2,891,525	5,783,051
Avon Park	314,783	629,566
Lake Placid	54,456	108,913
Sebring	341,702	683,405
	3,602,467	7,204,934
BOCC, HILLSBOROUGH	54,935,332	109,870,665
Plant City	1,845,399	3,690,798
Tampa	19,158,860	38,317,720
Temple Terrace	1,392,882	2,785,764
	77,332,474	154,664,947
BOCC, HOLMES	274,172	548,345
Bonifay	47,989	95,979
Esto	6,187	12,375

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
Noma	4,221	8,442
Ponce de Leon	7,916	15,833
Westville	5,492	10,985
	-----	-----
	345,979	691,957
 BOCC, INDIAN RIVER	 5,420,252	 10,840,503
Fellsmere	146,590	293,180
Indian River Shores	157,302	314,604
Orchid	8,457	16,914
Sebastian	885,571	1,771,143
Vero Beach	1,009,609	2,019,218
	-----	-----
	7,627,781	15,255,562
 BOCC, JACKSON	 1,077,170	 2,154,339
Alford	16,114	32,229
Bascom	3,037	6,074
Campbellton	6,785	13,570
Cottdale	31,873	63,746
Graceville	73,732	147,464
Grand Ridge	19,945	39,889
Greenwood	18,248	36,497
Jacob City	9,138	18,276
Malone	24,404	48,808
Marianna	174,658	349,317
Sneads	61,667	123,333
	-----	-----
	1,516,771	3,033,541
 BOCC, JEFFERSON	 227,758	 455,516
Monticello	52,985	105,970
	-----	-----
	280,743	561,486

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
BOCC, LAFAYETTE	83,776	167,552
Mayo	13,777	27,553
	-----	-----
	97,553	195,105
BOCC, LAKE	6,275,497	12,550,995
Astatula	47,180	94,359
Clermont	320,597	641,195
Eustis	544,375	1,088,750
Fruitland Park	110,098	220,196
Groveland	92,442	184,883
Howey-in-the-Hills	29,849	59,698
Lady Lake	472,918	945,836
Leesburg	565,288	1,130,575
Mascotte	94,576	189,153
Minneola	141,177	282,354
Montverde	43,381	86,761
Mount Dora	327,942	655,884
Tavares	312,818	625,637
Umatilla	90,922	181,844
	-----	-----
	9,469,061	18,938,122
BOCC, LEE	22,307,836	44,615,673
Bonita Springs	1,470,034	2,940,068
Cape Coral	6,049,366	12,098,732
Fort Myers	2,937,504	5,875,008
Fort Myers Beach	381,924	763,847
Sanibel	375,983	751,965
	-----	-----
	33,522,647	67,045,293
BOCC, LEON	8,442,081	16,884,162
Tallahassee	6,475,449	12,950,898
	-----	-----
	14,917,530	29,835,060
BOCC, LEVY	914,117	1,828,234
Bronson	28,130	56,260
Cedar Key	23,411	46,823
Chiefland	61,644	123,288
Fanning Springs (part)	13,672	27,344
Inglis	41,227	82,454

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
Otter Creek	4,114	8,227
Williston	71,807	143,615
Yankeetown	18,844	37,688
	-----	-----
	1,176,967	2,353,934
BOCC, LIBERTY	68,995	137,989
Bristol	12,769	25,539
	-----	-----
	81,764	163,528
BOCC, MADISON	302,912	605,824
Greenville	18,077	36,154
Lee	6,305	12,610
Madison	61,302	122,603
	-----	-----
	388,596	777,192
BOCC, MANATEE	10,456,073	20,912,145
Anna Maria	85,781	171,563
Bradenton	2,215,358	4,430,716
Bradenton Beach	77,436	154,872
Holmes Beach	231,441	462,882
Longboat Key (part)	120,714	241,428
Palmetto	490,381	980,763
	-----	-----
	13,677,185	27,354,369
BOCC, MARION	10,921,323	21,842,646
Bellevue	167,960	335,921
Dunnellon	87,855	175,709
McIntosh	20,347	40,695
Ocala	2,162,662	4,325,324
Reddick	26,242	52,485
	-----	-----
	13,386,390	26,772,780
BOCC, MARTIN	7,887,115	15,774,230
Jupiter Island	38,625	77,250
Ocean Breeze Park	33,530	67,060
Sewalls Point	124,137	248,273
Stuart	947,583	1,895,166
	-----	-----

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate -----	Distribution Based 1% Tax Rate -----
	9,030,990	18,061,979
BOCC, MIAMI-DADE	90,622,336	181,244,672
Aventura	1,160,109	2,320,218
Bal Harbour	164,400	328,799
Bay Harbor Islands	234,719	469,437
Biscayne Park	154,427	308,854
Coral Gables	2,137,654	4,275,308
El Portal	126,442	252,883
Florida City	314,502	629,003
Golden Beach	42,995	85,991
Hialeah	10,746,325	21,492,651
Hialeah Gardens	908,701	1,817,403
Homestead	1,356,005	2,712,010
Indian Creek	2,697	5,393
Key Biscayne	492,996	985,991
Medley	43,759	87,517
Miami	18,478,962	36,957,924
Miami Beach	4,783,517	9,567,034
Miami Shores	517,470	1,034,940
Miami Springs	676,476	1,352,952
North Bay	311,652	623,304
North Miami	2,552,240	5,104,480
North Miami Beach	1,881,717	3,763,435
Opa-locka	787,399	1,574,797
Pinecrest	910,482	1,820,964
South Miami	536,601	1,073,203
Sunny Isles Beach	729,088	1,458,176
Surfside	220,370	440,740
Sweetwater	728,121	1,456,242
Virginia Gardens	115,909	231,818
West Miami	298,321	596,642
	-----	-----
	142,036,391	284,072,781
BOCC, MONROE	6,341,241	12,682,482
Islamorada	682,033	1,364,067
Key Colony Beach	96,783	193,566
Key West	2,472,963	4,945,925
Layton	18,214	36,427
Marathon	1,000,060	2,000,119
	-----	-----
	10,611,293	21,222,586

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate -----	Distribution Based 1% Tax Rate -----
BOCC, NASSAU	2,142,583	4,285,166
Callahan	43,147	86,294
Fernandina Beach	443,972	887,944
Hilliard	112,811	225,623
	-----	-----
	2,742,514	5,485,027
BOCC, OKALOOSA	7,501,171	15,002,342
Cinco Bayou	20,372	40,744
Crestview	696,262	1,392,525
Destin	577,206	1,154,412
Fort Walton Beach	1,085,822	2,171,643
Laurel Hill	29,312	58,624
Mary Esther	216,275	432,550
Niceville	584,241	1,168,482
Shalimar	32,243	64,487
Valparaiso	328,101	656,202
	-----	-----
	11,071,006	22,142,012
BOCC, OKEECHOBEE	1,309,476	2,618,951
Okeechobee	206,678	413,357
	-----	-----
	1,516,154	3,032,308
BOCC, ORANGE	82,873,709	165,747,418
Apopka	2,524,397	5,048,794
Belle Isle	633,431	1,266,863
Eatonville	269,075	538,150
Edgewood	160,135	320,269
Maitland	1,247,318	2,494,636
Oakland	93,949	187,897
Ocoee	2,525,952	5,051,903
Orlando	20,516,667	41,033,334
Windermere	200,113	400,226
Winter Garden	1,500,513	3,001,025
Winter Park	2,768,930	5,537,860
	-----	-----
	115,314,188	230,628,375
BOCC, OSCEOLA	8,997,345	17,994,691
Kissimmee	2,702,525	5,405,050

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
Saint Cloud	1,196,616	2,393,233
	-----	-----
	12,896,487	25,792,974
BOCC, PALM BEACH	49,119,734	98,239,469
Atlantis	98,724	197,449
Belle Glade	979,551	1,959,102
Boca Raton	4,047,406	8,094,813
Boynton Beach	3,208,857	6,417,714
Briny Breeze	23,134	46,268
Cloud Lake	7,866	15,731
Delray Beach	3,099,318	6,198,636
Glen Ridge	13,302	26,604
Golf	10,931	21,862
Greenacres	1,481,096	2,962,191
Gulf Stream	41,294	82,588
Haverhill	71,079	142,158
Highland Beach	201,092	402,184
Hypoluxo	87,620	175,240
Juno Beach	167,895	335,790
Jupiter	1,962,051	3,924,102
Jupiter Inlet Colony	24,059	48,119
Lake Clarke Shores	211,445	422,889
Lake Park	396,343	792,686
Lake Worth	1,804,971	3,609,943
Lantana	499,868	999,735
Manalapan	18,334	36,667
Mangonia Park	79,407	158,815
North Palm Beach	727,679	1,455,359
Ocean Ridge	95,890	191,781
Pahokee	409,182	818,365
Palm Beach	561,577	1,123,155
Palm Beach Gardens	1,999,759	3,999,519
Palm Beach Shores	59,975	119,950
Palm Springs	612,935	1,225,870
Riviera Beach	1,678,371	3,356,741
Royal Palm Beach	1,112,745	2,225,489
South Bay	192,822	385,644
South Palm Beach	86,174	172,348
Tequesta	296,231	592,461
Wellington	1,808,557	3,617,114
West Palm Beach	4,678,964	9,357,928
	-----	-----

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
	81,976,239	163,952,478
BOCC, PASCO	11,095,115	22,190,229
Dade City	217,599	435,198
New Port Richey	517,931	1,035,862
Port Richey	95,652	191,303
Saint Leo	25,872	51,744
San Antonio	30,707	61,415
Zephyrhills	320,486	640,972
	-----	-----
	12,303,362	24,606,723
BOCC, PINELLAS	29,626,019	59,252,038
Belleair	176,237	352,473
Belleair Beach	92,445	184,890
Belleair Bluffs	93,816	187,632
Belleair Shore	2,656	5,312
Clearwater	4,464,645	8,929,290
Dunedin	1,535,109	3,070,217
Gulfport	512,645	1,025,291
Indian Rocks Beach	182,191	364,382
Indian Shores	62,415	124,831
Kenneth City	187,417	374,835
Largo	2,937,119	5,874,238
Madeira Beach	179,706	359,413
North Redington Beach	51,192	102,383
Oldsmar	499,408	998,817
Pinellas Park	1,930,977	3,861,954
Redington Beach	69,484	138,967
Redington Shores	101,098	202,197
Safety Harbor	739,003	1,478,005
Saint Petersburg	10,386,562	20,773,123
Saint Petersburg Beach	416,302	832,604
Seminole	420,714	841,429
South Pasadena	251,461	502,921
Tarpon Springs	881,954	1,763,908
Treasure Island	315,075	630,151
	-----	-----
	56,115,650	112,231,299
BOCC, POLK	17,483,864	34,967,728
Auburndale	410,049	820,097
Bartow	629,787	1,259,575

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
Davenport	89,982	179,963
Dundee	111,947	223,894
Eagle Lake	80,356	160,712
Fort Meade	232,672	465,344
Frostproof	120,386	240,771
Haines City	586,620	1,173,240
Highland Park	6,657	13,315
Hillcrest Heights	9,880	19,760
Lake Alfred	162,832	325,664
Lake Hamilton	48,977	97,954
Lakeland	3,285,606	6,571,211
Lake Wales	429,639	859,279
Mulberry	141,376	282,751
Polk City	80,229	160,458
Winter Haven	1,104,969	2,209,938
	-----	-----
	25,015,828	50,031,655
 BOCC, PUTNAM	 1,675,366	 3,350,732
Crescent City	45,432	90,864
Interlachen	36,171	72,342
Palatka	270,748	541,497
Pomona Park	19,691	39,383
Welaka	14,762	29,524
	-----	-----
	2,062,171	4,124,342
 BOCC, SAINT JOHNS	 6,378,705	 12,757,410
Hastings	38,548	77,096
Saint Augustine	748,883	1,497,765
Saint Augustine Beach	255,019	510,038
	-----	-----
	7,421,155	14,842,309
 BOCC, SAINT LUCIE	 4,488,536	 8,977,072
Fort Pierce	1,179,977	2,359,954
Port Saint Lucie	2,559,809	5,119,618
Saint Lucie	18,756	37,511
	-----	-----
	8,247,078	16,494,155
 BOCC, SANTA ROSA	 2,985,811	 5,971,621
Gulf Breeze	173,843	347,686

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
Jay	19,438	38,875
Milton	221,735	443,470
	-----	-----
	3,400,827	6,801,653
BOCC, SARASOTA	18,146,050	36,292,100
Longboat Key (part)	253,493	506,986
North Port	1,174,095	2,348,190
Sarasota	3,234,100	6,468,200
Venice	1,206,784	2,413,567
	-----	-----
	24,014,522	48,029,044
BOCC, SEMINOLE	14,878,948	29,757,895
Altamonte Springs	2,036,549	4,073,098
Casselberry	1,249,021	2,498,042
Lake Mary	516,463	1,032,927
Longwood	709,973	1,419,946
Oviedo	1,137,917	2,275,834

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
Sanford	1,883,055	3,766,110
Winter Springs	1,476,331	2,952,663
	-----	-----
	23,888,257	47,776,514
 BOCC, SUMTER	 1,117,658	 2,235,316
Bushnell	66,647	133,293
Center Hill	20,279	40,558
Coleman	21,535	43,070
Webster	22,503	45,007
Wildwood	107,519	215,038
	-----	-----
	1,356,141	2,712,282
 BOCC, SUWANNEE	 946,752	 1,893,504
Branford	18,898	37,795
Live Oak	196,380	392,760
	-----	-----
	1,162,030	2,324,059
 BOCC, TAYLOR	 547,691	 1,095,383
Perry	243,199	486,398
	-----	-----
	790,891	1,581,781
 BOCC, UNION	 157,301	 314,601
Lake Butler	35,381	70,762
Raiford	3,827	7,655
Worthington Springs	3,654	7,308
	-----	-----
	200,163	400,326
 BOCC, VOLUSIA	 11,763,254	 23,526,508
Daytona Beach	2,397,640	4,795,281
Daytona Beach Shores	108,923	217,847
DeBary	492,754	985,507
DeLand	687,452	1,374,904
Deltona	2,255,542	4,511,085
Edgewater	682,291	1,364,583
Flagler Beach (part)	3,428	6,856
Holly Hill	419,585	839,170
Lake Helen	95,174	190,349
New Smyrna Beach	689,258	1,378,516

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
Oak Hill	54,259	108,518
Orange City	235,908	471,817
Ormond Beach	1,312,830	2,625,661
Pierson	45,191	90,382
Ponce Inlet	93,073	186,146
Port Orange	1,669,679	3,339,357
South Daytona	491,611	983,222
	-----	-----
	23,497,855	46,995,709
 BOCC, WAKULLA	 448,224	 896,449
Saint Marks	6,857	13,715
Sopchoppy	10,423	20,847
	-----	-----
	465,505	931,010
 BOCC, WALTON	 2,968,597	 5,937,195
DeFuniak Springs	443,919	887,838
Freeport	100,721	201,442
Paxton	49,469	98,937
	-----	-----
	3,562,706	7,125,412
 BOCC, WASHINGTON	 457,921	 915,842
Caryville	5,445	10,891
Chipley	99,058	198,115
Ebro	6,559	13,117
Vernon	21,225	42,450
Wausau	9,656	19,313
	-----	-----
	599,864	1,199,728
	=====	=====
TOTALS	\$ 1,037,048,998	\$ 2,074,097,996

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2000-01 Estimates
Estimates Reflect the \$5,000 Cap on Transactions and Are Based
on Fiscal Year 2000-01 Half-Cent Sales Tax Distribution Factors
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

Distribution Based 0.5% Tax Rate -----	Distribution Based 1% Tax Rate -----
--	--

Note: Since the estimated distributions to individual jurisdictions listed in this table are based on the default formula methodology, they may not be applicable in those jurisdictions where an interlocal agreement governs the distribution of surtax proceeds.

Source: Department of Revenue (7/2000)

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CHARTER COUNTY TRANSIT SYSTEM SURTAX

Section 212.055(1), *Florida Statutes*

Brief Overview

The Charter County Transit System Surtax may be levied at a rate of up to 1 percent by those charter counties that adopted a charter prior to June 1, 1976, as well as by those county governments that have consolidated with one or more municipalities. In the case of charter counties, this levy is subject to a charter amendment approved by a majority vote of the county's electorate, or, in the case of a consolidated government, voter approval in a countywide referendum. The use of the proceeds is restricted to costs associated with the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to the levy and use of this surtax.

Authorization to Levy

Charter counties that adopted a charter prior to June 1, 1976, and county governments that have consolidated with one or more municipalities, may levy this surtax at a rate of up to 1 percent, subject to approval by a majority vote of the county's electorate or a charter amendment approved by a majority vote of the county's electorate.

Local Governments Eligible to Levy

The five counties eligible to levy this surtax are Broward, Duval, Miami-Dade, Sarasota, and Volusia. As of September 29, 2000, Duval County was the only county levying the surtax at a rate of 0.5 percent.

Distribution of Proceeds

The proceeds of this surtax shall be deposited into the county trust fund or remitted by the county's governing body to an expressway or transportation authority created by law.

Authorized Uses of Proceeds

The surtax proceeds may be utilized in one of two ways. The first option calls for the proceeds to be deposited into a county trust fund for the purposes of development, construction, equipment, maintenance, operation, supportive services and related costs of a fixed guideway rapid transit system. The definition of supportive services may include a countywide bus system.

The second option provides that the proceeds are distributed to an expressway or transportation authority created by law. At the discretion of the authority, the proceeds can be used for:

1. Development, construction, operation, or maintenance of roads or bridges in the county;
2. Operation and maintenance of a bus system;
3. Payment of principal and interest on existing bonds issued for the construction of such roads or bridges; and
4. Upon approval by the county commission, pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.

Additionally, each county, as defined in s. 125.011(1), F.S., (referring only to Miami-Dade County) the proceeds may be used for:

1. Development, construction, operation, and maintenance of roads and bridges in the county;
2. Expansion, operation, and maintenance of bus and fixed guideway systems;
3. Payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and
4. Pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges and no more than 25 percent used for nontransit uses.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

LOCAL GOVERNMENT INFRASTRUCTURE SURTAX

Section 212.055(2), *Florida Statutes*

Brief Overview

The Local Government Infrastructure Surtax shall be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Additional spending authority exists for select counties.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to the levy and use of this surtax.

Authorization to Levy

Local governments may levy this surtax at a rate of 0.5 or 1 percent. This levy shall be pursuant to an ordinance enacted by a majority of the members of the county's governing body and approved by the voters in a countywide referendum.

In lieu of action by the county's governing body, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a countywide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy shall take effect.

Additionally, the surtax may not be levied beyond the time established in the ordinance if the surtax was levied pursuant to a referendum held before July 1, 1993. If the pre-July 1, 1993, ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. There is no state-mandated limit on the length of levy for those surtax ordinances enacted after July 1, 1993. The levy may only be extended by voter approval in a countywide referendum.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax shall not levy it along with the Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Local Governments Eligible to Levy

All counties are eligible to levy the surtax. As of September 29, 2000, twenty-seven counties were levying this surtax. All of those counties were levying at 1 percent with the exception of Bay and Hillsborough counties which were levying at the rate of 0.5 percent.

Distribution of Proceeds

The surtax proceeds shall be distributed to the county and its respective municipalities according to:

1. An interlocal agreement between the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies mentioned in the previous sentence.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-Cent Sales Tax formulas provided in s. 218.62, F.S.

Authorized Uses of Proceeds

The surtax proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, only for the purposes of:

1. Financing, planning, and constructing infrastructure;¹
2. Acquiring land for public recreation or conservation or protection of natural resources; and
3. Financing the closure of county or municipal-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified.

¹ Section 212.055(2)(d)2., *Florida Statutes*, defines infrastructure as any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy in excess of five years. The proceeds can be used to fund any land acquisition, land improvement, design, and engineering costs related to the construction, reconstruction, or improvement of such facilities. This definition also includes fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle or any other vehicle and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least five years.

Except in certain circumstances, neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.² Also, counties and municipalities are prohibited from using the proceeds to supplant or replace user fees or to reduce ad valorem taxes existing prior to the levy of the surtax.

An additional use is available for those levies imposed or extended after July 1, 1998. An amount not to exceed 15 percent of the surtax proceeds may be allocated for the purpose of funding economic development projects of a general public purpose targeted to improve local economies, including the funding of operational costs and incentives related to such economic development. The referendum ballot statement must indicate the intention to make such an allocation.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

In 1994, two counties were provided exceptions to general law provisions restricting the use of these proceeds. The Board of County Commissioners of Alachua County and the governing bodies of the municipalities within the county were authorized, pursuant to Chapter 94-487, *Laws of Florida*, to

² Pursuant to s. 212.055(2)(h), F.S., a county with a total population of 50,000 or less on April 1, 1992, or any county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may use the proceeds and accrued interest of the surtax for any public purpose if the county satisfies the following criteria:

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

Likewise, a municipality located within counties that had a population of 50,000 or less on April 1, 1992, or a county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may not use the proceeds and accrued interest for any purpose other than an infrastructure purpose authorized in s. 212.055(2)(d), F.S., unless the municipality's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, *Florida Statutes*, and the municipality has adopted an amendment to its surtax ordinance or resolution pursuant to the procedure provided in s. 166.041, F.S., authorizing additional uses of the proceeds and accrued interest. Such municipality may expend the proceeds and accrued interest for any public purpose authorized in the amendment.

Those counties designated as an area of critical state concern which qualify to use the surtax for any public purpose may use only up to 10 percent of the surtax proceeds for any public purpose other than for authorized infrastructure purposes.

In addition, any county with a population of 75,000 or less that is required to close a landfill by order of the Department of Environmental Protection may use the proceeds and accrued interest for long-term maintenance costs associated with landfill closures, pursuant to s. 212.055(2)(d)1., F.S.

use the surtax proceeds for the operation and maintenance of parks and recreation programs as well as facilities originally established with surtax proceeds. In addition, the law allowed the use of the proceeds for the establishment of one or more trust funds providing a permanent endowment for the additional uses. However, Chapter 94-487, *Laws of Florida*, was later declared an unlawful special act of the Legislature.³

To circumvent the court's ruling, the 1996 Legislature passed legislation (codified as Chapter 96-240, *Laws of Florida*) which authorized any county in which 40 percent or more of the just value of real property is exempt or immune from ad valorem taxation (and the municipalities within such a county) to use the proceeds and accrued interest for operation and maintenance of parks and recreation programs and facilities established with the surtax proceeds. **Table 1** lists those counties eligible to use the surtax proceeds for these additional purposes.

The Board of County Commissioners of Clay County was given the authority, pursuant to Chapter 94-459, *Laws of Florida*, to use the surtax proceeds to retire or service bond indebtedness incurred prior to July 1, 1987 and subsequently refunded, for the purpose of financing infrastructure. In light of the case striking down the Alachua County special act, Clay County sought an amendment to general law during the 1998 legislative session which would have authorized such expenditures by extending the authority to all charter counties and specifically ratifying those prior expenditures made by Clay County; however, the proposed legislation was not enacted.

In 1999, the Legislature was able to pass legislation (codified as Chapter 99-340, *Laws of Florida*) which authorized charter counties to use the surtax proceeds and any accrued interest to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes as well as for bonds subsequently issued to refund such bonds. In addition, the act ratified the use of such proceeds or interest for purposes of retiring or servicing indebtedness incurred for such refunding bonds issued prior to July 1, 1999.

Relevant Attorney General Opinions

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

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized in 1987. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

³ *Alachua County v. Adams*, 677 So.2d 396 (Fla. 1st DCA 1996).

AGO 88-59

May the proceeds of the Local Government Infrastructure Surtax be used to refund or pay off a previously incurred bond indebtedness for construction of the county jail?

Using the proceeds to refund or pay off a bond indebtedness incurred prior to enactment of the surtax is not authorized according to this opinion dated December 30, 1988. The language of the statute is clear; such proceeds may be pledged for the purpose of servicing new bond indebtedness incurred pursuant to law. It does not appear that the statute contemplates the use of the proceeds to pay off or refund bond indebtedness incurred prior to the effective date of the act.

AGO 90-96

May the Local Government Infrastructure Surtax proceeds be used to pay debts incurred prior to referendum approval for the levy of the surtax?

According to this opinion dated November 26, 1990, the proceeds may not be used to service debt incurred prior to referendum approval of the surtax. The language of the statute is clear and provides the legislative intent that the statute does not contemplate using the surtax proceeds to pay off or refund bond indebtedness incurred prior to the effective date of the act. (The only exception pertains to counties, as defined in s. 125.011(1), F.S., which may, in addition to the other authorized uses, use the proceeds to retire or service indebtedness incurred for bonds issued prior to July 1, 1987.)

AGO 92-8

May the proceeds of the Local Government Infrastructure Surtax be used to service bonds which are refunding notes issued prior to approval of the surtax?

The proceeds may be used only to service new bond indebtedness and may not be used to service or refund indebtedness incurred prior to referendum approval of the surtax according to this opinion dated January 31, 1992. The refinancing of a previously incurred debt, by the issuance of new bonds to be serviced by the proceeds, would be an indirect method of using the surtax proceeds to retire or refund the pre-existing debt. A governmental entity may not do indirectly what it is prohibited from doing directly.

AGO 92-81

May the proceeds of the Local Government Infrastructure Surtax be used for such items as ambulances and radios for emergency medical services and for automobiles and radios for the sheriff's department?

According to this opinion dated November 9, 1992, the surtax proceeds may not be used for these

types of purchases. Generally, the definition of infrastructure would not appear to include such items as radios and motor vehicles. Moreover, s. 212.055(2)(d)2., F.S., in defining infrastructure refers to fixed capital expenditures or costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of five or more years. The purchase of an automobile, ambulance, or radios would not appear to be appropriate.

It should be noted that Chapter 93-222, Laws of Florida, expanded the definition of infrastructure to include fire department, emergency medical services, sheriff's office, and police department vehicles or any other vehicles and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

AGO 93-92

Is the purchase of a sheriff's office vehicle and the equipment necessary to outfit the vehicle, utilizing funds derived from the proceeds of the Local Government Infrastructure Surtax, within the sheriff's budget authority?

The surtax proceeds, which have been designated for funding a sheriff's office vehicle and the equipment necessary to outfit the vehicle for its official use, are within the budget authority of the Board of County Commissioners and should be administered in the same manner as other discretionary sales surtaxes according to this opinion dated December 17, 1993. Discretionary sales surtax funds are deposited into the county's budgetary fund, and it is the county commission that has authority over the appropriation and expenditure of these funds.

AGO 94-46

Are vehicles purchased with Local Government Infrastructure Surtax proceeds required to have a life expectancy of at least 5 years?

According to this opinion dated May 19, 1994, s. 212.055(2)(d), F.S., expressly authorizes the use of the proceeds for the purchase of a fire department vehicle, emergency medical service vehicle, sheriff's office or police department vehicle or any other vehicle without regard to the life expectancy of such vehicle. The language in the statute requiring a life expectancy of at least 5 years would appear instead to refer to the use of the proceeds to purchase other equipment.

AGO 94-79

May the proceeds of the Local Government Infrastructure Surtax, authorized by s. 212.055(2), F.S., be used to:

1. **Purchase such items as fencing, swings, lumber, and lighting fixtures to make county-owned recreational facilities such as parks, playgrounds, and ball parks safe and operational;**
2. **Contract for or purchase materials for the design and planting of trees and shrubbery in existing or new park facilities;**
3. **Purchase equipment such as dump trucks, graders, tractors, loaders, service trucks, and tree planters to be used for the construction, reconstruction, and improvement of park facilities and land improvements; and**
4. **Purchase service trucks and other vehicles that will be used for the maintenance and repair of park facilities, without regard to whether an expenditure is associated with the construction, reconstruction, or improvement of public facilities?**

According to this opinion issued September 28, 1994, a county is not authorized to expend the proceeds of the Local Government Infrastructure Surtax for such things as fencing, swings, lumber, and lighting fixtures for use in county-owned recreational facilities because such items do not fall within the definition of a fixed capital expenditure or a fixed capital outlay. Additionally, the purchase of materials for the design and planting of trees and shrubbery is not authorized except when those purchases are related to other fixed capital expenditures or fixed capital outlays for the construction, reconstruction, or improvement of a public facility such as a public park. The expenditure of surtax proceeds for dump trucks, graders, tractors, loaders, service trucks, and tree planters to be used for projects associated with the construction, reconstruction, or improvement of public facilities is considered an authorized use. Finally, the purchase of vehicles that will be used for official purposes, without regard to whether these vehicles are used for the construction, reconstruction, or improvement of public facilities, is authorized.

AGO 95-71

May a county use the proceeds derived from the Local Government Infrastructure Surtax for the acquisition of land that will be used by the State of Florida as a site for the Florida Agriculture Museum?

While the acquisition of land is included within the definition of infrastructure as specified in s. 212.055(2), F.S., the county's governing body must make a determination that such expenditure serves a county purpose according to this opinion dated October 31, 1995.

AGO 95-73

May the proceeds of the Local Government Infrastructure Surtax be used to fund engineering personnel responsible for the acquisition of rights of way for projects funded by the surtax proceeds?

According to this opinion dated November 20, 1995, proceeds from this surtax may be used to fund engineering personnel responsible for the acquisition of rights of way for projects funded by the surtax to the extent that the work of such personnel is related to the acquisition, improvement, design, or engineering of capital facilities.

AGO 99-24

Does the term “public facilities” as used in s. 212.055(2)(d)2.a., F.S. (1998 Supp.), apply to office space the county has leased from a private corporation for a period of ten years for use as a branch office of the county clerk of circuit court? And if so, can the proceeds from the Local Government Infrastructure Surtax be spent for capital improvements to the building?

According to this opinion dated April 30, 1999, the office space that is subject of a long-term lease for use as a branch office for the county clerk of circuit court would not fall with the scope of the term “public facilities.” Therefore, the surtax proceeds may not be expended for the improvement and renovation of such property.

AGO 2000-06

May revenues from the Local Government Infrastructure Surtax be expended on projects that are not described on the ballot to approve the surtax’s imposition? May a county, with voter approval at either the same or at different elections, levy two separate 0.5 percent sales surtaxes?

According to this opinion dated January 27, 2000, current law requires that a general description of the projects to be funded by the surtax must be placed on the ballot to approve the surtax’s imposition. Revenues from the surtax must be expended on projects that fall within the general description contained on the ballot. Additionally, current law does not authorize a county to impose multiple Local Government Infrastructure Surtaxes, whether approved at the same or different elections, that would be operational at the same time.

Table 1

Counties Affected by the Just Value Provision of Section 212.055(2)(h), F.S.

County	1999 Just Value (Real Property Only) (A)	1999 Total Exempt & Immune Values (Real Property Only) (B)	Total Exempt & Immune Values as % of Total Just Value (B)/(A)*100 (B)/(A)*100	Counties Satisfying the 40% or More Criterion	Counties Not Satisfying the 40% or More Criterion
1 ALACHUA	\$ 9,317,830,400	\$ 4,207,614,718	45.2%	ALACHUA	
2 BAKER	717,427,631	466,050,464	65.0%	BAKER	
3 BAY	7,541,464,232	2,564,145,551	34.0%		BAY
4 BRADFORD	728,212,418	379,679,564	52.1%	BRADFORD	
5 BREVARD	22,806,400,718	8,135,542,450	35.7%		BREVARD
6 BROWARD	81,186,880,650	16,087,287,300	19.8%		BROWARD
7 CALHOUN	391,809,101	221,073,038	56.4%	CALHOUN	
8 CHARLOTTE	8,578,159,248	1,857,946,601	21.7%		CHARLOTTE
9 CITRUS	5,026,928,200	1,583,795,386	31.5%		CITRUS
10 CLAY	5,184,637,105	1,605,689,437	31.0%		CLAY
11 COLLIER	28,368,450,110	4,028,163,456	14.2%		COLLIER
12 COLUMBIA	1,841,830,345	896,763,940	48.7%	COLUMBIA	
13 DE SOTO	1,485,278,334	832,731,076	56.1%	DE SOTO	
14 DIXIE	470,261,268	279,326,273	59.4%	DIXIE	
15 DUVAL	34,193,390,421	9,935,635,082	29.1%		DUVAL
16 ESCAMBIA	11,314,783,750	5,166,513,461	45.7%	ESCAMBIA	
17 FLAGLER	3,192,598,512	784,105,090	24.6%		FLAGLER
18 FRANKLIN	1,625,213,614	874,623,252	53.8%	FRANKLIN	
19 GADSDEN	1,122,970,498	569,677,802	50.7%	GADSDEN	
20 GILCHRIST	521,743,369	322,375,120	61.8%	GILCHRIST	
21 GLADES	941,270,831	620,212,474	65.9%	GLADES	
22 GULF	1,086,200,976	511,929,783	47.1%	GULF	
23 HAMILTON	494,353,321	267,483,996	54.1%	HAMILTON	
24 HARDEE	1,572,693,024	1,019,138,625	64.8%	HARDEE	
25 HENDRY	2,417,183,680	1,424,707,760	58.9%	HENDRY	
26 HERNANDO	5,288,124,346	1,742,141,596	32.9%		HERNANDO
27 HIGHLANDS	3,580,436,059	1,317,647,142	36.8%		HIGHLANDS
28 HILLSBOROUGH	41,379,146,380	11,350,397,043	27.4%		HILLSBOROUGH
29 HOLMES	573,990,832	350,410,933	61.0%	HOLMES	
30 INDIAN RIVER	8,662,683,240	2,225,079,344	25.7%		INDIAN RIVER
31 JACKSON	1,506,276,150	824,052,632	54.7%	JACKSON	
32 JEFFERSON	749,835,573	539,943,511	72.0%	JEFFERSON	
33 LAFAYETTE	276,541,908	177,887,661	64.3%	LAFAYETTE	
34 LAKE	8,348,378,288	2,319,217,044	27.8%		LAKE
35 LEE	29,347,986,190	5,393,387,210	18.4%		LEE
36 LEON	12,318,757,165	5,167,944,102	42.0%	LEON	
37 LEVY	1,342,014,746	612,651,488	45.7%	LEVY	
38 LIBERTY	540,700,939	465,422,454	86.1%	LIBERTY	
39 MADISON	614,216,178	365,725,721	59.5%	MADISON	
40 MANATEE	13,519,211,907	2,969,344,286	22.0%		MANATEE
41 MARION	9,835,274,891	3,786,076,345	38.5%		MARION
42 MARTIN	10,836,861,600	2,313,083,720	21.3%		MARTIN
43 MIAMI-DADE	108,467,175,340	22,270,416,371	20.5%		MIAMI-DADE
44 MONROE	12,968,723,639	4,007,024,139	30.9%		MONROE
45 NASSAU	3,106,417,508	786,926,070	25.3%		NASSAU
46 OKALOOSA	9,057,190,677	2,356,609,632	26.0%		OKALOOSA
47 OKEECHOBEE	1,448,368,975	676,313,156	46.7%	OKEECHOBEE	
48 ORANGE	52,539,501,926	12,191,285,776	23.2%		ORANGE
49 OSCEOLA	9,585,402,695	2,911,176,183	30.4%		OSCEOLA
50 PALM BEACH	79,026,239,649	14,832,262,012	18.8%		PALM BEACH
51 PASCO	12,087,492,344	3,795,689,223	31.4%		PASCO
52 PINELLAS	44,382,705,500	10,974,123,120	24.7%		PINELLAS
53 POLK	15,365,515,433	4,956,497,131	32.3%		POLK
54 PUTNAM	2,398,472,807	956,888,190	39.9%		PUTNAM
55 SAINT JOHNS	8,966,582,979	1,885,251,655	21.0%		SAINT JOHNS
56 SAINT LUCIE	9,143,434,572	2,590,752,188	28.3%		SAINT LUCIE
57 SANTA ROSA	5,425,959,917	1,800,681,993	33.2%		SANTA ROSA
58 SARASOTA	25,931,541,134	4,392,159,884	16.9%		SARASOTA
59 SEMINOLE	16,164,429,839	3,062,836,008	18.9%		SEMINOLE
60 SUMTER	1,528,838,454	675,948,406	44.2%	SUMTER	
61 SUWANNEE	1,060,798,740	555,874,643	52.4%	SUWANNEE	
62 TAYLOR	882,132,920	467,929,449	53.0%	TAYLOR	
63 UNION	680,284,106	571,577,945	84.0%	UNION	
64 VOLUSIA	18,533,950,799	4,802,027,770	25.9%		VOLUSIA
65 WAKULLA	753,826,209	390,329,844	51.8%	WAKULLA	
66 WALTON	4,139,803,410	743,030,194	17.9%		WALTON
67 WASHINGTON	649,773,957	324,654,261	50.0%	WASHINGTON	
FLORIDA TOTAL	\$825,142,971,677	\$209,540,889,174	25.4%	67	67

Sources:

(A) Table 1 (pp.1,2) from the report, Florida Property Valuations & Tax Data, published in December 1999 by the Department of Revenue.

(B) Table 17 (pp. 37,38) from the report, Florida Property Valuations & Tax Data, published in December 1999 by the Department of Revenue.

Updated by the Florida Legislative Committee on Intergovernmental Relations (7/2000)

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SMALL COUNTY SURTAX
Section 212.055(3), *Florida Statutes*

Brief Overview

Any county having a total population of 50,000 or less on April 1, 1992, is authorized to levy the Small County Surtax at the rate of 0.5 or 1 percent. County governments may impose the levy by either an extraordinary vote of the governing body if the proceeds are to be expended for operating purposes or by voter approval in a countywide referendum if the proceeds are to be used to service bonded indebtedness.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to the levy and use of this surtax.

Authorization to Levy

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax shall not levy it along with the Local Government Infrastructure Surtax in excess of a combined rate of 1 percent.

Local Governments Eligible to Levy

As of September 29, 2000, 12 of 31 small counties levied the Local Government Infrastructure Surtax at 1 percent; therefore, only the 19 remaining small counties were eligible to levy the Small County Surtax. Of those remaining counties eligible to levy the Small County Surtax, 17 counties were levying at the maximum rate of 1 percent. Therefore, only 2 small counties (Franklin, Gulf) were not levying either the Local Government Infrastructure Surtax or the Small County Surtax.

Distribution of Proceeds

The proceeds of these surtaxes shall be distributed to the county and the municipalities within the county according to:

1. An interlocal agreement between the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies mentioned in the previous sentence.

2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-Cent Sales Tax formulas provided in s. 218.62, F.S.

Authorized Uses of Proceeds

If the surtax is levied as a result of voter approval in a countywide referendum, the proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, for the purpose of servicing bond indebtedness to finance, plan, and construct infrastructure and to acquire land for public recreation, conservation, or protection of natural resources. In this case, infrastructure means any fixed capital expenditure or cost associated with the construction, reconstruction, or improvement of public facilities having a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs.

If the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the county's governing body, the proceeds and accrued interest may be used for operational expenses of any infrastructure or for any public purpose authorized in the ordinance.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

INDIGENT CARE AND TRAUMA CENTER SURTAX

Section 212.055(4), *Florida Statutes*

Brief Overview

Non-consolidated counties with a total population of 800,000 or more are eligible to levy the Indigent Care and Trauma Center Surtax at a rate of up to 0.5 percent. This surtax may be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The proceeds are to be used to fund health care services for the medically poor.

2000 General Law Amendments

Chapter 2000-312, *Laws of Florida*, (HB 509) and
Chapter 2000-318, *Laws of Florida*, (CS/CS/HB 591)

renamed the surtax as the Indigent Care and Trauma Center Surtax. The county plan setting forth the use of the tax proceeds will be required also to address the services to be provided by the Level I trauma center. The requirements for the disbursement of funds to health care service providers were also modified. These changes were effective June 16, 2000.

Authorization to Levy

Non-consolidated counties having a total population of 800,000 or more are eligible to levy this surtax at a rate of up to 0.5 percent. However, Miami-Dade County is restricted from levying this surtax because it already has authority to levy the County Public Hospital Surtax. The Indigent Care and Trauma Center Surtax can be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. This surtax is scheduled for repeal on October 1, 2005.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. In this instance, the term 'qualified residents' means residents of the authorizing county who are:

1. Qualified as indigent persons as certified by the county;
2. Certified by the county as meeting the definition of medically poor. The term 'medically poor' is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage; or
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax shall not levy it along with the Local Government Infrastructure Surtax in excess of a combined rate of 1 percent.

Local Governments Eligible to Levy

Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties are eligible to levy this surtax. As of September 29, 2000, Hillsborough County was the only county levying the surtax at the rate of 0.25 percent. Effective March 2001, the rate will increase to 0.5 percent.

Distribution of Proceeds

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The Clerk of the Circuit Court shall:

1. Maintain the monies in an indigent health care trust fund;
2. Invest any funds held on deposit in the trust fund pursuant to general law; and
3. Disburse the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. Notwithstanding any directive of the authorizing county, the clerk of circuit court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1st. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to Chapter 98-499, *Laws of Florida*. (Note: This option applies only to Hillsborough County.) Such funds are sent in recognition of the Level I trauma center status and shall be in addition to the base contract amount received during fiscal year 1999-00 and any additional amount negotiated to the base contract. If the hospital receiving such funds requests the monies be used to generate federal matching funds under Medicaid, the clerk shall instead send the funds to the Agency for Health Care Administration to accomplish that purpose.

Authorized Uses of Proceeds

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

COUNTY PUBLIC HOSPITAL SURTAX

Section 212.055(5), *Florida Statutes*

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [referring only to Miami-Dade County] is authorized to levy the County Public Hospital Surtax at a rate of 0.5 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds shall be used to supplement the operation, maintenance, and administration of the county public general hospital.

2000 General Law Amendments

Chapter 2000-312, *Laws of Florida*, (HB 509)

reallocated the contribution the county is currently required to make for the operation, administration, and maintenance of the county public general hospital. The percentage of funds being remitted by the county to the entity responsible for the county public general hospital was reduced from 100 percent to 75 percent. The remaining 25 percent will be remitted to a new entity independent from the entity responsible for the county general public hospital. This new entity will develop and implement a health care plan for indigent health care services. These changes were effective June 16, 2000.

Authorization to Levy

Any county as defined in s. 125.011(1), F.S., [referring only to Miami-Dade County] is authorized to levy this surtax at a rate of 0.5 percent. The surtax may be enacted either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The county must continue to contribute each year at least 80 percent of that percentage of the 1990-91 fiscal year county budget appropriated for the operation, administration, and maintenance of the county public general hospital. The term 'county public general hospital' means a general hospital, as defined in s. 395.002, F.S., which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.

This surtax is one of several surtaxes subject to a combined rate limitation. Miami-Dade County shall not levy this surtax along with the Local Government Infrastructure Surtax in excess of a combined rate of 1 percent.

Local Governments Eligible to Levy

Only Miami-Dade County is eligible to levy this surtax. As of September 29, 2000, the county was levying this surtax at the maximum rate of 0.5 percent.

Distribution of Proceeds

The proceeds from this surtax shall be deposited by the county in a special fund, set aside from other county funds, to be used only for the operation, maintenance, and administration of the county public general hospital. The funds shall be remitted promptly by the county to the agency, authority, or public health trust created by law which administers or operates the county public general hospital.

Authorized Uses of Proceeds

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

SCHOOL CAPITAL OUTLAY SURTAX

Section 212.055(6), *Florida Statutes*

Brief Overview

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up to 0.5 percent pursuant to a resolution conditioned to take effect only upon approval by a majority vote in the countywide referendum. The proceeds must be expended for those school-related capital projects, technology implementation, and bond financing of such projects.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to the levy and use of this surtax.

Authorization to Levy

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

Any school board imposing the surtax shall implement a freeze on non-capital local school property taxes, at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least 3 years from the date of imposition. This millage rate provision does not apply to existing debt service or required state taxes.

Local Governments Eligible to Levy

Any district school board is eligible to authorize the imposition of this surtax within the respective county, subject to voter approval in a countywide referendum. As of September 29, 2000, eight counties were levying the surtax at the maximum rate of 0.5 percent.

Distribution of Proceeds

The surtax revenues shall be distributed by the Department of Revenue to the school board imposing the surtax.

Authorized Uses of Proceeds

The surtax proceeds are to be used to fund the:

1. Fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs;
2. Costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district; and
3. Servicing of bond indebtedness used to finance those authorized projects. In addition, any accrued interest may be held in trust to finance such projects.

The surtax proceeds and any accrued interest shall not be used for operational expenses.

Relevant Attorney General Opinions

An opinion specifically relevant to this surtax has been issued and is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

AGO 98-29

Where the school board has elected to levy the School Capital Outlay Surtax, does the school board or the county's governing body have the authority to determine the date for the referendum?

According to this opinion dated April 8, 1998, it would appear that the county commission would set the date for the referendum as the Legislature has imposed on the board of county commissioners the responsibility of placing the issue on the ballot. However, the county should work with the school board to determine a date that is amenable to both governmental entities. Moreover, in light of the controversy that this issue appears to have engendered in the particular county, the opinion suggested that the school board and/or the county may wish to seek judicial or legislative clarification.

VOTER APPROVED INDIGENT CARE SURTAX

Section 212.055(7), *Florida Statutes*

Brief Overview

Counties with a total population of less than 800,000 are eligible to levy the Voter Approved Indigent Care Surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate shall not exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. The proceeds are to be used to fund health care services for the medically poor.

2000 General Law Amendments

Chapter 2000-312, *Laws of Florida*, (HB 509)

created the Voter Approved Indigent Care Surtax This change was effective June 16, 2000.

Authorization to Levy

Counties having a total population of less than 800,000 are eligible to levy this surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate shall not exceed 1 percent. Presently, public supported medical schools are located in Alachua, Hillsborough, and Leon counties. If no such medical school is located within the county, the tax rate is capped at 0.5 percent.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. In this instance, the term 'qualified residents' means residents of the authorizing county who are:

1. Qualified as indigent persons as certified by the county;
2. Certified by the county as meeting the definition of medically poor. The term 'medically poor' is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage; or
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax shall not levy it along with the Local Government Infrastructure Surtax and/or the Small County Surtax in excess of a combined rate of 1 percent. However, if a publicly supported medical school is located within the county, the combined rate cannot exceed 1.5 percent.

Local Governments Eligible to Levy

Only those counties having a total population of less than 800,000 are eligible to levy this surtax. As of September 29, 2000, no counties were levying the surtax.

Distribution of Proceeds

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The Clerk of the Circuit Court shall:

1. Maintain the monies in an indigent health care trust fund;
2. Invest any funds held on deposit in the trust fund pursuant to general law; and
3. Disburse the funds, including any interest earned, to any provider of health care services subject to the statutory provisions and upon directive from the authorizing county.

Authorized Uses of Proceeds

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

LOCAL OPTION FOOD AND BEVERAGE TAXES

Section 212.0306, *Florida Statutes*

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [referring only to Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A tax of 2 percent may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds shall be used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel.

With some exceptions, a tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages sold in establishments, except hotels and motels, that are licensed by the state to sell alcoholic beverages for consumption on the premises. Not less than 15 percent of the proceeds shall be used for construction and operation of domestic violence centers. The remainder shall be used for programs to assist the homeless or those about to become homeless.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to the levy and use of these taxes.

Authorization to Levy

Any county, as defined in s. 125.011(1), F.S., [referring only to 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, except hotels and motels, that are licensed by the state to sell alcoholic beverages for consumption on the premises.

Two exemptions exist for both taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by Chapter 67-930, *Laws of Florida*, are exempt. In addition, all transactions that are exempt from the state sales tax are also exempt from these taxes.

Several additional exemptions also exist for the 1 percent tax. The tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption. Sales in any veterans' organization are also exempt. Finally, the sales in any establishment, except hotels and motels, licensed by the state to sell alcoholic beverages for consumption on the premises that had gross annual revenues of \$400,000 or less in the previous calendar year are also exempt.

Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county shall appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force shall include, but not be limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan shall address the needs of persons who have become, or are about to become, homeless. The county must adopt this plan as part of the ordinance levying the 1 percent tax.

Local Governments Eligible to Levy

Only a county as defined in s. 125.011(1), F.S., [referring only to Miami-Dade County] is eligible to levy these taxes. The county began levying these taxes on October 1, 1993.

Administrative Procedures

The county levying either tax must locally administer the tax using the powers and duties enumerated for local administration of the tourist development tax by s. 125.0104, F.S. (1992 Supp.). The county's ordinance shall also provide for brackets applicable to taxable transactions.

The county shall also appoint an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions to prepare and submit to the governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Each member of the county's governing board shall appoint a member, and the county manager shall appoint two members, to the oversight board.

Reporting Requirements

A certified copy of the ordinance that authorizes the imposition of either tax shall be furnished by the county to the Department of Revenue within 10 days after the adoption of the ordinance. An authorized tax may take effect on the first day of any month, but may not take until at least 60 days after the adoption of the ordinance levying the tax.

Distribution of Proceeds

The proceeds of the 2 percent tax shall be distributed by the county to a countywide convention and visitors bureau which, by interlocal agreement and contract with the county, has been given the primary responsibility for tourist and convention promotion. If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors bureau, the county shall allocate the proceeds pursuant to the authorized purposes.

The proceeds of the 1 percent tax shall be distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and operation of domestic violence centers. The county and its respective municipalities shall continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the date this tax.

Authorized Uses of Proceeds

The proceeds from the 2 percent tax shall be used for those purposes described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). Specifically, those purposes include:

1. Promoting and advertising tourism in the State of Florida and nationally and internationally; or
2. Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

Not less than 15 percent of the proceeds from the 1 percent tax shall be used for construction and operation of domestic violence centers. The remainder shall be used for programs to assist the homeless or those about to become homeless. In addition, the proceeds and accrued interest may be used as collateral, pledged, or hypothecated for authorized projects including bonds issued in connection with such authorized projects.

Relevant Attorney General Opinions

No opinions specifically relevant to these taxes have been issued.

Estimated Tax Proceeds for the Upcoming Fiscal Year

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

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LOCAL OPTION FUEL TAXES

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

Brief Overview

Local governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county. This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

The second tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This additional tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a county-wide referendum. Proceeds received from this additional tax may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The third is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. This tax is referred to as the Ninth-Cent Fuel Tax. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

As a result of statewide equalization, the full 6 cents of the 1 to 6 cents fuel tax as well as the Ninth-Cent Fuel Tax are levied on diesel fuel even though the county may not have imposed a levy on motor fuel at all or may not be levying either tax on motor fuel at the maximum rate. The county receives 7 cents worth of tax revenue on diesel fuel, regardless of whether or not the county is levying the tax on motor fuel at all or at the maximum rate.

2000 General Law Amendments

Chapter 2000-266, *Laws of Florida*, (CS/SB 772)

authorized additional uses of the 1 to 5 cents local option fuel tax. The tax proceeds may be used for the paving of existing graded roads when undertaken in part to relieve or mitigate existing or potential adverse environmental impacts. This change is effective as of July 1, 2000.

Administrative Procedures

The 1 to 6 cents of optional fuel tax shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax shall be collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. The remitted taxes shall be transferred

to the Local Option Fuel Tax Trust Fund which was created for distribution of the proceeds to the eligible local governments. The Ninth-Cent Fuel Tax shall be transferred to the Ninth-Cent Fuel Tax Trust Fund.

The Department of Revenue administers these taxes and has the authority to deduct its administrative costs incurred in collecting, administering, enforcing, and distributing the proceeds to the counties. Such administrative costs may not exceed 2 percent of collections.

The total administrative costs shall be prorated among those counties levying the tax according to formula which shall be revised on July 1st of each year. Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of Chapter 212, F.S., on June 30th of the preceding state fiscal year. One-third of the amount deducted shall be based on the county's share of the total amount of tax collected during the preceding state fiscal year. The Department has the authority to promulgate rules necessary to enforce these taxes, and these rules shall have the full force and effect of law.

Several deductions from one or more of the local option fuel tax collections are statutorily authorized: These include the General Revenue Service Charge, collection allowances, and refunds.

Reporting Requirements

By July 1st of each year, the county must notify the Department of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents fuel taxes. In addition, the county must provide the Department with a certified copy of the interlocal agreement listing the distribution proportions established by such agreement or pursuant to the transportation expenditures methodology, if applicable.

Any dispute as to the determination by the county of distribution proportions for these two taxes shall be resolved through an appeal to the Administration Commission in accordance with procedures developed by the Commission. The Administration Commission is made up of the Governor and the Cabinet and is housed within the Executive Office of the Governor. Pending final disposition of such proceedings, the tax shall be collected, and such funds shall be held in escrow by the Clerk of the Circuit Court of the respective county.

A certified copy of the ordinance proposing the levy of the Ninth-Cent Fuel Tax pursuant to referendum shall be furnished to the Department by the county within 10 days after approval of such ordinance. In addition, the county levying the tax pursuant to referendum shall notify the Department within 10 days after passage of the referendum of such passage and the time period during which the tax will be levied. The failure to furnish the certified copy will not invalidate the passage of the ordinance.

A county levying the Ninth-Cent Fuel Tax pursuant to ordinance shall notify the Department within 10 days after the governing body adopts the ordinance. At the same time, the county shall furnish the

Department with a certified copy of the ordinance.

A decision to rescind any of these local option fuel taxes must be reported to the Department; however, no decision to rescind the tax shall take effect until at least 60 days after the county notifies the Department of such decision.

Distribution of Proceeds

The local option fuel taxes shall be distributed monthly by the Department in the same manner as s. 336.021(1)(c) and (d), F.S. The tax on motor fuel shall be distributed monthly by the Department to the county reported by the terminal suppliers and importers for retail sale or use.

The local option taxes collected on sales or use of diesel fuel shall be distributed as follows:

1. The 1995-96 state fiscal year shall be the base year for all distributions.
2. The tax collected each year, less the service and administrative charges enumerated in s. 215.20, F.S., and the allowances allowed under s. 206.91, F.S., on the number of gallons reported, up to the total number of gallons reported in the base year, shall be distributed to each county using the distribution percentage calculated for the base year.
3. After the distribution in #2, additional taxes shall be distributed in the following manner. A distribution shall be made to each county in which a qualified new retail station is located. A qualified new retail station is one that began operation after June 30, 1996, and that has sales of diesel fuel exceeding 50 percent of the sales of diesel fuel reported in the county in which it is located during the 1995-96 state fiscal year. The amount distributed to each county shall equal the local option fuel taxes due on the gallons of diesel fuel sold by the new retail station during the year ending March 31st, less the service charges enumerated in s. 215.20, F.S., and the dealer allowance provided for by s. 206.91, F.S. Gallons of diesel fuel sold at the qualified new retail station shall be certified to the Department by the county requesting the additional distribution by June 15, 1997, and by May 1st in each subsequent year. When more than one county qualifies for a distribution and the requested distributions exceed the total taxes available for distribution, each county shall receive a prorated share on the monies available for distribution.
4. After the distribution in #3, all additional taxes shall be distributed based on vehicular diesel fuel storage capacities in each county as determined by the Department of Environmental Protection as required by s. 376.303, F.S., for particular facility types. Each county shall receive a share of the total taxes available for distribution equal to a fraction, the numerator of which is the storage capacity located within the county

for vehicular diesel fuel in the particular facility types and the denominator of which is the total statewide storage capacity for vehicular diesel fuel in those same facility types. The vehicular diesel fuel storage capacity for each county and facility type shall be established by the Department of Environment Protection by June 1, 1997, for the 1996-97 fiscal year, and by January 31st for each succeeding fiscal year. The storage capacity for any new retail station for which a county receives a distribution pursuant to #3 above shall not be included in the calculation for this distribution.

The county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes shall be distributed by the Department according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

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

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

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 share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The distribution to a newly incorporated municipality shall be:

1. Equal to the county's per lane mile expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility, in which case the county's share would be reduced proportionately; or
2. Determined by the local act incorporating the municipality.

Such distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of redistribution.

With regard to the Ninth-Cent Fuel Tax, the governing body of the county may, by joint agreement with one or more municipalities located within the county, provide for the authorized transportation purposes, and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of this tax with municipalities.

Estimated Surtax Proceeds for the Upcoming Fiscal Year

Table 1 provides a county-by-county listing of the estimated federal, state, and local fuel tax rates for the 2000 calendar year. The table is divided into two sections for the purpose of illustrating the tax rates for both motor and diesel fuels.

Table 2 lists estimated motor fuel gallons sold for each county and provides estimated distributions for the Ninth-Cent Fuel Tax, after deducting for the collection allowance and refunds. These estimates can be used by counties without further adjustment since the tax is not subject to the 7.3 percent General Revenue Service Charge. As the result of statewide equalization, all counties levy the tax on diesel fuel. Therefore, a county will receive a distribution based on the diesel fuel portion even if the county does not levy the tax on motor fuel.

Table 3 provides estimated proceeds per penny of tax for both the 1 to 6 cents and 1 to 5 cents local option fuel taxes. These estimates have been adjusted for all applicable deductions and are based on 2000-01 fiscal year distribution percentages.

The directions for calculating a correct estimate for the 1 to 6 cents tax are as follows. If a county imposes this tax on motor fuel at the maximum rate of six cents, simply multiply the total fuel distribution per penny of tax by six.

If a county imposes this tax on motor fuel at a rate of less than six cents, then the calculation is different. To determine the amount of the total estimate based on diesel fuel, multiply the diesel fuel distribution per penny of tax by six. To determine the amount of the total estimate based on motor fuel, multiply the motor fuel distribution per penny of tax by the number of cents levied on motor fuel in the particular county. Sum the two products to determine the total estimated distribution for the fiscal year.

Since the 1 to 5 cents local option fuel tax is not subject to a dealer collection allowance, a separate listing is provided for those counties levying this tax. To determine the estimated fiscal year

distribution, simply multiply the motor fuel distribution per penny of tax by the number of cents levied on motor fuel.

When estimating first time revenues, please note that monies will not be available for distribution until the month after imposition. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

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Table 1

Estimated 2000 Federal, State, and Local Fuel Tax Rates in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option			State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option	
Alachua	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Baker	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Bay	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Bradford	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Brevard	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Broward	18.4	13.3	5.1	2.2	1.0	6.0	4.0	50.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Calhoun	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Charlotte	18.4	13.3	5.1	2.2		6.0	5.0	50.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Citrus	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Clay	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Collier	18.4	13.3	5.1	2.2	1.0	6.0	5.0	51.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Columbia	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
DeSoto	18.4	13.3	5.1	2.2	1.0	6.0	5.0	51.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Dixie	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Duval	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Escambia	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Flagler	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Franklin	18.4	13.3	4.3	2.2		5.0		43.2	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Gadsden	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Gilchrist	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Glades	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Gulf	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Hamilton	18.4	13.3	2.6	2.2		3.0		39.5	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Hardee	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Hendry	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Hernando	18.4	13.3	5.1	2.2	1.0	6.0	2.0	48.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Highlands	18.4	13.3	5.1	2.2	1.0	6.0	3.0	49.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Hillsborough	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Holmes	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Indian River	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Jackson	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Jefferson	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Lafayette	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Lake	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Lee	18.4	13.3	5.1	2.2	1.0	6.0	5.0	51.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Leon	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Levy	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Liberty	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Madison	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Manatee	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Marion	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Martin	18.4	13.3	5.1	2.2		6.0	2.0	47.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Miami-Dade	18.4	13.3	5.1	2.2	1.0	6.0	3.0	49.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Monroe	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Nassau	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0

Table 1

Estimated 2000 Federal, State, and Local Fuel Tax Rates in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option			State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option		
Okaloosa	18.4	13.3	4.3	2.2		5.0		43.2	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Okeechobee	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Orange	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Osceola	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Palm Beach	18.4	13.3	5.1	2.2	1.0	6.0	5.0	51.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Pasco	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Pinellas	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Polk	18.4	13.3	5.1	2.2	1.0	6.0	5.0	51.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Putnam	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Saint Johns	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Saint Lucie	18.4	13.3	5.1	2.2	1.0	6.0	5.0	51.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Santa Rosa	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Sarasota	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Seminole	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Sumter	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Suwannee	18.4	13.3	5.1	2.2		6.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Taylor	18.4	13.3	4.3	2.2	1.0	4.0		43.2	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Union	18.4	13.3	5.1	2.2	1.0	5.0		45.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Volusia	18.4	13.3	5.1	2.2	1.0	6.0	5.0	51.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Wakulla	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Walton	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0
Washington	18.4	13.3	5.1	2.2	1.0	6.0		46.0	24.4	13.3	5.1	2.2	1.0	6.0		52.0

Future Rate Changes

Effective January 2001, the 2nd local option tax rate in Broward County will increase from 4 to 5 cents. Additionally, Columbia and Sarasota counties will begin imposing the 2nd local option tax at the maximum rate of 5 cents.

Footnotes

- (1) The federal tax on motor and diesel fuels is imposed pursuant to Title 26, United States Code.
- (2) The motor fuel tax column entitled "State Taxes" is comprised of 2 cents of constitutional fuel tax imposed pursuant to s. 206.41(1)(a), F.S.; 1 cent of county fuel tax imposed pursuant to s. 206.41(1)(b), F.S.; 1 cent of municipal fuel tax imposed pursuant to s. 206.41(1)(c), F.S.; and 9.3 cents of fuel sales tax imposed pursuant to s. 206.41(1)(g), F.S.
- (3) The State Comprehensive Enhanced Transportation Systems (SCETS) Tax on motor and diesel fuels is imposed pursuant to ss. 206.41(1)(f), and 206.87(1)(d), F.S., respectively.
- (4) The 2.2 cents of Other Fuel Taxes/Fees is comprised of the following revenue streams: \$0.02 per barrel Tax for Coastal Protection, pursuant to s. 206.9935(1), F.S.; \$0.05 per barrel Tax for Water Quality, pursuant to s. 206.9935(2), F.S.; \$0.80 per barrel Tax for Inland Protection, pursuant to s. 206.9935(3), F.S.; and \$0.00125 per gallon Agricultural Inspection Fee, pursuant to s. 525.09, F.S.
- (5) The local taxes on motor fuel are imposed pursuant to s. 206.41(1)(d)-(e), F.S.
- (6) The diesel fuel tax column entitled "State Taxes" is comprised of 4 cents of excise tax imposed pursuant to s. 206.87(1)(a), F.S., and 9.3 cents of fuel sales tax imposed pursuant to s. 206.87(1)(e), F.S.
- (7) The local taxes on diesel fuel are imposed pursuant to s. 206.87(1)(b)-(c), F.S.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (7/2000) based on data furnished by the Departments of Revenue and Transportation.

TABLE 2

NINTH CENT FUEL TAX
ESTIMATED GALLONS AND TAX BY FUEL TYPE
LOCAL GOVERNMENT FISCAL YEAR 2000-01

COUNTY	ESTIMATED MOTOR FUEL GALLONS (IN MILLIONS)	ESTIMATED NINTH CENT TAX ON MOTOR FUEL	ESTIMATED NINTH CENT TAX ON DIESEL FUEL	TOTAL ESTIMATED NINTH CENT TAX
ALACHUA	110.0	\$ 1,066,049	\$ 127,867	\$ 1,193,916
BAKER	14.2	137,291	25,842	163,133
BAY	89.5	867,261	117,466	984,727
BRADFORD	15.6	151,622	22,707	174,329
BREVARD	235.3	2,280,368	332,140	2,612,508
BROWARD	759.9	7,363,253	814,251	8,177,504
CALHOUN	6.0	58,051	22,931	80,982
CHARLOTTE	79.6	771,661	132,694	904,355
CITRUS	52.1	504,839	57,099	561,939
CLAY	64.6	625,628	77,326	702,954
COLLIER	112.2	1,086,901	127,057	1,213,958
COLUMBIA	45.6	441,515	146,025	587,540
DESOTO	9.5	91,834	30,844	122,678
DIXIE	6.5	63,168	23,900	87,068
DUVAL	389.0	3,769,714	1,037,613	4,807,327
ESCAMBIA	146.2	1,416,557	254,979	1,671,536
FLAGLER	21.9	212,108	37,914	250,021
FRANKLIN	6.4	62,160	13,092	75,252
GADSDEN	26.0	252,105	169,516	421,621
GILCHRIST	5.1	49,329	9,467	58,796
GLADES	4.0	38,916	17,010	55,925
GULF	5.5	53,192	12,317	65,510
HAMILTON	11.5	111,519	69,885	181,404
HARDEE	11.3	109,067	39,924	148,991
HENDRY	21.0	203,713	88,103	291,817
HERNANDO	60.9	590,325	128,106	718,431
HIGHLANDS	39.1	379,221	114,159	493,380
HILLSBOROUGH	536.5	5,198,476	991,710	6,190,186
HOLMES	9.3	90,496	35,797	126,293
INDIAN RIVER	57.2	553,895	172,593	726,488
JACKSON	33.3	322,651	225,626	548,277
JEFFERSON	10.1	97,724	54,504	152,228
LAFAYETTE	2.5	24,016	7,408	31,425
LAKE	100.5	974,157	155,752	1,129,909
LEE	217.6	2,108,491	316,753	2,425,245
LEON	114.4	1,108,588	134,052	1,242,640
LEVY	21.4	207,390	46,327	253,717
LIBERTY	3.5	34,036	20,489	54,525
MADISON	11.2	108,095	190,958	299,053
MANATEE	111.9	1,084,766	188,178	1,272,943
MARION	148.6	1,439,451	443,302	1,882,754

TABLE 2

NINTH CENT FUEL TAX
ESTIMATED GALLONS AND TAX BY FUEL TYPE
LOCAL GOVERNMENT FISCAL YEAR 2000-01

COUNTY	ESTIMATED MOTOR FUEL GALLONS (IN MILLIONS)	ESTIMATED NINTH CENT TAX ON MOTOR FUEL	ESTIMATED NINTH CENT TAX ON DIESEL FUEL	TOTAL ESTIMATED NINTH CENT TAX
MARTIN	66.9	648,415	81,376	729,791
MIAMI-DADE	915.1	8,867,110	1,309,122	10,176,232
MONROE	59.0	571,298	42,498	613,796
NASSAU	29.1	282,217	82,908	365,125
OKALOOSA	97.8	947,518	83,795	1,031,313
OKEECHOBEE	27.8	269,745	73,849	343,594
ORANGE	495.3	4,799,616	994,911	5,794,527
OSCEOLA	101.9	987,123	192,580	1,179,703
PALM BEACH	477.1	4,623,040	593,815	5,216,855
PASCO	144.8	1,403,196	235,585	1,638,781
PINELLAS	388.6	3,765,408	353,537	4,118,946
POLK	242.9	2,354,086	789,639	3,143,725
PUTNAM	36.0	349,046	70,158	419,204
SAINT JOHNS	68.4	662,811	217,792	880,603
SAINT LUCIE	98.5	954,072	212,938	1,167,010
SANTA ROSA	58.6	567,553	70,208	637,761
SARASOTA	151.1	1,463,688	165,990	1,629,678
SEMINOLE	162.2	1,571,686	149,169	1,720,855
SUMTER	38.7	374,883	313,390	688,273
SUWANNEE	23.0	222,971	77,788	300,760
TAYLOR	13.5	130,668	61,146	191,814
UNION	4.5	43,560	29,928	73,488
VOLUSIA	220.9	2,140,717	241,904	2,382,621
WAKULLA	11.5	111,107	22,833	133,940
WALTON	31.6	306,439	123,281	429,720
WASHINGTON	11.5	111,511	20,973	132,484
Totals	7,691.2	\$ 74,639,086	\$ 13,644,798	\$ 88,283,884

Source: Department of Revenue (7/2000)

Table 3

Local Option Fuel Tax Distributions
 Local Government Fiscal Year 2000-01 Estimates
 (Estimates Based on the 2000-01 Distribution Percentages)

Local Government	Distribution Percentage	Total Fuel Distribution Per .01 Tax	Motor Fuel Distribution Per .01 Tax
-----	-----	-----	-----
BOCC Alachua	52.150000	\$ 577,052	\$ 515,361
Alachua	1.875000	20,747	18,529
Archer	0.855000	9,461	8,449
Gainesville	38.635000	427,505	381,802
Hawthorne	1.060000	11,729	10,475
High Springs	2.110000	23,348	20,852
LaCrosse	0.295000	3,264	2,915
Micanopy	0.900000	9,959	8,894
Newberry	1.255000	13,887	12,402
Waldo	<u>0.865000</u>	<u>9,571</u>	<u>8,548</u>
	100.000000	1,106,523	988,227
BOCC Baker	86.000000	130,037	109,451
Glen Saint Mary	1.000000	1,512	1,273
Macclenny	<u>13.000000</u>	<u>19,657</u>	<u>16,545</u>
	100.000000	151,206	127,269
BOCC Bay	62.840000	573,486	505,203
Callaway	4.273000	38,996	34,353
Cedar Grove	0.428000	3,906	3,441
Lynn Haven	3.219000	29,377	25,879
Mexico Beach	1.522000	13,890	12,236
Panama City	19.391000	176,965	155,894
Panama City Beach	2.921000	26,657	23,483
Parker	2.243000	20,470	18,033
Springfield	<u>3.163000</u>	<u>28,866</u>	<u>25,429</u>
	100.000000	912,612	803,951
BOCC Bradford	70.000000	113,088	98,388
Brooker	1.800000	2,908	2,530
Hampton	1.900000	3,070	2,671
Lawtey	2.900000	4,685	4,076
Starke	<u>23.400000</u>	<u>37,804</u>	<u>32,890</u>
	100.000000	161,554	140,554
BOCC Brevard	48.896936	1,183,944	1,033,633
Cape Canaveral	1.323181	32,038	27,971
Cocoa	2.877832	69,681	60,835
Cocoa Beach	2.101340	50,880	44,420
Indialantic	0.593017	14,359	12,536
Indian Harbor Beach	1.578140	38,212	33,360
Malabar	0.609862	14,767	12,892
Melbourne	11.981879	290,118	253,285
Melbourne Beach	0.540931	13,098	11,435

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Estimates Based on the 2000-01 Distribution Percentages)

Local Government	Distribution Percentage	Total Fuel Distribution Per .01 Tax	Motor Fuel Distribution Per .01 Tax
-----	-----	-----	-----
Melbourne Village	0.168090	4,070	3,553
Palm Bay	15.242529	369,068	322,212
Palm Shores	0.061396	1,487	1,298
Rockledge	4.195881	101,595	88,697
Satellite Beach	1.645712	39,848	34,789
Titusville	6.422304	155,504	135,761
West Melbourne	<u>1.760972</u>	<u>42,639</u>	<u>37,225</u>
	100.000000	2,421,306	2,113,901
BOCC Broward	61.580000	4,667,493	4,203,288
Coconut Creek	1.094897	82,988	74,735
Cooper City	0.814211	61,714	55,576
Coral Springs	3.098502	234,853	211,496
Dania	0.511954	38,804	34,945
Davie	1.814120	137,502	123,827
Deerfield Beach	1.451949	110,051	99,106
Fort Lauderdale	4.331530	328,311	295,659
Hallandale	0.908332	68,848	62,000
Hillsboro Beach	0.050979	3,864	3,480
Hollywood	3.669908	278,163	250,498
Lauderdale-by-the-Sea	0.109764	8,320	7,492
Lauderdale Lakes	0.805739	61,071	54,998
Lauderhill	1.449578	109,872	98,944
Lazy Lake	0.001012	77	69
Lighthouse Point	0.302402	22,921	20,641
Margate	1.454899	110,275	99,308
Miramar	1.529126	115,901	104,374
North Lauderdale	0.840207	63,684	57,350
Oakland Park	0.812158	61,558	55,436
Parkland	0.349072	26,458	23,827
Pembroke Park	0.138478	10,496	9,452
Pembroke Pines	3.258580	246,986	222,422
Plantation	2.282961	173,038	155,829
Pompano Beach	2.146941	162,729	146,545
Sea Ranch Lakes	0.017812	1,350	1,216
Sunrise	2.227240	168,815	152,026
Tamarac	1.488817	112,846	101,623
Weston	1.116439	84,621	76,205
Wilton Manors	<u>0.342393</u>	<u>25,952</u>	<u>23,371</u>
	100.000000	7,579,561	6,825,736

Distributions for the "NEW" 3 cent local option tax for Broward County and its municipalities.

This tax is not subject to the dealer collection allowance.

BOCC Broward	71.185000	4,914,058
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Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Estimates Based on the 2000-01 Distribution Percentages)

Local Government	Distribution Percentage	Total Fuel Distribution Per .01 Tax	Motor Fuel Distribution Per .01 Tax
-----	-----	-----	-----
Coconut Creek	0.821200		56,689
Cooper City	0.610700		42,158
Coral Springs	2.323900		160,424
Dania	0.384000		26,508
Davie	1.360600		93,925
Deerfield Beach	1.089000		75,176
Fort Lauderdale	3.248600		224,258
Hallandale	0.681200		47,025
Hillsboro Beach	0.038200		2,637
Hollywood	2.752400		190,004
Lauderdale-by-the-Sea	0.082300		5,681
Lauderdale Lakes	0.604300		41,716
Lauderhill	1.087200		75,052
Lazy Lake	0.000800		55
Lighthouse Point	0.226800		15,657
Margate	1.091200		75,328
Miramar	1.146800		79,166
North Lauderdale	0.630200		43,504
Oakland Park	0.609100		42,048
Parkland	0.261800		18,073
Pembroke Park	0.103900		7,172
Pembroke Pines	2.443900		168,708
Plantation	1.712200		118,197
Pompano Beach	1.610200		111,156
Sea Ranch Lakes	0.013400		925
Sunrise	1.670400		115,311
Tamarac	1.116600		77,081
Weston	0.837300		57,801
Wilton Manors	0.256800		17,727
	<u>100.000000</u>		<u>6,903,221</u>

Distributions for the "NEW" 1 cent local option tax for Broward County and its municipalities.

This tax is not subject to the dealer collection allowance.

BOCC Broward	100.000000		6,903,221
BOCC Calhoun	71.600000	53,732	38,530
Altha	0.400000	300	215
Blountstown	<u>28.000000</u>	<u>21,013</u>	<u>15,068</u>
	100.000000	75,045	53,813
BOCC Charlotte	91.500000	766,917	654,527
Punta Gorda	<u>8.500000</u>	<u>71,244</u>	<u>60,803</u>
	100.000000	838,161	715,330

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
 (Estimates Based on the 2000-01 Distribution Percentages)

Local Government	Distribution Percentage	Total Fuel Distribution Per .01 Tax	Motor Fuel Distribution Per .01 Tax
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Distributions for the "NEW" 5 cent local option tax for Charlotte County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Charlotte	90.300000		653,275
Punta Gorda	<u>9.700000</u>		<u>63,368</u>
	100.000000		723,450
 BOCC Citrus	 90.400000	 470,792	 423,059
Crystal River	4.050000	21,092	18,953
Inverness	<u>5.550000</u>	<u>28,904</u>	<u>25,973</u>
	100.000000	520,787	467,986
 BOCC Clay	 84.000000	 547,243	 487,164
Green Cove Springs	6.300000	41,043	36,537
Keystone Heights	1.900000	12,378	11,019
Orange Park	7.200000	46,907	41,757
Penney Farms	<u>0.600000</u>	<u>3,909</u>	<u>3,480</u>
	100.000000	651,479	579,957
 BOCC Collier	 80.090000	 901,103	 806,952
Everglades	0.750000	8,438	7,557
Marco Island	4.970000	55,918	50,076
Naples	<u>14.190000</u>	<u>159,654</u>	<u>142,972</u>
	100.000000	1,125,113	1,007,557
 Distributions for the "NEW" 5 cent local option tax for Collier County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Collier	79.510000		810,203
Everglades	0.750000		7,642
Marco Island	5.260000		53,599
Naples	<u>14.480000</u>		<u>147,550</u>
	100.000000		1,018,994
 BOCC Columbia	 71.390000	 388,737	 292,188
Fort White	1.100000	5,990	4,502
Lake City	<u>27.510000</u>	<u>149,799</u>	<u>112,594</u>
	100.000000	544,525	409,285
 BOCC DeSoto	 78.000000	 88,674	 66,401
Arcadia	<u>22.000000</u>	<u>25,011</u>	<u>18,729</u>
	100.000000	113,685	85,130
 Distributions for the "NEW" 5 cent local option tax for DeSoto County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC DeSoto	80.000000		68,877

Table 3

Local Option Fuel Tax Distributions
 Local Government Fiscal Year 2000-01 Estimates
 (Estimates Based on the 2000-01 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Arcadia	<u>20.000000</u>		<u>17,219</u>
	100.000000		86,096
BOCC Dixie	81.250000	65,535	47,577
Cross City	12.500000	10,082	7,320
Horseshoe Beach	<u>6.250000</u>	<u>5,041</u>	<u>3,660</u>
	100.000000	80,658	58,556
Jacksonville-Duval	94.261800	4,199,384	3,294,002
Atlantic Beach	1.785300	79,536	62,388
Baldwin	0.208400	9,284	7,283
Jacksonville Beach	2.759400	122,932	96,428
Neptune Beach	<u>0.985100</u>	<u>43,886</u>	<u>34,425</u>
	100.000000	4,455,022	3,494,525
BOCC Escambia	75.300000	1,166,517	988,801
Century	0.700000	10,844	9,192
Pensacola	<u>24.000000</u>	<u>371,798</u>	<u>315,156</u>
	100.000000	1,549,159	1,313,149
BOCC Flagler	81.000000	187,690	159,265
Beverly Beach	1.000000	2,317	1,966
Bunnell	6.000000	13,903	11,797
Flagler Beach	<u>12.000000</u>	<u>27,806</u>	<u>23,595</u>
	100.000000	231,716	196,624
BOCC Franklin	79.720000	55,595	45,937
Appalachicola	14.190000	9,896	8,177
Carrabelle	<u>6.090000</u>	<u>4,247</u>	<u>3,509</u>
	100.000000	69,737	57,622
BOCC Gadsden	73.160000	285,727	170,976
Chattahoochee	7.080000	27,651	16,546
Greensboro	0.310000	1,211	724
Gretna	0.450000	1,757	1,052
Havana	3.700000	14,450	8,647
Midway	0.400000	1,562	935
Quincy	<u>14.900000</u>	<u>58,192</u>	<u>34,822</u>
	100.000000	390,551	233,702
BOCC Gilchrist	85.100000	46,373	38,915
Bell	1.580000	861	723
Fanning Springs (part)	1.130000	616	517
Trenton	<u>12.190000</u>	<u>6,643</u>	<u>5,574</u>

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
 (Estimates Based on the 2000-01 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
	100.000000	54,492	45,728
BOCC Glades	80.000000	41,428	28,860
Moore Haven	<u>20.000000</u>	<u>10,357</u>	<u>7,215</u>
	100.000000	51,785	36,075
BOCC Gulf	100.000000	60,684	49,309
BOCC Hamilton	82.000000	137,857	84,770
Jasper	10.000000	16,812	10,338
Jennings	4.000000	6,725	4,135
White Springs	<u>4.000000</u>	<u>6,725</u>	<u>4,135</u>
	100.000000	168,118	103,378
BOCC Hardee	87.810000	121,222	88,780
Bowling Green	1.200000	1,657	1,213
Wachula	8.450000	11,665	8,543
Zolfo Springs	<u>2.540000</u>	<u>3,506</u>	<u>2,568</u>
	100.000000	138,050	101,105
BOCC Hendry	65.000000	175,752	122,747
Clewiston	20.670000	55,889	39,034
LaBelle	<u>14.330000</u>	<u>38,747</u>	<u>27,061</u>
	100.000000	270,387	188,842
BOCC Hernando	93.500000	622,497	511,661
Brooksville	<u>6.500000</u>	<u>43,275</u>	<u>35,570</u>
	100.000000	665,772	547,231
Distributions for the "NEW" 2 cent local option tax for Hernando County and its municipalities.			
This tax is not subject to the dealer collection allowance.			
BOCC Hernando	93.500000		517,470
Brooksville	<u>6.500000</u>		<u>35,974</u>
	100.000000		553,443
BOCC Highlands	84.833330	387,873	298,221
Avon Park	5.376670	24,583	18,901
Lake Placid	1.760000	8,047	6,187
Sebring	<u>8.030000</u>	<u>36,715</u>	<u>28,228</u>
	100.000000	457,218	351,538

Distributions for the "NEW" 3 cent local option tax for Highlands County and its municipalities.
 This tax is not subject to the dealer collection allowance.

BOCC Highlands	87.550000	311,265
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Table 3

Local Option Fuel Tax Distributions
 Local Government Fiscal Year 2000-01 Estimates
 (Estimates Based on the 2000-01 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Avon Park	4.180000		14,861
Lake Placid	1.560000		5,546
Sebring	<u>6.710000</u>		<u>23,856</u>
	100.000000		355,528
BOCC Hillsborough	63.750000	3,657,483	3,072,105
Plant City	2.960000	169,822	142,642
Tampa	31.130000	1,785,999	1,500,151
Temple Terrace	<u>2.160000</u>	<u>123,924</u>	<u>104,090</u>
	100.000000	5,737,228	4,818,988
BOCC Holmes	86.000000	100,648	72,145
Bonifay	10.000000	11,703	8,389
Esto	1.000000	1,170	839
Noma	1.000000	1,170	839
Ponce de Leon	1.000000	1,170	839
Westville	<u>1.000000</u>	<u>1,170</u>	<u>839</u>
	100.000000	117,033	83,890
BOCC Indian River	67.930000	457,373	348,794
Fellsmere	2.356700	15,868	12,101
Indian River Shores	1.103300	7,429	5,665
Orchid	0.010000	67	51
Sebastian	13.065000	87,967	67,084
Vero Beach	<u>15.535000</u>	<u>104,597</u>	<u>79,766</u>
	100.000000	673,301	513,461
BOCC Jackson	72.490000	368,308	216,816
Alford	1.320000	6,707	3,948
Campbellton	0.350000	1,778	1,047
Cottondale	1.650000	8,383	4,935
Graceville	5.170000	26,268	15,463
Grand Ridge	1.440000	7,316	4,307
Greenwood	0.680000	3,455	2,034
Malone	1.540000	7,824	4,606
Marianna	11.800000	59,954	35,293
Sneads	<u>3.560000</u>	<u>18,088</u>	<u>10,648</u>
	100.000000	508,082	299,097
BOCC Jefferson	84.170000	118,712	76,249
Monticello	<u>15.830000</u>	<u>22,326</u>	<u>14,340</u>
	100.000000	141,039	90,590
BOCC Lafayette	100.000000	29,113	22,263

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Estimates Based on the 2000-01 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Lake	66.376700	695,045	599,410
Astatula	0.521400	5,460	4,708
Clermont	3.332600	34,896	30,095
Eustis	7.021800	73,527	63,410
Fruitland Park	1.105300	11,574	9,981
Groveland	0.861700	9,023	7,782
Howey-in-the-Hills	0.287800	3,014	2,599
Lady Lake	1.697500	17,775	15,329
Leesburg	8.040500	84,194	72,609
Mascotte	0.809700	8,479	7,312
Minneola	0.615300	6,443	5,556
Montverde	0.409800	4,291	3,701
Mount Dora	4.905000	51,361	44,294
Tavares	2.956200	30,955	26,696
Umatilla	<u>1.058700</u>	<u>11,086</u>	<u>9,561</u>
	100.000000	1,047,122	903,043
BOCC Lee	54.900000	1,234,021	1,073,060
Cape Coral	23.300000	523,728	455,415
Fort Myers	14.000000	314,687	273,640
Fort Myers Beach	2.800000	62,937	54,728
Sanibel	<u>5.000000</u>	<u>112,388</u>	<u>97,729</u>
	100.000000	2,247,761	1,954,571
Distributions for the "NEW" 5 cent local option tax for Lee County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Lee	54.900000		1,085,241
Cape Coral	23.300000		460,585
Fort Myers	14.000000		276,746
Fort Myers Beach	2.800000		55,349
Sanibel	<u>5.000000</u>		<u>98,838</u>
	100.000000		1,976,759
BOCC Leon	46.670000	537,511	479,609
Tallahassee	<u>53.330000</u>	<u>614,216</u>	<u>548,051</u>
	100.000000	1,151,727	1,027,661
BOCC Levy	89.230000	209,799	171,545
Bronson	1.300000	3,057	2,499
Cedar Key	0.930000	2,187	1,788
Chiefland	3.000000	7,054	5,768
Fanning Springs (part)	0.240000	564	461
Inglis	2.200000	5,173	4,230

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Estimates Based on the 2000-01 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Otter Creek	0.140000	329	269
Williston	2.350000	5,525	4,518
Yankeetown	<u>0.610000</u>	<u>1,434</u>	<u>1,173</u>
	100.000000	235,122	192,251
BOCC Liberty	90.000000	45,469	28,396
Bristol	<u>10.000000</u>	<u>5,052</u>	<u>3,155</u>
	100.000000	50,521	31,551
BOCC Madison	70.170000	194,481	70,313
Greenville	6.160000	17,073	6,173
Lee	1.980000	5,488	1,984
Madison	<u>21.690000</u>	<u>60,115</u>	<u>21,734</u>
	100.000000	277,157	100,204
BOCC Manatee	100.000000	1,179,759	1,005,578
BOCC Marion	70.100000	1,223,157	935,394
Bellevue	2.560000	44,669	34,160
Dunnellon	2.560000	44,669	34,160
McIntosh	0.640000	11,167	8,540
Ocala	23.500000	410,046	313,577
Reddick	<u>0.640000</u>	<u>11,167</u>	<u>8,540</u>
	100.000000	1,744,875	1,334,371
BOCC Martin	88.730000	600,138	533,339
Jupiter Island	1.190000	8,049	7,153
Ocean Breeze	0.080000	541	481
Stuart	<u>10.000000</u>	<u>67,636</u>	<u>60,108</u>
	100.000000	676,365	601,081
Distributions for the "NEW" 2 cent local option tax for Martin County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Martin	88.730000		539,393
Jupiter Island	1.190000		7,234
Ocean Breeze	0.080000		486
Stuart	<u>10.000000</u>		<u>60,790</u>
	100.000000		607,904
BOCC Miami-Dade	72.860000	6,871,647	5,988,954
Aventura	0.444630	41,934	36,548
Bal Harbour	0.077423	7,302	6,364
Bay Harbor Islands	0.118032	11,132	9,702
Biscayne Park	0.107759	10,163	8,858

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Estimates Based on the 2000-01 Distribution Percentages)

Local Government	Distribution Percentage	Total Fuel Distribution Per .01 Tax	Motor Fuel Distribution Per .01 Tax
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Coral Gables	1.500139	141,483	123,309
El Portal	0.083914	7,914	6,898
Florida City	0.239150	22,555	19,658
Golden Beach	0.037428	3,530	3,076
Hialeah	5.565220	524,873	457,451
Hialeah Gardens	0.440324	41,528	36,194
Homestead	0.893667	84,284	73,458
Indian Creek	0.007056	665	580
Key Biscayne	0.247642	23,356	20,356
Medley	0.078127	7,368	6,422
Miami	9.190473	866,781	755,439
Miami Beach	2.333047	220,037	191,772
Miami Shores	0.315588	29,764	25,941
Miami Springs	0.512145	48,302	42,097
North Bay	0.139539	13,160	11,470
North Miami Beach	1.040826	98,163	85,554
North Miami	1.387610	130,870	114,059
Opa Locka	0.413357	38,985	33,977
Pinecrest	0.645116	60,843	53,027
South Miami	0.342510	32,303	28,154
Sunny Isles Beach	0.302321	28,513	24,850
Surfside	0.120166	11,333	9,877
Sweetwater	0.339890	32,056	27,938
Virginia Gardens	0.063573	5,996	5,226
West Miami	0.153329	14,461	12,603
	<u>100.000000</u>	<u>9,431,303</u>	<u>8,219,811</u>

Distributions for the "NEW" 3 cent local option tax for Miami-Dade County and its municipalities.

This tax is not subject to the dealer collection allowance.

BOCC Miami-Dade	74.000000	6,151,710
Aventura	0.425954	35,410
Bal Harbour	0.074171	6,166
Bay Harbor Islands	0.113074	9,400
Biscayne Park	0.103233	8,582
Coral Gables	1.437127	119,470
El Portal	0.080390	6,683
Florida City	0.229105	19,046
Golden Beach	0.035855	2,981
Hialeah	5.331457	443,210
Hialeah Gardens	0.421828	35,067
Homestead	0.856129	71,171
Indian Creek	0.006759	562
Key Biscayne	0.237240	19,722
Medley	0.074845	6,222

Table 3

Local Option Fuel Tax Distributions
 Local Government Fiscal Year 2000-01 Estimates
 (Estimates Based on the 2000-01 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Miami	8.804432		731,923
Miami Beach	2.235049		185,802
Miami Shores	0.302332		25,133
Miami Springs	0.490632		40,787
North Bay	0.133677		11,113
North Miami Beach	0.997106		82,891
North Miami	1.329324		110,508
Opa Locka	0.395994		32,919
Pinecrest	0.618018		51,377
South Miami	0.328124		27,277
Sunny Isles Beach	0.289622		24,077
Surfside	0.115119		9,570
Sweetwater	0.325614		27,069
Virginia Gardens	0.060903		5,063
West Miami	<u>0.146889</u>		<u>12,211</u>
	100.000000		8,313,122
BOCC Monroe	60.500000	344,183	320,404
Key Colony Beach	2.000000	11,378	10,592
Key West	36.500000	207,648	193,302
Layton	<u>1.000000</u>	<u>5,689</u>	<u>5,296</u>
	100.000000	568,898	529,594
BOCC Nassau	79.833500	270,160	208,857
Callahan	0.771300	2,610	2,018
Fernandina Beach	15.372000	52,020	40,216
Hilliard	<u>4.023100</u>	<u>13,614</u>	<u>10,525</u>
	100.000000	338,404	261,616
BOCC Okaloosa	67.000000	640,453	588,494
Cinco Bayou	0.200000	1,912	1,757
Crestview	5.840000	55,825	51,296
Destin	5.000000	47,795	43,917
Fort Walton Beach	14.300000	136,694	125,604
Laurel Hill	0.450000	4,302	3,953
Mary Esther	2.500000	23,898	21,959
Niceville	3.040000	29,059	26,702
Shalimar	0.110000	1,051	966
Valparaiso	<u>1.560000</u>	<u>14,912</u>	<u>13,702</u>
	100.000000	955,901	878,349
BOCC Okeechobee	78.130000	248,772	195,367
Okeechobee	<u>21.870000</u>	<u>69,636</u>	<u>54,687</u>
	100.000000	318,408	250,054

Table 3

Local Option Fuel Tax Distributions
 Local Government Fiscal Year 2000-01 Estimates
 (Estimates Based on the 2000-01 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Orange	64.660000	3,472,464	2,876,881
Apopka	2.690000	144,462	119,685
Belle Isle	0.720000	38,666	32,035
Eatonville	0.300000	16,111	13,348
Edgewood	0.150000	8,056	6,674
Maitland	1.160000	62,296	51,611
Oakland	0.100000	5,370	4,449
Ocoee	2.810000	150,907	125,024
Orlando	22.220000	1,193,290	988,622
Windermere	0.240000	12,889	10,678
Winter Garden	1.720000	92,370	76,527
Winter Park	<u>3.230000</u>	<u>173,462</u>	<u>143,711</u>
	100.000000	5,370,343	4,449,244
BOCC Osceola	62.500000	683,172	571,914
Kissimmee	25.000000	273,269	228,766
Saint Cloud	<u>12.500000</u>	<u>136,634</u>	<u>114,383</u>
	100.000000	1,093,076	915,063
BOCC Palm Beach	66.666670	3,223,387	2,857,039
Atlantis	0.186530	9,019	7,994
Belle Glade	1.174830	56,804	50,348
Boca Raton	4.553490	220,165	195,142
Boynton Beach	2.582340	124,858	110,668
Briny Breezes	0.013780	666	591
Cloud Lake	0.011190	541	480
Delray Beach	3.520760	170,232	150,884
Glen Ridge	0.025390	1,228	1,088
Golf	0.048850	2,362	2,093
Greenacres	0.602020	29,108	25,800
Gulfstream	0.077760	3,760	3,332
Haverhill	0.078670	3,804	3,371
Highland Beach	0.085990	4,158	3,685
Hypoluxo	0.033660	1,627	1,443
Juno Beach	0.098680	4,771	4,229
Jupiter	1.595060	77,122	68,357
Jupiter Inlet Colony	0.042560	2,058	1,824
Lake Clarke Shores	0.246200	11,904	10,551
Lake Park	0.510420	24,679	21,874
Lake Worth	1.818840	87,942	77,947
Lantana	0.552440	26,711	23,675
Manalapan	0.067040	3,241	2,873
Mangonia Park	0.116010	5,609	4,972

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Estimates Based on the 2000-01 Distribution Percentages)

Local Government	Distribution Percentage	Total Fuel Distribution Per .01 Tax	Motor Fuel Distribution Per .01 Tax
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North Palm Beach	0.587470	28,405	25,176
Ocean Ridge	0.198580	9,602	8,510
Pahokee	0.263120	12,722	11,276
Palm Beach	0.791850	38,287	33,935
Palm Beach Gardens	1.359270	65,722	58,252
Palm Beach Shores	0.085500	4,134	3,664
Palm Springs	0.363720	17,586	15,587
Riviera Beach	1.865640	90,205	79,953
Royal Palm Beach	1.349240	65,237	57,822
South Bay	0.262350	12,685	11,243
South Palm Beach	0.027460	1,328	1,177
Tequesta	0.392190	18,963	16,808
Wellington	3.228980	156,124	138,380
West Palm Beach	<u>4.515450</u>	<u>218,326</u>	<u>193,512</u>
	100.000000	4,835,080	4,285,558

Distributions for the "NEW" 5 cent local option tax for Palm Beach County and its municipalities.
This tax is not subject to the dealer collection allowance.

BOCC Palm Beach	79.000000	3,424,024
Atlantis	0.117520	5,094
Belle Glade	0.740140	32,079
Boca Raton	2.868700	124,335
Boynton Beach	1.626870	70,512
Briny Breezes	0.008680	376
Cloud Lake	0.007050	306
Delray Beach	2.218080	96,136
Glen Ridge	0.015990	693
Golf	0.030780	1,334
Greenacres	0.379270	16,438
Gulfstream	0.048990	2,123
Haverhill	0.049560	2,148
Highland Beach	0.054170	2,348
Hypoluxo	0.021200	919
Juno Beach	0.062170	2,695
Jupiter	1.004890	43,554
Jupiter Inlet Colony	0.026810	1,162
Lake Clarke Shores	0.155110	6,723
Lake Park	0.321570	13,938
Lake Worth	1.145870	49,664
Lantana	0.348040	15,085
Manalapan	0.042230	1,830
Mangonia Park	0.073090	3,168
North Palm Beach	0.370110	16,041
Ocean Ridge	0.125100	5,422

Table 3

Local Option Fuel Tax Distributions
 Local Government Fiscal Year 2000-01 Estimates
 (Estimates Based on the 2000-01 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Pahokee	0.165760		7,184
Palm Beach	0.498870		21,622
Palm Beach Gardens	0.856340		37,116
Palm Beach Shores	0.053870		2,335
Palm Springs	0.229140		9,931
Riviera Beach	1.175350		50,942
Royal Palm Beach	0.850020		36,842
South Bay	0.165280		7,164
South Palm Beach	0.017300		750
Tequesta	0.247080		10,709
Wellington	2.034260		88,169
West Palm Beach	<u>2.844740</u>		<u>123,297</u>
	100.000000		4,334,208
BOCC Pasco	87.700000	1,332,050	1,140,769
Dade City	2.400000	36,453	31,218
New Port Richey	4.100000	62,274	53,331
Port Richey	1.200000	18,226	15,609
San Antonio	0.600000	9,113	7,805
Saint Leo	0.200000	3,038	2,602
Zephyrhills	<u>3.800000</u>	<u>57,717</u>	<u>49,429</u>
	100.000000	1,518,872	1,300,763
BOCC Pinellas	100.000000	3,817,665	3,490,534
BOCC Polk	66.438000	1,935,409	1,449,835
Auburndale	1.799000	52,407	39,258
Bartow	3.120000	90,889	68,086
Davenport	0.505000	14,711	11,020
Dundee	0.563000	16,401	12,286
Eagle Lake	0.443000	12,905	9,667
Fort Meade	1.196000	34,841	26,100
Frostproof	0.978000	28,490	21,342
Haines City	2.443000	71,167	53,312
Highland Park	0.042000	1,224	917
Hillcrest Heights	0.053000	1,544	1,157
Lake Alfred	0.707000	20,596	15,428
Lake Hamilton	0.261000	7,603	5,696
Lakeland	13.485000	392,832	294,275
Lake Wales	2.058000	59,952	44,910
Mulberry	0.730000	21,266	15,930
Polk City	0.352000	10,254	7,681
Winter Haven	<u>4.827000</u>	<u>140,616</u>	<u>105,337</u>
	100.000000	2,913,106	2,182,238

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Estimates Based on the 2000-01 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Distributions for the "NEW" 5 cent local option tax for Polk County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Polk	66.438000		1,466,294
Auburndale	1.799000		39,704
Bartow	3.120000		68,859
Davenport	0.505000		11,145
Dundee	0.563000		12,425
Eagle Lake	0.443000		9,777
Fort Meade	1.196000		26,396
Frostproof	0.978000		21,585
Haines City	2.443000		53,917
Highland Park	0.042000		927
Hillcrest Heights	0.053000		1,170
Lake Alfred	0.707000		15,604
Lake Hamilton	0.261000		5,760
Lakeland	13.485000		297,615
Lake Wales	2.058000		45,420
Mulberry	0.730000		16,111
Polk City	0.352000		7,769
Winter Haven	<u>4.827000</u>		<u>106,532</u>
	100.000000		2,207,011
BOCC Putnam	78.052600	303,229	252,551
Crescent City	2.651200	10,300	8,578
Interlachen	1.979400	7,690	6,405
Palatka	15.399300	59,825	49,827
Pomona Park	1.090400	4,236	3,528
Welaka	<u>0.827100</u>	<u>3,213</u>	<u>2,676</u>
	100.000000	388,493	323,565
BOCC Saint Johns	83.000000	677,378	509,974
Saint Augustine	12.000000	97,934	73,731
Saint Augustine Beach	4.000000	32,645	24,577
Hastings	<u>1.000000</u>	<u>8,161</u>	<u>6,144</u>
	100.000000	816,118	614,426
BOCC Saint Lucie	39.030000	422,107	345,191
Fort Pierce	14.980000	162,008	132,487
Port Saint Lucie	45.840000	495,756	405,420
Saint Lucie	<u>0.150000</u>	<u>1,622</u>	<u>1,327</u>
	100.000000	1,081,492	884,425

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
(Estimates Based on the 2000-01 Distribution Percentages)

Local Government	Distribution Percentage	Total Fuel Distribution Per .01 Tax	Motor Fuel Distribution Per .01 Tax
-----	-----	-----	-----
Distributions for the "NEW" 5 cent local option tax for Saint Lucie County and its municipalities.			
This tax is not subject to the dealer collection allowance.			
BOCC Saint Lucie	39.030000		349,110
Fort Pierce	14.980000		133,991
Port Saint Lucie	45.840000		410,023
Saint Lucie	<u>0.150000</u>		<u>1,342</u>
	100.000000		894,465
BOCC Santa Rosa	87.290000	515,957	459,252
Gulf Breeze	4.530000	26,776	23,833
Jay	0.590000	3,487	3,104
Milton	<u>7.590000</u>	<u>44,863</u>	<u>39,933</u>
	100.000000	591,083	526,122
BOCC Sarasota	70.820000	1,069,717	960,913
Longboat Key	1.260000	19,032	17,096
North Port	5.840000	88,212	79,239
Sarasota	16.090000	243,035	218,315
Venice	<u>5.990000</u>	<u>90,477</u>	<u>81,275</u>
	100.000000	1,510,473	1,356,839
Distributions for the "NEW" 5 cent local option tax for Sarasota County and its municipalities.			
This tax is not subject to the dealer collection allowance.			
BOCC Sarasota	70.820000		971,821
Longboat Key	1.260000		17,290
North Port	5.840000		80,139
Sarasota	16.090000		220,794
Venice	<u>5.990000</u>		<u>82,197</u>
	100.000000		1,372,241
BOCC Seminole	63.600000	1,014,435	926,622
Altamonte Springs	11.100000	177,048	161,722
Casselberry	3.490000	55,666	50,848
Lake Mary	4.660000	74,328	67,894
Longwood	2.000000	31,900	29,139
Oviedo	3.690000	58,856	53,762
Sanford	8.620000	137,491	125,589
Winter Springs	<u>2.830000</u>	<u>45,139</u>	<u>41,232</u>
	99.990000	1,595,024	1,456,953
BOCC Sumter	82.122000	523,798	285,388
Bushnell	5.015000	31,987	17,428
Center Hill	1.526000	9,733	5,303
Coleman	1.621000	10,339	5,633

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
 (Estimates Based on the 2000-01 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Webster	1.693000	10,798	5,883
Wildwood	<u>8.023000</u>	<u>51,173</u>	<u>27,881</u>
	100.000000	637,829	347,517
BOCC Suwannee	81.570000	227,350	168,601
Branford	1.000000	2,787	2,067
Live Oak	<u>17.430000</u>	<u>48,581</u>	<u>36,027</u>
	100.000000	278,718	206,694
BOCC Taylor	67.000000	119,086	81,156
Perry	<u>33.000000</u>	<u>58,655</u>	<u>39,972</u>
	100.000000	177,741	121,129
BOCC Union	80.550000	54,844	32,526
Lake Butler	18.190000	12,385	7,345
Raiford	0.810000	552	327
Worthington Springs	<u>0.450000</u>	<u>306</u>	<u>182</u>
	100.000000	68,087	40,380
BOCC Volusia	57.238000	1,263,981	1,135,857
Daytona Beach	8.148000	179,931	161,693
Daytona Beach Shores	1.170000	25,837	23,218
DeBary	1.902000	42,002	37,744
Deland	2.267000	50,062	44,987
Deltona	9.428000	208,198	187,093
Edgewater	1.885000	41,626	37,407
Holly Hill	1.237000	27,317	24,548
Lake Helen	0.245000	5,410	4,862
New Smyrna Beach	3.242000	71,593	64,336
Oak Hill	0.135000	2,981	2,679
Orange City	0.837000	18,483	16,610
Ormond Beach	5.133000	113,351	101,862
Pierson	0.133000	2,937	2,639
Ponce Inlet	0.598000	13,206	11,867
Port Orange	4.937000	109,023	97,972
South Daytona	<u>1.465000</u>	<u>32,351</u>	<u>29,072</u>
	100.000000	2,208,289	1,984,445

Distributions for the "NEW" 5 cent local option tax for Volusia County and its municipalities.

This tax is not subject to the dealer collection allowance.

BOCC Volusia	57.238000	1,148,751
Daytona Beach	8.148000	163,528
Daytona Beach Shores	1.170000	23,482
DeBary	1.902000	38,173

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2000-01 Estimates
 (Estimates Based on the 2000-01 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Deland	2.267000		45,498
Deltona	9.428000		189,217
Edgewater	1.885000		37,831
Holly Hill	1.237000		24,826
Lake Helen	0.245000		4,917
New Smyrna Beach	3.242000		65,066
Oak Hill	0.135000		2,709
Orange City	0.837000		16,798
Ormond Beach	5.133000		103,018
Pierson	0.133000		2,669
Ponce Inlet	0.598000		12,002
Port Orange	4.937000		99,084
South Daytona	<u>1.465000</u>		<u>29,402</u>
	100.000000		2,006,972
 BOCC Wakulla	 100.000000	 124,119	 102,997
 BOCC Walton	 85.760000	 345,872	 243,618
Defuniak Springs	13.450000	54,244	38,207
Freeport	<u>0.790000</u>	<u>3,186</u>	<u>2,244</u>
	100.000000	403,302	284,069
 BOCC Washington	 82.390000	 101,147	 85,167
Caryville	0.780000	958	806
Chipley	14.570000	17,887	15,061
Vernon	1.520000	1,866	1,571
Wausau	<u>0.740000</u>	<u>908</u>	<u>765</u>
	100.000000	122,766	103,371
 TOTALS		 \$ 81,825,700	 \$ 107,447,069

Note: The grand total of the motor fuel distribution column is greater than the grand total of the total fuel distribution column as the result of the additional motor fuel distributions resulting from the levy of the 1 to 5 cents local option fuel tax by select counties.

Source: Department of Revenue (7/2000)

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NINTH-CENT FUEL TAX

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, *Florida Statutes*

Brief Overview

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

Authorization to Levy

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a county-wide referendum. However, this tax is imposed on diesel fuel in every county as the result of statewide equalization.

The tax shall be imposed before July 1st to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration.

Local Governments Eligible to Levy

All counties are eligible to levy this tax on motor fuel. As of July 2000, 39 counties were imposing the tax.

Distribution of Proceeds

The governing body of the county may, by joint agreement with one or more municipalities located within the county, provide for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of the tax with municipalities. Regardless of whether or not the county is levying the tax on motor fuel, the county would still receive proceeds from the levy on diesel fuel.

Authorized Uses of Proceeds

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

1. Public transportation operations and maintenance;
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment;
3. Roadway and right-of-way drainage;
4. Street lighting;
5. Traffic signs, traffic engineering, signalization, and pavement markings;
6. Bridge maintenance and operation; and
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

Relevant Attorney General Opinions

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

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

(Note: The references to gas tax or special fuel in the following summaries have not been changed from their original wording to reflect the current statutory language of fuel tax or diesel fuel. In addition, this tax was formerly referred to as the Voted Gas Tax.)

AGO 82-54

May a county, in which voters approved, by referendum, the levy of the 1-cent gas tax to be pledged to retire a bond issue for construction and reconstruction of county roads, expend the revenues collected on a pay-as-you-go basis for these purposes rather than using them to fund the bond issue? And if so, what action must the county commission take to be permitted to use these funds for pay-as-you-go road construction projects?

Language contained in the referendum question as it appeared on the ballot indicated that the voters contemplated immediate construction and reconstruction of a county-wide roadway system. In this case, Columbia County Ordinance No. 81-2 was adopted on May 26, 1981, to implement the bond issue funded by the 1-cent gas tax, pursuant to s. 336.021, F.S., which was approved by the voters on November 4, 1980. The ordinance recognized that the bond proceeds would pay the construction and reconstruction costs, and that such bonds would be payable from the ninth-cent gas tax. According to this opinion issued July 22, 1982, the Board of County Commissioners may not use

taxes collected pursuant to s. 336.021, F.S., following an associated county referendum required by this section which specified a bond issue to immediately fund construction and reconstruction of an adequate county-wide roadway system, to fund road construction projects on a pay-as-you-go basis.

AGO 83-25

Is a school board eligible for a refund of taxes on motor and special fuels levied pursuant to s. 336.021, F.S.?

The 1983 amendment to s. 336.021, F.S., authorized a voted 1-cent tax on every gallon of motor and special fuel sold within a county and taxed under the provisions of Chapter 206, *Florida Statutes*, if the tax was approved by the county commission and by referendum. This tax was to be collected in the same manner as all other gas taxes and was to be returned monthly to the county where collected.

Additionally, the 1983 amendment specifically provided that the refund provisions contained in ss. 206.625 and 206.64, F.S., should not be applicable to this tax. Historically, Florida courts have held that the taxes imposed on the use or sale of motor and special fuels are taxes on the privilege of selling such fuels, exacted from duly licensed dealers or distributors, and are not taxes on consumers.

According to this opinion issued on April 26, 1983, a district school board is not eligible for a refund of taxes on motor and special fuels levied pursuant to s. 336.021, F.S., since this category of tax is not a tax levied on consumers, but rather an excise tax paid by dealers and distributors and levied on the privilege of selling motor and special fuel. In addition, there is no statutory authority for such a refund to school districts.

AGO 85-104

What is the proper disposition of excess funds in the Voted Gas Tax Trust Fund resulting from taxes remitted to the Florida Department of Revenue by licensed distributors of motor fuel or licensed dealers of special fuel for counties which have no voted gas tax?

In the absence of an authoritative statute, taxes which were voluntarily albeit mistakenly paid cannot be voluntarily refunded. Therefore, such taxes should not be returned to those who erroneously remitted the payments absent a claim for refund in accordance with statutory procedures and time constraints, nor may such funds be distributed to those counties which have not imposed the voted gas tax since s. 336.021, F.S., only authorizes the distribution of the tax to the county where collected. In the absence of statutory direction for the disposition of excess funds in the Voted Gas Tax Trust Fund resulting from taxes erroneously remitted by licensed distributors of motor fuel or licensed dealers of special fuel for counties which have no voted gas tax, such monies should continue to remain in the Fund subject to appropriation by the Legislature in accordance with the fiscal laws governing the budgeting and appropriation of state funds, according to this opinion issued December 19, 1985.

AGO 90-79

May local option gas tax revenues be used to fund specialized transportation for the transportation disadvantaged?

The stated purpose of the ninth-cent gas tax is to promote a transportation system that would, among other things, enhance the service of a transit system. Expenditures for public transportation operations are included as an authorized transportation expenditure. While public transportation operations is not defined in Chapter 336, *Florida Statutes*, public transit is defined in Chapter 341, *Florida Statutes*, as:

"the transporting of people by conveyances, or systems of conveyances, traveling on land or water, local or regional in nature, and available for use by the public. Public transit systems may be either governmentally owned or privately owned. Public transit specifically includes those forms of transportation commonly known as 'paratransit'."

Paratransit is defined in Chapter 341, *Florida Statutes*, as:

"those elements of public transit which provide service between specific origins and destinations selected by the individual user with such service being provided at a time that is agreed upon by the user and the provider of the service. Paratransit service is provided by taxis, limousines, 'dial-a-ride' buses, and other demand-responsive operations that are characterized by their non-scheduled, non-fixed route nature."

By having paratransit services included within its scope, local public transit would appear to encompass services provided to the transportation disadvantaged. In addition, providing paratransit services in a public transit system would be part of a local government's public transportation operation. As a result, ninth-cent gas tax revenues may be used to fund a public transportation system which includes the provisions of paratransit or special transportation services for the transportation disadvantaged, according to this opinion issued on October 1, 1990.

1 TO 6 CENTS LOCAL OPTION FUEL TAX

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, *Florida Statutes*

Brief Overview

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor 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 county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

Authorization to Levy

The tax shall be levied using either of the following procedures:

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances, whichever is applicable:
 - a. Prior to June 1st, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county.

If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1st. However, any interlocal agreement agreed to after the initial levy of the tax, extension of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
 - b. If an interlocal agreement has not been executed, the county may, prior to June 10th, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described above, then municipalities representing more than 50 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of

the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs of such referendum. The tax shall be levied and collected county-wide on January 1st, following 30 days after voter approval.

If this tax is levied under the conditions of paragraphs 1b or 2 above, then the proceeds shall be distributed among the county and eligible municipalities based on the transportation expenditures of each of the immediately preceding five fiscal years.

This tax shall be levied before July 1st to be effective January 1st of the following year for a period not to exceed 30 years. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration. Upon expiration, the tax may be relevied provided that a redetermination of the method of distribution is made.

Local Governments Eligible to Levy

Counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-Cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

All counties are eligible to levy this tax on motor fuel. As of July 2000, all counties were levying the tax, and 62 of 67 counties were levying the maximum rate.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

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

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds. This 'inland county' provision applies only to Orange County.

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.

Authorized Uses of Proceeds

County and municipal governments shall utilize the tax proceeds only for transportation expenditures. Section 336.025(7), *Florida Statutes*, defines transportation expenditures to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

1. Public transportation operations and maintenance;
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment;
3. Roadway and right-of-way drainage;
4. Street lighting;
5. Traffic signs, traffic engineering, signalization, and pavement markings;
6. Bridge maintenance and operation; and
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

In addition, small counties (defined as having a total population of 50,000 or less on April 1, 1992) are authorized to use the proceeds to fund infrastructure projects, if such projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, such projects should be consistent with the plan last submitted to the state land planning agency. In addition, no more than an amount equal to the proceeds from 4 cents of this tax may be used by a small county for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., such funds received by small counties shall not be used for the operational expenses of any infrastructure. Such funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state land planning agency.

Small counties shall not pledge the proceeds 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 small county purposes, infrastructure has the same meaning as provided in s. 212.055, F.S., which defines the term to mean any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years and any land acquisition, land improvement, design, and engineering costs related thereto. The term infrastructure also means a fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

Relevant Attorney General Opinions

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

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

(Note: The references to gas tax or special fuel in the following summaries have not been changed from their original wording to reflect the current statutory language of fuel tax or diesel fuel.)

AGO 90-79

May local option gas tax revenues be used to fund specialized transportation for the transportation disadvantaged?

Counties and municipalities are authorized to use the proceeds of the 1 to 6 cents local option gas tax only for transportation expenditures. Expenditures for public transportation operations are included as an authorized transportation expenditure. While public transportation operations is not defined in Chapter 336, *Florida Statutes*, public transit is defined in Chapter 341, *Florida Statutes*, as:

"the transporting of people by conveyances, or systems of conveyances, traveling on land or water, local or regional in nature, and available for use by the public. Public transit systems may be either governmentally owned or privately owned. Public transit specifically includes those forms of transportation commonly known as 'paratransit'."

Paratransit is defined in Chapter 341, *Florida Statutes*, as:

"those elements of public transit which provide service between specific origins and destinations selected by the individual user with such service being provided at a time that is agreed upon by the user and the provider of the service. Paratransit service is provided by taxis, limousines, 'dial-a-ride' buses, and other demand-responsive operations that are characterized by their non-scheduled, non-fixed route nature."

By having paratransit services included within its scope, local public transit would appear to encompass services provided to the transportation disadvantaged. In addition, providing paratransit services in a public transit system would be part of a local government's public transportation operation. As a result, local option gas tax revenues may be used to fund a public transportation system which includes the provisions of paratransit or special transportation services for the transportation disadvantaged, according to this opinion issued on October 1, 1990.

AGO 92-20

May a local government use the proceeds of the 1 to 6 cents local option gas tax to construct a garage and maintenance building for road and right-of-way maintenance equipment?

Pursuant to s. 336.025(7), F.S., a county or municipality may use the proceeds of the local option gas tax only for transportation expenditures. Prior to May 5, 1993, s. 336.025(7)(b), F.S., specified roadway and right-of-way maintenance and equipment as an authorized transportation expenditure.

However, roadway and right-of-way maintenance and equipment was not defined. Therefore, it would seem that the statutes did not contemplate the use of the local option gas tax revenues for such incidental purposes as constructing garage and maintenance buildings to house such equipment, according to this opinion issued March 16, 1992.

It should be noted that Chapters 93-164 and 93-206, Laws of Florida, amended the definition of transportation expenditures in s. 336.025(7)(b), F.S., to include the costs of structures used for the storage and maintenance of road equipment. As a result of these amendments, this opinion is no longer applicable.

AGO 93-12

Must a small county share the proceeds of the 1 to 6 cents local option gas tax, with eligible municipalities within the county, if the county is using the proceeds to fund infrastructure rather than transportation?

Section 336.025(8), *Florida Statutes*, provides that counties, having a total population of 50,000 or less on April 1, 1992, may use the tax proceeds to fund infrastructure projects, if consistent with the county's comprehensive plan and only after the local government, prior to the fiscal year in which the funds will be used, has held a duly noticed public hearing and adopted a resolution certifying that the local government has met all of the transportation needs identified in its comprehensive plan. However, the statute does not indicate that a county using its gas tax proceeds for infrastructure purposes is entitled to all of the proceeds, to the exclusion of the municipalities eligible to receive distributions. Therefore, a county must distribute the proceeds to eligible municipalities within the county, regardless of whether the funds are used for transportation or infrastructure, according to this opinion issued on February 9, 1993.

AGO 94-20

May a local government use the local option gas tax proceeds to repair and maintain runways at an airport?

The statute limits the use of the local option gas tax revenues to transportation expenditures. While the local option gas tax revenues may be used for public transportation operations and maintenance, the term is not defined in the statute. However, the enumerated uses of the local option gas tax revenues relate to the county road system. Chapter 336, *Florida Statutes*, provides for a county road system as the responsibility of the county commission. Runways at a local airport do not fall within the definition of the county road system pursuant to s. 334.03(8), F.S., as incorporated by s. 336.01, F.S. In addition, aviation fuel is not subject to the local option gas tax. While arguably, a public transportation system may include an airport, it would appear inconsistent to include runway repair and maintenance in the expenditures allowed by local option gas tax revenues when aviation fuel is excluded from the tax. Therefore, a local government may not use local option gas tax revenues for

the repair and maintenance of runways at a local airport, according to this opinion issued on March 11, 1994.

AGO 94-67

If the City of Port LaBelle is created by referendum, can the city receive local option gas tax revenue if it does not meet the requirements of Parts II and VI of Chapter 218, *Florida Statutes*?

Current law states that any newly incorporated municipality, eligible for participation in the distribution of moneys under Parts II and VI of Chapter 218, *Florida Statutes*, and located in a county levying either local option gas tax, is entitled to receive a share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The only qualification for sharing in the local option gas tax proceeds is that the municipality be eligible to participate in the revenue-sharing programs. The enabling legislation, enacted by the 1994 Legislature as Chapter 94-480, *Laws of Florida*, states that "...the City of Port LaBelle shall be entitled to participate in the State of Florida Shared Revenue Programs and qualify as provided in Chapter 218, *Florida Statutes*, for all similar programs effective July 1, 1994." Therefore, the City of Port LaBelle, assuming it is created by referendum vote, may participate in the distribution of the local option gas tax, according to this opinion issued on August 12, 1994. (Note: The referendum, calling for the creation of the City of Port LaBelle, failed.)

AGO 99-70

May the local option fuel tax revenues be used to pay for dredging canals that are maintained as part of the City of Cape Coral's road and right-of-way drainage program?

Proceeds of the 1 to 6 cents local option fuel tax may be used only for those transportation expenditures authorized in s. 336.025(7), F.S. One of those authorized expenditures includes "roadway and right-of-way drainage." The city has determined that maintaining the canals is part of its road and right-of-way drainage program and that maintenance of the canals by removal of silt and other materials that may impede the flow of water is imperative to ensure proper road and right-of-way drainage. Therefore, such tax revenues may be used for the maintenance of canals by dredging and removal of silt and other materials that would impede the flow of water as part of the city's road and right-of-way drainage program. However, a determination that canal maintenance is necessary to ensure road and right-of-way drainage would not authorize the use of tax revenues for other canal-related projects, according to this opinion issued on November 9, 1999.

AGO 2000-37

May the local option fuel tax revenues be used for sidewalk construction as a stand-alone project (that is, extending or constructing sidewalks without any accompanying road

construction, reconstruction, or maintenance) or for tree trimming projects when the trees are not directly on or adjacent to roads or streets?

The construction of sidewalks does not fall within the scope of authorized uses of the local option fuel tax revenues. Additionally, tree trimming projects that involve trees not directly on or adjacent to roads and streets would not be authorized as well, according to this opinion dated June 22, 2000.

1 TO 5 CENTS LOCAL OPTION FUEL TAX
Sections 206.41(1)(e) and 336.025, *Florida Statutes*

Brief Overview

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a county-wide referendum. The tax proceeds may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

Authorization to Levy

The tax may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances:

1. This tax shall be levied before July 1st, to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration.
2. The county may, prior to levy of the tax, establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement is adopted before the effective date of the tax, the tax revenues shall be distributed according to the transportation expenditures methodology described in detail in the section, *Distribution of Proceeds*.

If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement agreed to after the initial levy of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by these taxes. The amounts distributed to the each local government shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

Local Governments Eligible to Levy

Counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-Cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

All counties are eligible to levy this tax. As of July 2000, 13 counties were levying the tax, and 8 of those 13 counties were levying the maximum rate.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

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

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years.

Authorized Uses of Proceeds

The tax proceeds must be used for only those transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads when undertaken in part to relieve or mitigate existing or potential adverse environmental impacts, shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

Relevant Attorney General Opinions

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

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

(Note: The references to gas tax or special fuel in the following summaries have not been changed from their original wording to reflect the current statutory language of fuel tax or diesel fuel.)

AGO 94-20

May a local government use the local option gas tax proceeds to repair and maintain runways at an airport?

The statute limits the use of the local option gas tax revenues to transportation expenditures. While the local option gas tax revenues may be used for public transportation operations and maintenance, the term is not defined in the statute. However, the enumerated uses of the local option gas tax revenues relate to the county road system. Chapter 336, *Florida Statutes*, provides for a county road system as the responsibility of the county commission. Runways at a local airport do not fall within the definition of the county road system pursuant to s. 334.03(8), F.S., as incorporated by s. 336.01, F.S. In addition, aviation fuel is not subject to the local option gas tax. While arguably, a public transportation system may include an airport, it would appear inconsistent to include runway repair and maintenance in the expenditures allowed by local option gas tax revenues when aviation fuel is excluded from the tax. Therefore, a local government may not use local option gas tax revenues for the repair and maintenance of runways at a local airport, according to this opinion issued on March 11, 1994.

AGO 94-67

If the City of Port LaBelle is created by referendum, can the city receive local option gas tax revenue if it does not meet the requirements of Parts II and VI of Chapter 218, *Florida Statutes*?

Current law states that any newly incorporated municipality, eligible for participation in the distribution of moneys under Parts II and VI of Chapter 218, *Florida Statutes*, and located in a county levying either local option gas tax, is entitled to receive a share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The only qualification for sharing in the local option gas tax proceeds is that the municipality be eligible to participate in the revenue-sharing programs. The enabling legislation, enacted by the 1994 Legislature as Chapter 94-480, *Laws of Florida*, states that "...the City of Port LaBelle shall be entitled to participate in the State of Florida Shared Revenue Programs and qualify as provided in Chapter 218, *Florida Statutes*, for all similar programs effective July 1, 1994." Therefore, the City of Port LaBelle, assuming it is created by referendum vote, may participate in the distribution of the local option gas tax, according to this opinion issued on August 12, 1994. (Note: The referendum, calling for the creation of the City of Port LaBelle, failed.)

AGO 97-25

May the proceeds of the 1 to 5 cents local option fuel tax be used for public transportation operations and maintenance expenditures or must such revenues be used only for capital improvements? Must the expenditures be specifically identified in the capital improvements element of the county's adopted comprehensive plan? May the county contract with a public transit authority to provide the transportation services enumerated in the capital improvements element of the county's comprehensive plan?

According to this opinion issued May 5, 1997, the tax revenues may be used not only for the capital improvement of a public transportation facility but also for its operation and maintenance, conditioned on the fact that the capital improvements element of the county's comprehensive plan identifies the need for such a facility. The capital improvements element must identify the needed public transportation facility and the estimated facility's costs including operation and maintenance costs. In addition, the element must specify that funding shall come from the fuel tax revenues in order for such revenues to be used for that purpose. Finally, the county commission may contract with and provide funding to the public transit authority to implement the public transportation services referenced in the capital improvements element if the county commission determines that such funding serves a county or dual purpose.

MUNICIPAL RESORT TAX
Chapter 67-930, *Laws of Florida*, (as amended)

Brief Overview

The Municipal Resort Tax may be levied, at a rate of up to 4 percent, on transient rental transactions and the sale of food and beverages consumed on hotel or motel premises in municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for the levy of this tax prior to January 1, 1968. The levy of this tax must be adopted by an ordinance approved by the governing body. Revenues can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem taxes used for those purposes.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect the levy and use of this tax.

Authorization to Levy

Municipalities, located in any county of the state which had a total county population based on the 1960 Census of between 330,000 and 340,000 or more than 900,000 and whose charter specifically provided for the levy of this tax (at the original rate of up to 2 percent) prior to January 1, 1968, are authorized to levy a tax not to exceed 4 percent on certain rentals and the sale of food and beverages. The levy of this tax must be adopted by an ordinance approved by the governing body.

Local Governments Eligible to Levy

Three municipalities in Miami-Dade County (Bal Harbour, Miami Beach, and Surfside) are eligible to impose the tax. As of July 2000, these municipalities were imposing the tax at the following rates: Bal Harbour (4 percent on transient rentals; 2 percent on food and beverages), Miami Beach (3 percent on transient rentals; 2 percent on food and beverages), and Surfside (4 percent on transient rentals; 2 percent on food and beverages).

Administrative Procedures

It is the Legislature's intent that this tax should be levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, and tourist or trailer camp and upon the sales price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax shall not apply to those sales in the amount of less than fifty cents nor to sales of food or beverages delivered

to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than ten dollars.

It is the duty of every person renting a room or rooms and every person selling food, beverages, or alcoholic beverages at retail to act as the collection agent. Every such person must collect, report, and pay over to the municipality all such necessary taxes. The governing body may adopt by ordinance such penalties for non-compliance as deemed appropriate. The governing body may also authorize by ordinance the creation of an authority or commission empowered to contract and be contracted within its own name as an agency of the municipality to administer this tax.

Reporting Requirements

No special reporting requirements are specified.

Distribution of Proceeds

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend such portion of the proceeds of this tax as the body may determine appropriate.

Authorized Uses of Proceeds

The tax proceeds shall only be used for the following purposes:

1. Creation and maintenance of convention and publicity bureaus;
2. Development and maintenance of art and cultural centers;
3. Enhancement of tourism;
4. Publicity and advertising;
5. Construction, operation, and maintenance of auditoriums, community centers, and convention structures; or
6. Relief from ad valorem taxes being used for any of the above purposes.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax has been issued.

Estimated Tax Proceeds for the Upcoming Fiscal Year

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

TOURIST DEVELOPMENT TAXES

Section 125.0104, *Florida Statutes*

Brief Overview

Counties are authorized to levy five separate tourist development taxes on transient rental transactions pursuant to s. 125.0104, F.S. Depending on the particular tax, the levy may be authorized by vote of the governing body or referendum approval. Tax rates vary by county depending on a county's eligibility to levy particular taxes. The maximum tax rate for most counties is 3 or 4 percent; however, the maximum rate is 6 percent for several counties. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.

2000 General Law Amendments

Chapter 2000-312, *Laws of Florida*, (HB 509)

clarified that select tourist development taxes (i.e., Additional 1 Percent Tax and Professional Sports Franchise Facility Tax) cannot be repealed by referendum until such time that outstanding bonds supported by such taxes are satisfied. The legislation also provided that the automatic expiration of the county ordinance imposing the tax shall occur upon the later of the retirement of all bonds issued by the county to finance certain tourist-related facilities or the expiration of any agreement by the county of the operation and maintenance, or both, of such facilities. A county is not precluded from amending the ordinance extending the tax to the extent necessary to provide funds with which to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, or museum. Finally, the legislation authorized counties that self-administer the tourist development tax to use certified public accountants to perform the functions associated with self-administration. These changes were effective June 16, 2000.

Statutory changes were also made to s. 125.0104(3)(l), F.S., dealing with the authorized uses of the Professional Sports Franchise Facility Tax.

Authorization to Levy

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by a vote of the governing body. Additionally, some levies require referendum approval or provide the option for the tax to be approved by referendum.

At least 60 days prior to the enactment of the ordinance levying the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., the county's governing body shall adopt a resolution establishing and appointing the members of the county tourist development council and indicating the intention of the county to

consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, shall prepare and submit to the county's governing body for its approval a plan for tourist development.

The plan shall set forth the anticipated net revenue to be derived by the county for two years following the levy of the tax as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan shall provide a list, in order of priority, of the proposed uses of the tax revenue by specific project or special use as well as the approximate cost or expense allocation for each specific project or special use. The governing body shall adopt the county plan for tourist development as part of the ordinance levying the tax.

Some limitations exist on the exercise of this taxable privilege. First, there shall be no additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax. Second, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax; however, this limitation does not apply to the levy of the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., and the Duval County levy of the Additional Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(n), F.S.

A county may elect to levy and impose the tourist development tax in a subcounty special district. However, if a county elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county. The county shall assist the Department of Revenue in identifying the rental units in the district that are subject to the tax.

The effective date of the levy and imposition of the tax shall be the first day on the second month following approval of the ordinance by vote of the governing body or referendum (depending on the particular tax), or the first day of any subsequent month as may be specified in the ordinance.

Administrative Procedures

It is the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six months or less is exercising a taxable privilege. These taxes are to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting to the Department of Revenue any applicable tax proceeds under the provisions outlined in s. 212.03, F.S.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The Department shall promulgate such rules and publish such forms as necessary to enforce these taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Part I of Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. A portion of the tax collected may be retained by the county for administrative costs; however, such portion shall not exceed 3 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a state-licensed certified public accountant in the administration of its statutory duties and responsibilities. Such accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053, F.S.

If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

Reporting Requirements

For each levy, the county is responsible for furnishing the Department with a certified copy of the ordinance within 10 days after approval of such ordinance. If applicable, the county shall also notify the Department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

Distribution of Proceeds

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county which imposed the particular tax or taxes. The funds shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a pre-condition to the receipt of such funds. This trust fund is not subject to the 7.3 percent General Revenue Service Charge.

Relevant Attorney General Opinions

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

The statutory language pertaining to tourist development taxes has been amended numerous times since the original tax was authorized in 1977. Additional taxes and authorized uses have been added in the subsequent years. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 77-81

This opinion, dated August 4, 1977, addresses two questions:

- 1. Does the Local Option Tourist Development Act (s. 125.0104, F.S.) authorize the creation of more than one subcounty special taxing district within a single county?**
- 2. Is a county authorized to levy a 1 percent tourist development tax countywide and an additional 1 percent tourist development tax in one or more subcounty special taxing districts?**

A county may not impose a 1 percent tourist development tax countywide and an additional tax in a subcounty special taxing district, nor may a county create more than one subcounty special taxing district within which to impose the tax. Pursuant to s. 125.0104, F.S., if a county decides to impose the tourist development tax, it must do so on a countywide basis or within a single subcounty special taxing district. This special taxing district must embrace all or a significant contiguous portion of the county.

AGO 79-30

Can tourist development tax revenues be used to acquire, construct, extend, enlarge, repair, improve, maintain, operate, or promote publicly owned and operated parks and beaches?

According to this opinion dated March 27, 1979, the revenues may be used solely for the maintenance of existing publicly owned and operated facilities expressly mentioned under s. 125.0104(5)(a)1., F.S. Tourist development tax revenues may not be used for publicly owned and operated parks or beaches as such facilities are not expressly mentioned. Further, a county may not directly spend these revenues to promote publicly owned and operated parks or beaches under s. 125.0104(5)(a)2. and 3.F.S., but any incidental promotion of these parks and beaches as a result of those expenditures provided under s. 125.0104(5)(a)2. and 3.F.S., would be authorized.

It should be noted that Chapter 96-397, Laws of Florida, expanded the authorized uses of the tourist development tax revenues to include the financing of beach park facilities in addition to financing beach improvement, maintenance, renourishment, restoration, and erosion control. The financed uses must relate to the physical preservation of the beach, shoreline, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of the revenues may be used for beach park facilities.

AGO 83-18

Can the tourist development tax revenues be used for the following purposes:

- 1. Construction or improvement to a combination multi-purpose building to be utilized as a convention center and exhibition hall;**
- 2. Construction of a horse show arena together with stables;**
- 3. Construction of a softball tournament center;**
- 4. Construction of a tennis and aquatic center;**
- 5. Construction of a multi-purpose field, i.e., a stadium; and**
- 6. Construction of a park/picnic area?**

The adopted ordinance, authorizing for the levy of tourist development tax in the county, provides that one-half of all monies collected will be spent to advertise and promote tourism while the other one-half will be spent to maintain a county bureau to promote tourism and conventions within the county. Pursuant to the language in the existing ordinance, can the revenues which have been accumulated, but not expended, be spent to construct all or any portion of the improvements outlined above?

According to this opinion dated March 17, 1983, the revenues may be used to construct all of the facilities mentioned above, except a park/picnic area, if those facilities are tourist-related or designed or maintained primarily for the purpose of promoting tourism in the county. All of those facilities, except parks and picnic areas, fall or may be interpreted to fall within the purview of the term, publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums. The use of the revenues to construct parks and picnic areas is considered outside the scope of the authorized uses specified in s. 125.0104, F.S. After enactment of the ordinance levying

and imposing the tax, the tourist development plan which outlines the proposed uses of the revenue may not be changed except by ordinance enacted a majority plus one vote of the county's governing body. Therefore, upon due amendment by ordinance, the county's plan for tourist development may be changed. As a result, the unexpended tax proceeds may be utilized to construct one or more of the projects, except parks and picnic areas, listed above provided such projects are designed to promote tourism.

As previously mentioned, current law does include the financing of beach park facilities as an authorized use of tourist development tax revenues.

AGO 86-68

Can tourist development tax revenues be used to maintain all beaches open to and used by the public along the shore of the Gulf of Mexico from the dune line to the water's edge?

According to this opinion dated August 14, 1986, a county may expend the revenues to finance beach cleaning and maintenance without the necessity of establishing the mean high-water line so long as such expenditure paramountly serves a public purpose, and there is compliance with the requirements of Chapter 161, *Florida Statutes*, and s. 253.77, F.S., where applicable.

AGO 86-87

May a noncharter county expend county funds to publicly advertise its position on an issue to be voted on in an upcoming referendum on the tourist development tax?

Unless restricted by, and to the extent consistent with general or special law, a noncharter county may expend public funds to publicly advertise its position in an upcoming referendum, provided that prior to making such an expenditure, the county commission determines that such expenditures will serve a county purpose. This determination shall be made by ordinance which should express appropriate legislative findings as to the purpose of the expenditure and the benefits accruing to the county from such expenditure according to this opinion dated October 7, 1986.

AGO 86-96

May a county levy the additional 1 percent tourist development tax, pursuant to s. 125.0104(3)(d), F.S., countywide when the 1 or 2 percent tourist development tax, pursuant to s. 125.0104(3)(c), F.S., has been imposed in a subcounty special district for 3 years, but has only been imposed countywide for 2 years?

According to this opinion dated November 3, 1986, the additional 1 percent tax authorized by s. 125.0104(3)(d), F.S., may not be levied countywide unless the 1 or 2 percent tax authorized by s. 125.0104(3)(c), F.S., has been levied countywide for at least 3 years prior to the effective date of the

levy and imposition of the additional 1 percent tax. Neither s. 125.0104(3)(d), F.S., nor its enabling legislation, Chapter 86-4, *Laws of Florida*, provide legislative intent that the additional 1 percent tax may be imposed countywide when the initial tax has been imposed upon only a portion of the county, and not countywide for a period of 3 years.

AGO 87-16

Can tourist development tax revenues be used to fund improvements, maintenance, renourishment, or restoration of public shoreline or beaches of inland freshwater lakes?

According to this opinion dated February 18, 1987, the expenditure of revenues for these purposes is authorized if primarily related to tourism in the county and until legislatively or judicially determined otherwise. In the absence of any statutory definition of beach, the use of the revenues for the improvement, maintenance, renourishment, restoration, and erosion control of inland freshwater land beaches would appear to be an authorized use.

It should be noted that current law states that the revenues can be used to finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

AGO 88-37

Is the Department of Revenue responsible for auditing the tourist development tax in those counties which have adopted an ordinance providing for the collection and administration of such taxes on a local basis?

With regard to the tourist development tax authorized in s. 125.0104, F.S., the issue of auditing by those counties locally administering the tax was not specifically addressed. While the statute does authorize a county electing to administer the tax on a local basis to exempt administration of tourist development tax from Part I, Chapter 212, *Florida Statutes*, this opinion, dated September 9, 1988, could not conclude that the Department of Revenue was relieved from its responsibility to perform audits of such funds.

It should be noted that current law does require that any county, administering either tax on a local basis, to adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers or to delegate such authority to the Department of Revenue. If the county elects to assume such

responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S. It may use any power granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest.

AGO 88-49

Can a county use tourist development tax revenues to acquire real property to provide beach access for the public?

The Legislature has made provision for the acquisition of certain property (publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums) with tourist development tax revenues which does not include the purchase of real property for beach access. Therefore, the purchase of real property for providing public beach access would not be authorized according to this opinion dated November 8, 1988.

AGO 89-50

Are travel expenses reimbursed by a county from tourist development tax revenues to representatives of the chamber of commerce who promote and advertise tourism in the county subject to the travel expense provisions contained in s. 112.061, F.S.?

The purpose of s. 112.061, F.S., is to establish uniform per diem and travel rates and limitations applicable to all public officials, employees, and authorized persons whose travel expenses are paid by a public agency. To the extent that chamber of commerce representatives are authorized by a county to incur expenses in the performance of the county's official duties, they would be considered authorized persons. Section 125.0104, *Florida Statutes*, authorizes counties imposing the tourist development tax to create tourism promotion agencies with many powers and duties. The statute specifically refers to and excepts from the provisions of s. 112.061, F.S., the rate of payment for reimbursement of travel expenses authorized in this section. Therefore, to the extent that s. 125.0104, F.S., prescribes that actual reasonable and necessary costs of travel, meals, lodging, and incidental expenses of authorized persons shall be paid, the language of this section would control over s. 112.061, F.S., according to this opinion dated August 24, 1989.

AGO 90-14

Can tourist development tax revenues be used to fund regular police protection or police protection in connection with special events or holidays?

According to this opinion dated February 19, 1990, these revenues can not be used to fund law enforcement within a county or to fund such functions during special events or holidays since the

provision of law enforcement by a county is a general government function owed to the public at large. Although the provision of additional law enforcement at special events and during particular holidays may benefit tourism, such law enforcement functions do not have the promotion and advertisement of tourism as its primary purpose.

AGO 90-55

May a county use tourist development tax revenues to fund the construction of beach parks, additional sheriff's beach patrols and lifeguards, and construction and maintenance of sanitary facilities on or near the beach?

According to this opinion dated July 23, 1990, the construction of certain artificial structures are specifically authorized in s. 125.0104(5), F.S., however, the construction of beach parks is not one of them. In addition, the provision of lifeguards and additional law enforcement beach patrols do not constitute beach improvement, maintenance, renourishment, restoration, and erosion control. By the same argument, the construction of sanitary facilities on or near the beach do not protect or enhance the physical nature of the beach; therefore, this construction would not be considered an authorized use. Under certain circumstances, the construction of beach dune overwalks or dune protection walkways have been recognized to constitute a method of beach preservation and erosion control. In this instance, the expenditure of tax revenues may be permissible if the county's governing body has made the appropriate legislative findings.

It should be noted that current law now allows the revenues to be used to finance beach park facilities. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

AGO 90-59

Can tourist development tax revenues be used to fund a program of mechanical harvesting and herbicide applications to improve inland lakes and rivers to which there is public access?

A county may expend tax revenues to finance the removal of hydrilla and other water weeds from its inland lakes and rivers to which there is public access if the governing body determines that such expenditure is primarily related to tourism within the county. According to this opinion dated July 27, 1990, this use would appear to fall within the scope of using the revenues to finance shoreline protection, enhancement, cleanup or restoration of inland lakes and rivers to which there is public access.

AGO 90-83

This opinion, dated October 4, 1990, addresses several questions:

1. **Are county tourist development councils and tourist promotion agencies created pursuant to s. 125.0104, F.S., immune from tort liability pursuant to s. 768.28, F.S.?**
2. **Are the members, employees, and volunteer workers of such councils and agencies immune from tort liability?**
3. **Does s. 768.28, F.S., waive sovereign immunity for such councils and agencies?**
4. **Does s. 768.28, F.S., provide protection from tort liability in the manner described therein to members, employees and volunteers of such councils and agencies?**

County tourism promotion agencies are county agencies and as such are subject to the waiver of sovereign immunity set forth in s. 768.28(5), F.S. Moreover, based on the statutory duties and responsibilities imposed on county tourist development councils in acting on behalf of the county and carrying out a governmental purpose, they are subject to the statutory waiver of sovereign immunity. Thus, the members of the county tourist development councils and county tourism promotion agencies and their employees and volunteers are not personally liable for personal injury proximately caused by their negligence while they are acting within the scope of their employment or function.

AGO 91-62

Can tourist development tax revenues be used to fund the repair, construction, and improvement of boat ramps and parking facilities which serve inland lakes and rivers in the county and to fund the dredging of silt and debris from the main spring which feeds a river?

With regard to inland lakes and rivers, the statute provides that shoreline protection, enhancement, cleanup or restoration of inland lakes and rivers to which there is public access is an authorized use of the tourist development tax revenues. The statute specifically authorizes the construction of certain artificial structures such as publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums; however, no authority is given for the purpose of constructing boat ramps and parking facilities which do not enhance the physical nature or protect these water bodies according to this opinion dated August 27, 1991. With regard to the dredging issue, a spring which flows into a river would appear to fall within the scope of the definition of a river and would constitute a portion of the river with regard to s. 125.0104(5), F.S. Since the revenues may be used to physically enhance or protect inland lakes and rivers to which there is public access, the county is authorized to fund the dredging of silt and debris in the main spring if the county's governing body determines that this activity is primarily related to tourism in the county.

AGO 92-3

Does the clerk of the court, as the local official designated to collect tourist development taxes, have the authority to enforce the collection of delinquent taxes in the same manner as the Department of Revenue?

In this instance, the county ordinance had designated the clerk to perform the enforcement and audit functions associated with the collection and remission of the tourist development tax as well as use all appropriate remedies to collect delinquent taxes. Section 125.0104(10)(c), *Florida Statutes*, authorizes any county to adopt an ordinance providing for local administration of tourist development taxes. If the county elects to assume such responsibility, it may use any power granted in this section to the Department of Revenue to enforce payment of such taxes. Section 125.0104(2), *Florida Statutes*, provides that the provisions contained in Chapter 212, *Florida Statutes*, apply to the administration of any tax levied pursuant to s. 125.0104, F.S. Therefore, the Department may use the provisions of Ch. 212, F.S., to administer the collection of tourist development taxes. In light of this authority, it appears that a county electing to locally administer tourist development taxes may exercise the same powers given to the Department under s. 125.0104, F.S., according to this opinion dated January 8, 1992.

AGO 92-16

Can tourist development tax revenues be used to advertise and promote a concert in the park as a free, public event to promote tourism in the county?

The determination, as to whether a particular project is tourist-related and furthers the purpose of promoting tourism, is one which must be made by the county's governing body. The county is authorized to expend tourist development tax revenues to promote and advertise the concert in the park, if the governing body makes the appropriate legislative determination that such activity is primarily related to the promotion of tourism within the county according to this opinion dated March 6, 1992.

AGO 92-34

May the county commission approve the expenditure of tourist development tax revenue for an authorized use other than those recommended or which was opposed by the county's tourist development council?

According to this opinion dated April 22, 1992, the statute states clearly that the tourist development plan shall dictate which projects will be funded by tourist development tax revenues. The tourist development council prepares the plan and makes recommendations to the county's governing body for uses of the revenues. The council also serves to ensure that the revenues are expended only for authorized uses. While the county's governing body must initially approve the plan, there is no statutory authority for the county to alter it before approval and enactment. However, once the plan is adopted through enactment of the ordinance levying the tax, substantial changes may be effected by a majority plus one vote of the county's governing body. The tourist development council, however, is authorized to review such expenditures and report any which it considers are unauthorized to the county's governing body and the Department of Revenue.

AGO 92-66

Can tourist development tax revenues be used by the county to purchase two all-terrain vehicles for a municipal dune erosion and protection patrol which would apprehend persons causing damage to the dunes, survey the beach for erosion problems, videotape dunes for evaluation after storm and other damage has occurred, protect citizens and tourists, and perform other municipal functions?

Tourist development tax proceeds may be used to purchase all-terrain vehicles only if the primary purpose is to prevent erosion damage or to provide protection to the beach dune system, as opposed to general law enforcement or citizen and tourist safety according to this opinion dated September 11, 1992. Ultimately, whether or not all-terrain vehicles serve to control erosion is a determination the county's governing body must make, based upon the proper legislative findings. If the vehicles are found to primarily serve the purpose of beach improvement, maintenance, renourishment, restoration, and erosion control, tourist development tax revenues may be used to purchase them.

AGO 94-12

May a county use tourist development tax revenues to acquire and construct a rail trail for use by the public?

According to this opinion dated February 24, 1994, the use of the revenues for the acquisition of a railway right-of-way and construction of a public recreational trail would appear to be within the scope of those types of expenditures authorized in statute. Section 125.0104(5)(b), F.S., authorizes counties having a total population less than 600,000 to use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. While a nature center is not defined in statute, its components may be defined individually so that the term may be given some meaning. As a result, it would appear that the Legislature contemplated that tourist development tax revenues could be used, in counties having a total population less than 600,000, to acquire property for a project similar to a nature trail or preserve open to the public. However, the county's governing body must ultimately make the determination that the expenditure of tourist development tax revenues is for a purpose that falls within the enumerated authorized uses.

AGO 95-71

May a county use the proceeds derived from its tourist development tax for the acquisition of land that will be used by the State of Florida as a site for the Florida Agriculture Museum?

Since the statute authorizes the use of revenues for a museum and does not require that such a facility be county-owned but recognizes that the facility may be owned and operated by entities other than

the county, then the county's use of tourist development tax revenues for the acquisition of land that would be used by the state as the location for the museum would not violate s. 125.0104(5)(a)1., F.S., according to this opinion dated October 31, 1995.

AGO 96-26

Is the county authorized to create a separate tax district for the benefit of a second subcounty district or amend the boundaries of the existing subcounty district? If yes, what procedure should be used to create such a district and collect the tourist development tax?

According to this opinion dated April 24, 1996, the county could not create more than one subcounty special district within which to impose the tax. However, the statutory language would not prevent the governing body from adopting a new ordinance that would create a new countywide district or new subcounty special district that is larger than the current district for the collection of tourist development taxes.

AGO 96-54

May the proceeds of the tourist development tax is used for a sports stadium or sports arena that is owned and operated by a not-for-profit organization?

A review of the legislative intent would seem to indicate that only museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public may be funded with tourist development tax revenues. In this opinion dated July 12, 1996, the use of tourist development tax revenues for a sports stadium or arena that is owned and operated by a private not-for-profit organization is not authorized by the statute.

AGO 97-13

May a county collect tourist development taxes on the rental of single-family homes owned by foreign nationals who rent these homes to other foreign nationals when the rental transaction takes place in a foreign country? If the tourist development tax is not paid by the rental agent, what enforcement procedures are available?

According to this opinion dated February 28, 1997, a dwelling located in the state that is owned by a foreign national and rented or leased for a period of six months or less to another foreign national through a foreign agent outside the state is subject to the tourist development tax. While failure to charge and collect the tourist development tax personally or through an agent or employee makes the person receiving the consideration for the rental or lease personally liable for payment of the tax and guilty of a misdemeanor of the first degree, the delinquent tax may be collected through the issuance and execution of a warrant that becomes a lien against the property.

AGO 97-48

May the county use tourist development tax revenues to construct an artificial reef to provide diving and snorkeling opportunities within the coastal waters bordering the county?

The county may use tourist development tax revenue to fund the construction of an artificial reef. However, the governing body must make the appropriate legislative finding that the project promotes tourism, according to this opinion dated July 25, 1997.

AGO 97-64

May the tourist development tax be imposed on the overnight use of a space in a recreational vehicle park?

According to this opinion dated September 19, 1997, the rental of an overnight space in a recreational vehicle park would constitute a taxable rental or lease. The language of s. 125.0104, F.S., makes the transient rental or lease of the accommodations in the enumerated facilities, which includes recreational vehicle parks, for a period of six months or less a taxable transaction.

AGO 98-74

May tourist development tax revenues be used to construct a new war memorial at the county courthouse when the memorial is intended to replace another memorial that had to be demolished in order to expand and renovate the county's convention center?

Expenditure of tourist development tax revenues for the construction of a new memorial at the county courthouse must be based on a determination by the county's governing body that the memorial directly and primarily promotes tourism, according to this opinion dated December 1, 1998.

AGO 2000-15

As it relates to use of tourist development taxes, what is meant by the phrase "open to the public"? Can a local historical homestead/museum, which is publicly owned and operated by a non-for-profit organization and receives visitors only by appointment, receive a grant of tourist development tax proceeds?

According to this opinion dated March 1, 2000, the phrase "open to the public" as used in s. 125.0104(5)(a)1., F.S., refers to facilities that are available for use by the general public and may include facilities that are open only by appointment.

AGO 2000-25

May a county's tourist development council use tourist development taxes to sponsor events for privately owned, for-profit businesses that may give significant exposure to the county?

According to this opinion dated April 26, 2000, tourist development taxes may not be used for privately owned sports facilities since current law limits the use of such tax proceeds to publicly owned and operated sports stadiums or arenas. However, based upon an appropriate legislative determination, the county's governing body may decide that the promotion of an event at a privately owned facility has as its main purpose the attraction of tourists for which tourist development taxes may be used to promote the event.

AGO 2000-29

May excess funds be transferred between tourist development accounts without an amendment to the tourist development plan in order to supplement an anticipated shortfall in funding of a beach renourishment project?

Where the tourist development plan specifies the funding for each of the projects set forth in the plan, excess funds may not be transferred between such accounts without amending the plan by an affirmative vote of a majority plus one additional member of the board of county commissioners according to this opinion dated May 16, 2000.

AGO 2000-50

May tourist development tax revenues be used to construct welcome signs and welcome islands at various entrances to a municipal metropolitan area in the county?

Provided that the board of county commissioners makes the requisite findings that such expenditures will promote tourism within the county, tourist development tax revenues may be used to construct welcome signs and welcome islands at various entrances to a municipal metropolitan area in the county according to this opinion dated September 8, 2000.

Optional Tourist Tax Revenue Estimating Tables

Table 1 lists the county-by-county levies of optional tourist taxes on transient rentals facilities. As of September 29, 2000, 47 of 67 counties imposed at least one of the tourist development, convention development, or tourist impact taxes.

Optional tourist taxes, as evidenced by the experiences of the counties levying them, can be a valuable source of revenue for tourist promotion and tourist facilities development. The following tables are designed to aid counties in estimating how much revenue they could generate by imposing a tourist

tax. It is important to note that these estimates of taxable sales are based on state fiscal years.

These tables are useful in estimating revenues; however, the user should recognize their limitations. Besides seasonal factors and normal variation due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors. These include the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, availability of convention facilities and so forth. In estimating revenue from such a limited tax base, there is not a substitute for a working knowledge of local events and conditions.

Table 2 - Taxable Sales Reported by Transient Rental Facilities

This table reports the taxable sales by transient rental facilities on a county-by-county basis and may be useful in identifying the general trend of potential collections. It represents taxable sales as reported by hotels and motels for state sales tax purposes. Please note that these figures represent all sales for businesses whose primary activity involves transient rentals; therefore, reported amounts include restaurant sales, bar sales, room service and the like. However, only room charges are subject to the tourist tax.

Based upon experience in those counties which have imposed a tourist tax, the Department has calculated that taxable room charges represent an average of 70.0 percent of total reported hotel and motel sales. However, there is considerable variation from county to county. The Department has determined that a low room/total sales ratio represents counties where taxable room charges represent approximately 55.2 percent of total reported transient rental facilities sales. A high room/total sales ratio represents counties where taxable room charges represent approximately 81.6 percent of total sales.

To calculate an estimate using the average room/total sales ratio assumption, multiply the total taxable sales estimate from the table, by the ratio of 0.70. Take that product and multiply by 0.01, 0.02, or 0.03, etc., depending on the applicable tax rate. This will produce an estimate of revenue generated by tourist development taxes.

Table 3 - Estimated Taxable Sales for Tourist Development Tax

Based upon experience in those counties which have imposed tourist development taxes, the Department has identified a three-tier, estimated tax base for counties not currently levying the tax. The three tiers are derived from the ratio of room sales to total transient facilities sales for those counties imposing the tax.

The low room/total sales ratio represents counties where taxable room charges represent approximately 55.2 percent of total reported transient rental facilities sales. The average ratio is 70.0 percent of total sales, and the high ratio is 81.6 percent of total sales.

In order to calculate an estimate using this table, first determine which ratio of room sales to total transient facility sales best represents the county's current situation. Next, multiply that dollar amount listed in the table by 0.01 or 0.02, etc., depending on the tax rate being considered. This will produce an estimate of revenue to be generated from a proposed tourist development tax levy.

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

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

Levy of Local Option Taxes on Transient Rental Transactions / Levy of Local Option Food and Beverage Taxes

County names preceded by an asterisk indicate those counties that self-administer these taxes.
 Boxed areas indicate those counties eligible to impose a particular tax. The tax rates are those in effect as of September 29, 2000.

Local Option Taxes on Transient Rental Transactions												Local Option Food and Beverage Taxes	
County	Tourist Development Taxes					Convention Development Taxes				Maximum Potential % Levy	Total % Levy	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)				
1 Alachua	2	1								4	3		
2 * Baker	2									3	2		
3 * Bay	2	1								4	3		
4 Bradford	2									4	2		
5 * Brevard	2	1	1							5	4		
6 * Broward	2	1	1	1						5	5		
7 Calhoun										3	0		
8 * Charlotte	2	1								4	3		
9 * Citrus	2									4	2		
10 * Clay	2	1								4	3		
11 * Collier	2	1								4	3		
12 Columbia	2									4	2		
13 DeSoto										3	0		
14 Dixie										3	0		
15 * Duval	2		1	1			2			6	6		
16 * Escambia	2	1	1							5	4		
17 Flagler	2									4	2		
18 Franklin										3	0		
19 Gadsden										3	0		
20 Gilchrist										3	0		
21 Glades										3	0		
22 Gulf	2									3	2		
23 Hamilton	2									4	2		
24 Hardee										3	0		
25 Hendry										3	0		
26 * Hernando	2									4	2		
27 Highlands										3	0		
28 * Hillsborough	2	1	1	1						5	5		
29 Holmes										3	0		
30 * Indian River	2	1	1							5	4		
31 Jackson	2									3	2		
32 Jefferson										3	0		
33 Lafayette										3	0		
34 * Lake	2									4	2		
35 * Lee	2	1								4	3		
36 * Leon	2	1								4	3		
37 Levy										3	0		
38 Liberty										3	0		
39 Madison	2									3	2		
40 * Manatee	2	1								4	3		
41 Marion										3	0		
42 Martin										3	0		
43 * Miami-Dade	2		1					3		6	6	2	1
44 * Monroe	2	1				1				6	4		

Table 1

Levy of Local Option Taxes on Transient Rental Transactions / Levy of Local Option Food and Beverage Taxes

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 Boxed areas indicate those counties eligible to impose a particular tax. The tax rates are those in effect as of September 29, 2000.

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	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)				
45 * Nassau	2									4	2		
46 * Okaloosa	2	1	1							5	4		
47 Okeechobee	2	1								4	3		
48 * Orange	2	1	1		1					6	5		
49 * Osceola	2	1	1		1					6	5		
50 * Palm Beach	2	1	1							5	4		
51 Pasco	2									4	2		
52 * Pinellas	2	1	1							5	4		
53 * Polk	2	1	1							5	4		
54 * Putnam	2									4	2		
55 * Saint Johns	2	1								4	3		
56 * Saint Lucie	2	1	1							5	4		
57 * Santa Rosa	2									4	2		
58 * Sarasota	2	1								4	3		
59 * Seminole	2	1								4	3		
60 Sumter										3	0		
61 Suwannee	2									4	2		
62 Taylor	2									3	2		
63 Union										3	0		
64 * Volusia	2							3		6	5		
65 * Wakulla	2									4	2		
66 * Walton	2	1								4	3		
67 Washington										3	0		
# ELIGIBLE TO LEVY:	67	39	67	13	3	1	1	1	1		67	1	1
# LEVYING:	47	26	14	3	2	1	1	1	1		47	1	1

NOTES:

- 1) The three counties (Duval, Miami-Dade, and Volusia) authorized to levy a convention development tax are precluded from levying more than 2% of tourist development taxes. However, this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax. The Additional Professional Sports Franchise Facility Tax 'waiver' is applicable only to Duval County.
- 2) As the result of Chapter 95-290, Laws of Florida, a supermajority vote is required to levy the Special District, Special, or Subcounty Convention Development Taxes in excess of 2%. Currently, the tax rate is 3% only in the West Volusia Convention Development Tax District and the Halifax Advertising Tax District.
- 3) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside. These three municipalities are eligible to impose the separate Municipal Resort Tax.
- 4) The tourist development tax levies in Bay, Nassau, Okaloosa, Santa Rosa, and Walton counties are less than county-wide.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (updated 9/29/2000) using information obtained from the Department of Revenue.

Table 2

Taxable Sales Reported by Transient Rental Facilities

State Fiscal Years 1988-99 to 2000-01

Dollar Figures in Millions

County	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00(est)	2000-01(est)
Alachua	\$ 30.4	\$ 32.3	\$ 32.0	\$ 31.6	\$ 33.1	\$ 33.5	\$ 37.4	\$ 37.8	\$ 41.1	\$ 43.3	\$ 47.4	\$ 50.8	\$ 53.6
Baker	0.1	0.4	0.7	0.8	0.8	0.8	1.0	1.0	1.0	1.1	1.2	1.3	1.4
Bay	106.9	110.1	125.0	132.6	140.1	148.8	159.4	162.5	171.2	186.0	187.6	201.2	212.1
Bradford	2.6	3.0	2.9	2.9	2.9	2.9	3.0	3.2	3.0	3.1	3.3	3.4	3.4
Brevard	103.5	114.6	113.4	116.5	122.2	120.5	119.3	119.9	127.1	135.1	139.3	144.8	148.1
Broward	500.4	511.9	525.6	513.6	561.4	513.9	530.4	585.8	612.2	645.9	670.2	704.1	727.3
Calhoun	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Charlotte	26.3	30.9	31.8	29.9	33.0	32.9	34.8	36.2	37.2	41.8	39.9	42.0	43.4
Citrus	14.4	13.9	14.8	14.9	14.6	14.5	14.7	14.7	15.6	18.4	19.0	20.6	21.9
Clay	10.0	10.3	10.0	8.7	7.6	7.9	8.9	10.5	11.0	11.7	13.0	14.1	15.0
Collier	180.2	186.2	180.5	224.4	225.5	284.6	305.7	332.3	372.5	384.1	391.9	424.4	452.0
Columbia	13.0	13.2	12.5	12.8	12.8	13.0	14.2	14.7	15.4	15.8	15.6	16.2	16.5
DeSoto	2.7	1.9	1.8	1.8	1.9	2.1	2.2	1.9	2.3	2.8	2.5	2.7	2.9
Dixie	0.8	0.8	0.7	0.8	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.0	1.0
Duval	113.9	127.1	121.6	119.4	119.4	125.1	132.8	151.7	159.5	190.4	204.3	221.2	235.6
Escambia	55.6	60.3	62.5	64.7	64.1	67.8	70.6	76.9	81.4	87.8	89.6	97.1	103.4
Flagler	9.8	10.6	9.9	9.3	9.8	10.9	11.7	13.6	20.0	20.2	20.9	22.7	24.2
Franklin	3.3	3.9	5.2	6.5	7.7	9.8	12.3	12.8	14.2	16.5	18.6	20.7	22.8
Gadsden	0.6	0.6	0.4	0.6	0.6	1.0	1.4	1.5	2.1	1.4	1.6	1.7	1.8
Gilchrist	0.4	0.4	0.4	0.3	0.5	0.5	0.2	0.2	1.6	0.2	0.3	0.3	0.3
Glades	1.0	1.0	1.1	0.9	0.8	0.9	0.9	0.9	1.4	1.1	1.2	1.3	1.4
Gulf	1.9	1.6	1.4	1.8	1.7	1.8	2.2	2.9	3.7	4.5	5.1	5.8	6.4
Hamilton	3.0	2.8	2.6	2.6	2.0	2.0	1.9	1.6	1.6	2.1	2.8	3.1	3.3
Hardee	0.5	0.6	0.7	0.6	1.0	0.9	1.1	1.1	1.5	1.1	1.1	1.2	1.3
Hendry	1.8	1.9	1.8	1.8	1.8	2.3	2.3	2.2	2.4	2.3	2.8	3.0	3.2
Hernando	8.9	7.0	6.9	7.5	7.4	7.5	8.6	8.4	8.9	8.6	8.7	9.0	9.2
Highlands	6.7	8.4	11.5	15.3	16.3	15.7	14.4	15.4	14.2	13.9	12.9	12.9	12.6
Hillsborough	303.0	313.6	213.1	226.8	233.2	237.5	246.4	268.3	294.6	351.1	357.8	387.5	412.7
Holmes	1.1	1.1	1.0	1.0	1.0	1.1	1.2	1.2	1.1	1.0	0.8	0.8	0.8
Indian River	22.1	23.9	24.3	24.2	24.6	25.5	28.3	33.8	37.9	41.7	45.2	48.9	52.1
Jackson	4.0	4.5	4.6	4.6	4.9	4.9	4.9	5.1	5.5	5.8	5.8	6.3	6.7
Jefferson	0.2	0.4	0.2	0.2	0.3	0.3	0.4	0.7	1.1	1.2	1.3	1.4	1.5
Lafayette	0.0	-	0.0	0.0	0.0	-	0.0	0.0	0.0	-	0.1	0.2	0.2
Lake	24.1	27.5	26.2	30.1	34.3	33.2	32.0	34.0	32.5	43.4	42.8	46.4	49.4
Lee	235.0	255.7	259.6	270.6	291.5	292.5	307.2	314.5	347.5	392.1	405.5	434.7	458.4
Leon	42.6	45.4	45.7	46.8	46.1	45.1	51.6	52.9	58.6	60.7	66.9	72.5	77.2
Levy	3.1	3.4	3.7	4.1	4.4	4.6	4.9	5.1	5.7	6.1	6.6	7.1	7.6
Liberty	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Madison	0.4	0.6	0.8	1.1	1.0	1.1	1.4	1.5	1.6	2.3	2.4	2.6	2.7
Manatee	51.1	59.2	62.3	65.1	60.5	73.5	74.0	77.2	77.5	77.4	82.3	89.1	94.9
Marion	32.2	32.7	34.9	38.0	36.9	37.9	38.3	38.7	40.2	43.6	46.8	50.7	54.0
Martin	14.7	15.7	14.2	15.3	16.4	15.0	17.8	17.7	21.5	35.9	36.7	39.7	42.3
Miami-Dade	715.8	773.1	803.5	861.1	978.2	886.9	955.1	1,053.3	1,155.2	1,215.0	1,354.0	1,466.3	1,561.7
Monroe	240.4	267.0	284.5	296.1	316.3	342.8	357.0	390.4	400.9	422.5	436.1	467.5	492.9
Nassau	13.7	10.7	11.2	59.8	77.1	78.4	80.2	94.4	92.8	99.1	125.2	135.6	144.4
Okaloosa	65.1	70.5	76.8	83.3	86.6	93.6	99.2	97.3	110.0	127.1	139.9	154.6	167.9
Okeechobee	3.9	3.6	3.5	3.9	4.4	4.3	4.1	4.5	4.4	5.2	5.4	5.9	6.3

Table 2

Taxable Sales Reported by Transient Rental Facilities
State Fiscal Years 1988-99 to 2000-01
Dollar Figures in Millions

County	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00(est)	2000-01(est)
Orange	1,067.0	1,273.1	1,424.1	1,504.6	1,678.1	1,651.1	1,719.5	1,986.5	2,240.1	2,461.1	2,777.5	3,068.2	3,333.0
Osceola	270.7	326.0	304.4	309.7	333.7	308.1	345.7	400.7	456.0	485.4	431.6	458.1	478.1
Palm Beach	376.3	404.0	410.1	430.1	478.5	481.5	498.8	545.7	564.3	628.7	659.7	707.3	745.8
Pasco	32.5	35.1	37.1	32.4	33.5	34.7	38.0	37.9	43.6	45.2	48.3	52.3	55.7
Pinellas	291.8	341.3	344.6	338.5	351.5	346.3	361.6	374.0	412.8	431.1	450.2	482.7	508.9
Polk	84.9	80.6	76.8	73.5	78.1	76.4	82.3	88.7	98.8	108.7	107.2	116.1	123.7
Putnam	4.6	4.1	4.2	4.5	4.6	4.3	5.1	5.5	5.7	5.9	6.1	6.6	7.0
Saint Johns	79.8	89.5	94.4	104.8	107.6	114.6	126.4	135.7	139.6	155.8	163.8	177.4	188.9
Saint Lucie	39.4	40.8	38.8	37.6	38.6	36.3	39.3	39.7	44.9	45.2	47.0	50.9	54.2
Santa Rosa	4.0	4.1	5.3	6.7	11.7	14.8	14.4	10.9	12.7	15.7	17.5	19.3	21.0
Sarasota	132.0	141.4	154.7	154.6	166.7	164.0	172.0	180.6	198.6	218.1	219.7	238.0	253.4
Seminole	39.8	44.5	40.1	36.6	33.8	38.2	42.8	45.7	52.6	59.1	67.5	75.3	82.6
Sumter	4.2	3.8	3.1	4.4	4.4	4.1	4.6	4.9	5.6	6.5	6.8	7.4	7.9
Suwannee	1.9	2.1	1.7	1.8	2.2	2.4	2.2	2.1	2.2	2.6	2.7	2.9	3.1
Taylor	2.5	2.5	2.5	2.6	2.8	2.9	3.8	3.2	3.7	3.8	4.6	5.0	5.3
Union	0.0	-	-	0.0	0.0	-	0.0	0.0	0.0	-	0.0	0.0	0.0
Volusia	198.3	226.6	222.3	216.1	215.4	211.4	211.2	216.6	267.2	297.5	316.1	342.3	364.6
Wakulla	1.8	1.4	1.6	1.6	1.4	1.5	1.0	1.6	2.2	2.2	2.2	2.4	2.6
Walton	50.9	54.3	66.8	68.3	70.6	82.9	92.6	94.9	96.4	114.2	145.6	164.0	181.6
Washington	0.4	0.5	0.5	0.7	0.7	0.8	1.0	1.0	1.1	1.4	1.7	1.9	2.1
TOTAL	\$ 5,653.8	\$ 6,240.3	\$ 6,381.3	\$ 6,683.9	\$ 7,221.8	\$ 7,177.1	\$ 7,558.4	\$ 8,277.3	\$ 9,060.0	\$ 9,859.7	\$ 10,539.6	\$ 11,422.7	\$ 12,177.5

Source: Department of Revenue (7/2000)

Table 3

**Estimated Taxable Sales for Tourist Development Tax
Based on Ratio of Room Sales to Total Transient Facility Sales
Counties NOT Currently Levying the Tax
State Fiscal Year 2000-01**

County	Estimated Transient Facility Taxable Sales FY 2000-01	Estimated Taxable Sales Based on Low Room Ratio (55.2%)	Estimated Taxable Sales Based on Avg. Room Ratio (70.0%)	Estimated Taxable Sales Based on High Room Ratio (81.6%)
Calhoun	\$ 98,554	\$ 54,402	\$ 68,988	\$ 80,420
DeSoto	2,858,843	1,578,081	2,001,190	2,332,816
Dixie	1,040,200	574,190	728,140	848,803
Franklin	22,758,977	12,562,955	15,931,284	18,571,325
Gadsden	1,843,888	1,017,826	1,290,721	1,504,612
Gilchrist	319,548	176,391	223,684	260,751
Glades	1,399,201	772,359	979,441	1,141,748
Hardee	1,293,479	714,001	905,436	1,055,479
Hendry	3,179,987	1,755,353	2,225,991	2,594,870
Highlands	12,594,513	6,952,171	8,816,159	10,277,122
Holmes	754,743	416,618	528,320	615,870
Jefferson	1,457,887	804,753	1,020,521	1,189,636
Lafayette	161,809	89,318	113,266	132,036
Levy	7,582,329	4,185,445	5,307,630	6,187,180
Liberty	142,794	78,822	99,956	116,520
Marion	54,006,724	29,811,712	37,804,707	44,069,487
Martin	42,287,622	23,342,767	29,601,336	34,506,700
Sumter	7,889,967	4,355,262	5,522,977	6,438,213
Union	2,001	1,104	1,401	1,633
Washington	2,134,629	1,178,315	1,494,240	1,741,857
Total	\$ 163,807,694	\$ 90,421,847	\$ 114,665,386	\$ 133,667,078

Notes:

- 1) The transient facility taxable sales figure includes meals, beverages, and miscellaneous sales in addition to room rentals.
- 2) In order to calculate a revenue estimate using this table, first choose which ratio of room sales to total transient facility sales (low, average, or high) best represent's the county's current situation. Next, multiply the respective dollar amount by the tax rate (0.01, 0.02, etc.) being considered. This will produce an estimate of revenue to be generated from the proposed tourist development tax levy.

Source: Department of Revenue (7/2000)

1 OR 2 PERCENT TAX
Section 125.0104(3)(c), *Florida Statutes*

Brief Overview

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Local Governments Eligible to Levy

All counties are eligible to levy the tax. As of September 29, 2000, forty-seven counties were levying this tax. All of those counties were levying at the maximum rate of 2 percent.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. This subsection states that the tax proceeds shall be used by the county for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;
2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or

4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Also, the tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

ADDITIONAL 1 PERCENT TAX
Section 125.0104(3)(d), *Florida Statutes*

Brief Overview

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or by referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. No county shall levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of the additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax shall only be levied within the district. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Local Governments Eligible to Levy

Only those counties that have levied the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of the additional 1 percent tax are authorized to levy this additional tax. As of September 29, 2000, thirty-nine counties were eligible to levy this tax, and twenty-six counties were levying.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. This subsection states that the tax proceeds shall be used by the county for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues raised by this tax shall not

- be used for debt service on or refinancing of existing facilities unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing body;
2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
 3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
 4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

The tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

PROFESSIONAL SPORTS FRANCHISE FACILITY TAX

Section 125.0104(3)(1), *Florida Statutes*

Brief Overview

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax.

2000 General Law Amendments

Chapter 2000-351, *Laws of Florida*, (CS/SB 1604)

authorized an additional use of the tax proceeds. Any county that elects to levy the tax for the purposes of paying the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center after July 1, 2000, has been authorized to use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds. This change will be effective on January 1, 2001.

Local Governments Eligible to Levy

All counties are eligible to levy this tax. Since the tax proceeds may only be used to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility; retained spring training franchise facility; or convention center; this condition effectively limits the number of counties eligible to levy the tax. As of September 29, 2000, fourteen counties were levying this tax.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(3)(1), F.S., is prohibited. The tax proceeds shall be used by the county for the following purposes:

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, 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 also be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may also be used to pay the planning and design costs incurred prior to the issuance of such bonds.
 3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the proceeds of the tax to pay the operation and maintenance costs of a convention center for the life of the bonds.

HIGH TOURISM IMPACT TAX
Section 125.0104(3)(m), *Florida Statutes*

Brief Overview

In addition to any other tourist development tax imposed, a 'high tourism impact' county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The proceeds are to be used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax.

A county is considered to be a 'high tourism impact' county after the Department of Revenue has certified to such county that the sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under Chapter 212, *Florida Statutes*, where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax shall be considered a 'high tourism impact' county. Once a county qualifies as a 'high tourism impact' county, it shall retain this designation for the period of time that the tax is levied.

Local Governments Eligible to Levy

Only those counties that have been certified as being 'high tourism impact' counties are eligible to levy this tax. Monroe, Orange, and Osceola counties are currently certified as being 'high tourism impact' counties. As of September 29, 2000, Orange and Osceola counties were levying this tax.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. This subsection states that the tax proceeds shall be used by the county for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;

2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Also, the tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

ADDITIONAL PROFESSIONAL SPORTS FRANCHISE FACILITY TAX

Section 125.0104(3)(n), *Florida Statutes*

Brief Overview

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax pursuant to s. 212.0305(4)(a), F.S., is permitted to levy this tax. This waiver is applicable only to Duval County.

Local Governments Eligible to Levy

Any county, except for Miami-Dade and Volusia counties, that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax. As of September 29, 2000, thirteen counties were eligible to levy this tax, and three counties were levying it.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited. The tax proceeds shall be used by the county for the following purposes:

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds shall also be used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds shall also be used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of that facility.

TOURIST IMPACT TAX
Section 125.0108, *Florida Statutes*

Brief Overview

The Tourist Impact Tax may be levied by any county creating a land authority pursuant to s. 380.0663(1), F.S., which has authorized the levy by ordinance in designated areas of critical state concern. Additionally, the proposed levy must be approved by referendum. The tax shall be imposed on transient rental transactions at the rate of 1 percent. Counties may use revenues to purchase property in such designated areas and to offset ad valorem taxes lost to the county due to those purchases.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect the levy and use of this tax.

Authorization to Levy

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance a 1 percent tax on transient rentals, in the area or areas within the county designated as being of critical state concern. However, the tax shall not be effective unless and until land development regulations and a local comprehensive plan that meet the requirements of Chapter 380, *Florida Statutes*, have become effective. In addition, the tax must be approved by a majority vote of those qualified voters in the area or areas of critical state concern in the county seeking the levy.

The effective date of the levy and the imposition of this tax shall be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance. The county's governing body may, by passage of a resolution by four-fifths vote, repeal the tax. If not repealed sooner by the county, the tax shall be repealed 10 years after the date the area of critical state concern designation is removed.

Local Governments Eligible to Levy

The areas of critical state concern include the Florida Keys and the City of Key West in Monroe County; the Big Cypress Swamp, primarily in Collier County; the Green Swamp in central Florida; and the Apalachicola Bay area in Franklin County. As of September 29, 2000, only Monroe County was levying the tax.

Administrative Procedures

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six months or less, unless such establishment is exempt from the tax imposed by s. 212.03, F.S., is exercising a taxable privilege. This tax is to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting to the Department of Revenue, the tax in the manner provided in Part I of Chapter 212, *Florida Statutes*.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected for and from each county in which the tax is applicable. Collections received by the Department, less administrative costs, shall be paid and returned monthly to the county and the land authority imposing the tax. The Department shall promulgate such rules and shall publish such forms as necessary to enforce the tax and is authorized to establish audit procedures and to assess for delinquent taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Part I of Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. A portion of the tax collected may be retained by the county for administrative costs; however, such portion shall not exceed 3 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the Department.

If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

Reporting Requirements

A certified copy of the ordinance, including the time period and the effective date of the levy, shall be furnished by the county to the Department within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum.

In addition, the county levying the tax shall provide the Department with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification. The Department shall assist the county in compiling such a list.

Distribution of Proceeds

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county and the land authority.

Authorized Uses of Proceeds

The proceeds shall be distributed for the following uses:

1. 50 percent shall be transferred to the land authority to be used to purchase property in the area of critical state concern from which the revenue is generated. No more than 5 percent may be used for administration and other costs incident to such purchases.
2. 50 percent shall be distributed to the governing body of the county where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to property acquisitions.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax has been issued.

Estimated Tax Proceeds for the Upcoming Fiscal Year

Due to the fact that the tax is locally administered, the Department does not calculate revenue estimates for this tax.

CONVENTION DEVELOPMENT TAXES
Sections 212.0305 and 212.03055, *Florida Statutes*

Brief Overview

Three counties (Duval, Miami-Dade, and Volusia) are authorized to levy five separate convention development taxes on transient rental transactions pursuant to s. 212.0305, F.S. Of those five levies, three are applicable to three separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body. Tax rates are either 2 or 3 percent depending on the particular levy. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary according to the particular levy.

2000 General Law Amendments

Chapter 2000-312, *Laws of Florida*, (HB 509)

authorized counties that self-administer the convention development tax to use certified public accountants to perform the functions associated with self-administration. This change was effective June 16, 2000.

Authorization to Levy

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

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

Administrative Procedures

It is the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, or condominium for a term of six months or less is exercising a taxable privilege. These taxes are to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting to the

Department of Revenue any applicable tax proceeds under the provisions outlined in s. 212.03, F.S.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The Department shall promulgate such rules and publish such forms as necessary to enforce these taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. A portion of the tax collected may be retained by the county for administrative costs; however, such portion shall not exceed 2 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a state-licensed certified public accountant in the administration of its statutory duties and responsibilities. Such accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053, F.S.

If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

Reporting Requirements

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

Distribution of Proceeds

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county which imposed the particular tax. The funds shall be placed in a specific trust fund or funds created by the county. This trust fund is not subject to the 7.3 percent General Revenue Service Charge.

Relevant Attorney General Opinions

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

The statutory language pertaining to convention development taxes has been amended numerous times since the original tax was authorized in 1983. Additional taxes and authorized uses have been added in the subsequent years. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 83-71

Is the Department of Revenue authorized to collect taxes imposed by ordinance pursuant to Chapters 83-354 and 83-356, *Laws of Florida*? If yes, is the Department authorized to pay over the collected monies to the county, municipality, or other local authority or entity, in the county where such tax is levied? If yes, is the Department authorized to deduct administrative costs for the collection of taxes imposed by a county?

According to this opinion dated September 30, 1983, the Department is not authorized, until legislatively determined otherwise, to administer, collect, enforce, or disburse or distribute tax revenues realized through the imposition of the authorized convention development tax by certain counties.

The reader should note that current law provides for the administration, collection, enforcement, and distribution of convention development taxes by the county itself or the Department.

AGO 88-37

Is the Department of Revenue responsible for auditing the convention development tax in those counties which have adopted an ordinance providing for the collection and administration of such taxes on a local basis?

With regard to the convention development tax authorized in s. 212.0305, F.S., the issue of auditing by those counties locally administering the tax was not specifically addressed. While the statute does authorize a county electing to administer the tax on a local basis to exempt administration of convention development tax from Part I, Chapter 212, *Florida Statutes*, this opinion, dated September 9, 1988, could not conclude that the Department of Revenue was relieved from its responsibility to perform audits of such funds.

It should be noted that current law does require that any county, administering either tax on a local basis, to adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S. It may use any power granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest.

AGO 97-64

May the convention development tax be imposed on the overnight use of a space in a recreational vehicle park?

According to this opinion dated September 19, 1997, the rental of an overnight space in a recreational vehicle park would constitute a taxable rental or lease. The language of s. 212.0305, F.S., makes the transient rental or lease of the accommodations in the enumerated facilities, which includes recreational vehicle parks, for a period of six months or less a taxable transaction.

AGO 98-34

Are rent revenues received by the Miami Sports and Exhibition Authority (MSEA) from leasing the land on which the Miami Arena is situated considered to be convention development tax monies subject to the restrictions placed on such monies by s. 212.0305(4)(b)2., F.S., or are such proceeds considered to be "other related sources of income" not subject to the same restrictions? [Note to reader: The MSEA is an independent and autonomous agency of the City of Miami created pursuant to s. 212.057, F.S. (1985), which authorized the levy of a convention development tax. Section 212.057, F.S., was repealed in

1986, and provisions for the levy of convention development taxes are now contained in s. 212.0305, F.S.]

The authorized uses for charter county convention development tax monies, including accrued interest, appear to relate to convention development tax proceeds or revenues and accrued interest on such funds. Revenues derived from rent of the facilities are not tax revenues or proceeds from the tax levy and thus would not appear to be subject to the restrictions placed on such moneys by s. 212.0305(4)(b)2., F.S., according to this opinion dated May 12, 1998.

Optional Tourist Tax Revenue Estimating Tables

Please refer to the tables and the discussion of their use in the section on tourist development taxes.

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

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CONSOLIDATED COUNTY CONVENTION DEVELOPMENT TAX

Section 212.0305(4)(a), *Florida Statutes*

Brief Overview

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the annual budget of the authority is subject to approval of the county's governing body.

Local Governments Eligible to Levy

Only a county operating under a government consolidated with one or more municipalities in the county is eligible to levy this tax. As of September 29, 2000, Duval County was levying this tax.

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, must be used in any of the following manners, although the use of the proceeds as described in #1 below shall apply only to municipalities with a population of 10,000 or more:

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

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

In addition, one-half of the proceeds collected within a municipality the government of which is not consolidated with the county must, at the request of the municipality's governing body, be remitted to the municipality. The revenues may only be used by the municipality in the manner described in s. 212.0305(4)(a)3., F.S., but the municipality may enter into an interlocal agreement with the county or any other municipality in the county to use such revenue to jointly finance any authorized project.

This provision does not apply to the distribution to the county of any convention development tax revenues necessary to repay the principal or interest on any bonds issued pursuant to s. 212.0305(4)(a)4.a., F.S. If the governing body adopts a resolution stating that the municipality is unable to use such revenue for any other authorized purpose, the municipality may use the revenue to acquire and develop municipal parks, lifeguard stations, or athletic fields.

CHARTER COUNTY CONVENTION DEVELOPMENT TAX

Section 212.0305(4)(b), *Florida Statutes*

Brief Overview

Each county, as defined in s. 125.011(1), F.S., (referring only to Miami-Dade County), may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

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

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

Local Governments Eligible to Levy

Only a county, as defined in s. 125.011(1), F.S., (referring only to Miami-Dade County), is eligible to levy this tax. As of September 29, 2000, Miami-Dade County was levying this tax.

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, shall be used as follows:

1. Two-thirds of the proceeds shall be used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
2. One-third of the proceeds shall be used to construct a new multipurpose convention/coliseum/exhibition center/stadium or the maximum components thereof as funds permit in the most populous municipality in the county.
3. After completion of any project described in #1 above, the revenues and accrued interest may be used to acquire, construct, extend, enlarge, remodel, repair, improve, plan for, operate, manage, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums, and may be used to acquire and construct an intercity light rail transportation system as described in the Light Rail

Transit System Status Report to the Legislature dated April 1988. This system shall provide a means to transport persons to and from the largest existing publicly owned convention center in the county and the hotels north of the convention center and to and from the downtown area of the most populous municipality in the county as determined by the county.

4. After completion of any project described in #2 above, the revenues and accrued interest may be used, as determined by the county to operate an authority created pursuant to s. 212.0305(4)(b)4., F.S., or to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in the most populous municipality in the county.

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

SPECIAL DISTRICT CONVENTION DEVELOPMENT TAX
SPECIAL CONVENTION DEVELOPMENT TAX
SUBCOUNTY CONVENTION DEVELOPMENT TAX
Sections 212.0305(4)(c),(d),(e), and 212.03055, *Florida Statutes*

Brief Overview

Each county, chartered under Article VIII, *Florida Constitution*, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (referring only to Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts; however, the combined effect is to authorize a countywide tax. The taxes shall be levied pursuant to an ordinance enacted by the county's governing body. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (majority plus one) vote of the county's governing body.

The Special District Convention Development Tax shall be imposed within the boundaries of the Volusia County special taxing district. The Special Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the southwest of State Road 415. The Subcounty Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the northwest of State Road 415.

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

Local Governments Eligible to Levy

Only a county, chartered under Article VIII, *Florida Constitution*, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (referring only to Volusia County) is eligible to levy this tax. As of September 29, 2000, the tax was levied at 3 percent in the West Volusia Convention Development Tax District and Halifax Advertising Tax District. In the remaining district, the tax was levied at 2 percent.

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, shall be used as follows:

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

Appendix One:

County and Municipal Population Data

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COUNTY AND MUNICIPAL POPULATION DATA

Brief Overview

Both estimates and projections of local government populations have become increasingly important for planning purposes. Annually updated population estimates and projections now play an integral role in calculating and forecasting county and municipal revenue distributions for all formula-driven, state-shared revenue programs as well as many local option taxes. Annual estimates of county and municipal population have been required by law since 1972.¹

For the years in between the decennial censuses, population estimates and projections are generated by the Bureau of Economic and Business Research (BEBR), University of Florida, in accordance with a contract administered by the Florida Legislature. The estimates and projections are made available to state officials for a variety of applications in the executive and legislative branches of government. The requirements placed on the local government population estimates generated by BEBR are specified in s. 186.901, F.S., as follows:

186.901 Population census determination.-

(1) The Office of Economic and Demographic Research shall annually provide to the Executive Office of the Governor population estimates of local governmental units as of April 1 of each year, utilizing accepted statistical practices. The population of local governments provided by the Office of Economic and Demographic Research shall apply to any revenue-sharing formula with local governments under the provisions of ss. 218.20-218.26, part II of Chapter 218. The Office of Economic and Demographic Research shall additionally provide the Executive Office of the Governor population estimates for municipal annexations or consolidations occurring during the period April 1 through February 28, and the Executive Office of the Governor shall include these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation.

(2)(a) Population shall be computed as the number of residents, employing the same general guidelines used by the United States Bureau of the Census.

¹ Chapter 72-360, *Laws of Florida*, also known as the Revenue Sharing Act of 1972, initiated this requirement. The act designated separate revenue-sharing programs for counties and municipalities utilizing two separate formulas to distribute funds. Each formula requires an annual estimation of population for each county and municipality.

(b) For the purpose of revenue-sharing distribution formulas and distribution proportions for the local government half-cent sales tax, inmates and patients residing in institutions operated by the Federal Government, the Department of Corrections, the Department of Health, or the Department of Children and Family Services shall not be considered to be residents of the governmental unit in which the institutions are located.

(c) Nothing herein shall be construed to prohibit the separate determination of any categories of persons, whether resident or nonresident.

(3) In cases of annexation or consolidation, local governments shall be required to submit to the Executive Office of the Governor, within 30 days following annexation or consolidation, a statement as to the population census effect of the action.

(4) Estimates of inmates and patients pursuant to paragraph (2)(b) shall be separately stated in population reports issued pursuant to this section.

Availability of Demographic Data

Figure 1 presents a time frame for the availability of demographic data produced by the BEBR during the 2000-01 state fiscal year.

County and Municipal Population Estimates

Table 1 displays the adjusted 1990 census counts as well as the official 1999 population estimates. The official population estimates are those published by BEBR in *Florida Estimates of Population 1999* (February 2000). A complete explanation of the methodology used to estimate county and municipal populations is given in this publication.

Please note that the official population estimates presented in this table refer to the resident or permanent population, which also includes the inmate population as well as the population of patients residing in institutions operated by the Federal Government and the Florida Departments of Corrections, Children and Family Services, and Health. A separate column presents the official estimates less the inmate population.

As previously mentioned, the Office of Economic and Demographic Research shall provide the Executive Office of the Governor with population estimates for municipal annexations or consolidations and the Governor's Office shall include these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation. These adjustments to the population estimates are also included in the table.

Questions regarding the population estimates appearing in this table should be directed to the Bureau of Economic and Business Research (BEBR), University of Florida at (352) 392-0171 or Suncom 622-0171.

County Population Projections

County population projections are also generated to serve the Florida Consensus Estimating Conferences defined by s. 216.133, F.S., and subject to ss. 216.134 and 216.136, F.S. These population projections are used by state agencies for planning purposes. County population projections are updated and published annually in the Florida Consensus Estimating Conference series titled, *State of Florida Population and Demographic Forecast*. To obtain a copy of this publication, contact the Office of Economic and Demographic Research (EDR) at (850) 487-1402 or Suncom 277-1402.

Additional Demographic Data

Interested persons can access the on-line websites of the Legislature's Office of Economic and Demographic Research (EDR), the University of Florida's Bureau of Economic and Business Research (BEBR) and the U.S. Bureau of the Census, as follows:

EDR's on-line address: www.state.fl.us/edr/

BEBR's on-line address: www.cba.ufl.edu/bebr/

U.S. Census Bureau's on-line address: www.census.gov/

Figure 1
Availability of Demographic Data of Interest to Local Governments:
2000-01 State Fiscal Year

Sept. 2000 Preliminary population estimates for counties, municipalities, and consolidated governments as of April 1, 2000. (no later than September 1, 2000)

Results of an electric utility company survey and active residential meter data, as of April 1, 2000, by counties and municipalities served by those utility companies. (no later than September 15, 2000)

County estimates of the number of persons residing in prisons (including prisons operated by private sector contractors), college dormitories, military barracks, and long-term hospitals, as of April 1, 2000. (no later than September 15, 2000)

Nov. 2000 Final population estimates for counties, municipalities, and consolidated governments, as of April 1, 2000. (no later than November 1, 2000)

Jun. 2001 Population of areas annexed between April 1, 2000 and March 31, 2001. (no later than June 1, 2001)

Low, medium, and high projections of total population of each county, by five-year intervals from April 1, 2005, to April 1, 2030, that are consistent with the state population projections. (no later than June 30, 2001)

Deliver 600 copies of *Summary of Census Results: Florida 2000*. (no later than June 30, 2001)

Prior to the Spring 2001 Demographic Estimating Conference

Total population projections for the state, by five-year intervals from April 1, 2005 to April 1, 2030.

Population projections for the state and each county by age, sex, and race by five-year intervals from April 1, 2005 to April 1, 2020. The term “age” will refer to five-year age groups up to age 85+, plus a breakdown for ages 15-17 and 18-19. The term “race” will refer to white and nonwhite.

Additional Products

Annual series of revised state and county population estimates from 1990 to 2000 taking into consideration the results of the 2000 Census.

Annual series of revised estimates of net migration and natural increase from 1990 to 2000 taking into consideration the results of the 2000 Census.

Table 1

1999 Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1999 Total Population	Total Change	April 1, 1990 Total Population	April 1, 1999 Inmate Population	Adjustments			April 1, 1999 Estimates Used for Revenue Sharing Purposes
					April 1, 1999 Population Less Inmates	Annexations	New Municipal Incorporations	
ALACHUA	216,249	34,653	181,596	1,785	214,464			214,464
Alachua	6,305	1,758	4,547	-	6,305	-	-	6,305
Archer	1,452	80	1,372	-	1,452	-	-	1,452
Gainesville	101,405	16,330	85,075	1,306	100,099	-	-	100,099
Hawthorne	1,394	89	1,305	-	1,394	-	-	1,394
High Springs	3,944	800	3,144	-	3,944	-	-	3,944
LaCrosse	150	28	122	-	150	-	-	150
Micanopy	644	18	626	-	644	-	-	644
Newberry	2,601	957	1,644	-	2,601	-	-	2,601
Waldo	1,049	32	1,017	-	1,049	-	-	1,049
UNINCORPORATED	97,305	14,561	82,744	479	96,826	-	-	96,826
BAKER	21,879	3,393	18,486	1,563	20,316			20,316
Glen Saint Mary	467	(13)	480	-	467	-	-	467
Macclenny	4,417	451	3,966	-	4,417	-	-	4,417
UNINCORPORATED	16,995	2,955	14,040	1,563	15,432	-	-	15,432
BAY	150,119	23,125	126,994	966	149,153			149,153
Callaway	14,418	2,165	12,253	-	14,418	-	-	14,418
Cedar Grove	3,255	1,776	1,479	-	3,255	-	-	3,255
Lynn Haven	12,796	3,498	9,298	-	12,796	11	-	12,807
Mexico Beach	1,042	50	992	-	1,042	-	-	1,042
Panama City	37,777	3,381	34,396	176	37,601	95	-	37,696
Panama City Beach	5,174	1,123	4,051	-	5,174	-	-	5,174
Parker	5,084	486	4,598	-	5,084	-	-	5,084
Springfield	9,359	640	8,719	-	9,359	3	-	9,362
UNINCORPORATED	61,214	10,006	51,208	790	60,424	(109)	-	60,315
BRADFORD	25,500	2,985	22,515	3,627	21,873			21,873
Brooker	344	32	312	-	344	-	-	344

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					April 1, 1999 Population Less Inmates	Annexations	New Municipal Incorporations	
Hampton	315	19	296	-	315	-	-	315
Lawtey	712	36	676	-	712	-	-	712
Starke	5,185	(41)	5,226	12	5,173	-	-	5,173
UNINCORPORATED	18,944	2,939	16,005	3,615	15,329	-	-	15,329
BREVARD	474,803	75,825	398,978	1,358	473,445			473,445
Cape Canaveral	8,900	886	8,014	-	8,900	-	-	8,900
Cocoa	18,118	396	17,722	-	18,118	-	-	18,118
Cocoa Beach	12,759	636	12,123	-	12,759	-	-	12,759
Indialantic	2,969	125	2,844	-	2,969	-	-	2,969
Indian Harbour Beach	8,024	1,091	6,933	-	8,024	-	-	8,024
Malabar	2,544	567	1,977	-	2,544	-	-	2,544
Melbourne	70,685	10,651	60,034	-	70,685	339	-	71,024
Melbourne Beach	3,283	205	3,078	-	3,283	-	-	3,283
Melbourne Village	620	29	591	-	620	-	-	620
Palm Bay	79,131	16,588	62,543	-	79,131	-	-	79,131
Palm Shores	569	359	210	-	569	-	-	569
Rockledge	19,904	3,881	16,023	16	19,888	-	-	19,888
Satellite Beach	10,275	386	9,889	-	10,275	-	-	10,275
Titusville	41,885	2,491	39,394	48	41,837	-	-	41,837
West Melbourne	9,810	1,411	8,399	-	9,810	-	-	9,810
UNINCORPORATED	185,327	36,123	149,204	1,294	184,033	(339)	-	183,694
BROWARD	1,490,289	234,758	1,255,531	1,674	1,488,615			1,488,615
Coconut Creek	39,554	12,285	27,269	-	39,554	-	-	39,554
Cooper City	28,730	7,395	21,335	6	28,724	-	-	28,724
Coral Springs	111,724	32,860	78,864	-	111,724	-	-	111,724
Dania	18,480	5,297	13,183	-	18,480	-	-	18,480
Davie	67,529	20,386	47,143	14	67,515	-	-	67,515
Deerfield Beach	51,269	4,272	46,997	-	51,269	8,096	-	59,365
Fort Lauderdale	148,971	(267)	149,238	105	148,866	-	-	148,866
Hallandale	31,504	507	30,997	-	31,504	-	-	31,504
Hillsboro Beach	1,756	8	1,748	-	1,756	-	-	1,756

Table 1

1999 Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1999 Total Population	Total Change	April 1, 1990 Total Population	April 1, 1999 Inmate Population	Adjustments			April 1, 1999 Estimates Used for Revenue Sharing Purposes
					April 1, 1999 Population Less Inmates	Annexations	New Municipal Incorporations	
Hollywood	127,660	5,940	121,720	10	127,650	2	-	127,652
Lauderdale-by-the-Sea	3,798	808	2,990	-	3,798	-	-	3,798
Lauderdale Lakes	27,870	529	27,341	-	27,870	-	-	27,870
Lauderhill	50,596	1,581	49,015	47	50,549	-	-	50,549
Lazy Lake	35	2	33	-	35	-	-	35
Lighthouse Point	10,645	267	10,378	-	10,645	-	-	10,645
Margate	50,727	7,742	42,985	-	50,727	-	-	50,727
Miramar	54,583	13,920	40,663	-	54,583	-	-	54,583
North Lauderdale	29,903	3,430	26,473	-	29,903	-	-	29,903
Oakland Park	28,236	1,910	26,326	8	28,228	-	-	28,228
Parkland	13,219	9,446	3,773	-	13,219	-	-	13,219
Pembroke Park	4,784	(149)	4,933	-	4,784	-	-	4,784
Pembroke Pines	120,091	54,525	65,566	411	119,680	-	-	119,680
Plantation	80,434	13,620	66,814	-	80,434	-	-	80,434
Pompano Beach	74,403	1,992	72,411	132	74,271	-	-	74,271
Sea Ranch Lakes	616	(3)	619	-	616	-	-	616
Sunrise	78,413	12,730	65,683	-	78,413	-	-	78,413
Tamarac	52,413	7,591	44,822	-	52,413	-	-	52,413
Weston	42,522	42,522	-	-	42,522	-	-	42,522
Wilton Manors	11,795	(9)	11,804	-	11,795	-	-	11,795
UNINCORPORATED	128,029	(26,379)	154,408	941	127,088	(8,098)	-	118,990
CALHOUN	14,117	3,106	11,011	1,282	12,835			12,835
Altha	633	136	497	-	633	-	-	633
Blountstown	2,492	88	2,404	-	2,492	-	-	2,492
UNINCORPORATED	10,992	2,882	8,110	1,282	9,710	-	-	9,710
CHARLOTTE	136,773	25,798	110,975	1,276	135,497			135,497
Punta Gorda	13,646	3,009	10,637	30	13,616	-	-	13,616
UNINCORPORATED	123,127	22,789	100,338	1,246	121,881	-	-	121,881

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					April 1, 1999 Population Less Inmates	Annexations	New Municipal Incorporations	
CITRUS	114,898	21,385	93,513	116	114,782			114,782
Crystal River	4,375	325	4,050	-	4,375	-	-	4,375
Inverness	6,956	1,159	5,797	-	6,956	-	-	6,956
UNINCORPORATED	103,567	19,901	83,666	116	103,451	-	-	103,451
CLAY	139,631	33,645	105,986	-	139,631			139,631
Green Cove Springs	5,350	853	4,497	-	5,350	-	-	5,350
Keystone Heights	1,359	44	1,315	-	1,359	-	-	1,359
Orange Park	9,802	314	9,488	-	9,802	-	-	9,802
Penney Farms	673	64	609	-	673	-	-	673
UNINCORPORATED	122,447	32,370	90,077	-	122,447	-	-	122,447
COLLIER	219,685	67,586	152,099	124	219,561			219,561
Everglades	584	263	321	-	584	-	-	584
Marco Island	12,408	12,408	-	-	12,408	-	-	12,408
Naples	21,087	1,582	19,505	-	21,087	-	-	21,087
UNINCORPORATED	185,606	53,333	132,273	124	185,482	-	-	185,482
COLUMBIA	56,514	13,901	42,613	1,913	54,601			54,601
Fort White	567	99	468	-	567	-	-	567
Lake City	10,352	726	9,626	386	9,966	-	-	9,966
UNINCORPORATED	45,595	13,076	32,519	1,527	44,068	-	-	44,068
DESOTO	28,438	4,573	23,865	1,833	26,605			26,605
Arcadia	6,498	10	6,488	-	6,498	-	-	6,498
UNINCORPORATED	21,940	4,563	17,377	1,833	20,107	-	-	20,107

Table 1

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DIXIE	13,478	2,893	10,585	927	12,551			12,551
Cross City	2,069	28	2,041	-	2,069	-	-	2,069
Horseshoe Beach	220	(32)	252	-	220	-	-	220
UNINCORPORATED	11,189	2,897	8,292	927	10,262	-	-	10,262
DUVAL	762,846	89,875	672,971	490	762,356			762,356
Atlantic Beach	13,619	1,983	11,636	-	13,619	-	-	13,619
Baldwin	1,590	140	1,450	-	1,590	-	-	1,590
Jacksonville Beach	21,050	3,211	17,839	-	21,050	-	-	21,050
Neptune Beach	7,515	699	6,816	-	7,515	-	-	7,515
Jacksonville (Duval)	719,072	83,842	635,230	490	718,582	-	-	718,582
ESCAMBIA	301,613	38,815	262,798	1,926	299,687			299,687
Century	1,909	(80)	1,989	-	1,909	-	-	1,909
Pensacola	60,994	1,796	59,198	74	60,920	-	-	60,920
UNINCORPORATED	238,710	37,099	201,611	1,852	236,858	-	-	236,858
FLAGLER	45,818	17,117	28,701	-	45,818			45,818
Beverly Beach	322	8	314	-	322	-	-	322
Bunnell	2,075	202	1,873	-	2,075	-	-	2,075
Flagler Beach (part)	4,448	630	3,818	-	4,448	-	-	4,448
Marineland (part)	30	9	21	-	30	-	-	30
Palm Coast	-	-	-	-	-	-	30,767	30,767
UNINCORPORATED	38,943	16,268	22,675	-	38,943	-	(30,767)	8,176
FRANKLIN	10,872	1,905	8,967	190	10,682			10,682
Apalachicola	2,852	250	2,602	-	2,852	-	-	2,852

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Carrabelle	1,412	212	1,200	-	1,412	-	-	1,412
UNINCORPORATED	6,608	1,443	5,165	190	6,418	-	-	6,418
GADSDEN	51,478	10,362	41,116	2,563	48,915			48,915
Chattahoochee	3,922	(460)	4,382	1,398	2,524	-	-	2,524
Greensboro	626	40	586	-	626	-	-	626
Gretna	2,874	893	1,981	798	2,076	-	-	2,076
Havana	1,816	99	1,717	-	1,816	-	-	1,816
Midway	1,335	359	976	-	1,335	-	-	1,335
Quincy	7,951	499	7,452	367	7,584	-	-	7,584
UNINCORPORATED	32,954	8,932	24,022	-	32,954	-	-	32,954
GILCHRIST	13,406	3,739	9,667	771	12,635			12,635
Bell	269	2	267	-	269	-	-	269
Fanning Springs (part)	250	20	230	-	250	-	-	250
Trenton	1,374	87	1,287	-	1,374	-	-	1,374
UNINCORPORATED	11,513	3,630	7,883	771	10,742	-	-	10,742
GLADES	9,867	2,276	7,591	724	9,143			9,143
Moore Haven	1,478	46	1,432	-	1,478	-	-	1,478
UNINCORPORATED	8,389	2,230	6,159	724	7,665	-	-	7,665
GULF	14,403	2,899	11,504	1,199	13,204			13,204
Port Saint Joe	4,098	54	4,044	-	4,098	-	-	4,098
Wewahitchka	1,978	199	1,779	-	1,978	-	-	1,978
UNINCORPORATED	8,327	2,646	5,681	1,199	7,128	-	-	7,128

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HAMILTON	14,376	3,446	10,930	1,796	12,580			12,580
Jasper	2,120	21	2,099	-	2,120	-	-	2,120
Jennings	817	105	712	-	817	-	-	817
White Springs	829	125	704	-	829	-	-	829
UNINCORPORATED	10,610	3,195	7,415	1,796	8,814	-	-	8,814
HARDEE	22,594	3,095	19,499	1,278	21,316			21,316
Bowling Green	1,800	(36)	1,836	-	1,800	-	-	1,800
Wauchula	3,560	317	3,243	-	3,560	-	-	3,560
Zolfo Springs	1,241	22	1,219	-	1,241	-	-	1,241
UNINCORPORATED	15,993	2,792	13,201	1,278	14,715	-	-	14,715
HENDRY	30,552	4,779	25,773	1,274	29,278			29,278
Clewiston	6,364	279	6,085	-	6,364	-	-	6,364
La Belle	3,185	482	2,703	-	3,185	-	-	3,185
UNINCORPORATED	21,003	4,018	16,985	1,274	19,729	-	-	19,729
HERNANDO	127,392	26,277	101,115	522	126,870			126,870
Brooksville	7,839	250	7,589	-	7,839	122	-	7,961
Weeki Wachee	15	4	11	-	15	-	-	15
UNINCORPORATED	119,538	26,023	93,515	522	119,016	(122)	-	118,894
HIGHLANDS	81,143	12,711	68,432	24	81,119			81,119
Avon Park	8,162	84	8,078	-	8,162	-	-	8,162
Lake Placid	1,412	254	1,158	-	1,412	-	-	1,412
Sebring	8,856	15	8,841	-	8,856	4	-	8,860

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UNINCORPORATED	62,713	12,358	50,355	24	62,689	(4)	-	62,685
HILLSBOROUGH	967,511	133,457	834,054	1,400	966,111			966,111
Plant City	28,371	5,617	22,754	-	28,371	200	-	28,571
Tampa	297,505	17,490	280,015	882	296,623	-	-	296,623
Temple Terrace	20,574	4,130	16,444	-	20,574	991	-	21,565
UNINCORPORATED	621,061	106,220	514,841	518	620,543	(1,191)	-	619,352
HOLMES	18,899	3,121	15,778	1,313	17,586			17,586
Bonifay	2,831	219	2,612	-	2,831	-	-	2,831
Esto	365	112	253	-	365	-	-	365
Noma	249	42	207	-	249	-	-	249
Ponce de Leon	467	61	406	-	467	-	-	467
Westville	324	67	257	-	324	-	-	324
UNINCORPORATED	14,663	2,620	12,043	1,313	13,350	-	-	13,350
INDIAN RIVER	109,579	19,371	90,208	391	109,188			109,188
Fellsmere	2,600	421	2,179	-	2,600	-	-	2,600
Indian River Shores	2,790	512	2,278	-	2,790	-	-	2,790
Orchid	150	140	10	-	150	-	-	150
Sebastian	15,707	5,459	10,248	-	15,707	-	-	15,707
Vero Beach	17,907	557	17,350	-	17,907	-	-	17,907
UNINCORPORATED	70,425	12,282	58,143	391	70,034	-	-	70,034
JACKSON	49,469	8,094	41,375	4,741	44,728			44,728
Alford	589	107	482	-	589	-	-	589
Bascom	111	21	90	-	111	-	-	111
Campbellton	248	46	202	-	248	-	-	248
Cottdale	1,165	265	900	-	1,165	-	-	1,165

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Graceville	2,695	20	2,675	-	2,695	-	-	2,695
Grand Ridge	729	193	536	-	729	-	-	729
Greenwood	667	193	474	-	667	-	-	667
Jacob City	334	73	261	-	334	-	-	334
Malone	2,174	1,409	765	1,282	892	-	-	892
Marianna	6,672	380	6,292	288	6,384	-	-	6,384
Sneads	2,254	508	1,746	-	2,254	-	-	2,254
UNINCORPORATED	31,831	4,879	26,952	3,171	28,660	-	-	28,660
JEFFERSON	14,424	3,128	11,296	899	13,525			13,525
Monticello	2,920	317	2,603	-	2,920	-	-	2,920
UNINCORPORATED	11,504	2,811	8,693	899	10,605	-	-	10,605
LAFAYETTE	6,961	1,383	5,578	816	6,145			6,145
Mayo	958	41	917	-	958	-	-	958
UNINCORPORATED	6,003	1,342	4,661	816	5,187	-	-	5,187
LAKE	203,863	51,759	152,104	992	202,871			202,871
Astatula	1,304	323	981	-	1,304	-	-	1,304
Clermont	8,861	1,951	6,910	-	8,861	-	-	8,861
Eustis	15,046	2,190	12,856	-	15,046	-	-	15,046
Fruitland Park	3,043	328	2,715	-	3,043	-	-	3,043
Groveland	2,555	255	2,300	-	2,555	-	-	2,555
Howey-in-the-Hills	825	101	724	-	825	-	-	825
Lady Lake	13,067	4,996	8,071	-	13,067	4	-	13,071
Leesburg	15,624	841	14,783	-	15,624	-	-	15,624
Mascotte	2,614	853	1,761	-	2,614	-	-	2,614
Minneola	3,902	2,387	1,515	-	3,902	-	-	3,902
Montverde	1,199	309	890	-	1,199	-	-	1,199
Mount Dora	9,064	1,748	7,316	-	9,064	-	-	9,064
Tavares	8,646	1,263	7,383	-	8,646	-	-	8,646

Table 1

1999 Estimates of Population by County and Municipality in Florida

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					April 1, 1999 Population Less Inmates	Annexations	New Municipal Incorporations	
Umatilla	2,513	163	2,350	-	2,513	-	-	2,513
UNINCORPORATED	115,600	34,051	81,549	992	114,608	(4)	-	114,604
LEE	417,114	82,001	335,113	634	416,480			416,480
Bonita Springs	-	-	-	-	-	-	23,506	23,506
Cape Coral	96,760	21,769	74,991	30	96,730	-	-	96,730
Fort Myers	47,068	2,121	44,947	97	46,971	-	-	46,971
Fort Myers Beach	6,107	6,107	-	-	6,107	-	-	6,107
Sanibel	6,012	544	5,468	-	6,012	-	-	6,012
UNINCORPORATED	261,167	51,460	209,707	507	260,660	-	(23,506)	237,154
LEON	237,637	45,144	192,493	1,481	236,156			236,156
Tallahassee	145,610	20,837	124,773	1,352	144,258	-	-	144,258
UNINCORPORATED	92,027	24,307	67,720	129	91,898	-	-	91,898
LEVY	33,408	7,496	25,912	290	33,118			33,118
Bronson	930	55	875	-	930	-	-	930
Cedar Key	769	101	668	-	769	5	-	774
Chiefland	2,038	121	1,917	-	2,038	-	-	2,038
Fanning Springs (part)	452	189	263	-	452	-	-	452
Inglis	1,363	122	1,241	-	1,363	-	-	1,363
Otter Creek	136	-	136	-	136	-	-	136
Williston	2,374	206	2,168	-	2,374	-	-	2,374
Yankeetown	623	(12)	635	-	623	-	-	623
UNINCORPORATED	24,723	6,714	18,009	290	24,433	(5)	-	24,428
LIBERTY	8,048	2,479	5,569	1,365	6,683			6,683
Bristol	1,165	228	937	-	1,165	-	-	1,165

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UNINCORPORATED	6,883	2,251	4,632	1,365	5,518	-	-	5,518
MADISON	19,632	3,063	16,569	1,442	18,190			18,190
Greenville	992	42	950	-	992	-	-	992
Lee	346	40	306	-	346	-	-	346
Madison	3,406	61	3,345	42	3,364	-	-	3,364
UNINCORPORATED	14,888	2,920	11,968	1,400	13,488	-	-	13,488
MANATEE	253,207	41,500	211,707	384	252,823			252,823
Anna Maria	1,881	137	1,744	-	1,881	-	-	1,881
Bradenton	48,782	5,013	43,769	204	48,578	-	-	48,578
Bradenton Beach	1,698	41	1,657	-	1,698	-	-	1,698
Holmes Beach	5,075	265	4,810	-	5,075	-	-	5,075
Longboat Key (part)	2,647	103	2,544	-	2,647	-	-	2,647
Palmetto	10,773	1,505	9,268	25	10,748	5	-	10,753
UNINCORPORATED	182,351	34,436	147,915	155	182,196	(5)	-	182,191
MARION	249,433	54,598	194,835	2,422	247,011			247,011
Bellevue	3,562	884	2,678	29	3,533	-	-	3,533
Dunnellon	1,848	209	1,639	-	1,848	-	-	1,848
McIntosh	428	17	411	-	428	-	-	428
Ocala	45,585	3,540	42,045	94	45,491	-	-	45,491
Reddick	552	(2)	554	-	552	-	-	552
UNINCORPORATED	197,458	49,950	147,508	2,299	195,159	-	-	195,159
MARTIN	121,514	20,614	100,900	1,421	120,093			120,093
Jupiter Island	561	12	549	-	561	-	-	561
Ocean Breeze Park	487	(32)	519	-	487	-	-	487

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Sewalls Point	1,803	215	1,588	-	1,803	-	-	1,803
Stuart	13,846	1,910	11,936	83	13,763	-	-	13,763
UNINCORPORATED	104,817	18,509	86,308	1,338	103,479	-	-	103,479
MIAMI-DADE	2,126,702	189,508	1,937,194	8,853	2,117,849			2,117,849
Aventura	22,800	22,800	-	-	22,800	-	-	22,800
Bal Harbour	3,231	186	3,045	-	3,231	-	-	3,231
Bay Harbor Islands	4,613	(90)	4,703	-	4,613	-	-	4,613
Biscayne Park	3,035	(33)	3,068	-	3,035	-	-	3,035
Coral Gables	42,012	1,921	40,091	-	42,012	-	-	42,012
El Portal	2,485	28	2,457	-	2,485	-	-	2,485
Florida City	6,181	203	5,978	-	6,181	-	-	6,181
Golden Beach	845	71	774	-	845	-	-	845
Hialeah	211,201	23,193	188,008	-	211,201	-	-	211,201
Hialeah Gardens	17,859	10,132	7,727	-	17,859	-	-	17,859
Homestead	26,650	(44)	26,694	-	26,650	-	-	26,650
Indian Creek	53	9	44	-	53	-	-	53
Islandia	13	-	13	-	13	-	-	13
Key Biscayne	9,689	9,689	-	-	9,689	-	-	9,689
Medley	860	197	663	-	860	-	-	860
Miami	365,204	6,556	358,648	2,031	363,173	-	-	363,173
Miami Beach	94,012	1,373	92,639	-	94,012	-	-	94,012
Miami Shores	10,170	86	10,084	-	10,170	-	-	10,170
Miami Springs	13,295	27	13,268	-	13,295	-	-	13,295
North Bay	6,125	742	5,383	-	6,125	-	-	6,125
North Miami	50,308	307	50,001	148	50,160	-	-	50,160
North Miami Beach	36,982	1,621	35,361	-	36,982	-	-	36,982
Opa-locka	15,475	192	15,283	-	15,475	-	-	15,475
Pinecrest	17,894	17,894	-	-	17,894	-	-	17,894
South Miami	10,546	142	10,404	-	10,546	-	-	10,546
Sunny Isles Beach	14,329	14,329	-	-	14,329	-	-	14,329
Surfside	4,331	223	4,108	-	4,331	-	-	4,331
Sweetwater	14,310	401	13,909	-	14,310	-	-	14,310
Virginia Gardens	2,278	66	2,212	-	2,278	-	-	2,278
West Miami	5,863	136	5,727	-	5,863	-	-	5,863
UNINCORPORATED	1,114,053	77,151	1,036,902	6,674	1,107,379	-	-	1,107,379

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MONROE	87,030	9,006	78,024	64	86,966			86,966
Islamorada	7,639	7,639	-	-	7,639	-	-	7,639
Key Colony Beach	1,084	107	977	-	1,084	-	-	1,084
Key West	27,698	2,866	24,832	-	27,698	-	-	27,698
Layton	204	21	183	-	204	-	-	204
Marathon	-	-	-	-	-	-	11,201	11,201
UNINCORPORATED	50,405	(1,627)	52,032	64	50,341	-	(11,201)	39,140
NASSAU	57,381	13,440	43,941	48	57,333			57,333
Callahan	1,056	110	946	-	1,056	-	-	1,056
Fernandina Beach	10,890	2,125	8,765	24	10,866	-	-	10,866
Hilliard	2,545	269	2,276	-	2,545	216	-	2,761
UNINCORPORATED	42,890	10,936	31,954	24	42,866	(216)	-	42,650
OKALOOSA	179,589	35,812	143,777	1,688	177,901			177,901
Cinco Bayou	417	31	386	-	417	-	-	417
Crestview	14,252	4,366	9,886	-	14,252	-	-	14,252
Destin	11,815	3,725	8,090	-	11,815	-	-	11,815
Fort Walton Beach	22,226	819	21,407	-	22,226	-	-	22,226
Laurel Hill	600	57	543	-	600	-	-	600
Mary Esther	4,427	288	4,139	-	4,427	-	-	4,427
Niceville	11,954	1,445	10,509	-	11,954	5	-	11,959
Shalimar	660	319	341	-	660	-	-	660
Valparaiso	6,716	400	6,316	-	6,716	-	-	6,716
UNINCORPORATED	106,522	24,362	82,160	1,688	104,834	(5)	-	104,829
OKEECHOBEE	35,510	5,883	29,627	1,484	34,026			34,026
Okeechobee	5,102	159	4,943	-	5,102	-	-	5,102

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UNINCORPORATED	30,408	5,724	24,684	1,484	28,924	-	-	28,924
ORANGE	846,328	168,837	677,491	2,682	843,646			843,646
Apopka	22,724	9,113	13,611	-	22,724	8	-	22,732
Bay Lake	24	5	19	-	24	-	-	24
Belle Isle	5,704	432	5,272	-	5,704	-	-	5,704
Eatonville	2,487	(18)	2,505	64	2,423	-	-	2,423
Edgewood	1,442	380	1,062	-	1,442	-	-	1,442
Lake Buena Vista	23	(1,753)	1,776	-	23	-	-	23
Maitland	10,056	1,124	8,932	-	10,056	1,176	-	11,232
Oakland	846	146	700	-	846	-	-	846
Ocoee	22,746	9,968	12,778	-	22,746	-	-	22,746
Orlando	184,639	19,965	164,674	155	184,484	267	-	184,751
Windermere	1,802	431	1,371	-	1,802	-	-	1,802
Winter Garden	13,505	3,642	9,863	-	13,505	7	-	13,512
Winter Park	24,967	2,344	22,623	33	24,934	-	-	24,934
UNINCORPORATED	555,363	123,058	432,305	2,430	552,933	(1,458)	-	551,475
OSCEOLA	157,376	49,648	107,728	203	157,173			157,173
Kissimmee	41,248	10,911	30,337	-	41,248	3	-	41,251
Saint Cloud	18,263	5,579	12,684	-	18,263	2	-	18,265
UNINCORPORATED	97,865	33,158	64,707	203	97,662	(5)	-	97,657
PALM BEACH	1,042,196	178,693	863,503	3,518	1,038,678			1,038,678
Atlantis	1,707	54	1,653	-	1,707	-	-	1,707
Belle Glade	16,937	760	16,177	-	16,937	-	-	16,937
Boca Raton	69,994	8,508	61,486	12	69,982	-	-	69,982
Boynton Beach	55,483	9,199	46,284	-	55,483	-	-	55,483
Briny Breezes	400	-	400	-	400	-	-	400
Cloud Lake	136	15	121	-	136	-	-	136
Delray Beach	53,589	6,405	47,184	-	53,589	-	-	53,589

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Glen Ridge	230	23	207	-	230	-	-	230
Golf	189	5	184	-	189	-	-	189
Golfview	-	(153)	153	-	-	-	-	-
Greenacres	25,609	6,926	18,683	-	25,609	-	-	25,609
Gulf Stream	714	24	690	-	714	-	-	714
Haverhill	1,229	171	1,058	-	1,229	-	-	1,229
Highland Beach	3,477	268	3,209	-	3,477	-	-	3,477
Hypoluxo	1,515	708	807	-	1,515	-	-	1,515
Juno Beach	2,903	731	2,172	-	2,903	-	-	2,903
Jupiter	33,925	9,018	24,907	-	33,925	-	-	33,925
Jupiter Inlet Colony	416	11	405	-	416	-	-	416
Lake Clarke Shores	3,656	292	3,364	-	3,656	-	-	3,656
Lake Park	6,853	149	6,704	-	6,853	-	-	6,853
Lake Worth	31,209	2,645	28,564	-	31,209	-	-	31,209
Lantana	8,776	384	8,392	133	8,643	-	-	8,643
Manalapan	317	5	312	-	317	-	-	317
Mangonia Park	1,373	(80)	1,453	-	1,373	-	-	1,373
North Palm Beach	12,582	1,239	11,343	-	12,582	-	-	12,582
Ocean Ridge	1,658	88	1,570	-	1,658	-	-	1,658
Pahokee	7,075	253	6,822	-	7,075	-	-	7,075
Palm Beach	9,710	(104)	9,814	-	9,710	-	-	9,710
Palm Beach Gardens	34,577	11,587	22,990	-	34,577	-	-	34,577
Palm Beach Shores	1,037	2	1,035	-	1,037	-	-	1,037
Palm Springs	10,220	457	9,763	-	10,220	378	-	10,598
Riviera Beach	29,020	1,374	27,646	-	29,020	-	-	29,020
Royal Palm Beach	19,240	3,708	15,532	-	19,240	-	-	19,240
South Bay	3,334	(224)	3,558	-	3,334	-	-	3,334
South Palm Beach	1,490	10	1,480	-	1,490	-	-	1,490
Tequesta	5,122	623	4,499	-	5,122	-	-	5,122
Wellington	31,271	31,271	-	-	31,271	-	-	31,271
West Palm Beach	81,132	13,368	67,764	230	80,902	-	-	80,902
UNINCORPORATED	474,091	68,973	405,118	3,143	470,948	(378)	-	470,570
PASCO	326,494	45,363	281,131	737	325,757			325,757
Dade City	6,165	532	5,633	-	6,165	-	-	6,165

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New Port Richey	14,674	630	14,044	-	14,674	-	-	14,674
Port Richey	2,710	189	2,521	-	2,710	-	-	2,710
Saint Leo	733	(276)	1,009	-	733	-	-	733
San Antonio	896	120	776	26	870	-	-	870
Zephyrhills	9,080	860	8,220	-	9,080	-	-	9,080
UNINCORPORATED	292,236	43,308	248,928	711	291,525	-	-	291,525
PINELLAS	898,784	47,125	851,659	1,084	897,700			897,700
Belleair	4,114	151	3,963	-	4,114	-	-	4,114
Belleair Beach	2,158	88	2,070	-	2,158	-	-	2,158
Belleair Bluffs	2,190	(44)	2,234	-	2,190	-	-	2,190
Belleair Shore	62	2	60	-	62	-	-	62
Clearwater	104,281	5,497	98,784	60	104,221	-	-	104,221
Dunedin	35,781	1,354	34,427	-	35,781	54	-	35,835
Gulfport	11,967	258	11,709	-	11,967	-	-	11,967
Indian Rocks Beach	4,253	290	3,963	-	4,253	-	-	4,253
Indian Shores	1,457	52	1,405	-	1,457	-	-	1,457
Kenneth City	4,375	30	4,345	-	4,375	-	-	4,375
Largo	68,372	2,462	65,910	78	68,294	269	-	68,563
Madeira Beach	4,195	(30)	4,225	-	4,195	-	-	4,195
North Redington Beach	1,195	60	1,135	-	1,195	-	-	1,195
Oldsmar	11,658	3,297	8,361	-	11,658	-	-	11,658
Pinellas Park	45,059	1,488	43,571	30	45,029	47	-	45,076
Redington Beach	1,622	(4)	1,626	-	1,622	-	-	1,622
Redington Shores	2,360	(6)	2,366	-	2,360	-	-	2,360
Safety Harbor	17,232	2,112	15,120	-	17,232	19	-	17,251
Saint Petersburg	242,690	2,372	240,318	230	242,460	-	-	242,460
Saint Petersburg Beach	9,718	518	9,200	-	9,718	-	-	9,718
Seminole	9,723	472	9,251	-	9,723	98	-	9,821
South Pasadena	5,870	226	5,644	-	5,870	-	-	5,870
Tarpon Springs	20,588	2,714	17,874	-	20,588	-	-	20,588
Treasure Island	7,355	89	7,266	-	7,355	-	-	7,355
UNINCORPORATED	280,509	23,677	256,832	686	279,823	(487)	-	279,336

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POLK	474,704	69,322	405,382	3,182	471,522			471,522
Auburndale	9,663	817	8,846	-	9,663	7	-	9,670
Bartow	15,187	471	14,716	335	14,852	-	-	14,852
Davenport	2,122	593	1,529	-	2,122	-	-	2,122
Dundee	2,640	305	2,335	-	2,640	-	-	2,640
Eagle Lake	1,895	137	1,758	-	1,895	-	-	1,895
Fort Meade	5,459	466	4,993	-	5,459	28	-	5,487
Frostproof	2,839	(36)	2,875	-	2,839	-	-	2,839
Haines City	13,834	2,151	11,683	-	13,834	-	-	13,834
Highland Park	157	2	155	-	157	-	-	157
Hillcrest Heights	233	12	221	-	233	-	-	233
Lake Alfred	3,840	218	3,622	-	3,840	-	-	3,840
Lake Hamilton	1,155	27	1,128	-	1,155	-	-	1,155
Lake Wales	10,132	462	9,670	-	10,132	-	-	10,132
Lakeland	77,487	6,911	70,576	4	77,483	-	-	77,483
Mulberry	3,334	346	2,988	-	3,334	-	-	3,334
Polk City	1,892	453	1,439	-	1,892	-	-	1,892
Winter Haven	26,022	1,297	24,725	-	26,022	36	-	26,058
UNINCORPORATED	296,813	54,690	242,123	2,843	293,970	(71)	-	293,899
PUTNAM	72,883	7,813	65,070	404	72,479			72,479
Crescent City	1,825	(34)	1,859	-	1,825	-	-	1,825
Interlachen	1,453	293	1,160	-	1,453	-	-	1,453
Palatka	10,874	430	10,444	-	10,874	2	-	10,876
Pomona Park	791	65	726	-	791	-	-	791
Welaka	593	60	533	-	593	-	-	593
UNINCORPORATED	57,347	6,999	50,348	404	56,943	(2)	-	56,941
SAINT JOHNS	113,941	30,112	83,829	-	113,941			113,941
Hastings	653	58	595	-	653	-	-	653
Marineland (part)	1	1	-	-	1	-	-	1

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Saint Augustine	12,681	986	11,695	-	12,681	5	-	12,686
Saint Augustine Beach	4,320	663	3,657	-	4,320	-	-	4,320
UNINCORPORATED	96,286	28,404	67,882	-	96,286	(5)	-	96,281
SAINT LUCIE	186,905	36,734	150,171	175	186,730			186,730
Fort Pierce	38,401	1,571	36,830	102	38,299	78	-	38,377
Port Saint Lucie	83,254	27,493	55,761	-	83,254	-	-	83,254
Saint Lucie Village	610	26	584	-	610	-	-	610
UNINCORPORATED	64,640	7,644	56,996	73	64,567	(78)	-	64,489
SANTA ROSA	112,631	31,023	81,608	1,408	111,223			111,223
Gulf Breeze	6,189	659	5,530	-	6,189	-	-	6,189
Jay	692	26	666	-	692	-	-	692
Milton	7,930	714	7,216	36	7,894	-	-	7,894
UNINCORPORATED	97,820	29,624	68,196	1,372	96,448	-	-	96,448
SARASOTA	321,044	43,268	277,776	34	321,010			321,010
Longboat Key (part)	4,048	655	3,393	-	4,048	-	-	4,048
North Port	18,749	6,776	11,973	-	18,749	-	-	18,749
Sarasota	51,659	762	50,897	16	51,643	2	-	51,645
Venice	19,232	2,180	17,052	-	19,232	39	-	19,271
UNINCORPORATED	227,356	32,895	194,461	18	227,338	(41)	-	227,297
SEMINOLE	354,148	66,627	287,521	221	353,927			353,927
Altamonte Springs	40,308	5,141	35,167	-	40,308	-	-	40,308
Casselberry	24,727	5,878	18,849	6	24,721	-	-	24,721
Lake Mary	10,222	4,293	5,929	-	10,222	-	-	10,222
Longwood	14,052	736	13,316	-	14,052	-	-	14,052

Table 1

1999 Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1999 Total Population	Total Change	April 1, 1990 Total Population	April 1, 1999 Inmate Population	Adjustments			April 1, 1999 Estimates Used for Revenue Sharing Purposes
					April 1, 1999 Population Less Inmates	Annexations	New Municipal Incorporations	
Oviedo	22,517	11,403	11,114	-	22,517	5	-	22,522
Sanford	37,327	4,940	32,387	87	37,240	30	-	37,270
Winter Springs	29,220	7,069	22,151	-	29,220	-	-	29,220
UNINCORPORATED	175,775	27,167	148,608	128	175,647	(35)	-	175,612
SUMTER	50,823	19,246	31,577	5,072	45,751			45,751
Bushnell	2,547	549	1,998	-	2,547	-	-	2,547
Center Hill	775	40	735	-	775	-	-	775
Coleman	823	(34)	857	-	823	-	-	823
Webster	860	114	746	-	860	-	-	860
Wildwood	4,109	549	3,560	-	4,109	-	-	4,109
UNINCORPORATED	41,709	18,028	23,681	5,072	36,637	-	-	36,637
SUWANNEE	34,386	7,606	26,780	-	34,386			34,386
Branford	638	(32)	670	-	638	-	-	638
Live Oak	6,630	298	6,332	-	6,630	-	-	6,630
UNINCORPORATED	27,118	7,340	19,778	-	27,118	-	-	27,118
TAYLOR	19,836	2,725	17,111	1,149	18,687			18,687
Perry	7,228	77	7,151	-	7,228	-	-	7,228
UNINCORPORATED	12,608	2,648	9,960	1,149	11,459	-	-	11,459
UNION	13,833	3,581	10,252	3,925	9,908			9,908
Lake Butler	2,043	(73)	2,116	-	2,043	-	-	2,043
Raiford	241	43	198	20	221	-	-	221
Worthington Springs	211	33	178	-	211	-	-	211
UNINCORPORATED	11,338	3,578	7,760	3,905	7,433	-	-	7,433

Table 1

1999 Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1999 Total Population	Total Change	April 1, 1990 Total Population	April 1, 1999 Inmate Population	Adjustments			April 1, 1999 Estimates Used for Revenue Sharing Purposes
					April 1, 1999 Population Less Inmates	Annexations	New Municipal Incorporations	
VOLUSIA	426,815	56,078	370,737	1,571	425,244			425,244
Daytona Beach	65,102	3,111	61,991	56	65,046	-	-	65,046
Daytona Beach Shores	2,955	758	2,197	-	2,955	-	-	2,955
DeBary	13,368	13,368	-	-	13,368	-	-	13,368
DeLand	18,639	2,017	16,622	-	18,639	11	-	18,650
Deltona	61,191	61,191	-	-	61,191	-	-	61,191
Edgewater	18,507	3,156	15,351	-	18,507	3	-	18,510
Flagler Beach (part)	93	93	-	-	93	-	-	93
Holly Hill	11,383	242	11,141	-	11,383	-	-	11,383
Lake Helen	2,582	238	2,344	-	2,582	-	-	2,582
New Smyrna Beach	18,603	2,054	16,549	-	18,603	96	-	18,699
Oak Hill	1,432	515	917	-	1,432	40	-	1,472
Orange City	6,400	1,053	5,347	-	6,400	-	-	6,400
Ormond Beach	35,620	5,899	29,721	6	35,614	2	-	35,616
Pierson	1,226	(1,762)	2,988	-	1,226	-	-	1,226
Ponce Inlet	2,525	821	1,704	-	2,525	-	-	2,525
Port Orange	45,282	9,883	35,399	-	45,282	15	-	45,297
South Daytona	13,337	849	12,488	-	13,337	-	-	13,337
UNINCORPORATED	108,570	(47,408)	155,978	1,509	107,061	(167)	-	106,894
WAKULLA	20,648	6,446	14,202	787	19,861			19,861
Saint Marks	300	(7)	307	-	300	-	-	300
Sopchoppy	456	89	367	-	456	-	-	456
UNINCORPORATED	19,892	6,364	13,528	787	19,105	-	-	19,105
WALTON	40,466	12,707	27,759	1,418	39,048			39,048
DeFuniak Springs	5,514	314	5,200	40	5,474	-	-	5,474
Freeport	1,242	399	843	-	1,242	-	-	1,242
Paxton	610	10	600	-	610	-	-	610
UNINCORPORATED	33,100	11,984	21,116	1,378	31,722	-	-	31,722

Table 1

1999 Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1999 Total Population	Total Change	April 1, 1990 Total Population	April 1, 1999 Inmate Population	Adjustments			April 1, 1999 Estimates Used for Revenue Sharing Purposes
					April 1, 1999 Population Less Inmates	Annexations	New Municipal Incorporations	
WASHINGTON	22,155	5,236	16,919	1,279	20,876			20,876
Caryville	327	(304)	631	102	225	-	-	225
Chipley	4,093	227	3,866	-	4,093	-	-	4,093
Ebro	271	16	255	-	271	-	-	271
Vernon	917	139	778	40	877	-	-	877
Wausau	399	86	313	-	399	-	-	399
UNINCORPORATED	16,148	5,072	11,076	1,137	15,011	-	-	15,011
FLORIDA	15,322,040	2,383,969	12,938,071	92,178	15,229,862			15,229,862

Note:

The 1990 Census figures reflect the permanent resident population enumerated in the 1990 Census and include all official revisions made through September 30, 1999. The April 1, 1999 total population figures include the estimated number of inmates and patients in institutions operated by the federal government, the Florida Department of Corrections, and the Florida Department of Children and Family Services as of April 1, 1999. These inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations, pursuant to state law. In addition, adjustments are made to reflect the results of annexations. The adjusted population estimates are those used by the Florida Department of Revenue to calculate state revenue-sharing distributions to county and municipal governments for the 2000-01 fiscal year and should not be used for other official purposes.

Compiled by the Florida Legislative Committee on Intergovernmental Relations using data obtained from the Executive Office of the Governor.

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Appendix Two:

Finalized Salaries of County Constitutional
Officers and Elected District School Officials

For Fiscal Year 2000-01

Pursuant to the Salary Formula

In Chapter 145, *Florida Statutes*

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**FINALIZED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS
AND ELECTED DISTRICT SCHOOL OFFICIALS FOR FISCAL YEAR 2000-01
PURSUANT TO THE SALARY FORMULA IN CHAPTER 145, *FLORIDA STATUTES***
Chapter 145; Sections 230.202 and 230.303, *Florida Statutes*

Brief Overview

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and has been maintained in Article II, Section 5, *Florida Constitution*, since the 1968 revision. Consistent with the 1968 *Florida Constitution*, the provisions in Chapter 145, *Florida Statutes*, set the salaries for all county constitutional officers and elected district school officials.

Section 145.011, *Florida Statutes*, expresses the intent of the Legislature to provide for the annual compensation and method of payment for those county officers named in the chapter itself, specifically: members of the board of county commissioners, clerk of circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, tax collector, district school board members, and elected superintendent of schools. The salary provisions are not applicable to an appointed superintendent of schools.

In expressing its intent, the Legislature determined that a uniform, rather than arbitrary and discriminatory, salary law was needed to replace the haphazard, preferential, inequitable, and probably unconstitutional local law method of paying elected county officers. In addition, the Legislature expressed its intention to provide by general law for such uniform compensation of county officials having substantially equal duties and responsibilities. The Legislature determined that salary schedules, based on a classification of counties according to countywide population, would be the most practical basis from which to arrive at an adequate, uniform salary formula.

Pursuant to s. 145.012, F.S., the provisions of Chapter 145, *Florida Statutes*, apply to all designated officers in all counties of the state, except those officials whose salaries are not subject to being set by the Legislature due to the provisions of a county home rule charter and except officials (other than the property appraiser, clerk of the circuit court, superintendent of schools, sheriff, supervisor of elections, and tax collector who if qualified shall receive in addition to their salaries a special qualification salary as provided) of counties which have a chartered consolidated form of government as provided in Chapter 67-1320, *Laws of Florida*.

The adoption of a charter provides the county's electors with a mechanism to fundamentally alter the form of county government and the status of constitutional officers. However, it should be noted that the same result can be achieved in a non-charter county via a special act approved by the electors pursuant to the authority granted by Article VIII, Section 1, *Florida Constitution*.

In Chapter 73-173, *Laws of Florida*, the Legislature established the current salary formula methodology and specified that the latest official population estimates for each county would serve as the main component of the salary computation. In addition to the population estimate, the salary formula contains five other components.

Two components, the base salary and group rate, are specified in Chapter 145, *Florida Statutes*, for the county constitutional officers. For the school board members and elected superintendents of schools, the base salary and group rate are referenced in ss. 230.202 and 230.303, F.S., respectively. Another formula component, the initial factor, is specified in s. 145.19, F.S. The remaining two components, the annual factor and cumulative annual factor, are certified annually by the Department of Management Services, typically during the month of August or September.

During the 1984 legislative session, the statute requiring the Florida Department of Community Affairs to compute the finalized salaries for county constitutional officers was deleted. Although not officially required by law, the Legislative Committee on Intergovernmental Relations (LCIR) agreed to compute the salaries of county constitutional officers and elected district school officials as a service to governmental units.

In addition to computing finalized salaries, the LCIR also computes the estimated salaries earlier in the year, typically during the month of February. These estimates are made available to county government and district school officials upon request in order to provide them with information necessary to prepare annual budgets.

Since certified factors are not available at the time the estimated salaries are computed, LCIR staff estimate the annual and cumulative annual factors. The annual factor is estimated by averaging the certified annual factors used in the calculations from the prior five years. By definition, the estimated cumulative annual factor is the product of the certified annual and cumulative annual factors used in the previous year's calculations.

2000 General Law Amendments

Legislation passed during the 2000 regular legislative session did not affect provisions related to the calculation of county constitutional officers' and elected district school officials' salaries.

Definition of Relevant Terms

The definitions of a number of terms referenced in Chapter 145, *Florida Statutes*, aid the reader in understanding the compensation of county constitutional officers and elected district school officials. The statutory citation for each term is listed in brackets.

"Population" means the latest annual determination of population of local governments produced by the Executive Office of the Governor in accordance with s. 186.901, F.S., [s. 145.021(1), F.S.]. For the years in between the decennial censuses, population estimates are generated by the Bureau of Economic and Business Research (BEBR), University of Florida, in accordance with a contract administered by the Florida Legislature.

"Salary" means the total annual compensation, payable under the schedules set forth in Chapter 145, *Florida Statutes*, to be paid to an official as personal income. [s. 145.021(2), F.S.]

"Initial Factor" means a factor of 1.292, which is the product, rounded to the nearest thousandth, of an earlier cost-of-living increase factor authorized by Chapter 73-173, *Laws of Florida*, and intended by the Legislature to be preserved in adjustments to salaries made prior to enactment of Chapter 76-80, *Laws of Florida*, multiplied by the annual increase factor authorized by Chapter 79-327, *Laws of Florida*. [s. 145.19(1)(c), F.S.]

"Annual Factor" means 1 plus the lesser of either: 1) the average percentage increase in the salaries of state career service employees for the current fiscal year as determined by the Department of Management Services or as provided in the General Appropriations Act; or 2) 7 percent. [s. 145.19(1)(a), F.S.]

"Cumulative Annual Factor" means the product of all annual factors certified under this act prior to the fiscal year for which salaries are being calculated. [s. 145.19(1)(b), F.S.]

Salary Computation Method

The first step is to determine which population group number corresponds with the estimated population of the county. **Table 1** lists the official 1999 county population estimates used to compute the 2000-01 fiscal year salaries.

Two sets of population groupings are used to determine the salaries of the various county constitutional officers and elected school district officials. For Set 1, the first group number corresponds to those counties having a total population of less than 49,999. For Set 2, the first group number corresponds to those counties having a total population of less than 9,999. Both sets of population groupings are listed on the following page

SET 1: For clerk of circuit court, tax collector, property appraiser, supervisor of elections, sheriff, comptroller, and elected superintendent of schools:

Group Number	Minimum Population	Maximum Population
I	0	49,999
II	50,000	99,999
III	100,000	199,999
IV	200,000	399,999
V	400,000	999,999
VI	1,000,000+	

SET 2: For county commissioners and school board members:

Group Number	Minimum Population	Maximum Population
I	0	9,999
II	10,000	49,999
III	50,000	99,999
IV	100,000	199,999
V	200,000	399,999
VI	400,000	999,999
VII	1,000,000+	

The second step is to determine which base salary and group rate corresponds to the population group number determined in the first step. **Table 2** displays six sets of base salaries and group rates.

The first set of base salaries and group rates are those applicable to four of the seven county constitutional officers: clerk of circuit court, tax collector, property appraiser, and comptroller. The remaining constitutional officers: supervisor of elections, county commissioners, and sheriff, each have a separate set of base salaries and group rates. Sets V and VI apply to school board members and elected superintendents of schools respectively.

The third step involves computing the salary using the formula listed on the following page. Based on the appropriate population group number, the minimum population is subtracted from the county's population estimate to determine the population above the group minimum, which is then multiplied by the group rate. This value is added to the base salary and then multiplied by the initial factor, certified annual factor, and certified cumulative annual factor.

$$\text{Salary} = [\text{Base Salary} + (\text{Population Above Group Minimum} \times \text{Group Rate})] \times \text{Initial Factor} \times \text{Certified Annual Factor} \times \text{Certified Cumulative Annual Factor}$$

Sample Computation of Finalized Salary

Alachua County Tax Collector

1999 Population Estimate:	216,249
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	0.01575
Initial Factor:	1.292

Certified Annual Factor:	1.0281
Certified Cumulative Annual Factor:	2.6169

$$\begin{aligned} \text{Finalized Salary} &= [\$30,175 + [(216,249 - 200,000) \times 0.01575]] \times 1.292 \times 1.0281 \times 2.6169 \\ &= \$105,779 \end{aligned}$$

Finalized Salaries of County Constitutional Officers and Elected District School Officials

Table 3 displays the finalized salaries for the seven county constitutional officers and elected district school officials. These salaries, as determined by the statutory formula, do not include the \$2,000 supplement that eligible officers may receive after completing certification programs or the performance salary incentive available to elected school superintendents who have completed the leadership development program. In addition, the salaries listed for elected school superintendents do not reflect any additional salary, in excess of the amount determined by formula, that the district school board may approve by majority vote.

General Provisions of Chapter 145 and Chapter 230, Florida Statutes

Elected School District Officials

As a result of statutory ambiguity in defining the relevant fiscal year, the effective date of the salary increases for elected superintendents of schools and school board members is unclear. Section 145.19(2), *Florida Statutes*, requires that county officers' salaries be adjusted each fiscal year, but fails to specify whether the state or local government fiscal year shall be applied. The local government fiscal year, October 1st to September 30th, applies to all county officers except elected superintendents of schools and school board members. Florida's school districts operate on a July 1st

to June 30th fiscal year, which corresponds with the state fiscal year. The absence of statutory clarification on this issue has resulted in uncertainty concerning the effective date of salary increases for elected school district officials.

Salary changes for elected school district officials are subject to further uncertainty due to the timing of the factor certification process by the Department of Management Services. In past years, the annual factor and cumulative annual factor have typically not been certified by the Department until the month of August or September. Therefore, the certification process is tailored to the local government fiscal year and presents no difficulties for most county officials.

In light of the uncertainty regarding the effective date of school district officials' salaries, local school districts have had to develop their own policies with regard to this issue. In the past, salary increases have been considered to be effective July 1st; however, the finalized salary figures have not been available by that date. Therefore, school districts have initially relied on the estimated salary figures. Once the salary figures have been finalized by August or September, the school districts have made the necessary payroll adjustments to ensure that the correct salary is paid to elected superintendents of school and school board members by the end of the district's fiscal year.

Additional Salary for Elected Superintendents of Schools

Pursuant to s. 230.303, F.S., each elected superintendent of schools shall receive as salary the amount indicated by the formula, based on the population of the county. However, a district school board may approve, by majority vote, a salary in excess of the amount determined by formula.

\$2,000 Salary Supplement

County officials from both charter and non-charter counties are eligible for a \$2,000 supplement to their salary provided the official has completed a certification program. Certification programs are offered to the clerks of circuit court, property appraisers, sheriffs, tax collectors, supervisors of elections, and elected superintendents of schools. The officers receive the special qualification salary after they have been certified. The \$2,000 supplement is not subject to the adjustment factors specified in statute; therefore, it is not included in the calculation of finalized salaries.

Once the officer is certified, the \$2,000 supplement should be added to the finalized salary. Any officer, becoming certified during a calendar year, shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year. In order to remain certified, the official is required to complete each year a course of continuing education as prescribed by the department of state government responsible for certifying that particular officer. Section 230.303 and Chapter 145, *Florida Statutes*, specify the departments of state government responsible for certifying officers and offering courses of continuing education.

In addition to the \$2,000 salary supplement for elected superintendents of schools, the Florida Council on Educational Management (FCEM) shall provide a leadership development and performance compensation program pursuant to s. 230.303(6)(a), F.S. The program will consist of two phases: a content-knowledge-skills phase and a competency-acquisition phase.

Upon successful completion of both phases and demonstrated successful performance, as determined by the FCEM, an elected superintendent of schools shall be issued a Chief Executive Officer Leadership Development Certificate and shall be given an annual performance salary incentive of not less than \$3,000 or more than \$7,500 based upon the performance evaluation. The continued receipt of the annual performance salary incentive is contingent upon the superintendent's continued performance assessment and follow-up training prescribed by the FCEM.

Payment of Group Insurance Premiums or Charges

The payment of premiums or charges for group insurance for those county officers whose compensation is fixed by Chapter 145, *Florida Statutes*, is expressly authorized by s. 112.14, F.S. All or any portion of the payment of the costs of life, health, accident, hospitalization, or annuity insurance, as authorized in s. 112.08, F.S., for county officers shall not be deemed to be compensation pursuant to s. 145.131(3), F.S. Such payments shall be made from county government or school district funds.

Relevant Attorney General Opinions

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

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

AGO 77-131

Are school board members 'officers' within the context of s. 112.08, F.S. (1976 Supp.)?

According to this opinion dated December 20, 1977, district school board members are officers within the context and purview of s. 112.08, F.S.; therefore, district school boards are authorized to provide and pay out of available school district funds all or part of the premiums for the designated group insurance for school board members.

AGO 79-66

If the net income of a county fee officer is insufficient to pay to himself or herself, after operating expenses, the maximum personal compensation to which he or she is entitled under the compensation schedule set forth in Chapter 145, *Florida Statutes*, is the Board of County Commissioners obliged to pay the deficiency under the provisions of s. 145.141, F.S.? And if so, do the provisions of s. 145.141, F.S., authorize the Board to make up a deficiency not only in the county fee officer's personal compensation but also in expenses of the office of the fee officer.

When the net income of the office is insufficient to pay, after operating expenses, the total annual compensation to be paid pursuant to Chapter 145, *Florida Statutes*, the Board of County Commissioners shall pay such deficiency in salary from the county's general fund. However, the Board is not authorized to pay any deficiency in the operating expenses of the clerk's office, according to this opinion dated July 11, 1979.

AGO 79-87

Among other questions, on what date does the adjustment in salaries for county officers listed in Chapter 145, *Florida Statutes*, and provided for in section 1 of Chapter 79-327, *Laws of Florida*, take place?

According to this opinion dated September 21, 1979, the salary adjustment for a particular county officer or school district officer takes effect when the fiscal year for that particular office begins. If the fiscal year begins on October 1st, the salary adjustment takes effect on that date. If the fiscal year begins on July 1st, the salary adjustment begins on that date.

AGO 82-68

Is an elected county sheriff eligible to receive salary incentive benefits pursuant to s. 943.22, F.S., as well as the \$2,000 special qualifications salary pursuant to s. 145.071, F.S., in light of the compensation limitation set forth in s. 147.17, F.S.?

Pending legislative or judicial clarification to the contrary, the Legislature did not view the salary incentive benefits bestowed upon meeting specific qualifications outlined in s. 943.22, F.S., to be additional compensation prohibited by s. 145.17, F.S., according to this opinion dated September 14, 1982.

AGO 91-68

If a county commissioner withdraws from the Florida Retirement System pursuant to s. 121.051, F.S. (1990 Supp.), can the public funds which were allocated to fund the

commissioner's retirement plan be used to fund a private retirement plan of the commissioner's choice?

According to this opinion dated September 13, 1991, the county funds which were allocated to fund the employer's portion of the commissioner's retirement plan may not be used to fund an alternative retirement plan in the event the commissioner chooses not to participate in the Florida Retirement System.

AGO 93-31

When a tax collector operates as a fee officer whose salary is paid by the county commission due to insufficient collection of fees to cover the salary expense, should excess fees be paid to governmental units pursuant to s. 218.36, F.S., or to the county?

According to this opinion dated April 22, 1993, fees collected by a tax collector operating as a fee officer must first be used to pay the office personnel and expenses and the tax collector's salary. Only those fees collected in excess of the amount necessary to cover such expenses and salaries must be paid to governmental units as provided in s. 218.36, F.S.

AGO 93-94

Does Chapter 145, *Florida Statutes*, preclude payment of Class C travel expenses to county officials who otherwise receive the maximum salary?

The payment of Class C travel expenses, while treated as personal income for purposes of federal tax liability, is not additional compensation precluded under Chapter 145, *Florida Statutes*, which establishes a maximum salary for county officials, according to this opinion dated December 29, 1993.

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Table 1

1999 Florida Estimates of Population by County

#	County	Total Population
1	Alachua	216,249
2	Baker	21,879
3	Bay	150,119
4	Bradford	25,500
5	Brevard	474,803
6	Broward	1,490,289
7	Calhoun	14,117
8	Charlotte	136,773
9	Citrus	114,898
10	Clay	139,631
11	Collier	219,685
12	Columbia	56,514
13	DeSoto	28,438
14	Dixie	13,478
15	Duval	762,846
16	Escambia	301,613
17	Flagler	45,818
18	Franklin	10,872
19	Gadsden	51,478
20	Gilchrist	13,406
21	Glades	9,867
22	Gulf	14,403
23	Hamilton	14,376
24	Hardee	22,594
25	Hendry	30,552
26	Hernando	127,392
27	Highlands	81,143
28	Hillsborough	967,511
29	Holmes	18,899
30	Indian River	109,579
31	Jackson	49,469
32	Jefferson	14,424
33	Lafayette	6,961
34	Lake	203,863
35	Lee	417,114
36	Leon	237,637
37	Levy	33,408
38	Liberty	8,048
39	Madison	19,632
40	Manatee	253,207
41	Marion	249,433
42	Martin	121,514
43	Miami-Dade	2,126,702
44	Monroe	87,030
45	Nassau	57,381
46	Okaloosa	179,589
47	Okeechobee	35,510

Table 1

1999 Florida Estimates of Population by County

#	County	Total Population
48	Orange	846,328
49	Osceola	157,376
50	Palm Beach	1,042,196
51	Pasco	326,494
52	Pinellas	898,784
53	Polk	474,704
54	Putnam	72,883
55	Saint Johns	113,941
56	Saint Lucie	186,905
57	Santa Rosa	112,631
58	Sarasota	321,044
59	Seminole	354,148
60	Sumter	50,823
61	Suwannee	34,386
62	Taylor	19,836
63	Union	13,833
64	Volusia	426,815
65	Wakulla	20,648
66	Walton	40,466
67	Washington	22,155
Florida Total		15,322,040

Source:

Bureau of Economic and Business Research, Univ. of Florida

Table 2

Salary Computation Statistics

County Officer(s)	Population Group Numbers	Base Salary	Group Rate
<u>Set I</u>			
Clerk of Circuit Court	I	\$21,250	0.07875
Comptroller	II	\$24,400	0.06300
Tax Collector	III	\$27,550	0.02625
Property Appraiser	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400
<u>Set II</u>			
Supervisor of Elections	I	\$17,228	0.075
	II	\$20,228	0.060
	III	\$23,228	0.025
	IV	\$25,728	0.015
	V	\$28,728	0.005
	VI	\$31,728	0.004
<u>Set III</u>			
County Commissioners	I	\$4,500	0.150
	II	\$6,000	0.075
	III	\$9,000	0.060
	IV	\$12,000	0.045
	V	\$16,500	0.015
	VI	\$19,500	0.005
	VII	\$22,500	0.000
<u>Set IV</u>			
Sheriff	I	\$23,350	0.07875
	II	\$26,500	0.06300
	III	\$29,650	0.02625
	IV	\$32,275	0.01575
	V	\$35,425	0.00525
	VI	\$38,575	0.00400
<u>Set V</u>			
School Board Members	I	\$5,000	0.083300
	II	\$5,833	0.020830
	III	\$6,666	0.016680
	IV	\$7,500	0.008330
	V	\$8,333	0.004165
	VI	\$9,166	0.001390
	VII	\$10,000	0.000000
<u>Set VI</u>			
Elected Superintendent of Schools	I	\$21,250	0.07875
	II	\$24,400	0.06300
	III	\$27,550	0.02625
	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400

Table 3

Finalized Salaries of County Constitutional Officers and Elected District School Officials for Fiscal Year 2000-01

Calculated by the Florida Legislative Committee on Intergovernmental Relations, September 2000

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners	Elected Superintendent of Schools	School Board Members
a * Alachua	\$ 105,779	\$ 105,779	\$ 105,779	\$ 105,779	\$ 90,279	\$ 113,079	\$ 58,202	\$ 105,779	\$ 29,201
Baker	79,855	79,855	79,855	79,855	65,589	87,155	23,953	79,855	21,136
Bay	100,338	100,338	100,338	100,338	85,097	107,638	49,552	100,338	27,522
Bradford	80,846	80,846	80,846	80,846	66,533	88,146	24,897	80,846	21,398
a * Brevard	117,204	117,204	117,204	117,204	101,160	124,504	69,083	117,204	32,223
a * Broward	133,606	133,606	133,606	133,606	117,105	140,905	78,211	133,606	34,760
Calhoun	77,730	77,730	77,730	77,730	63,566	85,030	21,930	77,730	20,574
a * Charlotte	99,120	99,120	99,120	99,120	83,937	106,420	47,465	99,120	27,135
Citrus	97,124	97,124	97,124	97,124	82,036	104,424	44,043	97,124	26,502
* Clay	99,381	99,381	99,381	99,381	84,185	106,681	47,912	99,381	27,218
a Collier	105,967	105,967	105,967	105,967	90,458	113,267	58,381	105,967	29,251
Columbia	86,242	86,242	86,242	86,242	71,672	93,542	32,643	86,242	23,549
DeSoto	81,650	81,650	81,650	81,650	67,299	88,950	25,663	81,650	21,611
Dixie	77,555	77,555	77,555	77,555	63,399	84,855	21,763	77,555	20,528
a * Duval	122,461	122,461	122,461	122,461	106,166	129,760	74,089	122,461	33,615
Escambia	110,453	110,453	110,453	110,453	94,730	117,752	62,653	110,453	30,437
a Flagler	86,408	86,408	86,408	86,408	71,830	93,708	30,194	86,408	22,869
Franklin	76,842	76,842	76,842	76,842	62,720	84,142	21,084	76,842	20,339
Gadsden	85,139	85,139	85,139	85,139	70,622	92,439	31,593	85,139	23,257
Gilchrist	77,536	77,536	77,536	77,536	63,380	84,835	21,744	77,536	20,522
Glades	76,567	76,567	76,567	76,567	62,458	83,867	20,787	76,567	20,237
Gulf	77,809	77,809	77,809	77,809	63,640	85,108	22,004	77,809	20,595
Hamilton	77,801	77,801	77,801	77,801	63,633	85,101	21,997	77,801	20,593
Hardee	80,051	80,051	80,051	80,051	65,776	87,350	24,140	80,051	21,188
Hendry	82,229	82,229	82,229	82,229	67,850	89,529	26,214	82,229	21,764
a Hernando	98,264	98,264	98,264	98,264	83,122	105,564	45,997	98,264	26,863
Highlands	91,635	91,635	91,635	91,635	76,809	98,935	37,780	91,635	24,977
a * Hillsborough	126,196	126,196	126,196	126,196	109,723	133,495	77,646	126,196	34,603
Holmes	79,039	79,039	79,039	79,039	64,812	86,339	23,176	79,039	20,920
a Indian River	96,639	96,639	96,639	96,639	81,574	103,939	43,211	96,639	26,348
Jackson	87,407	87,407	87,407	87,407	72,782	94,707	31,146	87,407	23,134
Jefferson	77,814	77,814	77,814	77,814	63,646	85,114	22,010	77,814	20,596
Lafayette	75,771	75,771	75,771	75,771	61,700	83,071	19,272	75,771	19,396
Lake	105,101	105,101	105,101	105,101	89,633	112,401	57,556	105,101	29,022
a * Lee	116,151	116,151	116,151	116,151	100,157	123,451	68,080	116,151	31,944
Leon	106,950	106,950	106,950	106,950	91,394	114,250	59,317	106,950	29,511
Levy	83,011	83,011	83,011	83,011	68,595	90,311	26,959	83,011	21,971
Liberty	76,069	76,069	76,069	76,069	61,983	83,369	19,838	76,069	19,711
Madison	79,240	79,240	79,240	79,240	65,003	86,540	23,367	79,240	20,973
a Manatee	107,803	107,803	107,803	107,803	92,206	115,102	60,129	107,803	29,736

Table 3

Finalized Salaries of County Constitutional Officers and Elected District School Officials for Fiscal Year 2000-01

Calculated by the Florida Legislative Committee on Intergovernmental Relations, September 2000

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners	Elected Superintendent of Schools	School Board Members
Marion	107,596	107,596	107,596	107,596	92,009	114,896	59,932	107,596	29,682
Martin	97,728	97,728	97,728	97,728	82,611	105,028	45,078	97,728	26,693
a * Miami-Dade	142,454	142,454	142,454	142,454	125,954	149,754	78,211	142,454	34,760
Monroe	92,925	92,925	92,925	92,925	78,036	100,224	39,007	92,925	25,318
Nassau	86,432	86,432	86,432	86,432	71,853	93,731	32,824	86,432	23,599
Okaloosa	103,027	103,027	103,027	103,027	87,658	110,327	54,162	103,027	28,375
a Okeechobee	83,586	83,586	83,586	83,586	69,143	90,886	27,507	83,586	22,123
a * Orange	123,984	123,984	123,984	123,984	107,617	131,284	75,540	123,984	34,018
a * Osceola	101,000	101,000	101,000	101,000	85,728	108,300	50,687	101,000	27,732
a * Palm Beach	127,375	127,375	127,375	127,375	110,875	134,675	78,211	127,375	34,760
Pasco	111,815	111,815	111,815	111,815	96,027	119,115	63,950	111,815	30,797
a * Pinellas	124,942	124,942	124,942	124,942	108,529	132,241	76,452	124,942	34,271
* Polk	117,202	117,202	117,202	117,202	101,158	124,502	69,081	117,202	32,222
Putnam	89,827	89,827	89,827	89,827	75,086	97,126	36,057	89,827	24,498
a Saint Johns	97,037	97,037	97,037	97,037	81,953	104,337	43,893	97,037	26,474
a Saint Lucie	103,695	103,695	103,695	103,695	88,294	110,994	55,306	103,695	28,587
Santa Rosa	96,917	96,917	96,917	96,917	81,839	104,217	43,688	96,917	26,436
a * Sarasota	111,516	111,516	111,516	111,516	95,743	118,816	63,666	111,516	30,718
a * Seminole	113,329	113,329	113,329	113,329	97,469	120,628	65,392	113,329	31,198
Sumter	84,996	84,996	84,996	84,996	70,485	92,295	31,456	84,996	23,219
Suwannee	83,279	83,279	83,279	83,279	68,850	90,578	27,214	83,279	22,041
Taylor	79,296	79,296	79,296	79,296	65,057	86,595	23,421	79,296	20,988
Union	77,653	77,653	77,653	77,653	63,492	84,952	21,856	77,653	20,553
a * Volusia	116,328	116,328	116,328	116,328	100,326	123,628	68,249	116,328	31,991
Wakulla	79,518	79,518	79,518	79,518	65,268	86,818	23,632	79,518	21,047
Walton	84,943	84,943	84,943	84,943	70,435	92,243	28,799	84,943	22,482
Washington	79,931	79,931	79,931	79,931	65,661	87,230	24,025	79,931	21,156

a Denotes a school district having an appointed superintendent of schools as of September 2000.

* Denotes a charter county.

Notes:

- 1) The finalized salary figures do not include any salary supplements for those officers who have completed a certification program.
- 2) In order for the LCIR staff to calculate the finalized salaries using the statutory formula, the Department of Management Services must certify the annual factor and cumulative annual factor. For FY 2000-01, the certified annual factor = 1.0281 and the certified cumulative annual factor = 2.6169.

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Appendix Three:

Profile of Local Government

Revenues and Expenditures

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PROFILE OF LOCAL GOVERNMENT REVENUES AND EXPENDITURES

Brief Overview

Florida's counties, municipalities, and special districts are required by law to annually submit financial reports to the Florida Department of Banking and Finance.¹ In a cooperative effort with the Department, the LCIR has maintained a historical database of such fiscal data. Using these data, it is possible to generate profiles of local government revenues and expenditures.

It is important to acknowledge certain limitations of the financial information reported by local governments. First, the information is self-reported by each local government based on a uniform classification of accounts. This classification scheme is derived from governmental accounting, auditing, and financial reporting standards generally accepted by the public accounting profession. In general, the classification of accounts collapses or rolls up detailed accounts and minimizes variation allowable under generally accepted accounting principles (GAAP) to allow for statistical comparison. However, this collapse of data masks variations among the constituent components.

Second, some local governments do not submit their annual reports each year or fail to submit them in a timely fashion. Since the number of reporting entities can vary from one year to the next, the aggregate data should be interpreted with caution. Additionally, the number of local governments varies from one year to the next as new municipal incorporations occur or special districts are created or dissolved.

Third, each local government has its own unique mix of revenues and expenditures. The aggregate data for a particular government type may not necessarily mirror one of its constituent units. Furthermore, the revenue and expenditure data does not illustrate the unmet needs of the local governments. No indication of level of service provision is provided by this data.

In spite of these limitations, the financial information reported by local governments provides insight into their revenue and expenditure patterns. Although the aggregate data may not accurately describe any specific county, municipality, or special district, certain generalities pertaining to and distinctions among the government types are apparent.

With regard to local revenues, it is important to note that the chart of accounts reflects a generic accounting scheme rather than an analytical construct that mirrors the organizational format (i.e., constitutional, home rule, and legislative authorities for revenue collection) of this year's *Handbook*. In other words, the *Handbook* and the Chart of Accounts organize and present the revenue information differently.

¹ Section 218.32, *Florida Statutes*.

Governmental Funds vs. Enterprise Funds

Knowledge of the definitions of two basic funds contained in the uniform classification of accounts is important to understanding the financial information reported by Florida's local governments. The general fund types utilized in this accounting scheme include *general government* as well as *enterprise* revenues and expenditures. General government funds account for all other governmental operations, except for funds legally required to be accounted for in a separate fund, such as debt proceeds, capital asset acquisition funds, and trust fund receipts or expenditures. Enterprise funds account for operations financed and operated in a manner similar to private business enterprises. Some relevant examples include electric utilities, parking garages, and airports.

The labeling of an account as an enterprise or general government operation is decided by the local government, depending on the jurisdiction's view of the activity. Therefore, parks and recreation activities may be accounted for as general government funds in one jurisdiction and as enterprise funds in another. Since the labeling of an account may not be consistent from one jurisdiction to the next, this represents another potential limitation of these data.

Classification of Local Government Revenues

Based on the Uniform Accounting System Manual's Chart of Accounts developed by the Department of Banking and Finance, local government revenues are classified into one of six major categories: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeitures, and miscellaneous revenues. In order to better understand the local government revenue information that is presented here, it is necessary to provide a description of each category and explain how the various revenue sources are classified into these six categories.

Taxes are defined as charges levied by the local unit of government against the wealth or income of a person, whether natural or corporate. Within this broad revenue category, five subcategories exist. They include ad valorem taxes; sales and use taxes (local option sales, fuel, and tourist taxes as well as the insurance premium tax); franchise fees; utility service tax (also known as the public service tax); and other taxes.

The category of *licenses and permits* reflects those revenues derived from the issuance of local professional, occupational, and other licenses as well as building permits. The revenue category is further classified into the following subcategories: professional/occupational, building permits, and other licenses and permits.

All revenues received by a local unit from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes would be included in the *intergovernmental revenues* category. The category is further classified into eight subcategories: federal grants, federal payments in lieu of taxes (PILOT), state grants, state shared revenues, state PILOT, local grants, local shared revenues, and local PILOT. If a particular grant is funded from

separate intergovernmental sources, then the revenue would be recorded proportionately.

All revenues resulting from a local unit's *charges for services* are reflected in this category and include those charges received from private individuals or other governmental units. Such charges are classified by the following functional areas: general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, court-related revenues, and other charges for services.

The category of *finances and forfeitures* reflects those penalties and fines imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeitures include revenues resulting from the confiscation of deposits or bonds held as performance guarantees as well as proceeds from the sale of contraband property seized by law enforcement agencies.

Miscellaneous revenues are classified as the following: interest earnings, rents and royalties, special assessments and impact fees, disposition of fixed assets, sales of surplus materials and scrap, contributions and donations from private sources, gain or loss on the sale of investments, pension fund contributions, and other miscellaneous revenues.

Classification of Local Government Expenditures

The Chart of Accounts classifies local government expenditures into one of eight major categories: general government services, public safety, physical environment, transportation, economic environment, human services, culture and recreation, and debt service.

General government services reflect those expenditures resulting from services provided by the legislative, judicial, and administrative branches of local government for the benefit of the public and governmental body as a whole. Those administrative services provided by a specific department in support of services properly included in another major expenditure category are not included in this category. The nine expenditure subcategories of general government services are: legislative, executive, financial and administrative, legal counsel, comprehensive planning, judicial, pension benefits, and other general government services.

The category of *public safety* reflects those expenditures related to the security of persons and property. This expenditure category is further classified into the following subcategories: law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, medical examiners, consumer affairs, and other public safety.

All expenditures reflecting the costs of providing a satisfactory living environment by controlling and utilizing elements of the environment would be included in the *physical environment* category. The category is further classified into nine subcategories: electric utility services, gas utility services, water utility services, garbage/solid waste control services, sewer/wastewater services, water-sewer combination services, conservation and resource management, flood control/stormwater management, and other physical environment.

Those expenditures reflecting the costs of providing safe and adequate flow of vehicles, travelers, and pedestrians are included in the *transportation* category. Such expenditures are further classified by the following functional areas: road and street facilities, airports, water transportation systems, transit systems, parking facilities, and other transportation services. This expenditure category does not include those expenditures incidental to transportation but directly related to public safety such as traffic control, law enforcement, and highway safety projects.

The category of *economic environment* reflects those costs of providing services which develop and improve the economic condition of the community and its citizens, excluding welfare which is classified under the human services category. The category is further classified into five subcategories: employment opportunity and development, industry development, veterans' services, housing and urban development, and other economic development.

Human services reflect those costs of providing services for the care, treatment, and control of human illness, injury, or handicap as well as for the welfare of the community as a whole and its individuals. These expenditures are further classified as the following: hospitals, health, mental health, public assistance, developmental disabilities, and other human services.

The category *culture and recreation* reflects those costs of providing and maintaining cultural and recreational facilities as well as activities for the benefit of citizens and visitors. The six subcategories are: libraries, parks and recreation, cultural services, special events, special recreational facilities, and other culture/recreation.

The category of *debt service* reflects those outlays for local government debt.

County, Municipal, and Special District Profiles of Reported Revenues and Expenditures

Historical profiles of local government revenues and expenditures, based on the aggregate totals of those reporting counties, municipalities, and special districts, are available via the LCIR's website (refer to <http://fcn.state.fl.us/lcir/databank/profiles.html>).²

² Revenue and expenditure data for the consolidated Duval County/City of Jacksonville government are included in the municipal datasets.