

2007
**Local Government Financial
Information Handbook**

October 2007

Florida
Legislative Committee on Intergovernmental Relations



Florida Legislative Committee on Intergovernmental Relations

(As of October 2007)

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

What Issues Have Been Addressed by the LCIR?

The LCIR completes several publications annually, including the Local Government Financial Information Handbook, Finalized Salaries of County Constitutional Officers and Elected School District Officials, and Intergovernmental Impact Report (Mandates and Measures Affecting Local Government Fiscal Capacity). In addition, the LCIR has addressed the following issues:

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

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2007 Local Government Financial Information Handbook

October 2007

**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 preparing this annual report, the LCIR staff relies on county and municipal revenue estimates calculated by the Florida Department of Revenue.

Inquiries and Suggestions

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

General inquiries and questions regarding this publication should be directed to the 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 2008 edition, please direct your comments to the LCIR at the following address.

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

Introduction

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

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

The LCIR prepared this publication with the assistance of the Florida Department of Revenue's Office of Tax Research. The LCIR staff updated the descriptions of local revenue sources, summarized relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Tax Research prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the 2007-08 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.

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

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

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

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Part One: Revenue Sources Authorized in the State Constitution

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

No tax shall be levied except in pursuance of law. No state ad valorem taxes shall be levied upon real estate or tangible personal property. All other forms of taxation shall be preempted to the state except as provided by general law.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 that are relevant to local government revenue capacity. First, the Legislature is authorized to appropriate funds to counties, municipalities, or special districts based upon conditions set in general law, including the use of relative ad valorem assessment levels.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 Legislative mandates and other measures affecting local government fiscal capacity are the subjects of a separate Committee publication.⁴

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.⁵ Approved by voters in the November 1996 general election, this constitutional change prohibits the imposition of new state taxes or fees by constitutional amendment unless the proposed amendment is approved by two-thirds of the voters voting in the general election in which the proposed amendment appears on the ballot. This amendment could have the effect of limiting the enactment of a statewide tax.

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

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

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

4. Florida Legislative Committee on Intergovernmental Relations, *2006 Intergovernmental Impact Report: Mandates and Measures Affecting Local Government Fiscal Capacity* (2007).

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

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Ad Valorem Tax¹

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

Brief Overview

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

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

Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.³

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

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

1. This discussion of ad valorem taxes has been adapted, in part, from the following informational materials: Nabors, Giblin, & Nickerson, P.A., *Primer on Home Rule & and Local Government Revenue Sources* (2005) and The Florida Legislature's Senate Committee on Government Efficiency Appropriations, House Committee on Finance and Tax, Office of Economic & Demographic Research, and the Florida Department of Revenue's Office of Tax Research, *2007 Florida Tax Handbook Including Fiscal Impact of Potential Changes* (2007).

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

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

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

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

County Millages

County government millages are composed of four categories of millage rates.⁴

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

County Furnishing Municipal Services

General law implements the constitutional language authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes via the establishment of municipal service taxing or benefit units.⁶ The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSBU is the correct terminology when the mechanism used to fund the county services is derived through service charges or special assessments rather than taxes.

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

4. Section 200.001(1), F.S. (2007).

5. Section 189.403(2), F.S. (2007).

6. Section 125.01(1)(q), F.S. (2007).

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.⁷

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

Municipal Millages

Municipal government millages are composed of four categories of millage rates.⁸

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

School District Millages

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

1. Nonvoted required operating millage (otherwise known as *required local effort*) is the rate specified in the current year's General Appropriations Act and imposed by the school board for current operating purposes pursuant to s. 1011.60(6), F.S.
2. Nonvoted discretionary operating millage is the rate set by the school board for those operating purposes other than the required local effort millage rate imposed pursuant to s. 1011.60(6), F.S., and the nonvoted capital improvement millage rate imposed pursuant to s. 1011.71(2), F.S. The Legislature shall prescribe annually in the appropriations act the maximum amount of millage a district may levy.¹⁰

7. Section 200.071(3), F.S. (2007).

8. Section 200.001(2), F.S. (2007).

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

10. Section 1011.71(1), F.S. (2007).

3. Nonvoted capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 1011.71(2), F.S. General law caps the maximum rate at 2 mills.
4. Voted operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
5. Voted debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to Section 12, Art. VII, State Constitution.

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

Independent Special District Millages

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

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

Adjustments to the Tax Base

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

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

1. Transportation vehicles such as automobiles, boats, airplanes, and trailer coaches that are constitutionally excluded from ad valorem taxation but subject to a license tax.

11. Section 1011.62, F.S. (2007).

12. Section 200.001(4), F.S. (2007).

2. Personal property brought into the state for transshipment that statutorily is not considered to have acquired taxable situs and therefore is not part of the tax base.

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

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

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

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

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

General Law Amendments

The following list highlights the legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B that amended provisions related to property tax administration. The 2007 chapter laws are available via the Department of State's Division of Elections website.¹³

<u>Chapter Law #</u>	<u>Subject</u>
2007-4	Homestead Exemption/Increase/Seniors
2007-36	Ad Valorem Tax/Disabled Veterans
2007-106	Tax Administration
2007-121	Blindness/Homestead Exemption/Certification Form

13. <http://election.dos.state.fl.us/laws/07laws/index.shtml>

2007-194	School Districts
2007-198	Affordable Housing
2007-321	Ad Valorem Taxation

Local officials should pay particular attention to Chapter 2007-321, L.O.F., which reflects part of the Legislature's property tax reform package adopted during the 2007 Special Session B and has significant fiscal implications for Florida's local governments. In summary, the legislation rolls back property tax rates levied by counties, municipalities, and independent special districts. The rates would be capped on a going forward basis, unless the caps are overridden by a super-majority vote of the governing body or by referendum. If a county or municipality exceeds the maximum rate without the required votes, then the local government will not receive the Local Government Half-cent Sales Tax distributions for 12 months. The Department of Revenue (DOR) has created a website to assist local government officials with the implementation of the property tax reform legislation.¹⁴

Eligibility Requirements

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

Millage rates are fixed only by ordinance or resolution of the taxing authority's governing body in the manner specifically provided by general law or special law.¹⁵ Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures

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

The DOR has general supervision of the assessment and valuation of property so that all property is placed on the tax rolls and valued according to its just valuation. Additionally, the DOR prescribes and furnishes all forms as well as prescribes rules and regulations to be used by property appraisers,

14. http://dor.myflorida.com/dor/property/spec_session.html

15. Section 200.001(7), F.S. (2007).

tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes.

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

Distribution of Proceeds

The tax collector distributes taxes to each taxing authority.¹⁶

Authorized Uses

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

Relevant Attorney General Opinions

Florida's Attorney General has issued hundreds of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹⁷ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *ad valorem tax*.

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

Current and Prior Years' Revenues

No revenue estimates for individual local governments in the current fiscal year are available. The DOR annually publishes its *Florida Property Valuations & Tax Data* report that details property valuations and tax data by local jurisdiction. The most recent edition contains values for 2006 as

16. Section 197.383, F.S. (2007).

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

well as several prior years for purposes of comparison and is available via the DOR's website.¹⁸ Using data obtained from these annual reports, the LCIR staff has compiled several summaries that profile millage rates and ad valorem taxes levied by counties, municipalities, and school districts. These profiles are available via the LCIR's website.¹⁹

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

19. <http://www.floridalcir.gov/dataatof.cfm>

Constitutional Fuel Tax

Section 9(c), Article XII, Florida Constitution

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

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not amend provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

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

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

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

2. Section 206.45(1), F.S. (2007).

3. Section 206.47(2), F.S. (2007).

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

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

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

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

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

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

Distribution of Proceeds

The taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Section 16, Art. IX, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining taxes credited to each county are surplus fuel tax funds.⁷ These surplus fuel tax funds are divided into 80 percent and 20 percent portions.

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

In each fiscal year, the SBA distributes the 20 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 20 percent surplus accruing

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

6. Section 206.47(5)(a), F.S. (2007).

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

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

to that county. The remaining 20 percent surplus fuel tax funds are advanced monthly, to the extent practicable, to the BOCC for use in the county.⁹

The SBA assumes responsibility for distribution of a county's 80 percent share in the same manner as the 20 percent share is currently distributed pursuant to s. 206.47, F.S. However, the SBA ensures that county funds are made available to the Department of Transportation and held in escrow for any construction underway on behalf of the county pursuant to resolution of the county's governing body.¹⁰

Authorized Uses

As previously mentioned, the taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Section 16, Art. IX, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining monies, or surplus fuel tax funds, are used for the acquisition, construction, and maintenance of roads. The term *maintenance* means periodic and routine maintenance, as defined in s. 334.03, F.S., and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.¹¹

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

Routine maintenance is defined as minor repairs and associated tasks necessary to maintain a safe and efficient transportation system and includes pavement patching; shoulder repair; cleaning and repair of drainage ditches, traffic signs, and structures; mowing; bridge inspection and maintenance; pavement striping; litter cleanup; and other similar activities.¹³

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

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

10. Section 336.024, F.S. (2007).

11. Section 206.47(7), F.S. (2007).

12. Section 334.03(19), F.S. (2007).

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

14. Section 336.023, F.S. (2007).

Relevant Attorney General Opinions

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

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

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

Current and Prior Years' Revenues

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for the local fiscal year 2008 as calculated by the DOR. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900. No summary of prior years' distributions is currently available.

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

Constitutional Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.66412%	0.33214%	0.40960%	1.40590%	\$ 2,979,243
Baker	0.08732%	0.03407%	0.24530%	0.36670%	777,074
Bay	0.49565%	0.22551%	0.36710%	1.08830%	2,306,217
Bradford	0.09040%	0.03890%	0.12260%	0.25190%	533,801
Brevard	1.39777%	0.73989%	0.54030%	2.67800%	5,674,950
Broward	4.41699%	2.38862%	0.51240%	7.31800%	15,507,574
Calhoun	0.03258%	0.01923%	0.24060%	0.29240%	619,625
Charlotte	0.47759%	0.21842%	0.33840%	1.03440%	2,191,997
Citrus	0.31871%	0.18632%	0.27480%	0.77980%	1,652,474
Clay	0.42537%	0.24102%	0.26040%	0.92680%	1,963,982
Collier	0.77763%	0.44506%	0.86260%	2.08530%	4,418,959
Columbia	0.29624%	0.08657%	0.33290%	0.71570%	1,516,640
De Soto	0.08046%	0.04518%	0.26590%	0.39150%	829,628
Dixie	0.04908%	0.02136%	0.30930%	0.37970%	804,622
Duval	2.79748%	1.19792%	0.35900%	4.35440%	9,227,409
Escambia	0.81039%	0.42188%	0.31990%	1.55220%	3,289,267
Flagler	0.20934%	0.12136%	0.21280%	0.54350%	1,151,731
Franklin	0.05123%	0.01624%	0.32150%	0.38900%	824,330
Gadsden	0.32446%	0.06566%	0.22460%	0.61470%	1,302,611
Gilchrist	0.03621%	0.02276%	0.14920%	0.20820%	441,197
Glades	0.03081%	0.01471%	0.41210%	0.45760%	969,700
Gulf	0.03568%	0.02249%	0.27390%	0.33210%	703,753
Hamilton	0.08884%	0.01978%	0.21750%	0.32610%	691,039
Hardee	0.09446%	0.03704%	0.26760%	0.39910%	845,733
Hendry	0.14663%	0.05270%	0.49600%	0.69530%	1,473,410
Hernando	0.42873%	0.21391%	0.20730%	0.84990%	1,801,023
Highlands	0.25593%	0.13171%	0.45980%	0.84740%	1,795,725
Hillsborough	3.35192%	1.58649%	0.52040%	5.45880%	11,567,743
Holmes	0.06111%	0.02657%	0.20860%	0.29630%	627,889
Indian River	0.41887%	0.18429%	0.22120%	0.82440%	1,746,986
Jackson	0.28302%	0.06846%	0.39660%	0.74810%	1,585,299
Jefferson	0.07490%	0.01956%	0.25160%	0.34610%	733,421
Lafayette	0.01991%	0.01098%	0.23090%	0.26180%	554,780
Lake	0.71876%	0.37711%	0.48500%	1.58090%	3,350,085
Lee	1.65290%	0.79787%	0.42980%	2.88060%	6,104,279
Leon	0.66860%	0.37127%	0.29790%	1.33780%	2,834,932
Levy	0.11590%	0.05311%	0.48590%	0.65490%	1,387,799
Liberty	0.02770%	0.01059%	0.34770%	0.38600%	817,973
Madison	0.14124%	0.02700%	0.30000%	0.46820%	992,163
Manatee	0.79874%	0.42008%	0.35570%	1.57450%	3,336,523
Marion	1.12873%	0.42928%	0.68440%	2.24240%	4,751,870
Martin	0.44367%	0.19435%	0.28450%	0.92250%	1,954,870
Miami-Dade	5.75399%	3.32035%	0.91700%	9.99130%	21,172,564
Monroe	0.30540%	0.10969%	0.82010%	1.23520%	2,617,512
Nassau	0.18217%	0.09290%	0.27480%	0.54990%	1,165,293
Okaloosa	0.55363%	0.26251%	0.41760%	1.23370%	2,614,334
Okeechobee	0.19524%	0.05268%	0.37080%	0.61870%	1,311,087
Orange	3.36779%	1.47081%	0.41850%	5.25710%	11,140,321

Constitutional Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.92940%	0.34866%	0.62880%	1.90690%	4,040,912
Palm Beach	3.04222%	1.75483%	0.93300%	5.73010%	12,142,655
Pasco	1.06810%	0.57817%	0.32410%	1.97040%	4,175,475
Pinellas	2.07624%	1.29175%	0.18120%	3.54920%	7,521,110
Polk	1.61325%	0.76986%	0.83950%	3.22260%	6,829,012
Putnam	0.20142%	0.10139%	0.34560%	0.64840%	1,374,024
Saint Johns	0.56212%	0.22520%	0.29250%	1.07980%	2,288,204
Saint Lucie	0.72630%	0.35331%	0.25450%	1.33410%	2,827,091
Santa Rosa	0.37779%	0.19269%	0.48500%	1.05550%	2,236,710
Sarasota	0.89622%	0.51690%	0.24910%	1.66220%	3,522,368
Seminole	1.09512%	0.57314%	0.14620%	1.81450%	3,845,107
Sumter	0.38254%	0.11254%	0.24110%	0.73620%	1,560,081
Suwannee	0.15783%	0.05286%	0.28870%	0.49940%	1,058,279
Taylor	0.09932%	0.02925%	0.44040%	0.56900%	1,205,768
Union	0.03530%	0.02048%	0.10450%	0.16030%	339,692
Volusia	1.18393%	0.68647%	0.52300%	2.39340%	5,071,854
Wakulla	0.06150%	0.03868%	0.26040%	0.36060%	764,147
Walton	0.23863%	0.07601%	0.47960%	0.79420%	1,682,989
Washington	0.06841%	0.03144%	0.26040%	0.36020%	763,300
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 211,910,000

Constitutional School Revenue Sources

Gross Receipts Tax on Utilities

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

Motor Vehicle License Tax

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

Brief Overview

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

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

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

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

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

-
1. Section 9(c), Art. XII, State Constitution.
 2. Section 203.01(1)(b), F.S. (2007).
 3. Section 9(d), Art. XII, State Constitution.

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

Current and Prior Years' Revenues

Summaries of current and prior years' statewide distributions to school districts are available via the LCIR's website.⁴ Statewide net collections of the gross receipts tax and statewide distributions of motor vehicle licensing tax to school districts and community colleges are expected to total approximately \$1.074 billion and \$125 million, respectively, in state fiscal year 2008.

4. <http://www.floridalcir.gov/dataaz.cfm>

Part Two: Revenue Sources Based on Home Rule Authority

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

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

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

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

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

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

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

Summaries of Select Court Rulings

One resource containing a discussion of local revenues based on home rule authority, including summaries of significant case law and recent legal developments, is a publication produced by the law firm of Nabors, Giblin, & Nickerson, P.A. This publication is entitled *Primer on Home Rule & Local Government Revenue Sources* (October 2005). Persons interested in the availability of this publication should contact the firm's Tallahassee office directly at (850) 224-4070.

Proprietary Fees

Home Rule Authority

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to these revenue sources.

Eligibility Requirements

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

Administrative Procedures

Franchise Fees

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

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

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

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

User Fees

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

Utility Fees

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

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

Distribution of Proceeds

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

Authorized Uses

Franchise Fees

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

User Fees

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

Utility Fees

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

Relevant Attorney General Opinions

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

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

Current and Prior Years' Revenues

No revenue estimates for individual local governments in the current fiscal year are available. Summaries of prior years' franchise fee revenues as reported by local governments are available via the LCIR's website.³

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

3. <http://www.floridalcir.gov/dataatof.cfm>

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Regulatory Fees

Home Rule Authority
Section 163.31801, Florida Statutes

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to these revenue sources.

Eligibility Requirements

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

Administrative Procedures

Impact Fees

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

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.

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

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

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

Distribution of Proceeds

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

Authorized Uses

Impact Fees

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

Relevant Attorney General Opinions

Florida’s Attorney General has issued numerous opinions relevant to these revenue sources. The full texts of those opinions are available via the Florida Attorney General’s searchable on-line database of legal opinions.² Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees, inspection fees, impact fees, or stormwater fees.*

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

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

Current and Prior Years' Revenues

No revenue estimates for individual local governments in the current fiscal year are available. Summaries of prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available via the LCIR's website.³

3. <http://www.floridalcir.gov/dataaz.cfm>

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Special Assessments

Home Rule Authority

Sections 125.01 and 403.0893, and Chapter 170, Florida Statutes

Brief Overview

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

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

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

County governments are authorized to establish municipal service taxing or benefit units for any part or all of the county's unincorporated area for the purpose of providing a number of municipal-type

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

2. For county governments, Section 125.01(1)(r), F.S. (2007); and municipal governments, Chapter 170, F.S. (2007).

services.³ Such services can be funded, in whole or in part, from special assessments. The boundaries of the taxing or benefit unit may include all or part of the boundaries of a municipality subject to the consent by ordinance of the affected municipality's governing body. Counties may also levy special assessments for county purposes.

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

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

Administrative Procedures

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

Distribution of Proceeds

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

Authorized Uses

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

3. Section 125.01(1)(q), F.S. (2007).

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

5. Section 170.01, F.S. (2007).

6. Section 170.03, F.S. (2007).

7. Sections 197.363 - 197.3635, F.S. (2007).

Relevant Attorney General Opinions

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the Florida Attorney General's searchable on-line database of legal opinions.⁸ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase: *special assessments*.

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

Current and Prior Years' Revenues

No revenue estimates for individual local governments in the current fiscal year are available. A summary of prior years' revenues as reported by local governments are available via the LCIR's website.⁹

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

9. <http://www.floridalcir.gov/datastoz.cfm>

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Part Three: Revenue Sources Authorized by the Legislature

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

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

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

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

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

1. Section 218.23, F.S. (2007).

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 fee, tax, or surcharge at issue, the local government must enact an ordinance providing for its levy and collection. None of the statutes authorizing these revenue sources require a referendum as the only method of enactment. While general law restricts the use of the funds generated by several of these sources, revenues from other sources included in this category may be used for the general revenue needs of county and municipal governments.

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

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

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

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

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

Alcoholic Beverage License Tax

Section 561.342, Florida Statutes

Brief Overview

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

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

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

1. Section 561.14(6), F.S. (2007).

2. Section 563.02, F.S. (2007).

3. Section 564.02, F.S. (2007).

4. Section 565.02(1),(4)-(5), F.S. (2007).

5. Section 565.03, F.S. (2007).

Administrative Procedures

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

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

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

Current and Prior Years' Revenues

No estimated revenue distributions for local governments for the current fiscal year are available. Summaries of prior years' distributions are available via the LCIR's website.¹⁰

6. Section 561.02, F.S. (2007).

7. Section 561.342(1), F.S. (2007).

8. Id., at (2).

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

10. <http://www.floridalcir.gov/dataatof.cfm>

County Fuel Tax

Sections 206.41(1) and 206.60, Florida Statutes

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

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

Distribution of Proceeds

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

1. Section 206.41(1)(b), F.S. (2007).

2. Section 206.60(5), F.S. (2007).

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

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

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

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

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

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

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

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

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

Current and Prior Years' Revenues

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for local fiscal year 2008 as calculated by the DOR. The estimated distributions are based on an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900. A summary of prior years' distributions are available via the LCIR's website.⁶

6. <http://www.floridalcir.gov/dataatof.cfm>

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.66412%	0.33214%	0.40960%	1.40590%	\$ 1,348,399
Baker	0.08732%	0.03407%	0.24530%	0.36670%	351,702
Bay	0.49565%	0.22551%	0.36710%	1.08830%	1,043,789
Bradford	0.09040%	0.03890%	0.12260%	0.25190%	241,597
Brevard	1.39777%	0.73989%	0.54030%	2.67800%	2,568,470
Broward	4.41699%	2.38862%	0.51240%	7.31800%	7,018,694
Calhoun	0.03258%	0.01923%	0.24060%	0.29240%	280,441
Charlotte	0.47759%	0.21842%	0.33840%	1.03440%	992,093
Citrus	0.31871%	0.18632%	0.27480%	0.77980%	747,906
Clay	0.42537%	0.24102%	0.26040%	0.92680%	888,894
Collier	0.77763%	0.44506%	0.86260%	2.08530%	2,000,011
Columbia	0.29624%	0.08657%	0.33290%	0.71570%	686,428
De Soto	0.08046%	0.04518%	0.26590%	0.39150%	375,488
Dixie	0.04908%	0.02136%	0.30930%	0.37970%	364,170
Duval	2.79748%	1.19792%	0.35900%	4.35440%	4,176,305
Escambia	0.81039%	0.42188%	0.31990%	1.55220%	1,488,715
Flagler	0.20934%	0.12136%	0.21280%	0.54350%	521,271
Franklin	0.05123%	0.01624%	0.32150%	0.38900%	373,090
Gadsden	0.32446%	0.06566%	0.22460%	0.61470%	589,559
Gilchrist	0.03621%	0.02276%	0.14920%	0.20820%	199,685
Glades	0.03081%	0.01471%	0.41210%	0.45760%	438,884
Gulf	0.03568%	0.02249%	0.27390%	0.33210%	318,517
Hamilton	0.08884%	0.01978%	0.21750%	0.32610%	312,763
Hardee	0.09446%	0.03704%	0.26760%	0.39910%	382,777
Hendry	0.14663%	0.05270%	0.49600%	0.69530%	666,862
Hernando	0.42873%	0.21391%	0.20730%	0.84990%	815,139
Highlands	0.25593%	0.13171%	0.45980%	0.84740%	812,741
Hillsborough	3.35192%	1.58649%	0.52040%	5.45880%	5,235,535
Holmes	0.06111%	0.02657%	0.20860%	0.29630%	284,181
Indian River	0.41887%	0.18429%	0.22120%	0.82440%	790,682
Jackson	0.28302%	0.06846%	0.39660%	0.74810%	717,503
Jefferson	0.07490%	0.01956%	0.25160%	0.34610%	331,945
Lafayette	0.01991%	0.01098%	0.23090%	0.26180%	251,092
Lake	0.71876%	0.37711%	0.48500%	1.58090%	1,516,241
Lee	1.65290%	0.79787%	0.42980%	2.88060%	2,762,783
Leon	0.66860%	0.37127%	0.29790%	1.33780%	1,283,084
Levy	0.11590%	0.05311%	0.48590%	0.65490%	628,115
Liberty	0.02770%	0.01059%	0.34770%	0.38600%	370,213
Madison	0.14124%	0.02700%	0.30000%	0.46820%	449,051
Manatee	0.79874%	0.42008%	0.35570%	1.57450%	1,510,103
Marion	1.12873%	0.42928%	0.68440%	2.24240%	2,150,686
Martin	0.44367%	0.19435%	0.28450%	0.92250%	884,770
Miami-Dade	5.75399%	3.32035%	0.91700%	9.99130%	9,582,656
Monroe	0.30540%	0.10969%	0.82010%	1.23520%	1,184,680
Nassau	0.18217%	0.09290%	0.27480%	0.54990%	527,409
Okaloosa	0.55363%	0.26251%	0.41760%	1.23370%	1,183,242

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Okeechobee	0.19524%	0.05268%	0.37080%	0.61870%	593,395
Orange	3.36779%	1.47081%	0.41850%	5.25710%	5,042,085
Osceola	0.92940%	0.34866%	0.62880%	1.90690%	1,828,908
Palm Beach	3.04222%	1.75483%	0.93300%	5.73010%	5,495,739
Pasco	1.06810%	0.57817%	0.32410%	1.97040%	1,889,811
Pinellas	2.07624%	1.29175%	0.18120%	3.54920%	3,404,038
Polk	1.61325%	0.76986%	0.83950%	3.22260%	3,090,796
Putnam	0.20142%	0.10139%	0.34560%	0.64840%	621,880
Saint Johns	0.56212%	0.22520%	0.29250%	1.07980%	1,035,636
Saint Lucie	0.72630%	0.35331%	0.25450%	1.33410%	1,279,535
Santa Rosa	0.37779%	0.19269%	0.48500%	1.05550%	1,012,330
Sarasota	0.89622%	0.51690%	0.24910%	1.66220%	1,594,216
Seminole	1.09512%	0.57314%	0.14620%	1.81450%	1,740,287
Sumter	0.38254%	0.11254%	0.24110%	0.73620%	706,089
Suwannee	0.15783%	0.05286%	0.28870%	0.49940%	478,975
Taylor	0.09932%	0.02925%	0.44040%	0.56900%	545,728
Union	0.03530%	0.02048%	0.10450%	0.16030%	153,744
Volusia	1.18393%	0.68647%	0.52300%	2.39340%	2,295,510
Wakulla	0.06150%	0.03868%	0.26040%	0.36060%	345,851
Walton	0.23863%	0.07601%	0.47960%	0.79420%	761,717
Washington	0.06841%	0.03144%	0.26040%	0.36020%	345,468
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 95,910,000

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County Revenue Sharing Program

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

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source. Legislation is typically passed each year that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements

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

Administrative Procedures

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

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

2. Section 218.23(1), F.S. (2007).

3. Section 218.21(7), F.S. (2007).

that are collected and transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year 2008, as determined by the DOR, is also noted.

2.9 percent of net cigarette tax collections⁴ = 3 percent of total program funding

2.044 percent of sales and use tax collections⁵ = 97 percent of total program funding

Distribution of Proceeds

An apportionment factor is calculated for each eligible county using a formula consisting of the following equally weighted factors: *county population*, *unincorporated county population*, and *county sales tax collections*.⁶

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

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

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

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

4. Section 210.20(2)(a), F.S. (2007).

5. Section 212.20(6)(d)5., F.S. (2007).

6. Section 218.245(1), F.S. (2007).

7. Section 186.901, F.S. (2007).

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

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

Authorized Uses

There are no use restrictions on these revenues; however, statutory provisions exist that restrict the amount of funds that can be pledged for bond indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.¹⁰ Additionally, the second guaranteed entitlement may also be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness.¹¹ However, in spite of these restrictions, a county may assign, pledge, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, an amount up to 50 percent of the funds received in the prior year.¹² Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bond indebtedness.

8. Section 218.23(2), F.S. (2007).

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

10. Section 218.25(1), F.S. (2007).

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

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

Relevant Attorney General Opinions

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

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

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

Current and Prior Years' Revenues

The table included in this section lists the estimated distributions to county governments for state fiscal year 2008 as calculated by the DOR. The figures represent a 95 percent distribution of the estimated monies. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900. Summaries of prior years' distributions are available via the LCIR's website.¹⁴

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

14. <http://www.floridalcir.gov/dataatof.cfm>

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2008				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 3,279,189	\$ 4,540,604
Baker	28,273	90,639	334,545	453,457
Bay	154,793	684,481	2,475,156	3,314,430
Bradford	28,713	129,364	335,136	493,213
Brevard	464,254	1,807,775	7,427,866	9,699,895
Broward	3,573,165	4,779,269	17,438,808	25,791,242
Calhoun	14,713	68,369	163,664	246,746
Charlotte	187,080	493,387	3,397,033	4,077,500
Citrus	90,480	499,080	2,652,330	3,241,890
Clay	102,028	599,690	3,486,299	4,188,017
Collier	491,318	594,600	7,931,685	9,017,603
Columbia	72,308	288,232	1,085,338	1,445,878
DeSoto	30,961	132,516	497,702	661,179
Dixie	15,487	54,021	231,289	300,797
Duval	1,999,042	4,106,467	19,773,254	25,878,763
Escambia	728,024	1,779,956	4,989,668	7,497,648
Flagler	23,543	78,036	1,029,128	1,130,707
Franklin	18,862	41,026	166,993	226,881
Gadsden	80,864	239,311	529,194	849,369
Gilchrist	5,883	45,494	268,070	319,447
Glades	12,360	41,438	146,370	200,168
Gulf	68,034	19,920	155,529	243,483
Hamilton	23,270	109,630	90,680	223,580
Hardee	36,082	144,439	296,311	476,832
Hendry	28,673	148,507	618,054	795,234
Hernando	79,474	409,209	3,272,390	3,761,073
Highlands	104,948	349,039	1,720,161	2,174,148
Hillsborough	1,835,627	4,916,849	21,395,103	28,147,579
Holmes	20,087	112,718	222,091	354,896
Indian River	205,850	425,545	2,388,274	3,019,669
Jackson	67,470	259,685	562,938	890,093
Jefferson	29,079	67,261	191,537	287,877
Lafayette	6,472	29,717	92,323	128,512
Lake	256,097	708,355	4,522,683	5,487,135
Lee	578,772	1,764,708	11,013,716	13,357,196
Leon	316,798	1,026,649	3,487,829	4,831,276
Levy	34,157	137,533	628,626	800,316
Liberty	8,441	28,423	93,282	130,146
Madison	34,591	95,970	224,865	355,426
Manatee	530,269	1,054,577	5,524,331	7,109,177
Marion	251,941	1,024,873	6,221,667	7,498,481
Martin	244,331	553,167	3,100,316	3,897,814
Miami-Dade	5,895,217	10,571,522	31,361,969	47,828,708
Monroe	246,464	455,801	1,412,599	2,114,864
Nassau	65,716	252,268	1,184,464	1,502,448
Okaloosa	147,680	859,331	3,331,526	4,338,537
Okeechobee	41,041	173,472	652,477	866,990
Orange	1,632,765	3,816,110	24,583,146	30,032,021
Osceola	95,114	414,462	5,105,680	5,615,256
Palm Beach	2,570,430	2,766,174	20,930,840	26,267,444

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2008				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	310,426	1,782,481	7,949,039	10,041,946
Pinellas	2,452,694	3,368,283	10,475,465	16,296,442
Polk	857,616	2,627,126	8,376,864	11,861,606
Putnam	98,535	409,282	1,053,922	1,561,739
Saint Johns	152,548	403,262	3,567,080	4,122,890
Saint Lucie	187,010	618,973	3,219,364	4,025,347
Santa Rosa	77,885	448,253	2,631,278	3,157,416
Sarasota	1,119,924	1,148,225	6,733,969	9,002,118
Seminole	339,130	1,316,016	7,240,361	8,895,507
Sumter	35,653	182,301	1,483,988	1,701,942
Suwannee	32,719	175,516	622,108	830,343
Taylor	36,940	118,139	252,121	407,200
Union	18,615	33,326	149,302	201,243
Volusia	698,366	1,525,368	5,721,207	7,944,941
Wakulla	24,054	90,110	489,421	603,585
Walton	39,806	151,427	1,337,740	1,528,973
Washington	16,827	101,973	315,456	434,256
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 293,642,806	\$ 388,729,136

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,482,714 pursuant to s. 218.23(2), F.S.
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state fiscal year 2008 has been estimated to be as follows: state sales tax, \$396.5 million or 97%; cigarette tax, \$12.4 million or 3%.

Distribution of Sales and Use Taxes to Counties

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

Brief Overview

Each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state. One part equaling \$446,500 shall be distributed to each county. This distribution specifically is in lieu of funds distributed under the then-existing s. 550.135, F.S., prior to July 1, 2000. Any subsequent distribution to other governmental entities within the county shall be pursuant to local ordinance or special act. The use of the revenue is at the discretion of the governing body.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to receive proceeds.

Distribution of Proceeds

Each fiscal year, the sum of \$29,915,500 is divided into 67 equal parts, and one part is distributed to each county government. Consequently, each county receives \$446,500. The distribution to counties shall begin each fiscal year on or before January 5th and shall continue monthly for a total of four months. It is possible that all or some portion of the \$446,500 received by a county government shall be subsequently distributed to one or more other governmental entities (i.e., district school board, municipal government, or special district) within the county pursuant to local ordinance or special act.

Authorized Uses

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

Relevant Attorney General Opinions

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

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Emergency Management Assistance

Sections 252.371-.373, Florida Statutes

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

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

The DCA shall allocate funds from the Trust Fund to local emergency management agencies and programs pursuant to criteria specified in rule. Such rules shall include, but are not limited to, requirements regarding the employment of an emergency management program director or

1. Section 252.34(5), F.S. (2007).

2. Section 252.372, F.S. (2007).

coordinator, formula to establish base allocation and distribute excess funds, local match of state funding, and preferential funding for participation in mutual aid agreements.³ If adequate funding is available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.⁴

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

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

Current and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. A summary of prior years' distributions is available via the LCIR's website.⁶

3. Section 252.373(2), F.S. (2007).

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

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

6. <http://www.floridalcir.gov/dataatof.cfm>

Fuel Tax Refunds and Credits

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

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

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

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

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

1. Section 206.41(4)(d), F.S. (2007).

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

3. Section 206.625, F.S. (2007).

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

Administrative Procedures

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

Distribution of Proceeds

The DOR shall pay claims on a quarterly basis.

Authorized Uses

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

Relevant Attorney General Opinions

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

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

4. Section 206.874(4)(d), F.S. (2007).

5. Section 206.41(5), F.S. (2007).

6. Section 206.41(4)(d), F.S. (2007); Section 206.625(1), F.S. (2007).

7. Section 206.41(4)(e), F.S. (2007); Section 206.625(2), F.S. (2007).

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

83-25 Eligibility for refund on motor fuel taxes

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

Current and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. A summary of prior years' distributions is available via the LCIR's website.⁹

9. <http://www.floridalcir.gov/datamtor.cfm>

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Insurance License Tax

Sections 624.501-.508, Florida Statutes

Brief Overview

County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives and agents selling various types of insurance products.¹ The county tax portion is either \$6 or \$12 per original appointment or renewal. The county tax shall be paid by each insurer for each agent only for the county where the agent resides.² If the agent's place of business is located in a county other than that of residence, then the county tax is paid based on where the place of business is located. If an agent maintains a place of business in more than one county, the county tax shall be paid by each insurer for each county where the agent represents the insurer and has a place of business. A county tax of \$3 per year shall be paid by each insurer for each county in this state in which an agent who resides outside of this state represents and engages in person in the activities of an agent for the insurer.

Municipal governments may also require a tax on insurance agents not to exceed 50 percent of the applicable state tax.³ This tax may apply only to those agents having business offices within the municipal jurisdiction. If no such office is required, the tax may be required by the municipal government where the agent's place of residence is located. An authorized use of the proceeds of the county or municipal tax is not specified in current law.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

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

1. Section 624.501, F.S. (2007).

2. Section 624.505, F.S. (2007).

3. Section 624.507, F.S. (2007).

Administrative Procedures

The Department of Financial Services administers this tax and shall deposit all county monies in the Agents County Tax Trust Fund.⁴ The Department shall maintain a separate account for all monies collected for each county and, after applying the General Revenue Service Charge deduction authorized pursuant to s. 215.20, F.S., remit the balance to the counties. The payment and collection of the county tax shall be in lieu of collection by the respective county tax collectors.⁵

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

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

4. Section 624.506(1), F.S. (2007).

5. Id., at (2).

6. Id., at (3).

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

Current and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. Summaries of prior years' distributions are available via the LCIR's website.⁸

8. <http://www.floridalcir.gov/datagtol.cfm>

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Local Government Half-cent Sales Tax Program

Sections 212.20(6) and 218.60-.67, Florida Statutes

Brief Overview

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

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

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

General Law Amendments

As part of the Legislature's property tax reform plan adopted during Special Session B, Chapter 2007-321, L.O.F., (H1-B) rolls back property tax rates levied by counties, municipalities, and independent special districts. The rates would be capped on a going forward basis, unless the caps are overridden by a super-majority vote of the governing body or by referendum. The legislation provides significant penalties for going over the cap. If a county or municipality exceeds the maximum rate without the required votes, then the local government will not receive the Local Government Half-cent Sales Tax distributions for 12 months. These changes became effective on June 21, 2007.

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

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

Eligibility Requirements

Only those county and municipal governments that meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., shall participate in the program.² However, a municipality incorporated subsequent to the effective date of ch. 82-154, L.O.F. (i.e., April 19, 1982), which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., shall not participate in the program. In either case, distributions to eligible units of local government in that county shall be made as though the nonparticipating municipality had not incorporated.

The monies that otherwise would be distributed to a unit of local government failing to certify compliance as required by s. 218.23(1), F.S., or having otherwise failed to meet the requirements of s. 200.065, F.S., shall be deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR).³

A county government, meeting certain criteria, shall also participate in the monthly emergency and supplemental distributions, and such qualification shall be determined annually at the start of the fiscal year.⁴ Participation in the emergency distribution is dependent on the existence of a defined fiscal emergency. The Legislature has declared that a fiscal emergency exists in any county that meets both conditions listed below.

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

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

At the beginning of each fiscal year, the DOR shall calculate a supplemental allocation for each eligible county equal to the current per capita limitation pursuant to s. 218.65(4), F.S., multiplied by

2. Section 218.63(1), F.S. (2007).

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

4. Section 218.65, F.S. (2007).

the county's inmate population. If monies appropriated for the current year's distribution are less than the sum of the supplemental allocations, each eligible county shall receive a share of the appropriated total that is proportional to its supplemental allocation. Otherwise, each eligible county shall receive an amount equal to its supplemental allocation.

Administrative Procedures

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund shall be earmarked for distribution to the governing body of that county and each municipality within that county.⁵ Such distributions shall be made after funding is provided pursuant to s. 218.64(3), F.S. Monies in the Trust Fund are appropriated to the DOR and shall be distributed monthly to participating units of local government.

Distribution of Proceeds

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

Calculation of the Ordinary Distribution to Eligible County and Municipal Governments

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

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

5. Section 218.61, F.S. (2007).

6. Section 218.62, F.S. (2007).

Calculation of the Emergency Distribution to Eligible County Governments

The monthly emergency distribution to each eligible county is made as follows.⁷

STEP #1. The 2007-08 state fiscal year per capita limitation of \$44.73 is multiplied by the latest official estimate of total county population. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

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

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

Calculation of the Supplemental Distribution to Eligible County Governments

The monthly supplemental distribution to each eligible county is made as follows.⁸

STEP #1. The 2007-08 state fiscal year per capita limitation of \$44.73 is multiplied by the county's inmate population.

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

Calculation of the Distribution to Eligible Fiscally Constrained County Governments

The amount to be distributed to each fiscally constrained county shall be determined by the DOR at the beginning of the fiscal year, using the prior fiscal year's July 1st taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S., tax data; population as defined in s. 218.21, F.S.; and the millage rate levied for the prior fiscal year. The amount distributed shall be allocated based upon the following factors.⁹

7. Section 218.65(5), F.S. (2007).

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

9. Section 218.67(3), F.S. (2007).

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

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

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

Transitional Provisions of the Emergency and Fiscally Constrained Counties Distributions

If monies deposited into the Trust Fund for the purpose of making the emergency distribution exceed the amount necessary to provide the base allocation to each eligible county, these monies may be used to provide a transitional distribution to certain counties whose population has exceeded the 65,000 limit.¹⁰ Beginning on July 1st of the year following the year in which the county no longer qualifies for an emergency distribution, the county shall receive two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the county no longer qualifies for an emergency distribution, the county shall receive one-third of the amount received in the last year that the county qualified for the emergency distribution. If insufficient monies are available in the Trust Fund to fully provide such a transitional distribution to each eligible county, then that county shall receive a share of the available monies proportional to the amount it would have received had monies been sufficient to fully fund the transitional distribution to all eligible counties.

For those counties that will no longer qualify for the fiscally constrained county distribution after July 1, 2006, there shall be a two-year phase-out period.¹¹ Beginning on July 1st of the year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county shall receive two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county shall receive one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the two-year phase-out period, the county shall

10. Section 218.65(6), F.S. (2007).

11. Section 218.67(4), F.S. (2007).

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

Special Distribution for Contested Property Taxes

If an action contesting a tax assessment is brought by a taxpayer in a participating county or municipality and the difference between the good faith payment made by that taxpayer pursuant to s. 194.171(3), F.S., and the taxes that would have been paid on the property appraiser's tax assessment is greater than 6 percent of the total assessed taxes for the county or municipality, the county or municipality qualifies for a special distribution of funds from the Trust Fund.¹²

Authorized Uses

The proportion of the total proceeds received by a county government, based on two-thirds of the incorporated area population, shall be deemed countywide revenues and shall be expended only for countywide tax relief or countywide programs. The remaining county government portion shall be deemed county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.¹³

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

2006 Population Figures Used for Revenue-Sharing Purposes

Total county population: 242,050

Total unincorporated population: 101,155

Total incorporated population: 140,895

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

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

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

$$\frac{101,155 + (2/3 \times 140,895)}{242,050 + (2/3 \times 140,895)} = 0.5806$$

12. Section 218.66, F.S. (2007).

13. Section 218.64, F.S. (2007).

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2008 ordinary distribution amount by the county government's distribution factor.

$$\$20,195,222 \times 0.5806 = \$11,726,248$$

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

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

$$A = \frac{(2/3 \times 140,895)}{[242,050 + (2/3 \times 140,895)]} = 0.2796$$

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

$$B = \frac{101,155}{[242,050 + (2/3 \times 140,895)]} = 0.3011$$

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

$$\text{Proportion} = [A / (A + B)] = [0.2796 / (0.2796 + 0.3011)] = 0.4815$$

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

$$\$11,726,248 \times 0.4815 = \$5,646,188$$

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

$$\text{Proportion} = [B / (A + B)] = [0.3011 / (0.2796 + 0.3011)] = 0.5185$$

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

$$\$11,726,248 \times 0.5185 = \$6,080,060$$

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

For any eligible county receiving a fiscally constrained distribution, the revenues may be used for any public purpose, except to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness.¹⁴

Relevant Attorney General Opinions

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

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

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

Current and Prior Years' Revenues

The table included in this section lists the estimated ordinary, emergency, supplemental, fiscally constrained, and total distributions to eligible county or municipal governments for local fiscal year 2008 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated

14. Section 218.67(5), F.S. (2007).

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

monies. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900. Several summaries of prior years' distributions are available via the LCIR's website.¹⁶

16. <http://www.floridalcir.gov/datagtol.cfm>

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 11,726,248	\$ -	\$ -	\$ -	\$ 11,726,248
Alachua	460,250	-	-	-	460,250
Archer	73,633	-	-	-	73,633
Gainesville	7,212,107	-	-	-	7,212,107
Hawthorne	84,212	-	-	-	84,212
High Springs	275,056	-	-	-	275,056
LaCrosse	11,421	-	-	-	11,421
Micanopy	37,628	-	-	-	37,628
Newberry	265,319	-	-	-	265,319
Waldo	49,349	-	-	-	49,349
Countywide Total	20,195,222	-	-	-	20,195,222
BAKER BOCC	667,383	959,982	26,071	714,368	2,367,804
Glen Saint Mary	14,749	-	-	-	14,749
Macclenny	171,960	-	-	-	171,960
Countywide Total	854,092	959,982	26,071	714,368	2,554,513
BAY BOCC	10,027,482	-	-	-	10,027,482
Callaway	1,129,886	-	-	-	1,129,886
Cedar Grove	483,135	-	-	-	483,135
Lynn Haven	1,255,692	-	-	-	1,255,692
Mexico Beach	88,912	-	-	-	88,912
Panama City	2,858,324	-	-	-	2,858,324
Panama City Beach	764,231	-	-	-	764,231
Parker	358,093	-	-	-	358,093
Springfield	688,763	-	-	-	688,763
Countywide Total	17,654,517	-	-	-	17,654,517
BRADFORD BOCC	997,980	642,717	59,567	762,967	2,463,231
Brooker	16,406	-	-	-	16,406
Hampton	19,641	-	-	-	19,641
Lawtey	30,825	-	-	-	30,825
Starke	279,226	-	-	-	279,226
Countywide Total	1,344,078	642,717	59,567	762,967	2,809,329
BREVARD BOCC	23,460,413	-	-	-	23,460,413
Cape Canaveral	562,167	-	-	-	562,167
Cocoa	947,842	-	-	-	947,842
Cocoa Beach	696,646	-	-	-	696,646
Grant-Valkaria	212,890	-	-	-	212,890
Indialantic	161,343	-	-	-	161,343
Indian Harbour Beach	473,839	-	-	-	473,839
Malabar	156,493	-	-	-	156,493
Melbourne	4,205,053	-	-	-	4,205,053
Melbourne Beach	180,251	-	-	-	180,251
Melbourne Village	38,960	-	-	-	38,960
Palm Bay	5,268,195	-	-	-	5,268,195
Palm Shores	51,710	-	-	-	51,710
Rockledge	1,373,622	-	-	-	1,373,622
Satellite Beach	596,005	-	-	-	596,005
Titusville	2,396,824	-	-	-	2,396,824
West Melbourne	859,679	-	-	-	859,679
Countywide Total	41,641,933	-	-	-	41,641,933
BROWARD BOCC	75,285,750	-	-	-	75,285,750
Coconut Creek	3,096,158	-	-	-	3,096,158
Cooper City	1,912,484	-	-	-	1,912,484

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Coral Springs	8,309,697	-	-	-	8,309,697
Dania Beach	1,830,678	-	-	-	1,830,678
Davie	5,782,392	-	-	-	5,782,392
Deerfield Beach	4,846,954	-	-	-	4,846,954
Fort Lauderdale	11,252,566	-	-	-	11,252,566
Hallandale Beach	2,297,981	-	-	-	2,297,981
Hillsboro Beach	143,223	-	-	-	143,223
Hollywood	9,186,217	-	-	-	9,186,217
Lauderdale Lakes	2,061,861	-	-	-	2,061,861
Lauderdale-by-the-Sea	373,829	-	-	-	373,829
Lauderhill	4,047,559	-	-	-	4,047,559
Lazy Lake	2,629	-	-	-	2,629
Lighthouse Point	698,742	-	-	-	698,742
Margate	3,547,368	-	-	-	3,547,368
Miramar	7,072,811	-	-	-	7,072,811
North Lauderdale	2,665,976	-	-	-	2,665,976
Oakland Park	2,720,021	-	-	-	2,720,021
Parkland	1,404,856	-	-	-	1,404,856
Pembroke Park	367,995	-	-	-	367,995
Pembroke Pines	9,684,100	-	-	-	9,684,100
Plantation	5,442,414	-	-	-	5,442,414
Pompano Beach	6,471,838	-	-	-	6,471,838
Sea Ranch Lakes	46,801	-	-	-	46,801
Southwest Ranches	475,380	-	-	-	475,380
Sunrise	5,748,734	-	-	-	5,748,734
Tamarac	3,799,131	-	-	-	3,799,131
West Park	884,983	-	-	-	884,983
Weston	3,951,073	-	-	-	3,951,073
Wilton Manors	804,332	-	-	-	804,332
Countywide Total	186,216,529	-	-	-	186,216,529
CALHOUN BOCC	303,336	579,005	18,898	928,791	1,830,030
Altha	14,589	-	-	-	14,589
Blountstown	64,274	-	-	-	64,274
Countywide Total	382,198	579,005	18,898	928,791	1,908,892
CHARLOTTE BOCC	12,853,441	-	-	-	12,853,441
Punta Gorda	1,418,811	-	-	-	1,418,811
Countywide Total	14,272,252	-	-	-	14,272,252
CITRUS BOCC	7,405,642	-	-	-	7,405,642
Crystal River	208,240	-	-	-	208,240
Inverness	403,441	-	-	-	403,441
Countywide Total	8,017,323	-	-	-	8,017,323
CLAY BOCC	10,112,871	-	-	-	10,112,871
Green Cove Springs	377,190	-	-	-	377,190
Keystone Heights	83,406	-	-	-	83,406
Orange Park	534,013	-	-	-	534,013
Penney Farms	37,418	-	-	-	37,418
Countywide Total	11,144,898	-	-	-	11,144,898
COLLIER BOCC	34,648,961	-	-	-	34,648,961
Everglades	58,249	-	-	-	58,249
Marco Island	1,737,422	-	-	-	1,737,422
Naples	2,538,875	-	-	-	2,538,875
Countywide Total	38,983,508	-	-	-	38,983,508

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
COLUMBIA BOCC	4,332,628	-	-	728,491	5,061,119
Fort White	35,497	-	-	-	35,497
Lake City	813,130	-	-	-	813,130
Countywide Total	5,181,254	-	-	728,491	5,909,745
DE SOTO BOCC	1,255,117	900,193	-	392,746	2,548,056
Arcadia	293,985	-	-	-	293,985
Countywide Total	1,549,102	900,193	-	392,746	2,842,041
DIXIE BOCC	373,628	614,503	17,029	796,107	1,801,267
Cross City	48,142	-	-	-	48,142
Horseshoe Beach	7,461	-	-	-	7,461
Countywide Total	429,231	614,503	17,029	796,107	1,856,870
JACKSONVILLE-DUVAL	87,607,010	-	-	-	87,607,010
Atlantic Beach	1,421,367	-	-	-	1,421,367
Baldwin	162,674	-	-	-	162,674
Jacksonville Beach	2,184,940	-	-	-	2,184,940
Neptune Beach	738,624	-	-	-	738,624
Countywide Total	92,114,616	-	-	-	92,114,616
ESCAMBIA BOCC	21,371,435	-	-	-	21,371,435
Century	130,165	-	-	-	130,165
Pensacola	4,074,192	-	-	-	4,074,192
Countywide Total	25,575,791	-	-	-	25,575,791
FLAGLER BOCC	1,910,457	-	-	-	1,910,457
Beverly Beach	15,401	-	-	-	15,401
Bunnell	75,444	-	-	-	75,444
Flagler Beach (part)	163,826	-	-	-	163,826
Palm Coast	2,036,407	-	-	-	2,036,407
Countywide Total	4,201,535	-	-	-	4,201,535
FRANKLIN BOCC	565,092	-	17,656	204,000	786,748
Apalachicola	151,826	-	-	-	151,826
Carrabelle	77,639	-	-	-	77,639
Countywide Total	794,556	-	17,656	204,000	1,016,212
GADSDEN BOCC	1,301,924	1,883,071	-	928,791	4,113,786
Chattahoochee	76,513	-	-	-	76,513
Greensboro	21,129	-	-	-	21,129
Gretna	56,421	-	-	-	56,421
Havana	57,166	-	-	-	57,166
Midway	54,541	-	-	-	54,541
Quincy	224,419	-	-	-	224,419
Countywide Total	1,792,114	1,883,071	-	928,791	4,603,976
GILCHRIST BOCC	305,098	780,734	-	796,107	1,881,939
Bell	9,153	-	-	-	9,153
Fanning Springs (part)	6,986	-	-	-	6,986
Trenton	34,140	-	-	-	34,140
Countywide Total	355,376	780,734	-	796,107	1,932,217
GLADES BOCC	180,880	511,111	-	530,738	1,222,729
Moore Haven	30,913	-	-	-	30,913
Countywide Total	211,793	511,111	-	530,738	1,253,642
GULF BOCC	362,226	503,877	40,949	246,108	1,153,160
Port Saint Joe	119,101	-	-	-	119,101
Wewahitchka	61,231	-	-	-	61,231
Countywide Total	542,559	503,877	40,949	246,108	1,333,493
HAMILTON BOCC	328,086	492,154	38,652	530,738	1,389,630

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jasper	53,132	-	-	-	53,132
Jennings	25,086	-	-	-	25,086
White Springs	24,120	-	-	-	24,120
Countywide Total	430,423	492,154	38,652	530,738	1,491,967
HARDEE BOCC	724,776	1,029,133	-	477,664	2,231,573
Bowling Green	97,684	-	-	-	97,684
Wauchula	143,403	-	-	-	143,403
Zolfo Springs	49,937	-	-	-	49,937
Countywide Total	1,015,801	1,029,133	-	477,664	2,522,598
HENDRY BOCC	1,704,301	-	-	344,980	2,049,281
Clewiston	329,779	-	-	-	329,779
La Belle	229,335	-	-	-	229,335
Countywide Total	2,263,415	-	-	344,980	2,608,395
HERNANDO BOCC	8,780,288	-	-	-	8,780,288
Brooksville	417,325	-	-	-	417,325
Weeki Wachee	456	-	-	-	456
Countywide Total	9,198,069	-	-	-	9,198,069
HIGHLANDS BOCC	5,233,207	-	-	451,127	5,684,334
Avon Park	512,804	-	-	-	512,804
Lake Placid	102,771	-	-	-	102,771
Sebring	596,503	-	-	-	596,503
Countywide Total	6,445,285	-	-	451,127	6,896,412
HILLSBOROUGH BOCC	95,714,471	-	-	-	95,714,471
Plant City	3,038,050	-	-	-	3,038,050
Tampa	30,551,958	-	-	-	30,551,958
Temple Terrace	2,131,373	-	-	-	2,131,373
Countywide Total	131,435,852	-	-	-	131,435,852
HOLMES BOCC	420,914	835,681	18,511	1,048,207	2,323,313
Bonifay	68,556	-	-	-	68,556
Esto	9,511	-	-	-	9,511
Noma	5,345	-	-	-	5,345
Ponce de Leon	11,970	-	-	-	11,970
Westville	5,671	-	-	-	5,671
Countywide Total	521,966	835,681	18,511	1,048,207	2,424,365
INDIAN RIVER BOCC	8,419,546	-	-	-	8,419,546
Fellsmere	328,397	-	-	-	328,397
Indian River Shores	264,109	-	-	-	264,109
Orchid	21,784	-	-	-	21,784
Sebastian	1,537,393	-	-	-	1,537,393
Vero Beach	1,288,612	-	-	-	1,288,612
Countywide Total	11,859,842	-	-	-	11,859,842
JACKSON BOCC	1,835,672	1,255,870	79,521	689,959	3,861,022
Alford	23,032	-	-	-	23,032
Bascom	5,196	-	-	-	5,196
Campbellton	9,737	-	-	-	9,737
Cottdale	42,974	-	-	-	42,974
Graceville	117,031	-	-	-	117,031
Grand Ridge	42,084	-	-	-	42,084
Greenwood	36,326	-	-	-	36,326
Jacob City	13,716	-	-	-	13,716
Malone	35,952	-	-	-	35,952
Marianna	293,748	-	-	-	293,748

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sneads	93,438	-	-	-	93,438
Countywide Total	2,548,907	1,255,870	79,521	689,959	4,574,257
JEFFERSON BOCC	592,793	347,570	15,533	796,107	1,752,003
Monticello	120,088	-	-	-	120,088
Countywide Total	712,881	347,570	15,533	796,107	1,872,091
LAFAYETTE BOCC	130,528	301,234	22,438	796,107	1,250,307
Mayo	21,951	-	-	-	21,951
Countywide Total	152,479	301,234	22,438	796,107	1,272,258
LAKE BOCC	13,309,223	-	-	-	13,309,223
Astatula	90,509	-	-	-	90,509
Clermont	1,257,057	-	-	-	1,257,057
Eustis	1,011,016	-	-	-	1,011,016
Fruitland Park	207,243	-	-	-	207,243
Groveland	336,948	-	-	-	336,948
Howey-in-the-Hills	65,763	-	-	-	65,763
Lady Lake	728,566	-	-	-	728,566
Leesburg	1,072,170	-	-	-	1,072,170
Mascotte	242,912	-	-	-	242,912
Minneola	537,024	-	-	-	537,024
Montverde	67,299	-	-	-	67,299
Mount Dora	638,911	-	-	-	638,911
Tavares	714,458	-	-	-	714,458
Umatilla	149,161	-	-	-	149,161
Countywide Total	20,428,260	-	-	-	20,428,260
LEE BOCC	44,960,923	-	-	-	44,960,923
Bonita Springs	3,969,977	-	-	-	3,969,977
Cape Coral	14,093,545	-	-	-	14,093,545
Fort Myers	5,987,628	-	-	-	5,987,628
Fort Myers Beach	627,175	-	-	-	627,175
Sanibel	576,720	-	-	-	576,720
Countywide Total	70,215,967	-	-	-	70,215,967
LEON BOCC	12,457,790	-	-	-	12,457,790
Tallahassee	10,237,725	-	-	-	10,237,725
Countywide Total	22,695,515	-	-	-	22,695,515
LEVY BOCC	1,494,118	1,193,831	-	419,283	3,107,232
Bronson	47,746	-	-	-	47,746
Cedar Key	39,042	-	-	-	39,042
Chiefland	92,323	-	-	-	92,323
Fanning Springs (part)	24,802	-	-	-	24,802
Inglis	73,140	-	-	-	73,140
Otter Creek	6,042	-	-	-	6,042
Williston	102,463	-	-	-	102,463
Yankeetown	32,070	-	-	-	32,070
Countywide Total	1,911,745	1,193,831	-	419,283	3,524,859
LIBERTY BOCC	143,206	256,352	21,944	796,107	1,217,609
Bristol	21,930	-	-	-	21,930
Countywide Total	165,136	256,352	21,944	796,107	1,239,539
MADISON BOCC	435,021	802,971	22,091	756,301	2,016,384
Greenville	21,708	-	-	-	21,708
Lee	9,879	-	-	-	9,879
Madison	79,709	-	-	-	79,709
Countywide Total	546,318	802,971	22,091	756,301	2,127,681

**Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008**

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
MANATEE BOCC	20,024,182	-	-	-	20,024,182
Anna Maria	131,406	-	-	-	131,406
Bradenton	3,897,586	-	-	-	3,897,586
Bradenton Beach	110,490	-	-	-	110,490
Holmes Beach	358,433	-	-	-	358,433
Longboat Key (part)	184,837	-	-	-	184,837
Palmetto	977,118	-	-	-	977,118
Countywide Total	25,684,053	-	-	-	25,684,053
MARION BOCC	21,999,351	-	-	-	21,999,351
Belleview	293,854	-	-	-	293,854
Dunnellon	151,905	-	-	-	151,905
McIntosh	33,639	-	-	-	33,639
Ocala	3,897,567	-	-	-	3,897,567
Reddick	38,919	-	-	-	38,919
Countywide Total	26,415,236	-	-	-	26,415,236
MARTIN BOCC	15,094,751	-	-	-	15,094,751
Jupiter Island	70,321	-	-	-	70,321
Ocean Breeze Park	47,142	-	-	-	47,142
Sewall's Point	223,391	-	-	-	223,391
Stuart	1,863,161	-	-	-	1,863,161
Countywide Total	17,298,766	-	-	-	17,298,766
MIAMI-DADE BOCC	136,224,892	-	-	-	136,224,892
Aventura	2,024,408	-	-	-	2,024,408
Bal Harbour	204,359	-	-	-	204,359
Bay Harbor Islands	357,988	-	-	-	357,988
Biscayne Park	228,211	-	-	-	228,211
Coral Gables	3,052,250	-	-	-	3,052,250
Cutler Bay	2,550,393	-	-	-	2,550,393
Doral	2,236,809	-	-	-	2,236,809
El Portal	175,420	-	-	-	175,420
Florida City	632,048	-	-	-	632,048
Golden Beach	64,751	-	-	-	64,751
Hialeah	15,695,951	-	-	-	15,695,951
Hialeah Gardens	1,407,483	-	-	-	1,407,483
Homestead	2,965,984	-	-	-	2,965,984
Indian Creek	4,056	-	-	-	4,056
Key Biscayne	788,015	-	-	-	788,015
Medley	88,535	-	-	-	88,535
Miami	26,718,668	-	-	-	26,718,668
Miami Beach	6,333,880	-	-	-	6,333,880
Miami Gardens	7,394,785	-	-	-	7,394,785
Miami Lakes	1,876,002	-	-	-	1,876,002
Miami Shores	718,726	-	-	-	718,726
Miami Springs	943,294	-	-	-	943,294
North Bay	398,269	-	-	-	398,269
North Miami	4,106,007	-	-	-	4,106,007
North Miami Beach	2,796,819	-	-	-	2,796,819
Opa-locka	1,064,548	-	-	-	1,064,548
Palmetto Bay	1,728,215	-	-	-	1,728,215
Pinecrest	1,342,457	-	-	-	1,342,457
South Miami	723,676	-	-	-	723,676
Sunny Isles Beach	1,245,605	-	-	-	1,245,605

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Surfside	387,340	-	-	-	387,340
Sweetwater	981,650	-	-	-	981,650
Virginia Gardens	162,978	-	-	-	162,978
West Miami	394,832	-	-	-	394,832
Countywide Total	228,019,302	-	-	-	228,019,302
MONROE BOCC	8,540,601	-	-	-	8,540,601
Islamorada	916,530	-	-	-	916,530
Key Colony Beach	111,303	-	-	-	111,303
Key West	3,287,404	-	-	-	3,287,404
Layton	26,754	-	-	-	26,754
Marathon	1,377,328	-	-	-	1,377,328
Countywide Total	14,259,921	-	-	-	14,259,921
NASSAU BOCC	3,566,827	-	-	-	3,566,827
Callahan	76,473	-	-	-	76,473
Fernandina Beach	667,902	-	-	-	667,902
Hilliard	168,525	-	-	-	168,525
Countywide Total	4,479,727	-	-	-	4,479,727
OKALOOSA BOCC	13,469,270	-	-	-	13,469,270
Cinco Bayou	31,173	-	-	-	31,173
Crestview	1,591,280	-	-	-	1,591,280
Destin	987,246	-	-	-	987,246
Fort Walton Beach	1,704,056	-	-	-	1,704,056
Laurel Hill	47,412	-	-	-	47,412
Mary Esther	347,960	-	-	-	347,960
Niceville	1,080,520	-	-	-	1,080,520
Shalimar	59,571	-	-	-	59,571
Valparaiso	533,446	-	-	-	533,446
Countywide Total	19,851,933	-	-	-	19,851,933
OKEECHOBEE BOCC	2,164,921	-	-	310,312	2,475,233
Okeechobee	353,600	-	-	-	353,600
Countywide Total	2,518,521	-	-	310,312	2,828,833
ORANGE BOCC	131,235,779	-	-	-	131,235,779
Apopka	5,160,258	-	-	-	5,160,258
Belle Isle	814,334	-	-	-	814,334
Eatonville	343,372	-	-	-	343,372
Edgewood	298,584	-	-	-	298,584
Maitland	2,219,339	-	-	-	2,219,339
Oakland	267,205	-	-	-	267,205
Ocoee	4,447,940	-	-	-	4,447,940
Orlando	30,952,422	-	-	-	30,952,422
Windermere	371,019	-	-	-	371,019
Winter Garden	3,932,053	-	-	-	3,932,053
Winter Park	3,943,664	-	-	-	3,943,664
Countywide Total	183,985,970	-	-	-	183,985,970
OSCEOLA BOCC	16,168,642	-	-	-	16,168,642
Kissimmee	4,318,396	-	-	-	4,318,396
Saint Cloud	2,178,637	-	-	-	2,178,637
Countywide Total	22,665,675	-	-	-	22,665,675
PALM BEACH BOCC	78,923,896	-	-	-	78,923,896
Atlantis	162,034	-	-	-	162,034
Belle Glade	1,280,357	-	-	-	1,280,357
Boca Raton	6,478,939	-	-	-	6,478,939

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Boynton Beach	5,083,157	-	-	-	5,083,157
Briny Breeze	31,679	-	-	-	31,679
Cloud Lake	12,429	-	-	-	12,429
Delray Beach	4,857,613	-	-	-	4,857,613
Glen Ridge	20,084	-	-	-	20,084
Golf	17,583	-	-	-	17,583
Greenacres	2,406,184	-	-	-	2,406,184
Gulf Stream	55,780	-	-	-	55,780
Haverhill	120,351	-	-	-	120,351
Highland Beach	315,049	-	-	-	315,049
Hypoluxo	186,665	-	-	-	186,665
Juno Beach	275,640	-	-	-	275,640
Jupiter	3,791,507	-	-	-	3,791,507
Jupiter Inlet Colony	28,117	-	-	-	28,117
Lake Clarke Shores	262,908	-	-	-	262,908
Lake Park	690,653	-	-	-	690,653
Lake Worth	2,759,582	-	-	-	2,759,582
Lantana	762,121	-	-	-	762,121
Loxahatchee Groves	239,565	-	-	-	239,565
Manalapan	27,284	-	-	-	27,284
Mangonia Park	192,425	-	-	-	192,425
North Palm Beach	952,045	-	-	-	952,045
Ocean Ridge	124,292	-	-	-	124,292
Pahokee	467,307	-	-	-	467,307
Palm Beach	735,595	-	-	-	735,595
Palm Beach Gardens	3,651,148	-	-	-	3,651,148
Palm Beach Shores	103,526	-	-	-	103,526
Palm Springs	1,108,774	-	-	-	1,108,774
Riviera Beach	2,531,915	-	-	-	2,531,915
Royal Palm Beach	2,298,944	-	-	-	2,298,944
South Bay	213,115	-	-	-	213,115
South Palm Beach	115,652	-	-	-	115,652
Tequesta	432,141	-	-	-	432,141
Wellington	4,211,068	-	-	-	4,211,068
West Palm Beach	8,138,159	-	-	-	8,138,159
Countywide Total	134,065,283	-	-	-	134,065,283
PASCO BOCC	24,371,820	-	-	-	24,371,820
Dade City	407,932	-	-	-	407,932
New Port Richey	990,378	-	-	-	990,378
Port Richey	190,698	-	-	-	190,698
Saint Leo	74,375	-	-	-	74,375
San Antonio	56,406	-	-	-	56,406
Zephyrhills	748,451	-	-	-	748,451
Countywide Total	26,840,059	-	-	-	26,840,059
PINELLAS BOCC	41,995,677	-	-	-	41,995,677
Belleair	240,198	-	-	-	240,198
Belleair Beach	93,842	-	-	-	93,842
Belleair Bluffs	129,373	-	-	-	129,373
Belleair Shore	4,115	-	-	-	4,115
Clearwater	6,415,095	-	-	-	6,415,095
Dunedin	2,177,896	-	-	-	2,177,896
Gulfport	749,749	-	-	-	749,749

**Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008**

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Indian Rocks Beach	309,811	-	-	-	309,811
Indian Shores	104,507	-	-	-	104,507
Kenneth City	263,789	-	-	-	263,789
Largo	4,403,379	-	-	-	4,403,379
Madeira Beach	261,644	-	-	-	261,644
North Redington Beach	87,466	-	-	-	87,466
Oldsmar	803,133	-	-	-	803,133
Pinellas Park	2,835,542	-	-	-	2,835,542
Redington Beach	91,755	-	-	-	91,755
Redington Shores	137,140	-	-	-	137,140
Safety Harbor	1,033,999	-	-	-	1,033,999
Saint Petersburg	14,714,213	-	-	-	14,714,213
Saint Petersburg Beach	582,526	-	-	-	582,526
Seminole	1,086,050	-	-	-	1,086,050
South Pasadena	333,750	-	-	-	333,750
Tarpon Springs	1,400,440	-	-	-	1,400,440
Treasure Island	435,011	-	-	-	435,011
Countywide Total	80,690,101	-	-	-	80,690,101
POLK BOCC	30,748,022	-	-	-	30,748,022
Auburndale	783,026	-	-	-	783,026
Bartow	997,869	-	-	-	997,869
Davenport	148,069	-	-	-	148,069
Dundee	195,756	-	-	-	195,756
Eagle Lake	166,656	-	-	-	166,656
Fort Meade	367,794	-	-	-	367,794
Frostproof	187,183	-	-	-	187,183
Haines City	1,124,786	-	-	-	1,124,786
Highland Park	15,395	-	-	-	15,395
Hillcrest Heights	16,396	-	-	-	16,396
Lake Alfred	265,285	-	-	-	265,285
Lake Hamilton	88,178	-	-	-	88,178
Lakeland	5,733,947	-	-	-	5,733,947
Lake Wales	798,546	-	-	-	798,546
Mulberry	216,471	-	-	-	216,471
Polk City	114,588	-	-	-	114,588
Winter Haven	1,967,139	-	-	-	1,967,139
Countywide Total	43,935,106	-	-	-	43,935,106
PUTNAM BOCC	2,942,597	-	-	488,279	3,430,876
Crescent City	76,666	-	-	-	76,666
Interlachen	63,281	-	-	-	63,281
Palatka	490,199	-	-	-	490,199
Pomona Park	34,150	-	-	-	34,150
Welaka	26,771	-	-	-	26,771
Countywide Total	3,633,664	-	-	488,279	4,121,943
SAINT JOHNS BOCC	13,019,382	-	-	-	13,019,382
Hastings	53,901	-	-	-	53,901
Saint Augustine	1,127,724	-	-	-	1,127,724
Saint Augustine Beach	486,179	-	-	-	486,179
Countywide Total	14,687,186	-	-	-	14,687,186
SAINT LUCIE BOCC	8,327,726	-	-	-	8,327,726
Fort Pierce	1,750,369	-	-	-	1,750,369
Port Saint Lucie	6,091,726	-	-	-	6,091,726

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Saint Lucie Village	26,284	-	-	-	26,284
Countywide Total	16,196,105	-	-	-	16,196,105
SANTA ROSA BOCC	5,533,641	-	-	-	5,533,641
Gulf Breeze	236,751	-	-	-	236,751
Jay	22,716	-	-	-	22,716
Milton	311,295	-	-	-	311,295
Countywide Total	6,104,403	-	-	-	6,104,403
SARASOTA BOCC	28,659,540	-	-	-	28,659,540
Longboat Key (part)	432,061	-	-	-	432,061
North Port	4,073,329	-	-	-	4,073,329
Sarasota	4,718,905	-	-	-	4,718,905
Venice	1,841,482	-	-	-	1,841,482
Countywide Total	39,725,318	-	-	-	39,725,318
SEMINOLE BOCC	26,147,341	-	-	-	26,147,341
Altamonte Springs	3,221,730	-	-	-	3,221,730
Casselberry	1,865,062	-	-	-	1,865,062
Lake Mary	1,049,116	-	-	-	1,049,116
Longwood	1,042,232	-	-	-	1,042,232
Oviedo	2,390,519	-	-	-	2,390,519
Sanford	3,828,227	-	-	-	3,828,227
Winter Springs	2,542,049	-	-	-	2,542,049
Countywide Total	42,086,276	-	-	-	42,086,276
SUMTER BOCC	4,417,281	-	109,785	341,848	4,868,914
Bushnell	144,414	-	-	-	144,414
Center Hill	55,325	-	-	-	55,325
Coleman	40,580	-	-	-	40,580
Webster	47,519	-	-	-	47,519
Wildwood	284,492	-	-	-	284,492
Countywide Total	4,989,610	-	109,785	341,848	5,441,243
SUWANNEE BOCC	1,552,179	1,182,479	-	743,033	3,477,691
Branford	30,360	-	-	-	30,360
Live Oak	283,273	-	-	-	283,273
Countywide Total	1,865,812	1,182,479	-	743,033	3,791,324
TAYLOR BOCC	888,759	474,701	22,211	428,624	1,814,295
Perry	346,765	-	-	-	346,765
Countywide Total	1,235,524	474,701	22,211	428,624	2,161,060
UNION BOCC	280,288	460,480	62,105	1,061,475	1,864,348
Lake Butler	56,615	-	-	-	56,615
Raiford	7,413	-	-	-	7,413
Worthington Springs	14,589	-	-	-	14,589
Countywide Total	358,905	460,480	62,105	1,061,475	1,942,965
VOLUSIA BOCC	19,198,658	-	-	-	19,198,658
Daytona Beach	3,346,745	-	-	-	3,346,745
Daytona Beach Shores	256,772	-	-	-	256,772
DeBary	959,673	-	-	-	959,673
DeLand	1,369,983	-	-	-	1,369,983
Deltona	4,406,149	-	-	-	4,406,149
Edgewater	1,111,819	-	-	-	1,111,819
Flagler Beach (part)	3,917	-	-	-	3,917
Holly Hill	650,125	-	-	-	650,125
Lake Helen	149,105	-	-	-	149,105
New Smyrna Beach	1,178,667	-	-	-	1,178,667

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Oak Hill	105,245	-	-	-	105,245
Orange City	485,403	-	-	-	485,403
Ormond Beach	2,076,441	-	-	-	2,076,441
Pierson	136,323	-	-	-	136,323
Ponce Inlet	168,587	-	-	-	168,587
Port Orange	2,889,947	-	-	-	2,889,947
South Daytona	709,859	-	-	-	709,859
Countywide Total	39,203,418	-	-	-	39,203,418
WAKULLA BOCC	962,236	1,019,965	-	434,143	2,416,344
Saint Marks	11,414	-	-	-	11,414
Sopchoppy	15,037	-	-	-	15,037
Countywide Total	988,687	1,019,965	-	434,143	2,442,795
WALTON BOCC	5,876,730	-	-	-	5,876,730
DeFuniak Springs	607,272	-	-	-	607,272
Freeport	186,757	-	-	-	186,757
Paxton	81,742	-	-	-	81,742
Countywide Total	6,752,501	-	-	-	6,752,501
WASHINGTON BOCC	691,826	839,429	-	716,496	2,247,751
Caryville	8,411	-	-	-	8,411
Chipley	126,172	-	-	-	126,172
Ebro	9,002	-	-	-	9,002
Vernon	26,034	-	-	-	26,034
Wausau	15,155	-	-	-	15,155
Countywide Total	876,600	839,429	-	716,496	2,432,525
STATEWIDE TOTALS	\$ 1,765,416,000	\$ 17,867,042	\$ 592,958	\$ 18,660,000	\$ 1,802,536,000

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

Mobile Home License Tax

Sections 320.08, 320.08015, and 320.081, Florida Statutes

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

The taxes are collected by the county tax collectors and remitted to the Department of Highway Safety and Motor Vehicles (DHSMV). Two deductions are made from the tax collections prior to the remaining balance being transferred into the License Tax Collection Trust Fund for distribution to governmental entities.² The first is a deduction of \$1.50 for each sticker issued with the proceeds deposited into the State General Revenue Fund. The second is a deduction of \$1.00 for each sticker issued with the proceeds deposited into the Florida Mobile Home Relocation Trust Fund.

The DHSMV shall keep records showing the total number of stickers issued to each type of unit, the total amount of license taxes collected, the county or municipality where each unit is located, and the amount derived from license taxes in each county and its respective municipalities. The tax collections, less the amounts corresponding to the two deductions previously discussed, shall be paid to counties and their respective municipalities.

1. Section 320.08(10)-(11), F.S. (2007).

2. Section 320.081(4), F.S. (2007).

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

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

Current and Prior Years' Revenues

No estimated revenue distributions for local governments or school districts in the current fiscal year are available. Two summaries of prior years' distributions are available via the LCIR's website.⁴

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

4. <http://www.floridalcir.gov/datamtor.cfm>

Municipal Revenue Sharing Program

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

Brief Overview

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities. Currently, the trust fund receives 1.3409 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets strict eligibility requirements. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures. Additionally, there are statutory limitations on the use of the funds as a pledge for bond indebtedness.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source. Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. However, a summary of such changes is not provided here.

Eligibility Requirements

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

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

2. Section 218.23(1), F.S. (2007).

3. Section 218.21(7), F.S. (2007).

Administrative Procedures

The municipal revenue sharing program is administered by the DOR, and monthly distributions shall be made to eligible municipal governments. The program is comprised of state sales taxes, municipal fuel taxes, and state alternative fuel user decal fees that are collected and transferred to the Trust Fund.

The percentage of each revenue source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year 2008, as determined by the DOR, is also noted.

1.3409 percent of sales and use tax collections⁴ = 73.37 percent of total program funding

One-cent municipal fuel tax on motor fuel⁵ = 26.62 percent of total program funding

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

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

Distribution of Proceeds

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

4. Section 212.20(6)(d), F.S. (2007).

5. Section 206.605(1), F.S. (2007).

6. Section 206.879(1), F.S. (2007).

7. Section 218.26, F.S. (2007).

8. Section 218.245(2), F.S. (2007).

Adjusted Municipal Population

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

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

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

Municipal Sales Tax Collections

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

Municipality's Relative Ability to Raise Revenue

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

9. Section 186.901, F.S. (2007).

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

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

Adjustment for a Metropolitan or Consolidated Government

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

Hold-Harmless Adjustment

Revenues attributed to the increase in the state sales tax distribution to the Trust Fund from 1.0715 percent to 1.3409 percent, as provided in ch. 2003-402, L.O.F., shall be distributed to each eligible municipality and consolidated government in the following manner.¹¹ Each eligible local government's allocation shall be based on the amount it received from the Local Government Half-cent Sales Tax Program under s. 218.61, F.S., in the prior state fiscal year divided by the total receipts under the same authority in the prior state fiscal year for all eligible local governments provided, however, for the purpose of calculating this distribution, the amount received in the prior state fiscal year by a consolidated unit of local government (i.e., City of Jacksonville/Duval County) shall be reduced by 50 percent for such local government and for the total receipts. For eligible municipalities that began participating in this allocation in the previous state fiscal year, their annual receipts shall be calculated by dividing their actual receipts by the number of months they participated, and the results multiplied by 12.

In summary, the distribution to an eligible municipality is determined by the following procedure.¹² First, a municipal government's entitlement shall be computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is adjusted so that no municipality receives fewer funds than its guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1971-72 under then-existing statutory provisions. Third, the revenue to be shared via the formula in

10. Section 218.245(2)(d), F.S. (2007).

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

12. Section 218.23(3), F.S. (2007).

any fiscal year is adjusted so that all municipalities receive at least their minimum entitlement, which means the amount of revenue necessary for a municipality to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies shall be distributed on the basis of additional money of each qualified municipality in proportion to the total additional money for all qualified municipalities.

Authorized Uses

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

According to the DOR, municipalities may assume that 26.62 percent of their estimated 2008 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution must be expended on those transportation-related purposes specifically mentioned in the preceding paragraph.

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

Relevant Attorney General Opinions

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

13. Section 218.25(1), F.S. (2007).

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

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

<u>Opinion #</u>	<u>Subject</u>
73-246	Revenue Sharing Act of 1972, applicability
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
77-21	State revenue sharing trust fund, charter counties
78-110	Municipalities, financing restrictions
82-94	Municipal fuel tax, use of proceeds for sewer system repairs
83-32	Municipal fuel tax, use of proceeds for channel maintenance dredging
85-15	Municipal revenue sharing, DOR's authority to withhold funds
92-87	Distribution of trust fund monies in the event of revised population estimate
2000-37	Municipal fuel tax, use of proceeds
2007-09	Municipalities, minimum millage

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

Current and Prior Years' Revenues

The table included in this section lists the estimated distributions to municipal governments for state fiscal year 2008 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-9627. Summaries of prior years' distributions are available via the LCIR's website.¹⁶

16. <http://www.floridalcir.gov/datamtor.cfm>

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Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2008						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Alachua	Alachua	\$ 49,626	\$ 88,764	\$ 39,711	\$ 38,258	\$ 216,358
Archer	Alachua	18,029	33,656	830	6,357	58,872
Gainesville	Alachua	1,100,340	1,705,342	940,707	613,307	4,359,696
Hawthorne	Alachua	21,367	19,443	6,265	7,215	54,290
High Springs	Alachua	55,311	50,973	19,481	22,907	148,673
LaCrosse	Alachua	3,761	546	889	961	6,158
Micanopy	Alachua	9,869	9,238	1,358	3,251	23,716
Newberry	Alachua	20,259	46,838	35,950	22,023	125,071
Waldo	Alachua	13,057	27,207	-	4,300	44,565
Glen Saint Mary	Baker	13,069	5,756	-	1,227	20,052
Macclenny	Baker	53,341	79,062	25,535	13,511	171,448
Callaway	Bay	35,468	405,907	88,294	97,488	627,157
Cedar Grove	Bay	13,757	66,248	105,284	40,076	225,365
Lynn Haven	Bay	47,769	285,682	113,445	100,210	547,106
Mexico Beach	Bay	6,978	13,927	927	7,304	29,137
Panama City	Bay	510,541	605,083	106,648	241,374	1,463,646
Panama City Beach	Bay	90,906	18,273	63,721	58,408	231,308
Parker	Bay	32,217	121,916	1,489	30,656	186,278
Springfield	Bay	65,328	385,113	7,314	58,845	516,600
Brooker	Bradford	5,183	8,819	3,539	1,245	18,786
Hampton	Bradford	7,757	6,907	4,577	1,707	20,948
Lawtey	Bradford	13,179	13,879	2,103	2,677	31,837
Starke	Bradford	125,408	40,777	34,039	22,530	222,754
Cape Canaveral	Brevard	62,081	119,049	29,106	48,106	258,342
Cocoa	Brevard	327,756	207,008	-	84,409	619,174
Cocoa Beach	Brevard	239,157	36,241	1,568	61,751	338,717
Grant-Valkaria	Brevard	-	-	73,920	-	73,920
Indialantic	Brevard	54,072	11,654	-	14,666	80,391
Indian Harbour Beach	Brevard	41,142	114,964	30,312	41,576	227,994
Malabar	Brevard	4,704	38,548	13,369	13,630	70,252
Melbourne	Brevard	731,356	998,709	391,730	362,975	2,484,769
Melbourne Beach	Brevard	19,175	40,996	6,935	16,325	83,431
Melbourne Village	Brevard	1,852	8,627	3,938	3,447	17,864
Palm Bay	Brevard	91,142	1,891,539	604,703	440,542	3,027,926
Palm Shores	Brevard	943	8,950	8,088	4,516	22,498
Rockledge	Brevard	155,640	299,063	184,413	117,797	756,913
Satellite Beach	Brevard	109,567	122,350	30,703	53,721	316,341
Titusville	Brevard	518,566	622,507	195,297	209,853	1,546,223
West Melbourne	Brevard	34,950	159,950	121,944	72,198	389,042
Coconut Creek	Broward	21,380	808,863	402,787	251,085	1,484,115
Cooper City	Broward	22,887	599,098	184,990	152,386	959,361
Coral Springs	Broward	49,420	2,248,352	1,047,308	666,134	4,011,213
Dania Beach	Broward	201,595	178,011	247,491	148,797	775,893
Davie	Broward	166,836	1,292,312	746,850	434,854	2,640,852
Deerfield Beach	Broward	306,407	940,271	597,763	390,392	2,234,833
Fort Lauderdale	Broward	3,196,503	393,819	635,699	910,378	5,136,399
Hallandale Beach	Broward	491,404	272,633	135,512	185,514	1,085,063
Hillsboro Beach	Broward	3,190	21,499	10,969	11,957	47,614
Hollywood	Broward	2,090,384	1,094,500	666,067	742,893	4,593,844
Lauderdale Lakes	Broward	210,740	556,914	321,162	167,075	1,255,891
Lauderdale-by-the-Sea	Broward	58,784	12,584	32,450	32,609	136,427
Lauderhill	Broward	183,519	1,116,853	656,609	335,033	2,292,014
Lazy Lake	Broward	3,320	43	-	177	3,540
Lighthouse Point	Broward	176,544	45,186	22,614	56,268	300,612
Margate	Broward	247,098	1,014,019	397,016	285,585	1,943,717
Miramar	Broward	284,110	984,076	1,256,457	562,978	3,087,621
North Lauderdale	Broward	8,186	787,638	509,233	212,570	1,517,627
Oakland Park	Broward	398,752	282,181	364,304	220,481	1,265,718
Parkland	Broward	511	211,574	213,294	104,262	529,641
Pembroke Park	Broward	112,788	5,945	25,350	30,012	174,095
Pembroke Pines	Broward	320,564	2,182,935	1,351,447	781,548	4,636,494
Plantation	Broward	444,753	1,246,947	483,674	442,318	2,617,692
Pompano Beach	Broward	918,495	756,933	678,749	527,497	2,881,674
Sea Ranch Lakes	Broward	59,037	765	-	3,792	63,594
Southwest Ranches	Broward	-	-	159,820	38,681	198,501
Sunrise	Broward	173,630	1,562,011	680,559	466,102	2,882,302

Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2008						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Tamarac	Broward	96,778	1,098,792	438,470	304,954	1,938,993
West Park	Broward	-	-	457,394	71,269	528,663
Weston	Broward	-	734,078	558,164	317,061	1,609,303
Wilton Manors	Broward	350,732	14,698	-	64,610	430,040
Altha	Calhoun	7,411	25,570	3,736	1,208	37,925
Blountstown	Calhoun	57,485	25,265	12,417	5,312	100,479
Punta Gorda	Charlotte	146,243	290,244	-	116,910	553,397
Crystal River	Citrus	95,471	82,517	-	17,971	195,959
Inverness	Citrus	119,126	158,993	-	34,915	313,034
Green Cove Springs	Clay	82,207	86,797	5,675	30,679	205,359
Keystone Heights	Clay	26,696	20,290	-	6,911	53,897
Orange Park	Clay	92,507	214,419	-	45,560	352,486
Penney Farms	Clay	3,053	34,801	-	3,079	40,933
Everglades	Collier	9,969	7,822	-	4,964	22,754
Marco Island	Collier	-	313,452	26,590	147,377	487,419
Naples	Collier	386,057	278,555	-	216,680	881,292
Fort White	Columbia	8,215	13,628	-	2,764	24,607
Lake City	Columbia	241,791	97,728	-	64,290	403,809
Arcadia	De Soto	157,477	58,085	15,122	25,127	255,811
Cross City	Dixie	60,079	44,964	-	4,228	109,270
Horseshoe Beach	Dixie	1,856	2,884	-	625	5,365
Atlantic Beach	Duval	65,115	223,961	54,695	119,058	462,829
Baldwin	Duval	21,646	18,965	17,576	13,835	72,022
Jacksonville	Duval	5,826,077	1,493,270	3,950,729	3,332,889	14,602,965
Jacksonville (Duval)	Duval	-	9,147,024	3,375,775	-	12,522,799
Jacksonville Beach	Duval	219,174	271,792	59,043	182,076	732,085
Neptune Beach	Duval	41,884	120,975	21,637	61,360	245,856
Century	Escambia	53,674	37,553	-	11,921	103,148
Pensacola	Escambia	727,797	1,208,512	-	365,597	2,301,907
Beverly Beach	Flagler	4,223	2,419	989	1,639	9,270
Bunnell	Flagler	38,218	17,416	-	7,317	62,951
Palm Coast	Flagler	-	-	1,459,139	180,414	1,639,553
Flagler Beach	Flagler/Volusia	23,161	61,266	10,822	17,178	112,428
Apalachicola	Franklin	51,929	26,876	-	13,132	91,937
Carrabelle	Franklin	25,647	13,071	-	6,873	45,591
Chattahoochee	Gadsden	81,632	20,315	19,314	6,284	127,545
Greensboro	Gadsden	9,894	16,933	7,855	1,720	36,401
Gretna	Gadsden	11,242	196,491	-	4,548	212,281
Havana	Gadsden	28,337	19,857	5,740	4,690	58,624
Midway	Gadsden	-	44,305	1,986	4,111	50,402
Quincy	Gadsden	166,567	53,139	14,616	18,180	252,502
Bell	Gilchrist	5,992	3,449	2,730	824	12,995
Trenton	Gilchrist	22,161	16,661	9,717	2,994	51,533
Fanning Springs	Gilchrist/Levy	7,553	7,022	5,959	2,704	23,238
Moore Haven	Glades	32,012	12,379	5,155	2,615	52,161
Port Saint Joe	Gulf	64,183	12,435	-	11,148	87,766
Wewahitchka	Gulf	23,114	39,495	-	5,197	67,806
Jasper	Hamilton	59,554	6,604	-	4,249	70,407
Jennings	Hamilton	12,571	16,539	11,542	2,065	42,717
White Springs	Hamilton	13,231	17,299	3,317	1,898	35,745
Bowling Green	Hardee	24,763	46,667	99,349	8,151	178,930
Wauchula	Hardee	81,340	30,308	42,215	11,195	165,058
Zolfo Springs	Hardee	23,025	24,473	21,095	4,214	72,808
Clewiston	Hendry	116,479	64,991	24,616	29,328	235,414
La Belle	Hendry	56,826	24,144	22,667	20,007	123,644
Brooksville	Hernando	175,729	197,686	-	34,975	408,390
Weeki Wachee	Hernando	2,118	168	-	38	2,325
Avon Park	Highlands	119,637	159,617	61,915	43,525	384,694
Lake Placid	Highlands	53,574	10,289	-	8,671	72,535
Sebring	Highlands	168,381	89,615	15,506	50,248	323,750
Plant City	Hillsborough	332,397	466,961	194,641	253,482	1,247,481
Tampa	Hillsborough	4,897,504	3,693,425	1,130,586	2,548,074	12,269,589
Temple Terrace	Hillsborough	205,169	350,033	126,800	173,373	855,375
Bonifay	Holmes	46,920	39,056	3,530	5,654	95,161
Esto	Holmes	4,617	11,583	5,186	786	22,173
Noma	Holmes	-	15,105	3,276	473	18,854

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2008						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Ponce de Leon	Holmes	8,741	5,469	1,543	990	16,743
Westville	Holmes	2,077	10,741	442	486	13,745
Fellsmere	Indian River	16,285	84,024	73,744	27,510	201,563
Indian River Shores	Indian River	286	46,729	11,740	23,258	82,013
Orchid	Indian River	30	943	2,341	1,922	5,236
Sebastian	Indian River	33,165	360,624	151,768	127,609	673,166
Vero Beach	Indian River	374,742	94,344	-	113,905	582,991
Alford	Jackson	7,420	25,030	275	1,938	34,663
Bascom	Jackson	2,835	2,155	1,333	437	6,760
Campbellton	Jackson	7,330	3,717	-	842	11,889
Cottdale	Jackson	15,086	31,905	2,235	3,618	52,845
Graceville	Jackson	36,420	47,038	10,219	9,826	103,503
Grand Ridge	Jackson	10,018	28,606	25,337	3,614	67,575
Greenwood	Jackson	8,020	14,583	12,730	3,058	38,391
Jacob City	Jackson	-	17,421	4,552	1,128	23,101
Malone	Jackson	15,027	22,857	4,823	3,019	45,726
Marianna	Jackson	136,106	62,701	19,495	24,677	242,979
Sneads	Jackson	24,498	71,009	14,304	7,872	117,683
Monticello	Jefferson	50,339	39,250	-	9,327	98,916
Mayo	Lafayette	18,739	18,401	3,866	1,963	42,969
Astatula	Lake	3,333	36,874	7,254	7,539	55,000
Clermont	Lake	78,941	111,228	223,784	108,603	522,556
Eustis	Lake	182,142	207,820	89,648	89,041	568,651
Fruitland Park	Lake	20,503	58,754	19,507	17,869	116,633
Groveland	Lake	36,365	35,948	50,402	23,478	146,193
Howey-in-the-Hills	Lake	12,376	4,972	4,559	5,712	27,619
Lady Lake	Lake	13,366	274,260	38,708	65,615	391,949
Leesburg	Lake	309,234	85,875	66,883	90,182	552,173
Mascotte	Lake	21,939	63,723	30,742	20,645	137,049
Minneola	Lake	15,515	68,132	116,355	45,754	245,755
Montverde	Lake	1,908	27,123	-	5,970	35,001
Mount Dora	Lake	111,030	92,331	50,411	56,239	310,011
Tavares	Lake	57,583	143,514	94,319	58,520	353,935
Umatilla	Lake	39,637	28,000	6,682	13,060	87,379
Bonita Springs	Lee	-	-	1,028,060	341,866	1,369,926
Cape Coral	Lee	153,484	2,245,930	1,190,954	1,132,964	4,723,332
Fort Myers	Lee	893,274	476,770	411,579	495,654	2,277,277
Fort Myers Beach	Lee	-	114,840	25,328	55,361	195,529
Sanibel	Lee	-	110,861	18,977	50,697	180,535
Tallahassee	Leon	1,250,960	2,144,844	1,274,418	836,860	5,507,082
Bronson	Levy	10,844	19,075	4,991	3,949	38,859
Cedar Key	Levy	16,864	6,982	-	3,306	27,152
Chiefland	Levy	64,181	18,280	-	7,564	90,025
Inglis	Levy	16,801	20,816	3,535	6,017	47,169
Otter Creek	Levy	3,780	1,068	-	492	5,340
Williston	Levy	47,202	27,271	-	8,720	83,193
Yankeetown	Levy	5,909	9,231	-	2,667	17,807
Bristol	Liberty	18,989	29,087	-	2,260	50,335
Greenville	Madison	23,475	19,599	9,852	1,936	54,862
Lee	Madison	5,990	8,796	2,568	879	18,232
Madison	Madison	86,118	15,919	6,033	6,919	114,989
Anna Maria	Manatee	13,693	21,460	-	11,056	46,209
Bradenton	Manatee	376,545	925,115	257,470	323,984	1,883,114
Bradenton Beach	Manatee	27,417	9,653	-	9,496	46,566
Holmes Beach	Manatee	55,071	56,709	-	30,137	141,917
Palmetto	Manatee	169,179	130,632	54,940	79,237	433,987
Longboat Key	Manatee/Sarasota	47,549	89,878	12,461	53,593	203,481
Bellevue	Marion	57,775	58,904	-	24,516	141,195
Dunnellon	Marion	53,800	16,475	-	12,787	83,062
McIntosh	Marion	7,411	7,048	-	2,895	17,354
Ocala	Marion	643,622	741,273	95,488	321,989	1,802,372
Reddick	Marion	5,166	18,464	896	3,375	27,901
Jupiter Island	Martin	2,386	11,551	-	5,917	19,854
Ocean Breeze Park	Martin	6,147	10,963	-	4,081	21,191
Sewall's Point	Martin	1,035	42,879	-	18,912	62,826
Stuart	Martin	276,026	205,673	-	156,778	638,477

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2008						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Aventura	Miami-Dade	-	318,911	204,242	154,955	678,109
Bal Harbour	Miami-Dade	43,116	6,908	2,000	17,317	69,341
Bay Harbor Islands	Miami-Dade	32,155	47,537	24,392	28,338	132,422
Biscayne Park	Miami-Dade	16,156	50,313	17,067	18,094	101,630
Coral Gables	Miami-Dade	693,530	134,974	114,758	242,279	1,185,541
Cutler Bay	Miami-Dade	-	-	1,049,707	187,632	1,237,339
Doral	Miami-Dade	-	-	661,795	164,910	826,705
El Portal	Miami-Dade	11,922	55,233	7,768	13,805	88,728
Florida City	Miami-Dade	61,201	88,402	71,528	47,694	268,825
Golden Beach	Miami-Dade	2,533	8,214	3,100	5,236	19,083
Hialeah	Miami-Dade	1,930,261	3,610,477	1,722,920	1,252,728	8,516,386
Hialeah Gardens	Miami-Dade	16,283	371,607	162,968	111,584	662,442
Homestead	Miami-Dade	326,447	408,779	334,135	208,662	1,278,023
Indian Creek	Miami-Dade	1,391	52	-	304	1,748
Key Biscayne	Miami-Dade	-	133,355	55,674	62,118	251,147
Medley	Miami-Dade	10,067	2,381	5,116	6,155	23,719
Metro Dade	Miami-Dade	48,167,488	-	-	-	48,167,488
Miami	Miami-Dade	5,721,258	3,288,516	1,309,183	2,089,621	12,408,578
Miami Beach	Miami-Dade	1,489,227	508,031	121,336	508,552	2,627,146
Miami Gardens	Miami-Dade	-	-	3,818,355	573,372	4,391,727
Miami Lakes	Miami-Dade	-	-	644,873	134,517	779,390
Miami Shores	Miami-Dade	143,763	88,038	32,321	57,013	321,135
Miami Springs	Miami-Dade	217,492	82,329	50,091	75,161	425,073
North Bay	Miami-Dade	66,164	63,889	6,740	35,330	172,123
North Miami	Miami-Dade	755,251	619,431	442,775	327,918	2,145,375
North Miami Beach	Miami-Dade	642,052	312,312	209,564	223,630	1,387,559
Opa-locka	Miami-Dade	242,147	159,769	60,452	83,942	546,311
Palmetto Bay	Miami-Dade	-	-	602,244	134,811	737,055
Pinecrest	Miami-Dade	-	277,711	93,852	105,804	477,368
South Miami	Miami-Dade	289,293	10,591	-	57,513	357,396
Sunny Isles Beach	Miami-Dade	-	215,975	97,222	90,815	404,011
Surfside	Miami-Dade	104,228	4,350	7,901	30,523	147,002
Sweetwater	Miami-Dade	38,362	363,492	120,194	78,146	600,194
Virginia Gardens	Miami-Dade	40,502	11,653	3,892	12,864	68,911
West Miami	Miami-Dade	167,074	5,928	-	31,774	204,776
Islamorada	Monroe	-	178,167	19,131	72,994	270,292
Key Colony Beach	Monroe	3,918	19,319	-	8,843	32,079
Key West	Monroe	392,780	402,859	24,490	275,390	1,095,519
Layton	Monroe	2,685	2,824	139	2,117	7,766
Marathon	Monroe	-	-	292,439	110,285	402,724
Callahan	Nassau	25,665	5,441	4,214	6,102	41,422
Fernandina Beach	Nassau	130,679	110,724	-	55,237	296,640
Hilliard	Nassau	23,263	61,133	21,041	13,985	119,423
Cinco Bayou	Okaloosa	21,997	1,586	-	2,578	26,161
Crestview	Okaloosa	138,336	242,914	169,617	131,387	682,254
Destin	Okaloosa	-	196,895	38,036	86,199	321,130
Fort Walton Beach	Okaloosa	227,379	361,741	57,716	148,068	794,904
Laurel Hill	Okaloosa	4,088	25,850	-	4,213	34,151
Mary Esther	Okaloosa	13,743	76,834	15,266	30,042	135,885
Niceville	Okaloosa	54,427	242,668	69,840	93,061	459,996
Shalimar	Okaloosa	10,992	2,828	1,669	5,191	20,680
Valparaiso	Okaloosa	40,774	168,405	36,201	46,316	291,696
Okeechobee	Okeechobee	176,013	71,610	-	29,406	277,028
Apopka	Orange	183,788	514,398	451,256	403,368	1,552,810
Belle Isle	Orange	9,272	152,993	22,284	69,112	253,661
Eatonville	Orange	18,949	60,663	2,013	27,915	109,541
Edgewood	Orange	63,799	7,004	-	24,989	95,792
Maitland	Orange	158,137	138,272	123,623	183,365	603,397
Oakland	Orange	7,322	18,104	18,809	21,529	65,764
Ocoee	Orange	78,748	610,195	334,252	353,969	1,377,165
Orlando	Orange	1,969,237	3,858,549	1,365,774	2,514,320	9,707,879
Windermere	Orange	10,267	35,450	18,831	28,262	92,811
Winter Garden	Orange	149,053	294,959	372,368	284,730	1,101,110
Winter Park	Orange	458,356	342,412	95,148	322,016	1,217,932
Kissimmee	Osceola	243,964	894,400	490,355	358,718	1,987,437
Saint Cloud	Osceola	105,511	402,005	297,920	163,894	969,329

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2008						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Atlantis	Palm Beach	6,296	21,897	9,839	13,789	51,821
Belle Glade	Palm Beach	302,170	370,085	177,361	108,300	957,916
Boca Raton	Palm Beach	523,997	934,776	410,847	546,891	2,416,511
Boynton Beach	Palm Beach	337,969	964,300	437,518	420,539	2,160,327
Briny Breeze	Palm Beach	4,322	4,722	730	2,673	12,447
Cloud Lake	Palm Beach	3,753	274	595	1,071	5,693
Delray Beach	Palm Beach	362,476	882,567	307,430	409,558	1,962,031
Glen Ridge	Palm Beach	1,438	3,283	1,423	1,750	7,894
Golf	Palm Beach	1,033	2,030	721	1,481	5,265
Greenacres	Palm Beach	14,848	633,993	230,891	200,542	1,080,273
Gulf Stream	Palm Beach	1,397	9,474	1,508	4,718	17,097
Haverhill	Palm Beach	8,402	19,445	11,888	9,622	49,357
Highland Beach	Palm Beach	2,928	51,775	15,447	26,649	96,799
Hypoluxo	Palm Beach	2,273	21,689	17,328	15,764	57,053
Juno Beach	Palm Beach	13,616	36,407	13,988	23,052	87,064
Jupiter	Palm Beach	67,918	570,474	388,029	309,431	1,335,852
Jupiter Inlet Colony	Palm Beach	1,225	5,397	194	2,391	9,207
Lake Clarke Shores	Palm Beach	7,218	70,108	11,912	22,219	111,457
Lake Park	Palm Beach	253,135	16,751	1,857	58,419	330,162
Lake Worth	Palm Beach	364,734	555,345	193,952	231,120	1,345,151
Lantana	Palm Beach	209,533	29,683	19,300	60,958	319,474
Loxahatchee Groves	Palm Beach	-	-	76,146	-	76,146
Manalapan	Palm Beach	1,985	3,310	658	2,276	8,229
Mangonia Park	Palm Beach	15,044	11,874	25,107	16,199	68,225
North Palm Beach	Palm Beach	82,307	179,019	27,889	80,472	369,687
Ocean Ridge	Palm Beach	4,910	21,892	2,547	10,603	39,952
Pahokee	Palm Beach	96,481	233,596	45,083	38,585	413,745
Palm Beach	Palm Beach	171,886	29,242	1,062	62,407	264,596
Palm Beach Gardens	Palm Beach	126,411	564,740	307,755	292,219	1,291,125
Palm Beach Shores	Palm Beach	11,360	7,533	4,034	8,866	31,793
Palm Springs	Palm Beach	90,524	237,677	86,901	92,075	507,177
Riviera Beach	Palm Beach	369,915	342,877	130,958	213,247	1,056,997
Royal Palm Beach	Palm Beach	3,712	414,848	284,036	191,323	893,919
South Bay	Palm Beach	42,669	86,119	14,083	17,802	160,673
South Palm Beach	Palm Beach	745	24,235	3,249	9,802	38,031
Tequesta	Palm Beach	129,246	12,301	-	36,450	177,997
Wellington	Palm Beach	-	596,246	538,182	342,510	1,476,938
West Palm Beach	Palm Beach	1,326,451	764,585	568,238	646,358	3,305,632
Dade City	Pasco	134,787	135,017	-	33,960	303,764
New Port Richey	Pasco	290,251	309,776	-	82,580	682,607
Port Richey	Pasco	15,410	72,453	-	16,051	103,913
Saint Leo	Pasco	9,442	29,624	1,312	5,338	45,716
San Antonio	Pasco	14,350	24,736	-	4,573	43,659
Zephyrhills	Pasco	110,964	236,781	4,217	60,602	412,563
Belleair	Pinellas	15,115	54,353	7,724	19,891	97,083
Belleair Beach	Pinellas	4,762	31,009	-	7,782	43,553
Belleair Bluffs	Pinellas	66,417	5,775	-	10,849	83,041
Belleair Shore	Pinellas	352	529	143	346	1,370
Clearwater	Pinellas	1,191,562	1,270,006	348,379	534,643	3,344,590
Dunedin	Pinellas	313,081	591,613	152,355	179,945	1,236,993
Gulfport	Pinellas	133,248	166,253	34,078	62,004	395,583
Indian Rocks Beach	Pinellas	54,431	27,332	18,279	25,529	125,572
Indian Shores	Pinellas	10,610	12,732	3,876	8,648	35,866
Kenneth City	Pinellas	145,147	11,413	2,200	21,842	180,603
Largo	Pinellas	652,934	1,160,997	378,190	361,250	2,553,371
Madeira Beach	Pinellas	174,090	10,826	-	21,679	206,595
North Redington Beach	Pinellas	11,820	7,712	3,951	7,148	30,631
Oldsmar	Pinellas	19,857	204,898	75,567	66,791	367,113
Pinellas Park	Pinellas	387,226	701,404	211,439	233,114	1,533,182
Redington Beach	Pinellas	4,793	22,244	1,033	7,427	35,497
Redington Shores	Pinellas	12,192	29,311	2,073	11,330	54,905
Safety Harbor	Pinellas	57,772	314,728	74,566	85,990	533,056
Saint Petersburg	Pinellas	3,125,822	3,324,207	867,869	1,218,770	8,536,668
Saint Petersburg Beach	Pinellas	199,235	25,108	-	48,222	272,566
Seminole	Pinellas	166,578	83,971	156,493	87,682	494,724
South Pasadena	Pinellas	89,458	44,021	4,755	28,053	166,287

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2008						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Tarpon Springs	Pinellas	199,105	289,344	125,856	113,750	728,054
Treasure Island	Pinellas	104,086	47,176	4,403	36,119	191,784
Auburndale	Polk	95,208	159,178	53,929	64,689	373,005
Bartow	Polk	247,027	225,594	49,531	85,684	607,835
Davenport	Polk	22,371	44,204	7,100	12,460	86,136
Dundee	Polk	25,917	41,724	15,197	15,971	98,809
Eagle Lake	Polk	20,806	52,004	29,803	13,616	116,230
Fort Meade	Polk	76,018	139,315	51,242	31,505	298,080
Frostproof	Polk	59,573	16,744	12,520	15,982	104,819
Haines City	Polk	182,087	253,960	62,836	85,905	584,788
Highland Park	Polk	-	2,740	2,037	1,329	6,106
Hillcrest Heights	Polk	498	4,933	1,375	1,404	8,210
Lake Alfred	Polk	36,465	67,725	28,081	21,837	154,108
Lake Hamilton	Polk	15,272	14,019	6,152	7,589	43,032
Lake Wales	Polk	190,668	99,186	52,411	66,936	409,201
Lakeland	Polk	973,011	1,183,911	430,321	490,385	3,077,628
Mulberry	Polk	53,918	36,479	4,924	18,542	113,863
Polk City	Polk	15,070	51,140	4,390	9,387	79,987
Winter Haven	Polk	439,141	303,030	143,279	155,434	1,040,884
Crescent City	Putnam	47,077	14,453	-	6,386	67,916
Interlachen	Putnam	11,693	30,525	-	5,262	47,480
Palatka	Putnam	276,527	92,156	6,250	40,072	415,005
Pomona Park	Putnam	7,968	14,081	2,149	2,849	27,048
Welaka	Putnam	7,493	7,421	-	2,194	17,109
Hastings	Saint Johns	15,795	11,024	-	4,347	31,166
Saint Augustine	Saint Johns	340,862	131,711	-	91,889	564,462
Saint Augustine Beach	Saint Johns	7,099	95,665	13,419	38,900	155,083
Fort Pierce	Saint Lucie	711,816	324,578	80,080	154,484	1,270,958
Port Saint Lucie	Saint Lucie	6,475	1,696,431	1,198,204	516,080	3,417,190
Saint Lucie Village	Saint Lucie	2,371	8,188	885	2,500	13,944
Gulf Breeze	Santa Rosa	75,883	88,344	-	22,411	186,638
Jay	Santa Rosa	20,822	7,321	-	1,963	30,107
Milton	Santa Rosa	116,957	150,174	-	28,934	296,064
North Port	Sarasota	24,372	435,594	525,585	308,027	1,293,579
Sarasota	Sarasota	937,613	519,388	21,203	411,870	1,890,074
Venice	Sarasota	240,488	242,976	45,465	156,358	685,287
Altamonte Springs	Seminole	57,567	824,280	258,980	281,453	1,422,280
Casselberry	Seminole	170,722	488,283	110,557	164,403	933,965
Lake Mary	Seminole	-	175,333	98,979	91,947	366,258
Longwood	Seminole	80,818	231,114	53,669	91,887	457,488
Oviedo	Seminole	39,986	475,431	291,509	203,416	1,010,342
Sanford	Seminole	376,081	611,108	445,638	324,633	1,757,460
Winter Springs	Seminole	13,825	673,732	259,491	220,065	1,167,113
Bushnell	Sumter	36,546	37,825	-	10,561	84,933
Center Hill	Sumter	8,283	27,199	8,104	4,150	47,737
Coleman	Sumter	13,609	27,386	-	2,988	43,983
Webster	Sumter	17,618	18,676	841	3,533	40,668
Wildwood	Sumter	61,478	72,500	-	20,107	154,085
Branford	Suwannee	20,042	4,266	219	2,405	26,933
Live Oak	Suwannee	153,904	117,320	15,448	22,922	309,594
Perry	Taylor	180,555	57,391	7,809	30,412	276,167
Lake Butler	Union	29,351	46,307	15,291	4,366	95,315
Raiford	Union	1,694	8,057	6,691	594	17,036
Worthington Springs	Union	4,563	2,353	17,764	1,080	25,760
Daytona Beach	Volusia	1,027,176	657,390	672,568	289,574	2,646,708
Daytona Beach Shores	Volusia	91,781	7,979	-	20,737	120,496
DeBary	Volusia	-	241,559	118,868	81,069	441,496
DeLand	Volusia	318,746	142,072	193,346	111,469	765,633
Deltona	Volusia	-	1,548,977	958,263	369,242	2,876,482
Edgewater	Volusia	68,458	392,955	143,783	94,127	699,323
Holly Hill	Volusia	155,248	143,841	55,296	56,146	410,531
Lake Helen	Volusia	8,885	58,031	13,139	12,964	93,019
New Smyrna Beach	Volusia	201,998	197,487	79,223	98,233	576,941
Oak Hill	Volusia	13,952	22,879	10,234	8,551	55,616
Orange City	Volusia	21,923	108,197	76,317	39,427	245,864
Ormond Beach	Volusia	294,368	472,729	187,252	176,544	1,130,893

Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2008						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Pierson	Volusia	18,098	13,177	50,310	11,714	93,299
Ponce Inlet	Volusia	4,946	32,790	11,320	14,446	63,502
Port Orange	Volusia	93,493	980,523	412,347	243,069	1,729,432
South Daytona	Volusia	132,655	192,449	59,804	62,085	446,994
Saint Marks	Wakulla	9,455	15,580	-	822	25,857
Sopchoppy	Wakulla	9,800	23,142	-	1,092	34,033
DeFuniak Springs	Walton	100,398	116,851	5,738	55,382	278,369
Freeport	Walton	11,372	31,161	4,172	12,560	59,265
Paxton	Walton	13,228	7,606	17,155	7,128	45,118
Caryville	Washington	11,357	1,616	1,109	651	14,733
Chipley	Washington	67,615	46,974	-	10,057	124,646
Ebro	Washington	4,447	4,418	1,265	723	10,854
Vernon	Washington	12,365	26,926	-	2,086	41,378
Wausau	Washington	4,597	16,650	10,412	1,218	32,877
Statewide Totals		\$ 124,654,502	\$ 113,830,059	\$ 63,740,463	\$ 52,300,000	\$ 354,525,023

Notes:

- 1) These estimates represent a 100 percent distribution of trust fund monies.
- 2) The column labeled "Additional Hold Harmless Provision" effectuates the provision found in section 57 of CS for CS for SB 2962 (codified as Chapter 2004-265, L.O.F.). This section includes a hold harmless provision such that the revenue sharing dollar increases of individual municipalities resulting from the percentage increase from 1.0715 percent to 1.3409 percent are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program, as effected by Chapter 2003-402, L.O.F. (i.e., HB 113-A). The effective date of this additional hold harmless provision was July 1, 2004.
- 3) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in state fiscal year 2008 has been estimated to be as follows: state sales tax, 73.37 percent; municipal fuel tax, 26.62 percent; and the state alternative fuel user decal fee collections, 0.01 percent.

Oil, Gas, and Sulfur Production Tax

Section 211.06(2)(b), Florida Statutes

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

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

1. Imposed pursuant to Section 211.02(1)(b), F.S. (2007).

2. Imposed pursuant to Section 211.02(1)(a), F.S. (2007).

3. Imposed pursuant to Section 211.025, F.S. (2007).

4. Imposed pursuant to Section 211.026, F.S. (2007).

Authorized Uses

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

Relevant Attorney General Opinions

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

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

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

Current and Prior Years’ Revenues

No estimated revenue distributions for counties for the current fiscal year are available. A summary of prior years’ distributions are available via the LCIR’s website.⁶

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

6. <http://www.floridalcir.gov/datamtor.cfm>

Phosphate Rock Severance Tax

Section 211.3103, Florida Statutes

Brief Overview

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

General Law Amendments

Chapter 2007-106, L.O.F., (CS/SB 2482) provides for the annual producer price index to apply to the tax on the severance of phosphate rock. This change became effective on July 1, 2007.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

The proceeds from all taxes, interest, and penalties shall be paid in to the State Treasury.³ The first \$10 million in tax revenues shall be deposited into the Conservation and Recreation Lands Trust Fund. The remaining revenues will be distributed in the following manner: 40.1 percent to the state's General Revenue Fund; 16.5 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary; 13 percent for payment to counties that have been designated a Rural Area of Critical Economic Concern pursuant to s. 288.0656, F.S., in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary; 9.3 percent to the Phosphate Research Trust Fund in the Department of Education; 10.7 percent to the Minerals Trust Fund; and 10.4 percent to the Nonmandatory Land Reclamation Trust Fund.

1. Section 211.33, F.S. (2007).

2. Section 211.3103(8), F.S. (2007).

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

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

Current and Prior Years' Revenues

No estimated revenue distributions for counties for the current fiscal year are available. A summary of prior years' distributions are available via the LCIR's website.⁶

4. Id., at (5).

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

6. <http://www.floridalcir.gov/datamtor.cfm>

State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

Brief Overview

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

General Law Amendments

Chapter 2007-198, L.O.F., (CS/HB 1375) increases affordable housing advisory committee membership and revises membership criteria as well as authorizes the use of fewer members under certain circumstances. Additionally, the legislation revises and provides duties of the advisory committee. These changes became effective on July 1, 2007.

Eligibility Requirements

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

Administrative Procedures

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

After the distributions specified in s. 201.15(1)-(8), F.S., the lesser of 7.53 percent of remaining documentary stamp taxes or \$107 million in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Half of that amount shall be paid to the credit of the Local Government Housing Trust Fund [hereinafter Trust Fund].³

1. Section 420.9072(2)(a), F.S. (2007).

2. Section 420.9079, F.S. (2007).

3. Section 201.15(9), F.S. (2007).

After the distributions specified in s. 201.15(1)-(9), F.S., the lesser of 8.66 percent of remaining documentary stamp taxes or \$136 million in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Of that amount, 87.5 percent shall be paid to the credit of the Trust Fund.⁴

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

Distribution of Proceeds

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

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

Authorized Uses

A county or eligible municipality must expend its portion of the local housing distribution only to implement a local housing assistance plan. Proceeds may not be expended for the purpose of providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance.⁹ Additionally, funds may not be pledged to pay the debt service on any bonds.¹⁰

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

5. Section 420.9072(2)(b), F.S. (2007).

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

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

8. Section 420.9073(1), F.S. (2007).

9. Section 420.9072(7), F.S. (2007).

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

Relevant Attorney General Opinions

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

Current and Prior Years' Revenues

No estimated revenue distributions for local governments for the current fiscal year are available. A summary of prior years' distributions is available via the LCIR's website.¹¹

11. <http://www.floridalcir.gov/datastoz.cfm>

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Enhanced 911 Fee

Sections 365.172-.173, Florida Statutes

Brief Overview

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

General Law Amendments

Chapter 2007-78, L.O.F., (CS/CS/HB 919) merges the wireline 911 plan for landline telecommunications companies and the Wireless Emergency Communications Act and modifies the requirements for a state plan and for regional or multi-jurisdictional systems to encourage enhanced 911 (E911) service availability throughout the state. The wireless 911 fee is renamed the E911 fee and is collected from users of voice communications services and provides for authorized expenditures of the E911 fee. The legislation creates the E911 Board by modifying the make-up of the Wireless 911 Board and directing the Board to administer E911 fees and ensure such fees are used as directed. These changes became effective on May 24, 2007.

Chapter 2007-79, L.O.F., (CS/CS/HB 921) renames the Wireless Emergency Telephone System Fund as the Emergency Communications Number E911 System Fund, and this new fund is used to administer the Florida Emergency Communications Number E911 State Plan as provided in s. 365.171, F.S. The legislation specifies that all E911 fees assessed and collected by the telecommunications industry from subscribers be remitted directly to the E911 Board for direct deposit into the State Treasury. The legislation provides for the separation of fee revenues into wireless and nonwireless categories and revises the distribution of fee revenues. These changes became effective on May 24, 2007.

Eligibility Requirements

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

Administrative Procedures

Each voice communications services provider, as part of its monthly billing process, shall collect an E911 fee. Each provider shall bill the fee as follows. Each local exchange carrier shall bill the fee to the local exchange subscribers on a service-identifier basis, up to a maximum of 25 access lines per account bill rendered. Except in the case of prepaid wireless service, each wireless provider shall bill the fee to a subscriber on a per service-identifier basis for service identifiers whose primary place of use is within Florida. Each provider may retain 1 percent of the amount of fees collected as reimbursement of the administrative costs incurred by the provider to bill, collect, and remit the fee. State and local taxes do not apply to this fee, and local governments are prohibited from levying any additional fee on providers or subscribers for the provision of E911 service.¹

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

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

Distribution of Proceeds

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

Sixty seven percent of the funds in the wireless category shall be distributed monthly to counties, based on the total number of service identifiers in each county. Thirty percent of the funds in the wireless category shall be distributed to wireless providers in response to sworn invoices submitted to the Board by wireless providers. Ninety seven percent of the funds in the nonwireless category

1. Section 365.172(8), F.S. (2007).

2. Section 365.173(1), F.S. (2007).

3. Section 365.172(5), F.S. (2007).

4. Section 365.173(2), F.S. (2007).

shall be distributed monthly to counties, based on the total number of service identifiers in each county. One percent of the remaining monies in the fund shall be retained by the Board. Two percent of the remaining monies in the fund shall be distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.

By September 1, 2007, up to \$15 million of the existing 911 system fund shall be available for distribution to counties in order to prevent a loss in the ordinary and expected time value of money caused by any timing delay in remittance to counties of wireline fees caused by the one-time transfer of collecting wireline fees by the counties to the Board. All disbursements for this purpose must be returned to the fund from the future remittance by the nonwireless category.

Authorized Uses

The proceeds of the 67 percent portion in the wireless category distributed monthly to counties shall be used exclusively for: 1) the payment of authorized expenditures, as specified in s. 365.172(9), F.S., and 2) the costs to comply with the requirements for E911 service contained in the order and any future rules related to the order as defined in s. 365.172(3)(u), F.S. The proceeds of the 30 percent portion in the wireless category distributed to wireless providers shall be used to reimburse such providers for the actual costs incurred to provide 911 or E911 service and may include costs and expenses incurred to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide E911 service. The proceeds of the 97 percent portion in the nonwireless category distributed monthly to counties shall be used exclusively for payment of authorized expenditures, as specified in s. 365.172(9), F.S.

The proceeds of the 1 percent portion retained by the Board shall be applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. The proceeds of the 2 percent portion distributed to rural counties shall be used to provide facilities and network service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants to rural counties by the Technology Program within the Department of Management Services for upgrading and replacing E911 systems.⁵

Relevant Attorney General Opinions

No Florida Attorney General Opinions have been issued for this new “merged” revenue source; however, the following opinions, relevant to prior statutory authorizations, have been issued. The full text of the opinions are available via the searchable on-line database of legal opinions.⁶

<u>Opinion #</u>	<u>Subject</u>
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5. Id.

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

87-66	Payment of 911 fee by state
2005-66	Wireless 911 Board, authority to sue/collect fees

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

Current and Prior Years' Revenues

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

911 Fee

General Law Amendments

Chapter 2007-78, L.O.F., (CS/CS/HB 919) amends ss. 365.171 and 365.172, F.S., to provide one comprehensive law for the administration and funding of both the wireless and wireline 911 systems. As part of the merger of the wireline 911 plan for landline telecommunications companies and the Wireless Emergency Communications Act, the 911 fee previously authorized pursuant to s. 365.171(13), F.S., is deleted and superseded by an enhanced 911 (E911) fee. These changes became effective on May 24, 2007.

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Communications Services Tax

Chapter 202, Florida Statutes

Brief Overview

The Communications Services Tax Simplification Law was enacted to restructure taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001.¹ The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. The law replaced and consolidated seven different state and local taxes or fees with a single tax comprised of two components: a state communications services tax and a local communications services tax. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

State Communications Services Tax

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

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

Local Communications Services Tax

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

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

2. Section 202.12(1), F.S. (2007).

3. Section 203.01(1)(b), F.S. (2007).

4. Section 202.19(1), F.S. (2007).

municipalities and charter counties that have chosen to levy permit fees, the tax may be levied at a rate up to 4.98 percent. Non-charter counties may levy the tax at a rate of up to 1.6 percent. These maximum rates do not include add-ons of up to 0.12 percent for municipalities and charter counties or up to 0.24 percent for non-charter counties that have elected not to require and collect permit fees authorized pursuant to s. 337.401, F.S., nor do they supersede conversion or emergency rates authorized by s. 202.20, F.S., which are in excess of these maximum rates.⁵ In addition to the local communications services taxes, any local option sales tax that a county or school board has levied pursuant to s. 212.055, F.S., is imposed as a local communications services tax, and the rate shall be determined in accordance with s. 202.20(3), F.S.⁶

General Law Amendments

Chapter 2007-29, L.O.F., (CS/CS/HB 529) amends s. 202.24, F.S., to prohibit counties and municipalities from negotiating terms and conditions relating to cable and video services and clarifies an exemption for existing agreements. These changes became effective on May 18, 2007.

Chapter 2007-106, L.O.F., (CS/SB 2482) amends several sections of Chapter 202, F.S., making a number of changes to the administration of the communications services tax. Some changes are effective July 1, 2007 while others are effective January 1, 2008.

Eligibility Requirements

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

Administrative Procedures

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

The Department of Revenue (DOR) administers the statewide collection of both the state and local components of the communications service tax. Dealers who collect local communications services tax must notify the DOR of the method employed to accurately assign addresses to the appropriate taxing jurisdiction. The DOR maintains a database that provides the local taxing jurisdiction for all

5. Id., at (2).

6. Id., at (5).

7. Section 202.16, F.S. (2007).

addresses in Florida. The database contains county and municipal names for every address and is based on information provided by the local taxing jurisdiction and updated at least once every six months.⁸

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

The proceeds of each local communications services tax levied by a county or municipality, less the DOR's costs of administration, shall be transferred to the Local Communications Services Tax Clearing Trust Fund for distribution to counties and municipalities. The amount deducted for administrative costs may not exceed 1 percent of the total revenue generated for all taxing jurisdictions, and the total administrative costs shall be prorated among those taxing jurisdictions on the basis of the amount collected for a particular jurisdiction relative to the amount collected for all such jurisdictions.⁹

Any adoption, repeal, or change in the rate of a local communications services tax imposed under s. 202.19, F.S., is effective with respect to taxable services included on bills that are dated on or after the January 1st subsequent to such adoption, repeal, or change. The local government must notify the DOR of the adoption, repeal, or change by September 1st which immediately precedes the January 1st effective date.¹⁰

Distribution of Proceeds

State Communications Services Tax

The proceeds derived from the 2.37 percent gross receipts tax on communications services, including direct-to-home satellite service, are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction. The remaining proceeds derived from the 6.8 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax as prescribed in s. 212.20(6), F.S.¹¹ The proceeds derived from the 10.8 percent state tax on direct-to-home satellite service shall be distributed pursuant to s. 202.18(2), F.S.¹²

8. Section 202.22, F.S. (2007).

9. Section 202.18(3), F.S. (2007).

10. Section 202.21, F.S. (2007).

11. Section 202.18(1), F.S. (2007).

12. Section 202.12(1)(b), F.S. (2007).

Local Communications Services Tax

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's local communications services tax rate. The tax revenues, less the DOR's administrative cost deduction, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5), F.S., shall be distributed in the same manner as the local option sales taxes.¹³

Authorized Uses

The revenues derived from the local communications services tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. Revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., shall be used for the same purposes as the underlying local option sales tax imposed by the county or school board pursuant to s. 212.055, F.S.¹⁴

Relevant Attorney General Opinions

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

Local Tax Rates

The DOR maintains a list of current and historical local tax rates, which includes upcoming rate changes.¹⁵

Current and Prior Years' Revenues

The table included in this section lists the estimated local communications services tax distributions for local fiscal year 2008 as calculated by the DOR. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900. No data summarizing prior years' distributions to local governments are available.

13. Section 202.18(3), F.S. (2007).

14. Section 202.19(8), F.S. (2007).

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

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2008

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
ALACHUA BOCC	\$ 91,684,371	6.90%	\$ 6,326,222	101,155	\$ 906
Alachua	\$ 7,185,432	3.80%	\$ 273,046	7,657	\$ 938
Archer	\$ 568,566	5.22%	\$ 29,679	1,225	\$ 464
Gainesville	\$ 101,297,561	5.32%	\$ 5,389,030	119,985	\$ 844
Hawthorne	\$ 837,421	5.22%	\$ 43,713	1,401	\$ 598
High Springs	\$ 3,930,303	5.22%	\$ 205,162	4,576	\$ 859
LaCrosse	\$ 205,947	3.42%	\$ 7,043	190	\$ 1,084
Micanopy	\$ 559,106	5.10%	\$ 28,514	626	\$ 893
Newberry	\$ 2,540,402	4.20%	\$ 106,697	4,414	\$ 576
Waldo	\$ 325,893	5.22%	\$ 17,012	821	\$ 397
BAKER BOCC	\$ 9,843,619	0.64%	\$ 62,999	17,153	\$ 574
Glen Saint Mary	\$ 308,697	5.30%	\$ 16,361	466	\$ 662
Maccleenny	\$ 5,529,860	6.02%	\$ 332,898	5,433	\$ 1,018
BAY BOCC	\$ 53,855,473	1.84%	\$ 990,941	64,709	\$ 832
Callaway	\$ 8,259,673	5.22%	\$ 431,155	14,792	\$ 558
Cedar Grove	\$ 3,527,657	4.92%	\$ 173,561	6,325	\$ 558
Lynn Haven	\$ 14,127,732	5.22%	\$ 737,468	16,439	\$ 859
Mexico Beach	\$ 1,266,250	2.88%	\$ 36,468	1,164	\$ 1,088
Panama City	\$ 38,837,633	5.22%	\$ 2,027,324	37,420	\$ 1,038
Panama City Beach	\$ 18,936,678	5.22%	\$ 988,495	10,005	\$ 1,893
Parker	\$ 2,667,814	5.22%	\$ 139,260	4,688	\$ 569
Springfield	\$ 5,125,898	5.22%	\$ 267,572	9,017	\$ 568
BRADFORD BOCC	\$ 8,130,208	0.64%	\$ 52,033	16,602	\$ 490
Brooker	\$ 449,699	3.00%	\$ 13,491	355	\$ 1,267
Hampton	\$ 125,551	2.20%	\$ 2,762	425	\$ 295
Lawtey	\$ 268,389	1.10%	\$ 2,952	667	\$ 402
Starke	\$ 6,121,923	5.22%	\$ 319,564	6,042	\$ 1,013
BREVARD BOCC	\$ 188,765,251	5.22%	\$ 9,853,546	208,103	\$ 907
Cape Canaveral	\$ 10,579,764	5.22%	\$ 552,264	10,317	\$ 1,025
Cocoa	\$ 15,978,042	5.22%	\$ 834,054	17,395	\$ 919
Cocoa Beach	\$ 13,974,252	5.22%	\$ 729,456	12,785	\$ 1,093
Grant-Valkaria ***	\$ 3,275,857	0.00%	\$ 99,750	3,907	\$ 838
Indialantic	\$ 3,540,838	6.20%	\$ 219,532	2,961	\$ 1,196
Indian Harbour Beach	\$ 7,830,041	5.22%	\$ 408,728	8,696	\$ 900
Malabar	\$ 2,357,914	5.22%	\$ 123,083	2,872	\$ 821
Melbourne	\$ 86,278,554	5.93%	\$ 5,116,318	77,172	\$ 1,118
Melbourne Beach	\$ 2,740,115	5.22%	\$ 143,034	3,308	\$ 828
Melbourne Village	\$ 774,756	5.22%	\$ 40,442	715	\$ 1,084
Palm Bay	\$ 72,870,407	5.22%	\$ 3,803,835	96,683	\$ 754
Palm Shores	\$ 784,374	4.80%	\$ 37,650	949	\$ 827
Rockledge	\$ 24,843,957	5.22%	\$ 1,296,855	25,209	\$ 986
Satellite Beach	\$ 8,965,343	5.22%	\$ 467,991	10,938	\$ 820
Titusville	\$ 36,267,107	5.42%	\$ 1,965,677	43,987	\$ 824
West Melbourne	\$ 14,957,444	5.52%	\$ 825,651	15,777	\$ 948
BROWARD BOCC	\$ 153,558,446	5.22%	\$ 8,015,751	20,775	\$ 7,392
Coconut Creek	\$ 44,464,440	5.22%	\$ 2,321,044	48,294	\$ 921
Cooper City	\$ 25,254,565	4.80%	\$ 1,212,219	29,381	\$ 860
Coral Springs	\$ 117,201,409	5.22%	\$ 6,117,914	129,615	\$ 904
Dania Beach	\$ 27,381,540	5.32%	\$ 1,456,698	28,555	\$ 959
Davie	\$ 84,094,048	5.20%	\$ 4,372,890	90,194	\$ 932
Deerfield Beach	\$ 98,309,091	5.22%	\$ 5,131,735	75,603	\$ 1,300
Fort Lauderdale	\$ 273,614,221	5.22%	\$ 14,282,662	175,518	\$ 1,559

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2008

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
Hallandale Beach	\$ 34,528,419	5.22%	\$ 1,802,383	35,844	\$ 963
Hillsboro Beach	\$ 1,437,329	1.20%	\$ 17,248	2,234	\$ 643
Hollywood	\$ 151,556,372	5.22%	\$ 7,911,243	143,287	\$ 1,058
Lauderdale-by-the-Sea	\$ 6,444,032	5.22%	\$ 336,378	5,831	\$ 1,105
Lauderdale Lakes	\$ 27,485,730	5.32%	\$ 1,462,241	32,161	\$ 855
Lauderhill	\$ 54,329,547	5.22%	\$ 2,836,002	63,134	\$ 861
Lazy Lake	\$ 41,510	0.60%	\$ 249	41	\$ 1,012
Lighthouse Point	\$ 8,315,106	6.22%	\$ 517,200	10,899	\$ 763
Margate	\$ 46,966,580	5.32%	\$ 2,498,622	55,332	\$ 849
Miramar	\$ 112,159,039	5.22%	\$ 5,854,702	110,322	\$ 1,017
North Lauderdale	\$ 32,468,992	5.22%	\$ 1,694,881	41,584	\$ 781
Oakland Park	\$ 41,900,106	5.42%	\$ 2,270,986	42,427	\$ 988
Parkland	\$ 19,119,212	5.22%	\$ 998,023	21,913	\$ 873
Pembroke Park	\$ 5,806,648	5.22%	\$ 303,107	5,740	\$ 1,012
Pembroke Pines	\$ 134,182,515	5.42%	\$ 7,272,692	151,053	\$ 888
Plantation	\$ 108,999,378	5.22%	\$ 5,689,768	84,891	\$ 1,284
Pompano Beach	\$ 98,657,652	5.22%	\$ 5,149,929	100,948	\$ 977
Sea Ranch Lakes	\$ 696,794	5.22%	\$ 36,373	730	\$ 955
Southwest Ranches	\$ 4,678,932	5.22%	\$ 244,240	7,415	\$ 631
Sunrise	\$ 76,695,809	5.22%	\$ 4,003,521	89,669	\$ 855
Tamarac	\$ 58,890,647	5.22%	\$ 3,074,092	59,259	\$ 994
West Park	\$ 2,818,065	5.22%	\$ 147,103	13,804	\$ 204
Weston	\$ 67,244,971	5.22%	\$ 3,510,188	61,629	\$ 1,091
Wilton Manors	\$ 11,557,501	5.62%	\$ 649,532	12,546	\$ 921
CALHOUN BOCC	\$ 4,060,692	1.84%	\$ 74,717	9,660	\$ 420
Altha	\$ 311,792	5.22%	\$ 16,276	562	\$ 555
Blountstown	\$ 2,267,791	5.22%	\$ 118,379	2,476	\$ 916
CHARLOTTE BOCC	\$ 118,434,184	5.22%	\$ 6,182,264	142,272	\$ 832
Punta Gorda	\$ 17,879,018	5.22%	\$ 933,285	16,952	\$ 1,055
CITRUS BOCC	\$ 86,877,690	2.24%	\$ 1,946,060	125,581	\$ 692
Crystal River	\$ 5,987,553	5.22%	\$ 312,550	3,737	\$ 1,602
Inverness	\$ 8,120,724	5.32%	\$ 432,023	7,240	\$ 1,122
CLAY BOCC	\$ 121,317,153	5.92%	\$ 7,181,975	159,442	\$ 761
Green Cove Springs	\$ 7,226,472	5.22%	\$ 377,222	6,381	\$ 1,132
Keystone Heights	\$ 1,228,945	4.00%	\$ 49,158	1,411	\$ 871
Orange Park	\$ 16,653,671	5.22%	\$ 869,322	9,034	\$ 1,843
Penney Farms	\$ 388,364	5.22%	\$ 20,273	633	\$ 614
COLLIER BOCC	\$ 251,597,268	2.10%	\$ 5,283,543	287,336	\$ 876
Everglades	\$ 805,276	3.90%	\$ 31,406	527	\$ 1,528
Marco Island	\$ 19,860,683	5.22%	\$ 1,036,728	15,719	\$ 1,263
Naples	\$ 52,764,401	3.30%	\$ 1,741,225	22,970	\$ 2,297
COLUMBIA BOCC	\$ 20,991,772	1.30%	\$ 272,893	49,133	\$ 427
Fort White	\$ 510,615	0.60%	\$ 3,064	463	\$ 1,103
Lake City	\$ 18,948,649	5.22%	\$ 989,119	10,606	\$ 1,787
DE SOTO BOCC	\$ 11,203,304	2.34%	\$ 262,157	24,336	\$ 460
Arcadia	\$ 7,531,148	5.22%	\$ 393,126	6,755	\$ 1,115
DIXIE BOCC	\$ 5,690,936	1.84%	\$ 104,713	12,360	\$ 460
Cross City	\$ 2,077,086	2.50%	\$ 51,927	1,768	\$ 1,175
Horseshoe Beach	\$ 128,971	6.20%	\$ 7,996	274	\$ 471
DUVAL - Jacksonville	\$ 909,199,475	5.22%	\$ 47,460,213	834,194	\$ 1,090
Atlantic Beach	\$ 12,023,700	5.22%	\$ 627,637	14,015	\$ 858
Baldwin	\$ 1,165,464	6.22%	\$ 72,492	1,604	\$ 727

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2008

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
Jacksonville Beach	\$ 27,524,896	5.22%	\$ 1,436,800	21,544	\$ 1,278
Neptune Beach	\$ 7,594,642	5.22%	\$ 396,440	7,283	\$ 1,043
ESCAMBIA BOCC	\$ 187,119,491	1.84%	\$ 3,442,999	250,358	\$ 747
Century	\$ 936,299	2.10%	\$ 19,662	1,755	\$ 534
Pensacola	\$ 83,925,559	5.22%	\$ 4,380,914	54,932	\$ 1,528
FLAGLER BOCC	\$ 14,860,996	1.84%	\$ 273,442	12,751	\$ 1,165
Beverly Beach	\$ 403,451	5.10%	\$ 20,576	513	\$ 786
Bunnell	\$ 2,210,238	5.75%	\$ 127,089	2,513	\$ 880
Flagler Beach (part)	\$ 5,302,349	5.10%	\$ 270,420	5,457	\$ 972
Marineland (part)	\$ 335,130	0.40%	\$ 1,341	9	\$ 37,237
Palm Coast	\$ 53,666,005	5.22%	\$ 2,801,365	67,832	\$ 791
FRANKLIN BOCC	\$ 6,659,281	0.90%	\$ 59,934	6,805	\$ 979
Apalachicola	\$ 2,244,730	3.60%	\$ 80,810	2,507	\$ 895
Carrabelle	\$ 788,665	5.82%	\$ 45,900	1,282	\$ 615
GADSDEN BOCC	\$ 13,725,412	0.44%	\$ 60,392	30,090	\$ 456
Chattahoochee	\$ 1,843,755	5.22%	\$ 96,244	2,361	\$ 781
Greensboro	\$ 367,737	5.12%	\$ 18,828	652	\$ 564
Gretna	\$ 964,572	4.02%	\$ 38,776	1,741	\$ 554
Havana	\$ 1,534,736	5.22%	\$ 80,113	1,764	\$ 870
Midway	\$ 1,559,493	3.70%	\$ 57,701	1,683	\$ 927
Quincy	\$ 6,397,071	5.22%	\$ 333,927	6,925	\$ 924
GILCHRIST BOCC	\$ 7,517,953	1.84%	\$ 138,330	13,412	\$ 561
Bell	\$ 266,017	4.50%	\$ 11,971	452	\$ 589
Fanning Springs (part)	\$ 270,506	5.62%	\$ 15,202	345	\$ 784
Trenton	\$ 1,176,974	5.22%	\$ 61,438	1,686	\$ 698
GLADES BOCC	\$ 5,157,818	1.84%	\$ 94,904	8,430	\$ 612
Moore Haven	\$ 837,790	1.20%	\$ 10,053	1,626	\$ 515
GULF BOCC	\$ 5,443,233	0.54%	\$ 29,393	7,703	\$ 707
Port Saint Joe	\$ 4,356,930	5.22%	\$ 227,432	3,791	\$ 1,149
Wewahitchka	\$ 1,233,537	5.22%	\$ 64,391	1,949	\$ 633
HAMILTON BOCC	\$ 4,708,148	0.30%	\$ 14,124	8,339	\$ 565
Jasper	\$ 1,440,226	4.80%	\$ 69,131	1,705	\$ 845
Jennings	\$ 345,545	5.10%	\$ 17,623	805	\$ 429
White Springs	\$ 423,527	5.00%	\$ 21,176	774	\$ 547
HARDEE BOCC	\$ 8,723,634	1.34%	\$ 116,897	16,485	\$ 529
Bowling Green	\$ 770,244	3.32%	\$ 25,572	3,034	\$ 254
Wauchula	\$ 4,502,092	5.10%	\$ 229,607	4,454	\$ 1,011
Zolfo Springs	\$ 466,730	2.32%	\$ 10,828	1,551	\$ 301
HENDRY BOCC	\$ 13,320,289	1.84%	\$ 245,093	26,540	\$ 502
Clewiston	\$ 5,128,478	5.22%	\$ 267,707	6,573	\$ 780
La Belle	\$ 6,447,784	4.22%	\$ 272,096	4,571	\$ 1,411
HERNANDO BOCC	\$ 109,029,229	1.40%	\$ 1,526,409	149,164	\$ 731
Brooksville	\$ 9,560,431	5.22%	\$ 499,055	7,322	\$ 1,306
Weeki Wachee	\$ 1,281,507	0.10%	\$ 1,282	8	\$ 160,188
HIGHLANDS BOCC	\$ 46,818,990	1.84%	\$ 861,469	75,869	\$ 617
Avon Park	\$ 7,031,395	5.22%	\$ 367,039	8,792	\$ 800
Lake Placid	\$ 3,709,858	5.22%	\$ 193,655	1,762	\$ 2,105
Sebring	\$ 10,582,205	5.22%	\$ 552,391	10,227	\$ 1,035
HILLSBOROUGH BOCC	\$ 715,470,647	4.00%	\$ 28,618,826	777,068	\$ 921
Plant City	\$ 31,959,800	5.72%	\$ 1,828,101	32,834	\$ 973
Tampa	\$ 542,749,877	5.22%	\$ 28,331,544	330,193	\$ 1,644
Temple Terrace	\$ 30,785,407	5.40%	\$ 1,662,412	23,035	\$ 1,336

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2008

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
HOLMES BOCC ***	\$ 6,876,445	0.20%	\$ 79,538	14,089	\$ 488
Bonifay	\$ 2,095,163	5.82%	\$ 121,938	2,732	\$ 767
Esto	\$ 85,274	0.80%	\$ 682	379	\$ 225
Noma	\$ 77,431	0.10%	\$ 77	213	\$ 364
Ponce de Leon	\$ 284,637	2.70%	\$ 7,685	477	\$ 597
Westville	\$ 167,144	0.90%	\$ 1,504	226	\$ 740
INDIAN RIVER BOCC	\$ 69,471,757	1.84%	\$ 1,278,280	86,332	\$ 805
Fellsmere	\$ 1,882,305	5.22%	\$ 98,256	4,628	\$ 407
Indian River Shores	\$ 4,401,912	2.80%	\$ 123,254	3,722	\$ 1,183
Orchid	\$ 1,462,556	2.10%	\$ 30,714	307	\$ 4,764
Sebastian	\$ 17,368,533	5.22%	\$ 906,637	21,666	\$ 802
Vero Beach	\$ 28,084,787	5.12%	\$ 1,437,941	18,160	\$ 1,547
JACKSON BOCC	\$ 18,192,144	1.84%	\$ 334,735	29,056	\$ 626
Alford	\$ 228,726	1.50%	\$ 3,431	492	\$ 465
Bascom	\$ 48,483	1.32%	\$ 640	111	\$ 437
Campbellton	\$ 172,663	5.22%	\$ 9,013	208	\$ 830
Cottdale	\$ 589,793	5.22%	\$ 30,787	918	\$ 642
Graceville	\$ 1,690,420	5.22%	\$ 88,240	2,500	\$ 676
Grand Ridge	\$ 496,541	5.22%	\$ 25,919	899	\$ 552
Greenwood	\$ 388,537	5.22%	\$ 20,282	776	\$ 501
Jacob City	\$ -	0.00%	\$ -	293	\$ -
Malone	\$ 403,223	5.22%	\$ 21,048	768	\$ 525
Marianna	\$ 5,009,820	5.22%	\$ 261,513	6,275	\$ 798
Sneads	\$ 1,122,507	3.30%	\$ 37,043	1,996	\$ 562
JEFFERSON BOCC	\$ 7,459,956	1.14%	\$ 85,043	10,687	\$ 698
Monticello	\$ 3,232,746	4.50%	\$ 145,474	2,503	\$ 1,292
LAFAYETTE BOCC	\$ 2,536,096	1.84%	\$ 46,664	5,364	\$ 473
Mayo	\$ 519,910	2.00%	\$ 10,398	1,016	\$ 512
LAKE BOCC	\$ 117,284,477	1.94%	\$ 2,275,319	150,527	\$ 779
Astatula	\$ 885,700	4.40%	\$ 38,971	1,591	\$ 557
Clermont	\$ 25,720,974	5.22%	\$ 1,342,635	22,097	\$ 1,164
Eustis	\$ 15,175,954	5.22%	\$ 792,185	17,772	\$ 854
Fruitland Park	\$ 3,603,127	5.22%	\$ 188,083	3,643	\$ 989
Groveland	\$ 5,012,874	5.22%	\$ 261,672	5,923	\$ 846
Howey-in-the-Hills	\$ 1,167,193	5.22%	\$ 60,927	1,156	\$ 1,010
Lady Lake	\$ 15,438,940	5.22%	\$ 805,913	12,807	\$ 1,206
Leesburg	\$ 21,171,389	5.22%	\$ 1,105,147	18,847	\$ 1,123
Mascotte	\$ 2,742,714	5.22%	\$ 143,170	4,270	\$ 642
Minneola	\$ 7,483,186	5.22%	\$ 390,622	9,440	\$ 793
Montverde	\$ 1,155,163	1.80%	\$ 20,793	1,183	\$ 976
Mount Dora	\$ 11,134,043	5.22%	\$ 581,197	11,231	\$ 991
Tavares	\$ 9,781,659	5.32%	\$ 520,384	12,559	\$ 779
Umatilla	\$ 2,082,408	5.22%	\$ 108,702	2,622	\$ 794
LEE BOCC	\$ 306,459,486	3.61%	\$ 11,063,187	308,249	\$ 994
Bonita Springs	\$ 32,408,071	1.82%	\$ 589,827	43,512	\$ 745
Cape Coral	\$ 124,100,713	4.12%	\$ 5,112,949	154,469	\$ 803
Fort Myers	\$ 86,991,875	5.22%	\$ 4,540,976	65,626	\$ 1,326
Fort Myers Beach	\$ 12,800,341	5.22%	\$ 668,178	6,874	\$ 1,862
Sanibel	\$ 11,472,594	5.22%	\$ 598,869	6,321	\$ 1,815
LEON BOCC	\$ 79,936,203	5.22%	\$ 4,172,670	96,054	\$ 832
Tallahassee	\$ 162,430,011	5.49%	\$ 8,917,408	174,585	\$ 930
LEVY BOCC	\$ 15,594,457	1.84%	\$ 286,938	28,772	\$ 542

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
Bronson	\$ 734,876	2.50%	\$ 18,372	1,130	\$ 650
Cedar Key	\$ 550,063	2.10%	\$ 11,551	924	\$ 595
Chiefland	\$ 2,448,432	5.22%	\$ 127,808	2,185	\$ 1,121
Fanning Springs (part)	\$ 148,897	5.62%	\$ 8,368	587	\$ 254
Inglis	\$ 948,948	5.22%	\$ 49,535	1,731	\$ 548
Otter Creek	\$ 619,465	0.70%	\$ 4,336	143	\$ 4,332
Williston	\$ 1,967,280	5.22%	\$ 102,692	2,425	\$ 811
Yankeetown	\$ 517,939	5.72%	\$ 29,626	759	\$ 682
LIBERTY BOCC	\$ 2,735,598	0.60%	\$ 16,414	5,236	\$ 522
Bristol	\$ 664,116	5.22%	\$ 34,667	893	\$ 744
MADISON BOCC	\$ 7,256,982	1.84%	\$ 133,528	13,879	\$ 523
Greenville	\$ 322,575	4.62%	\$ 14,903	835	\$ 386
Lee	\$ 106,014	5.22%	\$ 5,534	380	\$ 279
Madison	\$ 4,230,232	5.22%	\$ 220,818	3,066	\$ 1,380
MANATEE BOCC	\$ 204,952,648	1.84%	\$ 3,771,129	228,417	\$ 897
Anna Maria	\$ 2,287,549	5.22%	\$ 119,410	1,847	\$ 1,239
Bradenton	\$ 52,305,317	5.72%	\$ 2,991,864	54,783	\$ 955
Bradenton Beach	\$ 1,950,221	5.72%	\$ 111,553	1,553	\$ 1,256
Holmes Beach	\$ 5,210,402	5.22%	\$ 271,983	5,038	\$ 1,034
Longboat Key (part)	\$ 3,990,762	5.22%	\$ 208,318	2,598	\$ 1,536
Palmetto	\$ 11,568,695	5.42%	\$ 627,023	13,734	\$ 842
MARION BOCC	\$ 179,477,672	1.74%	\$ 3,113,938	252,642	\$ 710
Bellevue	\$ 4,584,870	5.12%	\$ 234,745	3,896	\$ 1,177
Dunnellon	\$ 2,638,978	5.22%	\$ 137,755	2,014	\$ 1,310
McIntosh	\$ 495,540	1.30%	\$ 6,442	446	\$ 1,111
Ocala	\$ 80,689,891	5.22%	\$ 4,212,012	51,675	\$ 1,561
Reddick	\$ 270,204	1.30%	\$ 3,513	516	\$ 524
MARTIN BOCC	\$ 106,667,749	1.84%	\$ 1,962,687	121,682	\$ 877
Jupiter Island	\$ 1,165,642	5.22%	\$ 60,846	628	\$ 1,856
Ocean Breeze Park	\$ 477,199	2.20%	\$ 10,498	421	\$ 1,133
Sewall's Point	\$ 2,149,709	3.12%	\$ 67,071	1,995	\$ 1,078
Stuart	\$ 27,471,070	4.92%	\$ 1,351,577	16,639	\$ 1,651
MIAMI-DADE BOCC	\$ 980,337,468	5.22%	\$ 51,173,616	1,091,507	\$ 898
Aventura	\$ 45,261,652	5.20%	\$ 2,353,606	29,451	\$ 1,537
Bal Harbour	\$ 5,303,709	5.22%	\$ 276,854	2,973	\$ 1,784
Bay Harbor Islands	\$ 6,349,592	5.22%	\$ 331,449	5,208	\$ 1,219
Biscayne Park	\$ 2,592,357	4.40%	\$ 114,064	3,320	\$ 781
Coral Gables	\$ 82,033,321	5.22%	\$ 4,282,139	44,404	\$ 1,847
Cutler Bay	\$ 25,779,941	5.22%	\$ 1,345,713	37,103	\$ 695
Doral	\$ 83,960,512	5.22%	\$ 4,382,739	32,541	\$ 2,580
El Portal	\$ 1,669,063	5.60%	\$ 93,468	2,552	\$ 654
Florida City	\$ 6,522,349	5.42%	\$ 353,511	9,195	\$ 709
Golden Beach	\$ 1,119,684	2.12%	\$ 23,737	942	\$ 1,189
Hialeah ***	\$ 176,984,949	5.67%	\$ 10,138,288	228,344	\$ 775
Hialeah Gardens	\$ 16,375,141	5.22%	\$ 854,782	20,476	\$ 800
Homestead	\$ 33,169,019	5.42%	\$ 1,797,761	43,149	\$ 769
Indian Creek	\$ 181,548	0.70%	\$ 1,271	59	\$ 3,077
Islandia	\$ -	0.00%	\$ -	6	\$ -
Key Biscayne	\$ 15,926,420	5.22%	\$ 831,359	11,464	\$ 1,389
Medley	\$ 14,068,811	6.22%	\$ 875,080	1,288	\$ 10,923
Miami	\$ 626,749,252	5.22%	\$ 32,716,311	388,702	\$ 1,612
Miami Beach	\$ 112,759,122	5.22%	\$ 5,886,026	92,145	\$ 1,224

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
Miami Gardens	\$ 72,487,721	5.22%	\$ 3,783,859	107,579	\$ 674
Miami Lakes	\$ 31,665,962	5.22%	\$ 1,652,963	27,292	\$ 1,160
Miami Shores	\$ 13,856,831	5.72%	\$ 792,611	10,456	\$ 1,325
Miami Springs	\$ 13,633,606	5.22%	\$ 711,674	13,723	\$ 993
North Bay	\$ 5,276,676	4.90%	\$ 258,557	5,794	\$ 911
North Miami	\$ 43,547,699	5.22%	\$ 2,273,190	59,734	\$ 729
North Miami Beach	\$ 52,482,700	5.22%	\$ 2,739,597	40,688	\$ 1,290
Opa-locka	\$ 12,509,342	5.22%	\$ 652,988	15,487	\$ 808
Palmetto Bay	\$ 17,093,713	5.22%	\$ 892,292	25,142	\$ 680
Pinecrest	\$ 16,897,142	5.52%	\$ 932,722	19,530	\$ 865
South Miami	\$ 13,668,093	5.22%	\$ 713,474	10,528	\$ 1,298
Sunny Isles Beach	\$ 17,960,829	5.22%	\$ 937,555	18,121	\$ 991
Surfside	\$ 5,851,234	5.22%	\$ 305,434	5,635	\$ 1,038
Sweetwater	\$ 7,012,133	5.22%	\$ 366,033	14,281	\$ 491
Virginia Gardens	\$ 2,394,342	5.22%	\$ 124,985	2,371	\$ 1,010
West Miami	\$ 6,087,936	4.40%	\$ 267,869	5,744	\$ 1,060
MONROE BOCC	\$ 43,969,321	1.64%	\$ 721,097	36,402	\$ 1,208
Islamorada	\$ 6,210,703	5.22%	\$ 324,199	7,057	\$ 880
Key Colony Beach	\$ 1,184,907	5.10%	\$ 60,430	857	\$ 1,383
Key West	\$ 32,573,499	5.00%	\$ 1,628,675	25,312	\$ 1,287
Layton	\$ -	0.00%	\$ -	206	\$ -
Marathon	\$ 12,781,587	5.22%	\$ 667,199	10,605	\$ 1,205
NASSAU BOCC	\$ 39,241,186	1.84%	\$ 722,038	52,029	\$ 754
Callahan	\$ 2,852,581	4.50%	\$ 128,366	1,345	\$ 2,121
Fernandina Beach	\$ 13,839,277	5.12%	\$ 708,571	11,747	\$ 1,178
Hilliard	\$ 2,236,559	5.22%	\$ 116,748	2,964	\$ 755
OKALOOSA BOCC	\$ 107,589,832	2.30%	\$ 2,474,566	112,913	\$ 953
Cinco Bayou	\$ 654,712	5.12%	\$ 33,521	382	\$ 1,714
Crestview	\$ 18,912,889	5.22%	\$ 987,253	19,500	\$ 970
Destin	\$ 27,263,052	5.22%	\$ 1,423,131	12,098	\$ 2,254
Fort Walton Beach	\$ 32,442,949	5.62%	\$ 1,823,294	20,882	\$ 1,554
Laurel Hill	\$ 514,175	2.80%	\$ 14,397	581	\$ 885
Mary Esther	\$ 4,651,916	5.02%	\$ 233,526	4,264	\$ 1,091
Niceville	\$ 13,392,497	5.50%	\$ 736,587	13,241	\$ 1,011
Shalimar	\$ 1,743,299	5.00%	\$ 87,165	730	\$ 2,388
Valparaiso	\$ 4,457,741	5.22%	\$ 232,694	6,537	\$ 682
OKEECHOBEE BOCC	\$ 19,482,236	0.80%	\$ 155,858	30,951	\$ 629
Okeechobee	\$ 7,515,200	5.10%	\$ 383,275	5,673	\$ 1,325
ORANGE BOCC	\$ 631,872,655	4.98%	\$ 31,467,258	694,929	\$ 909
Apopka	\$ 36,238,307	6.12%	\$ 2,217,784	37,330	\$ 971
Bay Lake	\$ -	0.00%	\$ -	28	\$ -
Belle Isle	\$ 5,080,474	5.22%	\$ 265,201	5,891	\$ 862
Eatonville	\$ 2,388,145	5.22%	\$ 124,661	2,484	\$ 961
Edgewood	\$ 2,827,871	5.22%	\$ 147,615	2,160	\$ 1,309
Lake Buena Vista	\$ -	0.00%	\$ -	19	\$ -
Maitland	\$ 32,149,176	5.22%	\$ 1,678,187	16,055	\$ 2,002
Oakland	\$ 1,978,976	5.22%	\$ 103,303	1,933	\$ 1,024
Ocoee	\$ 28,750,558	5.22%	\$ 1,500,779	32,177	\$ 894
Orlando	\$ 403,614,921	5.22%	\$ 21,068,699	223,914	\$ 1,803
Windermere	\$ 4,519,315	5.22%	\$ 235,908	2,684	\$ 1,684
Winter Garden	\$ 27,162,838	5.22%	\$ 1,417,900	28,445	\$ 955
Winter Park	\$ 45,836,959	5.72%	\$ 2,621,874	28,529	\$ 1,607

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
OSCEOLA BOCC	\$ 143,623,144	5.22%	\$ 7,497,128	165,027	\$ 870
Kissimmee	\$ 59,919,909	5.22%	\$ 3,127,819	60,204	\$ 995
Saint Cloud	\$ 21,920,621	5.10%	\$ 1,117,952	30,373	\$ 722
PALM BEACH BOCC	\$ 523,937,528	5.72%	\$ 29,969,227	556,330	\$ 942
Atlantis	\$ 2,404,641	1.22%	\$ 29,337	2,138	\$ 1,125
Belle Glade	\$ 11,259,939	5.12%	\$ 576,509	16,894	\$ 667
Boca Raton	\$ 170,417,613	5.42%	\$ 9,236,635	85,488	\$ 1,993
Boynton Beach	\$ 61,049,060	5.22%	\$ 3,186,761	67,071	\$ 910
Briny Breezes	\$ 172,152	5.22%	\$ 8,986	418	\$ 412
Cloud Lake	\$ 76,557	2.32%	\$ 1,776	164	\$ 467
Delray Beach	\$ 72,874,960	5.22%	\$ 3,804,073	64,095	\$ 1,137
Glen Ridge	\$ 304,180	5.22%	\$ 15,878	265	\$ 1,148
Golf	\$ 1,004,732	5.22%	\$ 52,447	232	\$ 4,331
Greenacres	\$ 23,593,961	6.44%	\$ 1,519,451	31,749	\$ 743
Gulf Stream	\$ 1,029,667	5.22%	\$ 53,749	736	\$ 1,399
Haverhill	\$ 1,240,953	2.60%	\$ 32,265	1,588	\$ 781
Highland Beach	\$ 4,867,390	5.22%	\$ 254,078	4,157	\$ 1,171
Hypoluxo	\$ 2,500,252	5.92%	\$ 148,015	2,463	\$ 1,015
Juno Beach	\$ 6,673,004	5.22%	\$ 348,331	3,637	\$ 1,835
Jupiter	\$ 58,526,070	5.22%	\$ 3,055,061	50,028	\$ 1,170
Jupiter Inlet Colony	\$ -	0.00%	\$ -	371	\$ -
Lake Clarke Shores	\$ 2,883,547	5.22%	\$ 150,521	3,469	\$ 831
Lake Park	\$ 10,497,842	5.32%	\$ 558,485	9,113	\$ 1,152
Lake Worth	\$ 31,790,853	5.22%	\$ 1,659,483	36,412	\$ 873
Lantana	\$ 9,341,698	5.42%	\$ 506,320	10,056	\$ 929
Loxahatchee Groves	\$ -	0.00%	\$ -	3,161	\$ -
Manalapan	\$ 904,078	1.60%	\$ 14,465	360	\$ 2,511
Mangonia Park	\$ 2,876,490	5.62%	\$ 161,659	2,539	\$ 1,133
North Palm Beach	\$ 14,628,734	5.22%	\$ 763,620	12,562	\$ 1,165
Ocean Ridge	\$ 2,060,556	2.00%	\$ 41,211	1,640	\$ 1,256
Pahokee	\$ 3,961,577	5.22%	\$ 206,794	6,166	\$ 642
Palm Beach	\$ 20,660,063	5.22%	\$ 1,078,455	9,706	\$ 2,129
Palm Beach Gardens	\$ 59,499,468	1.50%	\$ 892,492	48,176	\$ 1,235
Palm Beach Shores	\$ 2,023,082	5.52%	\$ 111,674	1,366	\$ 1,481
Palm Springs	\$ 13,089,480	5.32%	\$ 696,360	14,630	\$ 895
Riviera Beach	\$ 33,695,379	5.22%	\$ 1,758,899	33,408	\$ 1,009
Royal Palm Beach	\$ 29,915,562	5.22%	\$ 1,561,592	30,334	\$ 986
South Bay	\$ 2,715,735	5.10%	\$ 138,502	2,812	\$ 966
South Palm Beach	\$ 1,765,354	5.60%	\$ 98,860	1,526	\$ 1,157
Tequesta	\$ 6,472,365	5.22%	\$ 337,857	5,702	\$ 1,135
Wellington	\$ 55,318,970	5.22%	\$ 2,887,650	55,564	\$ 996
West Palm Beach	\$ 146,547,612	5.42%	\$ 7,942,881	107,381	\$ 1,365
PASCO BOCC	\$ 293,183,443	1.84%	\$ 5,394,575	381,955	\$ 768
Dade City	\$ 6,444,703	5.22%	\$ 336,413	6,856	\$ 940
New Port Richey	\$ 21,009,326	5.62%	\$ 1,180,724	16,645	\$ 1,262
Port Richey	\$ 4,677,463	5.10%	\$ 238,551	3,205	\$ 1,459
Saint Leo	\$ 713,794	5.22%	\$ 37,260	948	\$ 753
San Antonio	\$ 547,359	0.80%	\$ 4,379	1,250	\$ 438
Zephyrhills	\$ 12,193,484	5.52%	\$ 673,080	12,579	\$ 969
PINELLAS BOCC	\$ 261,806,450	5.22%	\$ 13,666,297	279,479	\$ 937
Belleair	\$ 4,157,302	5.22%	\$ 217,011	4,144	\$ 1,003
Belleair Beach	\$ 1,686,321	6.00%	\$ 101,179	1,619	\$ 1,042

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Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
Belleair Bluffs	\$ 2,225,234	5.22%	\$ 116,157	2,232	\$ 997
Belleair Shore	\$ 116,700	2.40%	\$ 2,801	71	\$ 1,644
Clearwater	\$ 139,289,190	5.12%	\$ 7,131,607	110,676	\$ 1,259
Dunedin	\$ 31,904,120	5.32%	\$ 1,697,299	37,574	\$ 849
Gulfport	\$ 10,017,089	6.12%	\$ 613,046	12,935	\$ 774
Indian Rocks Beach	\$ 4,870,913	2.30%	\$ 112,031	5,345	\$ 911
Indian Shores	\$ 2,542,514	5.22%	\$ 132,719	1,803	\$ 1,410
Kenneth City	\$ 3,234,837	5.10%	\$ 164,977	4,551	\$ 711
Largo	\$ 74,576,875	5.62%	\$ 4,191,220	75,969	\$ 982
Madeira Beach	\$ 4,983,970	5.72%	\$ 285,083	4,514	\$ 1,104
North Redington Beach	\$ 1,522,063	5.12%	\$ 77,930	1,509	\$ 1,009
Oldsmar	\$ 20,842,276	5.82%	\$ 1,213,020	13,856	\$ 1,504
Pinellas Park	\$ 49,357,630	5.40%	\$ 2,665,312	48,920	\$ 1,009
Redington Beach	\$ 1,469,821	5.40%	\$ 79,370	1,583	\$ 929
Redington Shores	\$ 2,153,531	5.22%	\$ 112,414	2,366	\$ 910
Safety Harbor	\$ 17,699,928	6.52%	\$ 1,154,035	17,839	\$ 992
Saint Petersburg	\$ 271,319,498	5.62%	\$ 15,248,156	253,856	\$ 1,069
Saint Petersburg Beach	\$ 11,818,350	5.70%	\$ 673,646	10,050	\$ 1,176
Seminole	\$ 17,231,496	5.22%	\$ 899,484	18,737	\$ 920
South Pasadena	\$ 4,259,672	5.72%	\$ 243,653	5,758	\$ 740
Tarpon Springs	\$ 23,172,368	5.72%	\$ 1,325,459	24,161	\$ 959
Treasure Island	\$ 8,711,718	2.32%	\$ 202,112	7,505	\$ 1,161
POLK BOCC	\$ 232,455,206	5.22%	\$ 12,134,162	350,846	\$ 663
Auburndale	\$ 18,377,014	5.22%	\$ 959,280	12,512	\$ 1,469
Bartow	\$ 13,652,660	6.12%	\$ 835,543	15,945	\$ 856
Davenport	\$ 4,521,270	3.52%	\$ 159,149	2,366	\$ 1,911
Dundee	\$ 3,066,163	5.72%	\$ 175,385	3,128	\$ 980
Eagle Lake	\$ 2,143,913	5.42%	\$ 116,200	2,663	\$ 805
Fort Meade	\$ 3,595,267	5.32%	\$ 191,268	5,877	\$ 612
Frostproof	\$ 1,988,835	5.32%	\$ 105,806	2,991	\$ 665
Haines City	\$ 14,631,636	5.22%	\$ 763,771	17,973	\$ 814
Highland Park	\$ -	0.00%	\$ -	246	\$ -
Hillcrest Heights	\$ 170,188	1.10%	\$ 1,872	262	\$ 650
Lake Alfred	\$ 3,800,467	4.62%	\$ 175,582	4,239	\$ 897
Lake Hamilton	\$ 1,094,631	3.72%	\$ 40,720	1,409	\$ 777
Lake Wales	\$ 7,741,174	5.22%	\$ 404,089	12,760	\$ 607
Lakeland	\$ 99,778,090	6.43%	\$ 6,415,731	91,623	\$ 1,089
Mulberry	\$ 3,300,647	5.22%	\$ 172,294	3,459	\$ 954
Polk City	\$ 1,410,169	5.22%	\$ 73,611	1,831	\$ 770
Winter Haven	\$ 32,124,432	6.32%	\$ 2,030,264	31,433	\$ 1,022
PUTNAM BOCC	\$ 37,293,885	1.84%	\$ 686,207	57,850	\$ 645
Crescent City	\$ 1,415,311	5.10%	\$ 72,181	1,787	\$ 792
Interlachen	\$ 1,079,912	5.22%	\$ 56,371	1,475	\$ 732
Palatka	\$ 16,777,593	5.22%	\$ 875,790	11,426	\$ 1,468
Pomona Park	\$ 557,834	5.22%	\$ 29,119	796	\$ 701
Welaka	\$ 804,375	5.22%	\$ 41,988	624	\$ 1,289
SAINT JOHNS BOCC	\$ 132,599,792	1.84%	\$ 2,439,836	144,698	\$ 916
Hastings	\$ 1,569,864	5.22%	\$ 81,947	655	\$ 2,397
Marineland (part)	\$ 3,214	0.40%	\$ 13	1	\$ 3,214
Saint Augustine	\$ 19,140,490	5.22%	\$ 999,134	13,704	\$ 1,397
Saint Augustine Beach	\$ 5,493,681	5.22%	\$ 286,770	5,908	\$ 930
SAINT LUCIE BOCC	\$ 60,383,084	1.84%	\$ 1,111,049	72,938	\$ 828

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2008

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
Fort Pierce	\$ 38,387,855	5.22%	\$ 2,003,846	41,422	\$ 927
Port Saint Lucie	\$ 118,578,513	1.50%	\$ 1,778,678	144,159	\$ 823
Saint Lucie Village	\$ 440,181	1.60%	\$ 7,043	622	\$ 708
SANTA ROSA BOCC	\$ 91,919,181	1.58%	\$ 1,452,323	125,677	\$ 731
Gulf Breeze	\$ 9,052,149	2.00%	\$ 181,043	5,774	\$ 1,568
Jay	\$ 633,034	1.30%	\$ 8,229	554	\$ 1,143
Milton	\$ 7,850,790	5.82%	\$ 456,916	7,592	\$ 1,034
SARASOTA BOCC	\$ 245,733,786	4.82%	\$ 11,844,368	249,589	\$ 985
Longboat Key (part)	\$ 8,112,990	5.22%	\$ 423,498	5,067	\$ 1,601
North Port	\$ 37,190,157	5.72%	\$ 2,127,277	47,770	\$ 779
Sarasota	\$ 79,096,440	5.32%	\$ 4,207,931	55,341	\$ 1,429
Venice	\$ 24,249,044	5.22%	\$ 1,265,800	21,596	\$ 1,123
SEMINOLE BOCC	\$ 192,411,604	5.12%	\$ 9,851,474	207,422	\$ 928
Altamonte Springs	\$ 52,131,006	6.66%	\$ 3,471,925	43,054	\$ 1,211
Casselberry	\$ 24,330,276	5.42%	\$ 1,318,701	24,924	\$ 976
Lake Mary	\$ 49,765,841	5.22%	\$ 2,597,777	14,020	\$ 3,550
Longwood	\$ 24,178,381	5.52%	\$ 1,334,647	13,928	\$ 1,736
Oviedo	\$ 28,997,536	5.56%	\$ 1,612,263	31,946	\$ 908
Sanford	\$ 60,706,286	7.00%	\$ 4,249,440	51,159	\$ 1,187
Winter Springs	\$ 28,606,159	5.92%	\$ 1,693,485	33,971	\$ 842
SUMTER BOCC	\$ 42,583,121	1.84%	\$ 783,529	65,141	\$ 654
Bushnell	\$ 2,771,479	5.12%	\$ 141,900	2,331	\$ 1,189
Center Hill	\$ 676,093	5.22%	\$ 35,292	893	\$ 757
Coleman	\$ 605,380	5.22%	\$ 31,601	655	\$ 924
Webster	\$ 457,232	3.10%	\$ 14,174	767	\$ 596
Wildwood	\$ 3,966,518	5.22%	\$ 207,052	4,592	\$ 864
SUWANNEE BOCC	\$ 24,920,256	1.84%	\$ 458,533	31,454	\$ 792
Branford	\$ 800,171	4.60%	\$ 36,808	711	\$ 1,125
Live Oak	\$ 5,782,447	5.60%	\$ 323,817	6,634	\$ 872
TAYLOR BOCC	\$ 7,329,385	1.84%	\$ 134,861	12,969	\$ 565
Perry	\$ 5,283,172	5.62%	\$ 296,914	6,839	\$ 773
UNION BOCC	\$ 2,555,700	0.40%	\$ 10,223	7,716	\$ 331
Lake Butler	\$ 3,670,302	5.10%	\$ 187,185	1,917	\$ 1,915
Raiford	\$ -	0.00%	\$ -	251	\$ -
Worthington Springs	\$ 221,834	5.00%	\$ 11,092	494	\$ 449
VOLUSIA BOCC	\$ 105,030,344	5.22%	\$ 5,482,584	113,740	\$ 923
Daytona Beach	\$ 72,623,050	5.22%	\$ 3,790,923	64,935	\$ 1,118
Daytona Beach Shores	\$ 5,444,657	5.22%	\$ 284,211	4,982	\$ 1,093
DeBary	\$ 16,015,784	5.22%	\$ 836,024	18,620	\$ 860
DeLand	\$ 24,183,633	5.22%	\$ 1,262,386	26,581	\$ 910
Deltona	\$ 61,254,666	6.22%	\$ 3,810,040	85,490	\$ 717
Edgewater	\$ 15,540,844	5.22%	\$ 811,232	21,572	\$ 720
Flagler Beach (part)	\$ 123,919	5.10%	\$ 6,320	76	\$ 1,631
Holly Hill	\$ 10,763,710	5.22%	\$ 561,866	12,614	\$ 853
Lake Helen	\$ 2,035,118	5.22%	\$ 106,233	2,893	\$ 703
New Smyrna Beach	\$ 22,595,418	5.22%	\$ 1,179,481	22,869	\$ 988
Oak Hill	\$ 939,670	3.50%	\$ 32,888	2,042	\$ 460
Orange City	\$ 9,743,893	5.22%	\$ 508,631	9,418	\$ 1,035
Ormond Beach	\$ 39,404,484	5.22%	\$ 2,056,914	40,288	\$ 978
Pierson	\$ 1,108,277	5.10%	\$ 56,522	2,645	\$ 419
Ponce Inlet	\$ 3,377,242	5.42%	\$ 183,047	3,271	\$ 1,032
Port Orange	\$ 43,983,046	5.22%	\$ 2,295,915	56,072	\$ 784

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2008

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
South Daytona	\$ 10,313,622	5.72%	\$ 589,939	13,773	\$ 749
WAKULLA BOCC	\$ 18,730,122	1.84%	\$ 344,634	26,069	\$ 718
Saint Marks	\$ 196,680	5.10%	\$ 10,031	315	\$ 624
Sopchoppy	\$ 396,104	1.20%	\$ 4,753	415	\$ 954
WALTON BOCC	\$ 49,780,629	0.70%	\$ 348,464	46,621	\$ 1,068
DeFuniak Springs	\$ 5,547,848	4.82%	\$ 267,406	5,349	\$ 1,037
Freeport	\$ 2,230,888	1.30%	\$ 29,002	1,645	\$ 1,356
Paxton	\$ 357,885	2.60%	\$ 9,305	720	\$ 497
WASHINGTON BOCC	\$ 9,859,651	1.84%	\$ 181,418	16,360	\$ 603
Caryville	\$ 85,533	5.22%	\$ 4,465	242	\$ 353
Chipley	\$ 3,541,940	5.42%	\$ 191,973	3,630	\$ 976
Ebro	\$ 80,321	0.60%	\$ 482	259	\$ 310
Vernon	\$ 317,920	5.40%	\$ 17,168	749	\$ 424
Wausau	\$ 235,028	5.22%	\$ 12,268	436	\$ 539
STATEWIDE TOTALS	\$ 18,070,974,540	4.34%	\$ 842,660,344	18,233,327	\$ 991

Notes:

- 1) The notation *** indicates that the figures differ in total due to rate changes effective January 1, 2008, i.e., Grant-Valkaria (Brevard County), Holmes County BOCC, and Hialeah (Miami-Dade County).
- 2) These forecasted figures are based on the adjusted 2006 population estimates that were used for the FY 2007-08 revenue sharing calculations. The adjusted population estimates reflect those certified to the Florida Department of Revenue by the Executive Office of the Governor in June 2007.

Discretionary Surtax on Documents

Sections 125.0167 and 201.031, Florida Statutes

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

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

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

1. Section 201.031(1), F.S. (2007).

2. Section 125.0167(2), F.S. (2007).

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

fee or leasehold initially in excess of 98 years, or a detached dwelling.⁴ Each county that levies the surtax shall include in its financial report required pursuant to s. 218.32, F.S., information showing the revenues and expenditures of the Trust Fund for the fiscal year.⁵ According to the Department of Revenue (DOR), Miami-Dade County currently levies the surtax at the maximum rate of 45 cents for each \$100 or fractional part thereof.

Distribution of Proceeds

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

Authorized Uses

The proceeds shall be used only to help finance the construction, rehabilitation, or purchase of housing for low and moderate-income families; pay the necessary costs of collection and enforcement of the surtax; and fund any local matching contributions required by federal law. Authorized uses of the surtax revenues shall include, but not be limited to, providing funds for first and second mortgages and acquiring property for the purpose of forming housing cooperatives. Special consideration shall be given toward utilizing the revenues in the neighborhood economic development programs of Community Development Corporations. No more than 50 percent of the revenues collected each year may be used to help finance new construction, and the surtax proceeds shall not be used for rent subsidies or grants.⁸

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

4. Sections 125.0167(1); 201.031(1), F.S. (2007).

5. Section 201.031(3), F.S. (2007).

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

7. Section 125.0167(3), F.S. (2007).

8. *Id.*

9. *Id.*, at (1)

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Current and Prior Years' Revenues

No estimated revenue distributions in the current fiscal year are available; however, a summary of prior years' distributions is available via the LCIR's website.¹⁰

10. <http://www.floridalcir.gov/dataatof.cfm>

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Green Utility Fee

Section 369.255, Florida Statutes

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are eligible to impose the fee.¹ Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Based on the official 2006 population estimates, the eleven counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pinellas, Polk, and Volusia have a total population of 500,000 or more. Likewise, the six municipalities of Hialeah, Jacksonville, Miami, Orlando, Saint Petersburg, and Tampa have a population of 200,000 or more. The number of eligible counties and municipalities currently imposing this fee is not known.

Administrative Procedures

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

1. Section 369.255(3), F.S. (2007).

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

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

Current and Prior Years' Revenues

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

3. Id.

Gross Receipts Tax on Commercial Hazardous Waste Facilities

Section 403.7215, Florida Statutes

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

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

1. Section 403.7215(1), F.S. (2007).

2. Id., at (2).

3. Id., at (7).

Authorized Uses

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

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

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Current and Prior Years' Revenues

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

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

Insurance Premium Tax

Sections 175.101, 185.08, and 633.382, Florida Statutes

Brief Overview

Each qualified municipality or special fire control district, having a lawfully established fund providing pension benefits to firefighters, may impose an excise tax of 1.85 percent of the gross amount of receipts from policyholders on all premiums collected on property insurance policies covering property within the legally defined limits of the municipality or special fire control district.¹ The tax revenues shall be distributed to the municipality or special fire control district according to the insured property's location. The net proceeds of this excise tax shall be paid into the firefighters' pension trust fund established by municipalities and special fire control districts.²

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

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

1. Section 175.101(1), F.S. (2007).

2. Section 175.091(1), F.S. (2007).

3. Section 185.08(1), F.S. (2007).

4. Section 185.07(1), F.S. (2007).

Administrative Procedures

Both excise taxes shall be payable annually on March 1st of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.⁵ Installments of taxes shall be paid according to the provisions of s. 624.5092(2)(a)-(c), F.S.

The DOR shall create, maintain, and update an electronic database that designates the local taxing jurisdiction for each street address and address range in the state, and insurance companies are required to exercise due diligence in employing the database to correctly assign parcels to local jurisdictions for tax purposes.⁶ The DOR shall also keep a separate account of all taxes collected for each tax on behalf of each municipality or special fire control district. All taxes collected must be transferred to the Police and Firefighters' Premium Tax Trust Fund [hereinafter Trust Fund] and shall be separately accounted for by the Department of Management Services' Division of Retirement, which administers the Trust Fund.⁷

Distribution of Proceeds

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

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.

5. Sections 175.101(3); 185.08(3), F.S. (2007).

6. Sections 175.1015; 185.085, F.S. (2007).

7. Sections 175.121(1); 185.10(1), F.S. (2007).

8. Sections 175.121(2); 185.10(2), F.S. (2007).

9. Section 633.382, F.S. (2007).

Relevant Attorney General Opinions

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

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

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

Current and Prior Years' Revenues

No estimated revenue distributions for individual municipalities and fire control districts in the current fiscal year are available; however, several summaries of prior years' distributions are available via the LCIR's website.¹¹

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

11. <http://www.floridalcir.gov/datagtol.cfm>

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Intergovernmental Radio Communication Program

Section 318.21(9), Florida Statutes

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to participate in the program.

Administrative Procedures

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

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

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

Current and Prior Years’ Revenues

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

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

Local Business Tax

formerly Local Occupational License Tax

Chapter 205, Florida Statutes

Brief Overview

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

General Law Amendments

Chapter 2007-97, L.O.F., (CS/SB 1178) revises the date for beginning the annual sale of local business tax receipts from August 1st to July 1st. In addition, the legislation updates provisions authorizing reclassification and new rate structure revisions to local business taxes by ordinance, deletes counties from such authorization provisions, authorizes decreasing local business tax rates, and clarifies that a county or municipality is not prohibited from decreasing or repealing any business tax authorized under Chapter 205, F.S. These changes became effective on July 1, 2007.

Eligibility Requirements

County and municipal governments are eligible to levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.¹

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) may levy and collect, by ordinance enacted by the county's governing body, an additional business tax up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S., if such ordinance was adopted on or before January 1, 1995.²

Administrative Procedures

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

1. See Sections 205.032, 042, F.S. (2007).

2. Section 205.033(6), F.S. (2007).

3. Id.

A number of other conditions for levy are imposed on counties and municipalities.⁴ The adopted resolution or ordinance must contain classifications of businesses, professions, or occupations that will be subject to the tax as well as the applicable rate structures. The term *classifications* refers to the method by which a business or group of businesses is identified by size or type, or both. The terms *business*, *profession*, and *occupation* do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions.⁵

The governing body of a county or municipality may request that the other governmental unit issue its business receipt and collect the relevant tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.⁶ All business tax receipts shall be sold by the appropriate tax collector beginning July 1st of each year. The taxes are due and payable on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.⁷

Beginning October 1, 1995, a county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The 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.⁸

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

4. See Sections 205.033, .043, F.S. (2007).

5. Section 205.022, F.S. (2007).

6. Section 205.045, F.S. (2007).

7. Section 205.053, F.S. (2007).

8. Section 205.0315, F.S. (2007).

9. Section 205.0535, F.S. (2007).

State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes.¹⁰ State law also regulates the issuance of local business tax receipt to certain individuals or businesses.¹¹

Distribution of Proceeds

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and any credit given for municipal business taxes, shall be apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.¹² Within 15 days following the month of receipt, the apportioned revenues shall be sent to each governing authority. These provisions do not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.¹³

Authorized Uses

The tax proceeds can be considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁴

The proceeds of the additional county occupational license tax imposed pursuant to s. 205.033(6), F.S., shall be distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁵

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹⁶ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *occupational license tax* (previous terminology).

10. Sections 205.054, .063, .064, .065, .162, .171, .191, .192, .193, F.S. (2007).

11. Sections 205.194, .196, .1965, .1967, .1969, .1971, .1973, .1975, F.S. (2007).

12. Section 205.033(4), F.S. (2007).

13. Id., at (5).

14. Id., at (7).

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

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

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

Current and Prior Years' Revenues

No estimated revenue distributions for individual local governments in the current fiscal year are available. A summary of prior years' revenues reported by local governments is available via the LCIR's website.¹⁷

17. <http://www.floridalcir.gov/datagtol.cfm>

Municipal Pari-Mutuel Tax

Section 550.105(9), Florida Statutes

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

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

Current and Prior Years’ Revenues

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

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

Municipal Parking Facility Space Surcharges

Sections 166.271, Florida Statutes

Brief Overview

Certain municipalities are authorized to impose and collect parking facility space surcharges. These discretionary per-vehicle surcharges are calculated as a percentage of the amounts charged for the sale, lease, or rental of space at municipal parking facilities that are open to the public. The proceeds are used to reduce the municipality's ad valorem tax millage rate, eliminate non-ad valorem assessments, or improve transportation in downtown or urban core areas.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

The governing body of any municipality with a population of 200,000 or more, more than 20 percent of the real property of which is exempt from ad valorem taxation, and which is located in a county having a population greater than 500,000 may impose and collect, subject to referendum approval by voters in the municipality, a discretionary per-vehicle surcharge. The surcharge shall be up to 15 percent of the amount charged for the sale, lease, or rental of space at municipal parking facilities that are open for use to the general public and which are not airports, seaports, county administration buildings, or other projects as defined under ss. 125.011 and 125.015, F.S. This surcharge shall not take effect while any surcharge imposed pursuant to s. 218.503(6)(a), F.S., is in effect.¹

Based on April 1, 2006 official population estimates, only six municipalities (i.e., Hialeah, Jacksonville, Miami, Orlando, Saint Petersburg, and Tampa) had a population of 200,000 or more and were located in a county having a population greater than 500,000. Currently, it is not known which of these six municipalities have more than 20 percent of its real property exempt from ad valorem taxation and impose the surcharge.

Administrative Procedures

Any municipality imposing the surcharge shall administer it locally and should provide brackets applicable to transactions subject to the surcharge.²

1. Section 166.271(1), F.S. (2007).

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

Distribution of Proceeds

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

Authorized Uses

A municipality imposing the surcharge shall only use the proceeds for the following purposes.³

1. No less than 60 percent and no more than 80 percent shall be used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments, unless the municipality has previously used the proceeds from the surcharge levied under s. 218.503(6)(b), F.S., to reduce the municipality's ad valorem tax millage or to reduce non-ad valorem assessments.
2. No less than 20 percent and no more than 40 percent shall be used to improve transportation, including, but not limited to, street, sidewalk, roadway, landscape, transit, and streetscape beautification improvements in downtown or urban core areas.

Relevant Attorney General Opinions

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

Current and Prior Years' Revenues

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

3. Id., at (2).

Public Service Tax

Sections 166.231-.235, Florida Statutes

Brief Overview

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

General Law Amendments

Chapter 2007-37, L.O.F., (SB 1452) repeals s. 166.236, F.S., relating to a public records exemption for information received by a taxing authority in connection with audits conducted for the purpose of ensuring compliance. This change became effective on October 1, 2007.

Eligibility Requirements

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service as of May 4, 1977, are authorized to continue the tax levy in order to satisfy debt obligations incurred prior to that date.

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

Administrative Procedures

The tax shall be collected by the seller of the taxable item from the purchaser at the time of payment

1. Section 166.231(1), F.S. (2007).

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

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

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

for such service.⁵ At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax would be levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.⁶ A number of tax exemptions are specified in law.⁷

A tax levy must be adopted by ordinance, and the effective date of every tax levy or repeal must be the beginning of a subsequent calendar quarter: January 1, April 1, July 1, or October 1. The taxing authority shall notify the Department of Revenue (DOR) of a tax levy adoption or repeal at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the DOR and must specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information.⁸

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

5. Section 166.231(7), F.S. (2007).

6. Section 166.232, F.S. (2007).

7. Section 166.231(3)-(6) and (8), F.S. (2007).

8. Section 166.233(2), F.S. (2007).

9. Section 166.231(7), F.S. (2007).

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

Tax Rates Imposed by Taxing Authorities

As previously mentioned, taxing authorities are required to furnish information to the DOR. This information includes the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information. The DOR maintains an online database that can be searched or downloaded.¹¹

Current and Prior Years' Revenues

No estimated revenue distributions for individual local governments in the current fiscal year are available; however, two summaries of prior years' revenues reported by county or municipal governments are available via the LCIR's website.¹²

11. <http://dor.myflorida.com/dor/governments/mpst.html>

12. <http://www.floridalcir.gov/datamtor.cfm>

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Vessel Registration Fee

Section 328.66, Florida Statutes

Brief Overview

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

County tax collectors collect the fee.

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

Current and Prior Year's Revenues

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

Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

Brief Overview

Seven different types of local discretionary sales surtaxes (also referred to as local option sales taxes) are currently authorized in law and represent potential revenue sources for county and municipal governments and school districts.¹ The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions authorized pursuant to ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.²

The local discretionary sales surtax rate varies from county to county, depending on the particular levies authorized in that jurisdiction. Discretionary sales surtax must be collected when the transaction occurs in, or delivery is into, a county that imposes the surtax, and the sale is subject to state's sales and use tax. The following table summarizes how the surtax is collected.

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

Discretionary sales surtax applies to the first \$5,000 of any single taxable item, when sold to the same purchaser at the same time. Single items include items normally sold in bulk and items assembled to comprise a working unit. The \$5,000 limitation does not apply to the rental of commercial real property, transient rentals, or services. With regard to the sale of motor vehicles, mobile homes, boats, or aircraft, the surtax applies only to the first \$5,000 of the total sales price. On the sale of a motor vehicle or mobile home, the tax rate is determined by the county where the purchaser resides as shown on the title or registration. On the sale of a boat or aircraft, the tax rate is determined by the county where the boat or aircraft is delivered.

The local discretionary sales surtax applies to communications services as broadly defined in ch. 202, F.S. Because the new communications services tax base is much larger than the base under prior law, discretionary sales surtax conversion rates were specified in law. For any county or school

1. Section 212.055, F.S. (2007).

2. Section 212.054(2), F.S. (2007).

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

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to the general administration of these surtaxes; however, legislation did pass that affects individual surtaxes. These changes are summarized in the relevant discussion of individual surtaxes.

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

Administrative Procedures

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

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund shall be established for each county imposing the surtax. The DOR is authorized to take an administrative cost deduction not to exceed 3 percent of the total surtax revenue generated by all levying counties. The administrative cost deduction shall be used only for those costs solely and directly attributable to the surtax, and the costs shall be prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties.⁷

3. Section 202.20(3), F.S. (2007).

4. Section 212.054(4)(a), F.S. (2007).

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

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

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

Reporting Requirements

The governing body of any county or school board that levies a surtax shall notify the DOR within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. The DOR must receive this notice no later than November 16th prior to the January 1st effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and must include a copy of the ordinance and such other information required by departmental rule. Failure to timely provide such notification to the DOR shall result in the delay of the effective date for a period of one year.⁸

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

Distribution of Proceeds

The DOR shall distribute funds using a distribution factor determined for each levying county that is multiplied by the amount available for distribution. The county's distribution factor shall equal the product of the county's latest official population, pursuant to s. 186.901, F.S.; the county's surtax rate; and the number of months the county has levied the surtax during the most recent distribution period divided by the sum of all such products of the counties levying the surtax during the most recent distribution period. The DOR shall compute distribution factors for eligible counties once each quarter and make appropriate quarterly distributions. A county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the revenues.¹⁰

Tax Rates and Current Year's Revenues

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table following this section provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.¹¹ The second table summarizes the counties eligible to levy the various local discretionary sales surtaxes and illustrates the 2007 tax rates. The third table provides revenue estimates that county and municipal governments may expect to receive under a 0.5 or 1 percent

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

9. Id., at (b).

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

11. <http://dor.myflorida.com/dor/law> (select *Sales and Use Tax* from the Tax Law Library categories; then select *Sales & Use Tax Rate Charts* option; and then select *History of Local Sales Tax and Current Rates by County*).

levy during local fiscal year 2008. Inquiries regarding the DOR's estimation of the local discretionary sales surtax revenue distributions should be addressed to the Office of Tax Research at (850) 488-2900.

Other Available Information

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

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

13. <http://www.floridalcir.gov/datagtol.cfm>

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

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of May 1, 2007, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Charter County Transit System Surtax - s. 212.055(1), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 1989</i>	<i>Until Repealed</i>
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
Local Government Infrastructure Surtax - s. 212.055(2), F.S.				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Bay	Imposed Levy	0.5%	Jun. 1, 1988	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	May 31, 2003
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	Apr. 1, 1999	Dec. 31, 2002
Charlotte	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2008
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	Feb. 1, 2005	Dec. 31, 2019
De Soto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
Duval	Imposed Levy	0.5%	Jan. 1, 2001	Dec. 31, 2030
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	Jun. 1, 1999	May 31, 2007
Escambia	Extended Levy	1%	Jun. 1, 2007	Dec. 31, 2017
Flagler	Imposed Levy	1%	Dec. 1, 1990	Nov. 30, 2005
Flagler	Repealed Levy	-	Dec. 31, 2002	
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
Glades	Extended Levy	1%	Feb. 1, 2007	Dec. 31, 2021
Hamilton	Imposed Levy	1%	Jul. 1, 1990	Jun. 30, 2005
Hardee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1997
Hendry	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Highlands	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Highlands	Extended Levy	1%	Nov. 1, 2004	Oct. 31, 2019
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1996	Nov. 30, 2026
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	Jun. 1, 2004	Dec. 31, 2019
Jackson	Imposed Levy	1%	Jun. 1, 1988	May 31, 1998
Jackson	Repealed Levy	-	Jul. 1, 1992	
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
Lake	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Lake	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	Dec. 1, 2004	Dec. 31, 2019
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1993
Manatee	Repealed Levy	-	Jan. 1, 1993	
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
Martin	Imposed Levy	1%	Jun. 1, 1996	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	Dec. 31, 2001
Martin	Imposed Levy	0.5%	Jan. 1, 2007	Dec. 31, 2011
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	Nov. 1, 2004	Dec. 31, 2018

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of May 1, 2007, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005
Osceola	Extended Levy	1%	Sep. 1, 2005	Aug. 31, 2025
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2010
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Aug. 31, 1999
Santa Rosa	Repealed Levy	-	Sep. 1, 1998	
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	Sep. 1, 2004	Aug. 31, 2009
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Taylor	Repealed Levy	-	Dec. 31, 1999	
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Wakulla	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Small County Surtax - s. 212.055(3), F.S.				
Baker	Imposed Levy	1%	Jan. 1, 1994	Until Repealed
Bradford	Imposed Levy	1%	Mar. 1, 1993	Until Repealed
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	Jan. 1, 2001	Dec. 31, 2008
Columbia	Imposed Levy	1%	Aug. 1, 1994	Until Repealed
De Soto	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Dixie	Imposed Levy	1%	Apr. 1, 2005	Dec. 31, 2029
Gadsden	Imposed Levy	1%	Jan. 1, 1996	Until Repealed
Gilchrist	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Until Repealed
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2010
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
Hardee	Extended Levy	1%	Jan. 1, 2005	Until Repealed
Hendry	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	Oct. 1, 1999	Sep. 30, 2006
Holmes	Extended Levy	1%	Jan. 1, 2006	Dec. 31, 2013
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
Jefferson	Imposed Levy	1%	Jun. 1, 2003	Until Repealed
Lafayette	Imposed Levy	1%	Sep. 1, 2006	Until Repealed
Levy	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Liberty	Imposed Levy	1%	Nov. 1, 1992	Until Repealed
Madison	Imposed Levy	1%	Aug. 1, 2004	Until Repealed
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
Nassau	Imposed Levy	1%	Mar. 1, 1996	Until Repealed
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Until Repealed
Sumter	Imposed Levy	1%	Jan. 1, 1993	Until Repealed
Suwannee	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	Feb. 1, 1996	Jan. 31, 2001
Union	Extended Levy	1%	Feb. 1, 2001	Dec. 31, 2005
Union	Extended Levy	1%	Jan. 1, 2006	Until Repealed

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of May 1, 2007, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
<i>Walton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	<i>Until Repealed</i>
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1993</i>	<i>Until Repealed</i>
Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	Mar. 1, 2001	Sep. 30, 2001
Hillsborough	Increased Rate	0.5%	Oct. 1, 2001	Until Repealed
County Public Hospital Surtax - s. 212.055(5), F.S.				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
Miami-Dade	Extended Levy	0.5%	Oct. 1, 1998	Until Repealed
School Capital Outlay Surtax - s. 212.055(6), F.S.				
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	Jan. 1, 2003	Dec. 31, 2007
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Jun. 30, 2017
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
Jackson	Extended Levy	0.5%	Jan. 1, 2006	Dec. 31, 2015
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	Jan. 1, 2006	Dec. 31, 2015
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
Saint Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
Saint Lucie	Extended Levy	0.5%	Jul. 1, 2006	Dec. 31, 2026
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Sep. 30, 2008
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
Madison	Imposed Levy	0.5%	Jan. 1, 2007	Until Repealed
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (May 1, 2007)
<https://taxlaw.state.fl.us/sutl.aspx>

2007 Local Discretionary Sales Surtax Rates in Florida's Counties

County	Levy Combinations Are Subject to Various Tax Rate Caps - See Notes						County Government Levies			School District Levies			
	Charter County Transit System Surtax	Local Gov't Infrastructure Surtax	Small County Surtax	Indigent Care/ Trauma Center Surtaxes	County Public Hospital Surtax	Voter-Approved Indigent Care Surtax	School Capital Outlay Surtax	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
	Up to 1%	0.5% or 1%	0.5% or 1%	Up to 0.25%, 0.5 %	0.5%	Up to 0.5%, 1%	Up to 0.5%						
Alachua						0.25		1.5	0.25	1.25	0.5	0.0	0.5
Baker			1					1.5	1.0	0.5	0.5	0.0	0.5
Bay							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Bradford			1					1.5	1.0	0.5	0.5	0.0	0.5
Brevard								1.0	0.0	1.0	0.5	0.0	0.5
Broward	0.5							2.0	0.0	2.0	0.5	0.0	0.5
Calhoun			1					1.5	1.0	0.5	0.5	0.0	0.5
Charlotte		1						1.0	1.0	0.0	0.5	0.0	0.5
Citrus								1.0	0.0	1.0	0.5	0.0	0.5
Clay		1						1.0	1.0	0.0	0.5	0.0	0.5
Collier								1.0	0.0	1.0	0.5	0.0	0.5
Columbia			1					1.0	1.0	0.0	0.5	0.0	0.5
De Soto			1					1.5	1.0	0.5	0.5	0.0	0.5
Dixie			1					1.5	1.0	0.5	0.5	0.0	0.5
Duval	0.5	0.5						2.0	1.0	1.0	0.5	0.0	0.5
Escambia		1					0.5	1.0	1.0	0.0	0.5	0.5	0.0
Flagler		0.5					0.5	1.0	0.5	0.5	0.5	0.5	0.0
Franklin								1.5	0.0	1.5	0.5	0.0	0.5
Gadsden			1					1.5	1.0	0.5	0.5	0.0	0.5
Gilchrist			1					1.5	1.0	0.5	0.5	0.0	0.5
Glades		1						1.5	1.0	0.5	0.5	0.0	0.5
Gulf			0.5				0.5	1.5	0.5	1.0	0.5	0.5	0.0
Hamilton			1					1.5	1.0	0.5	0.5	0.0	0.5
Hardee			1					1.5	1.0	0.5	0.5	0.0	0.5
Hendry			1					1.5	1.0	0.5	0.5	0.0	0.5
Hernando							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Highlands		1						1.0	1.0	0.0	0.5	0.0	0.5
Hillsborough	0.5	0.5		0.5				2.0	1.0	1.0	0.5	0.0	0.5
Holmes			1					1.5	1.0	0.5	0.5	0.0	0.5
Indian River		1						1.0	1.0	0.0	0.5	0.0	0.5
Jackson			1				0.5	1.5	1.0	0.5	0.5	0.5	0.0
Jefferson			1					1.5	1.0	0.5	0.5	0.0	0.5
Lafayette			1					1.5	1.0	0.5	0.5	0.0	0.5
Lake		1						1.0	1.0	0.0	0.5	0.0	0.5
Lee								1.0	0.0	1.0	0.5	0.0	0.5
Leon		1					0.5	1.5	1.0	0.5	0.5	0.5	0.0
Levy			1					1.5	1.0	0.5	0.5	0.0	0.5
Liberty			1					1.5	1.0	0.5	0.5	0.0	0.5
Madison			1			0.5		1.5	1.5	0.0	0.5	0.0	0.5
Manatee							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Marion							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Martin		0.5						1.0	0.5	0.5	0.5	0.0	0.5
Miami-Dade	0.5							2.0	1.0	1.0	0.5	0.0	0.5
Monroe		1					0.5	1.0	1.0	0.0	0.5	0.5	0.0
Nassau			1					1.0	1.0	0.0	0.5	0.0	0.5
Okaloosa						0.5		1.0	0.0	1.0	0.5	0.0	0.5
Okeechobee			1					1.5	1.0	0.5	0.5	0.0	0.5

2007 Local Discretionary Sales Surtax Rates in Florida's Counties

County	Levy Combinations Are Subject to Various Tax Rate Caps - See Notes							County Government Levies			School District Levies		
	Charter County Transit System Surtax	Local Gov't Infrastructure Surtax	Small County Surtax	Indigent Care/ Trauma Center Surtaxes	County Public Hospital Surtax	Voter-Approved Indigent Care Surtax	School Capital Outlay Surtax	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
	Up to 1%	0.5% or 1%	0.5% or 1%	Up to 0.25%, 0.5 %	0.5%	Up to 0.5%, 1%	Up to 0.5%						
Orange							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Osceola		1						1.0	1.0	0.0	0.5	0.0	0.5
Palm Beach							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Pasco		1						1.0	1.0	0.0	0.5	0.0	0.5
Pinellas		1						2.0	1.0	1.0	0.5	0.0	0.5
Polk						0.5	0.5	1.0	0.5	0.5	0.5	0.5	0.0
Putnam		1						1.0	1.0	0.0	0.5	0.0	0.5
Saint Johns								1.0	0.0	1.0	0.5	0.0	0.5
Saint Lucie							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Santa Rosa							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Sarasota		1						2.0	1.0	1.0	0.5	0.0	0.5
Seminole		1						1.0	1.0	0.0	0.5	0.0	0.5
Sumter			1					1.0	1.0	0.0	0.5	0.0	0.5
Suwannee			1					1.5	1.0	0.5	0.5	0.0	0.5
Taylor		1						1.5	1.0	0.5	0.5	0.0	0.5
Union			1					1.5	1.0	0.5	0.5	0.0	0.5
Volusia							0.5	2.0	0.0	2.0	0.5	0.5	0.0
Wakulla		1						1.5	1.0	0.5	0.5	0.0	0.5
Walton			1					1.0	1.0	0.0	0.5	0.0	0.5
Washington			1					1.5	1.0	0.5	0.5	0.0	0.5
# Eligible to Levy:	7	67	31	65	1	60	67		67		67		67
# Levying:	2	21	26	1	1	3	16		50		16		16

Notes:

- 1) Boxed areas indicate those counties or school districts eligible to impose the particular tax.
- 2) The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
- 3) Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county shall not levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- 4) Pursuant to s. 212.055(4)(b)5., F.S., a county shall not levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
- 5) Pursuant to s. 212.055(5)(f), F.S., a county shall not levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- 6) Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county (currently, the University of Florida College of Medicine in Alachua County and the Florida State University College of Medicine in Leon County), the rate shall not exceed 1%, pursuant to s. 212.055(7)(a), F.S. Florida's other medical schools receiving public support (i.e., the University of South Florida as well as Nova Southeastern University and University of Miami) are located in counties having a resident population greater than 800,000. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax, at a rate not to exceed 1%, subject to approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies shall not exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate shall not exceed 1%.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (May 1, 2007) <https://taxlaw.state.fl.us/sutl.aspx>

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
ALACHUA BOCC	\$ 24,820,674	\$ -
Alachua	974,201	-
Archer	155,857	-
Gainesville	15,265,698	-
Hawthorne	178,249	-
High Springs	582,205	-
LaCrosse	24,174	-
Micanopy	79,646	-
Newberry	561,594	-
Waldo	104,456	-
Countywide Total	42,746,753	-
BAKER BOCC	1,337,291	-
Glen Saint Mary	29,555	-
Macclenny	344,571	-
Countywide Total	1,711,416	-
BAY BOCC	18,717,856	-
Callaway	2,109,108	-
Cedar Grove	901,846	-
Lynn Haven	2,343,944	-
Mexico Beach	165,968	-
Panama City	5,335,506	-
Panama City Beach	1,426,556	-
Parker	668,436	-
Springfield	1,285,683	-
Countywide Total	32,954,903	-
BRADFORD BOCC	1,706,031	-
Brooker	28,046	-
Hampton	33,576	-
Lawtey	52,695	-
Starke	477,333	-
Countywide Total	2,297,680	-
BREVARD BOCC	39,745,358	-
Cape Canaveral	952,393	-
Cocoa	1,605,783	-
Cocoa Beach	1,180,221	-
Grant-Valkaria	360,666	-
Indialantic	273,338	-
Indian Harbour Beach	802,753	-
Malabar	265,122	-
Melbourne	7,123,973	-
Melbourne Beach	305,371	-
Melbourne Village	66,004	-
Palm Bay	8,925,090	-
Palm Shores	87,605	-
Rockledge	2,327,117	-
Satellite Beach	1,009,719	-
Titusville	4,060,568	-
West Melbourne	1,456,421	-
Countywide Total	70,547,503	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
BROWARD BOCC	119,597,777	-
Coconut Creek	4,918,507	-
Cooper City	3,038,141	-
Coral Springs	13,200,655	-
Dania Beach	2,908,187	-
Davie	9,185,818	-
Deerfield Beach	7,699,796	-
Fort Lauderdale	17,875,652	-
Hallandale Beach	3,650,537	-
Hillsboro Beach	227,522	-
Hollywood	14,593,080	-
Lauderdale-by-the-Sea	593,860	-
Lauderdale Lakes	3,275,442	-
Lauderhill	6,429,891	-
Lazy Lake	4,177	-
Lighthouse Point	1,110,011	-
Margate	5,635,295	-
Miramar	11,235,758	-
North Lauderdale	4,235,129	-
Oakland Park	4,320,982	-
Parkland	2,231,733	-
Pembroke Park	584,592	-
Pembroke Pines	15,384,010	-
Plantation	8,645,735	-
Pompano Beach	10,281,062	-
Sea Ranch Lakes	74,346	-
Southwest Ranches	755,183	-
Sunrise	9,132,349	-
Tamarac	6,035,239	-
West Park	1,405,870	-
Weston	6,276,614	-
Wilton Manors	1,277,750	-
Countywide Total	295,820,694	-
CALHOUN BOCC	639,049	-
Altha	30,735	-
Blountstown	135,408	-
Countywide Total	805,191	-
CHARLOTTE BOCC	22,383,564	-
Punta Gorda	2,470,782	-
Countywide Total	24,854,346	-
CITRUS BOCC	11,929,851	-
Crystal River	335,457	-
Inverness	649,908	-
Countywide Total	12,915,216	-
CLAY BOCC	18,230,659	15,933,356
Green Cove Springs	679,968	727,683
Keystone Heights	150,358	194,502
Orange Park	962,675	1,371,058
Penney Farms	67,453	94,142

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
*** School Board ***	-	1,770,373
Countywide Total	20,091,114	20,091,114
COLLIER BOCC	59,793,540	-
Everglades	100,520	-
Marco Island	2,998,261	-
Naples	4,381,325	-
Countywide Total	67,273,646	-
COLUMBIA BOCC	6,898,574	-
Fort White	56,519	-
Lake City	1,294,696	-
Countywide Total	8,249,789	-
DE SOTO BOCC	2,064,337	-
Arcadia	483,527	-
Countywide Total	2,547,863	-
DIXIE BOCC	766,618	880,706
Cross City	98,779	-
Horseshoe Beach	15,309	-
Countywide Total	880,706	880,706
JACKSONVILLE-DUVAL	147,245,434	149,991,156
Atlantic Beach	2,388,962	1,501,769
Baldwin	273,413	170,304
Jacksonville Beach	3,672,337	2,322,324
Neptune Beach	1,241,442	836,037
Countywide Total	154,821,590	154,821,590
ESCAMBIA BOCC	36,592,237	-
Century	222,868	-
Pensacola	6,975,844	-
Countywide Total	43,790,950	-
FLAGLER BOCC	3,782,109	2,485,520
Beverly Beach	30,489	39,160
Bunnell	149,355	191,848
Flagler Beach (part)	324,325	422,399
Marineland	-	466
Palm Coast	4,031,449	5,178,334
Countywide Total	8,317,727	8,317,727
FRANKLIN BOCC	1,033,819	-
Apalachicola	277,761	-
Carrabelle	142,038	-
Countywide Total	1,453,618	-
GADSDEN BOCC	2,421,554	-
Chattahoochee	142,313	-
Greensboro	39,300	-
Gretna	104,942	-
Havana	106,328	-
Midway	101,446	-
Quincy	417,416	-
Countywide Total	3,333,298	-
GILCHRIST BOCC	653,169	-
Bell	19,594	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Fanning Springs (part)	14,956	-
Trenton	73,088	-
Countywide Total	760,807	-
GLADES BOCC	378,443	-
Moore Haven	64,678	-
Countywide Total	443,121	-
GULF BOCC	836,929	-
Port Saint Joe	275,186	-
Wewahitchka	141,476	-
Countywide Total	1,253,591	-
HAMILTON BOCC	553,435	-
Jasper	89,625	-
Jennings	42,316	-
White Springs	40,686	-
Countywide Total	726,062	-
HARDEE BOCC	1,340,720	-
Bowling Green	180,700	-
Wauchula	265,273	-
Zolfo Springs	92,375	-
Countywide Total	1,879,069	-
HENDRY BOCC	2,684,540	-
Clewiston	519,453	-
La Belle	361,239	-
Countywide Total	3,565,232	-
HERNANDO BOCC	16,660,623	-
Brooksville	791,876	-
Weeki Wachee	865	-
Countywide Total	17,453,365	-
HIGHLANDS BOCC	9,379,386	-
Avon Park	919,091	-
Lake Placid	184,194	-
Sebring	1,069,101	-
Countywide Total	11,551,772	-
HILLSBOROUGH BOCC	160,489,709	220,385,710
Plant City	5,094,066	-
Tampa	51,228,145	-
Temple Terrace	3,573,790	-
Countywide Total	220,385,710	220,385,710
HOLMES BOCC	834,892	-
Bonifay	135,982	-
Esto	18,864	-
Noma	10,602	-
Ponce de Leon	23,742	-
Westville	11,249	-
Countywide Total	1,035,331	-
INDIAN RIVER BOCC	15,155,767	-
Fellsmere	591,138	-
Indian River Shores	475,414	-
Orchid	39,213	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Sebastian	2,767,415	-
Vero Beach	2,319,591	-
Countywide Total	21,348,538	-
JACKSON BOCC	3,102,815	-
Alford	38,930	-
Bascom	8,783	-
Campbellton	16,458	-
Cottdale	72,638	-
Graceville	197,816	-
Grand Ridge	71,135	-
Greenwood	61,402	-
Jacob City	23,184	-
Malone	60,769	-
Marianna	496,519	-
Sneads	157,937	-
Countywide Total	4,308,386	-
JEFFERSON BOCC	771,106	-
Monticello	156,210	-
Countywide Total	927,316	-
LAFAYETTE BOCC	287,762	-
Mayo	48,394	-
Countywide Total	336,157	-
LAKE BOCC	22,594,482	11,560,052
Astatula	153,653	144,605
Clermont	2,134,050	1,981,211
Eustis	1,716,357	1,707,245
Fruitland Park	351,828	342,755
Groveland	572,022	450,343
Howey-in-the-Hills	111,642	109,567
Lady Lake	1,236,855	1,257,892
Leesburg	1,820,177	1,728,821
Mascotte	412,381	396,005
Minneola	911,682	877,624
Montverde	114,250	114,516
Mount Dora	1,084,650	1,078,744
Tavares	1,212,904	1,122,393
Umatilla	253,223	248,332
*** School Board ***	-	11,560,052
Countywide Total	34,680,157	34,680,157
LEE BOCC	77,053,741	-
Bonita Springs	6,803,720	-
Cape Coral	24,153,428	-
Fort Myers	10,261,560	-
Fort Myers Beach	1,074,848	-
Sanibel	988,378	-
Countywide Total	120,335,675	-
LEON BOCC	21,793,215	3,970,273
Tallahassee	17,909,513	3,970,273
*** Blueprint 2000 ***	-	31,762,183

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Countywide Total	39,702,728	39,702,728
LEVY BOCC	2,721,092	-
Bronson	86,955	-
Cedar Key	71,103	-
Chiefland	168,138	-
Fanning Springs (part)	45,170	-
Inglis	133,202	-
Otter Creek	11,004	-
Williston	186,606	-
Yankeetown	58,406	-
Countywide Total	3,481,676	-
LIBERTY BOCC	260,170	-
Bristol	39,842	-
Countywide Total	300,012	-
MADISON BOCC	851,787	1,069,710
Greenville	42,505	-
Lee	19,344	-
Madison	156,074	-
Countywide Total	1,069,710	1,069,710
MANATEE BOCC	37,666,475	-
Anna Maria	247,182	-
Bradenton	7,331,552	-
Bradenton Beach	207,837	-
Holmes Beach	674,230	-
Longboat Key (part)	347,688	-
Palmetto	1,838,007	-
Countywide Total	48,312,971	-
MARION BOCC	39,396,854	47,304,905
Belleview	526,240	-
Dunnellon	272,035	-
McIntosh	60,242	-
Ocala	6,979,837	-
Reddick	69,697	-
Countywide Total	47,304,905	47,304,905
MARTIN BOCC	25,415,108	-
Jupiter Island	118,399	-
Ocean Breeze Park	79,373	-
Sewall's Point	376,125	-
Stuart	3,137,014	-
Countywide Total	29,126,019	-
MIAMI-DADE BOCC	241,615,486	-
Aventura	3,590,594	-
Bal Harbour	362,459	-
Bay Harbor Islands	634,946	-
Biscayne Park	404,766	-
Coral Gables	5,413,629	-
Cutler Bay	4,523,509	-
Doral	3,967,322	-
El Portal	311,134	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Florida City	1,121,031	-
Golden Beach	114,845	-
Hialeah	27,839,146	-
Hialeah Gardens	2,496,385	-
Homestead	5,260,622	-
Indian Creek	7,195	-
Key Biscayne	1,397,663	-
Medley	157,031	-
Miami	47,389,606	-
Miami Beach	11,234,094	-
Miami Gardens	13,115,771	-
Miami Lakes	3,327,373	-
Miami Shores	1,274,769	-
Miami Springs	1,673,073	-
North Bay	706,392	-
North Miami	7,282,626	-
North Miami Beach	4,960,582	-
Opa-locka	1,888,139	-
Palmetto Bay	3,065,252	-
Pinecrest	2,381,051	-
South Miami	1,283,549	-
Sunny Isles Beach	2,209,270	-
Surfside	687,004	-
Sweetwater	1,741,106	-
Virginia Gardens	289,068	-
West Miami	700,293	-
Countywide Total	404,426,780	-
MONROE BOCC	15,838,776	-
Islamorada	1,699,730	-
Key Colony Beach	206,415	-
Key West	6,096,580	-
Layton	49,617	-
Marathon	2,554,292	-
Countywide Total	26,445,408	-
NASSAU BOCC	7,080,637	-
Callahan	151,809	-
Fernandina Beach	1,325,877	-
Hilliard	334,545	-
Countywide Total	8,892,868	-
OKALOOSA BOCC	23,847,157	-
Cinco Bayou	55,191	-
Crestview	2,817,339	-
Destin	1,747,906	-
Fort Walton Beach	3,017,008	-
Laurel Hill	83,942	-
Mary Esther	616,058	-
Niceville	1,913,045	-
Shalimar	105,469	-
Valparaiso	944,459	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Countywide Total	35,147,575	-
OKEECHOBEE BOCC	3,805,669	-
Okeechobee	621,586	-
Countywide Total	4,427,256	-
ORANGE BOCC	249,369,319	-
Apopka	9,805,330	-
Belle Isle	1,547,365	-
Eatonville	652,461	-
Edgewood	567,361	-
Maitland	4,217,107	-
Oakland	507,732	-
Ocoee	8,451,809	-
Orlando	58,814,634	-
Windermere	704,996	-
Winter Garden	7,471,539	-
Winter Park	7,493,603	-
Countywide Total	349,603,258	-
OSCEOLA BOCC	29,500,709	21,993,522
Kissimmee	7,879,187	6,193,130
Saint Cloud	3,975,061	2,829,566
*** School Board ***	-	10,338,739
Countywide Total	41,354,957	41,354,957
PALM BEACH BOCC	142,443,977	-
Atlantis	292,443	-
Belle Glade	2,310,823	-
Boca Raton	11,693,365	-
Boynton Beach	9,174,218	-
Briny Breeze	57,176	-
Cloud Lake	22,433	-
Delray Beach	8,767,151	-
Glen Ridge	36,249	-
Golf	31,734	-
Greenacres	4,342,745	-
Gulf Stream	100,672	-
Haverhill	217,212	-
Highland Beach	568,610	-
Hypoluxo	336,897	-
Juno Beach	497,482	-
Jupiter	6,843,014	-
Jupiter Inlet Colony	50,747	-
Lake Clarke Shores	474,502	-
Lake Park	1,246,510	-
Lake Worth	4,980,569	-
Lantana	1,375,496	-
Loxahatchee Groves	432,374	-
Manalapan	49,242	-
Mangonia Park	347,294	-
North Palm Beach	1,718,276	-
Ocean Ridge	224,325	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Pahokee	843,409	-
Palm Beach	1,327,621	-
Palm Beach Gardens	6,589,692	-
Palm Beach Shores	186,848	-
Palm Springs	2,001,144	-
Riviera Beach	4,569,669	-
Royal Palm Beach	4,149,195	-
South Bay	384,637	-
South Palm Beach	208,731	-
Tequesta	779,942	-
Wellington	7,600,250	-
West Palm Beach	14,687,970	-
Countywide Total	241,964,641	-
PASCO BOCC	42,412,017	21,018,269
Dade City	709,886	784,682
New Port Richey	1,723,463	1,980,388
Port Richey	331,853	378,329
Saint Leo	129,428	79,402
San Antonio	98,158	88,744
Zephyrhills	1,302,459	1,359,181
*** School Board ***	-	21,018,269
Countywide Total	46,707,264	46,707,264
PINELLAS BOCC	74,381,181	142,915,303
Belleair	425,430	-
Belleair Beach	166,209	-
Belleair Bluffs	229,140	-
Belleair Shore	7,289	-
Clearwater	11,362,177	-
Dunedin	3,857,407	-
Gulfport	1,327,928	-
Indian Rocks Beach	548,726	-
Indian Shores	185,098	-
Kenneth City	467,213	-
Largo	7,799,100	-
Madeira Beach	463,414	-
North Redington Beach	154,916	-
Oldsmar	1,422,479	-
Pinellas Park	5,022,207	-
Redington Beach	162,513	-
Redington Shores	242,897	-
Safety Harbor	1,831,381	-
Saint Petersburg	26,061,267	-
Saint Petersburg Beach	1,031,750	-
Seminole	1,923,571	-
South Pasadena	591,126	-
Tarpon Springs	2,480,408	-
Treasure Island	770,475	-
Countywide Total	142,915,303	142,915,303
POLK BOCC	52,102,023	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Auburndale	1,326,824	-
Bartow	1,690,874	-
Davenport	250,900	-
Dundee	331,706	-
Eagle Lake	282,396	-
Fort Meade	623,222	-
Frostproof	317,178	-
Haines City	1,905,931	-
Highland Park	26,087	-
Hillcrest Heights	27,784	-
Lake Alfred	449,521	-
Lake Hamilton	149,417	-
Lake Wales	1,353,123	-
Lakeland	9,716,081	-
Mulberry	366,806	-
Polk City	194,167	-
Winter Haven	3,333,285	-
Countywide Total	74,447,322	-
PUTNAM BOCC	5,528,809	-
Crescent City	144,047	-
Interlachen	118,897	-
Palatka	921,029	-
Pomona Park	64,164	-
Welaka	50,300	-
Countywide Total	6,827,246	-
SAINT JOHNS BOCC	22,590,207	-
Hastings	93,525	-
Saint Augustine	1,956,738	-
Saint Augustine Beach	843,579	-
Countywide Total	25,484,050	-
SAINT LUCIE BOCC	14,754,980	-
Fort Pierce	3,101,286	-
Port Saint Lucie	10,793,257	-
Saint Lucie Village	46,569	-
Countywide Total	28,696,093	-
SANTA ROSA BOCC	11,025,320	-
Gulf Breeze	471,707	-
Jay	45,259	-
Milton	620,229	-
Countywide Total	12,162,515	-
SARASOTA BOCC	47,493,090	33,035,500
Longboat Key (part)	715,989	681,348
North Port	6,750,107	5,505,094
Sarasota	7,819,922	7,361,520
Venice	3,051,608	2,789,577
*** School Board ***	-	16,457,679
Countywide Total	65,830,717	65,830,717
SEMINOLE BOCC	43,117,583	69,401,264
Altamonte Springs	5,312,709	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Casselberry	3,075,532	-
Lake Mary	1,730,017	-
Longwood	1,718,665	-
Oviedo	3,942,022	-
Sanford	6,312,837	-
Winter Springs	4,191,900	-
Countywide Total	69,401,264	69,401,264
SUMTER BOCC	8,161,139	-
Bushnell	266,812	-
Center Hill	102,215	-
Coleman	74,973	-
Webster	87,793	-
Wildwood	525,612	-
Countywide Total	9,218,543	-
SUWANNEE BOCC	2,995,895	-
Branford	58,598	-
Live Oak	546,751	-
Countywide Total	3,601,244	-
TAYLOR BOCC	1,562,553	2,172,212
Perry	609,659	-
Countywide Total	2,172,212	2,172,212
UNION BOCC	510,150	-
Lake Butler	103,044	-
Raiford	13,492	-
Worthington Springs	26,554	-
Countywide Total	653,240	-
VOLUSIA BOCC	35,939,950	-
Daytona Beach	6,265,118	-
Daytona Beach Shores	480,678	-
DeBary	1,796,512	-
DeLand	2,564,613	-
Deltona	8,248,324	-
Edgewater	2,081,330	-
Flagler Beach (part)	7,333	-
Holly Hill	1,217,036	-
Lake Helen	279,125	-
New Smyrna Beach	2,206,468	-
Oak Hill	197,018	-
Orange City	908,676	-
Ormond Beach	3,887,104	-
Pierson	255,198	-
Ponce Inlet	315,596	-
Port Orange	5,409,990	-
South Daytona	1,328,859	-
Countywide Total	73,388,924	-
WAKULLA BOCC	2,073,558	2,130,559
Saint Marks	24,596	-
Sopchoppy	32,405	-
Countywide Total	2,130,559	2,130,559

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2008		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
WALTON BOCC	11,332,359	-
DeFuniak Springs	1,171,030	-
Freeport	360,132	-
Paxton	157,626	-
Countywide Total	13,021,146	-
WASHINGTON BOCC	1,345,011	-
Caryville	16,353	-
Chipley	245,297	-
Ebro	17,502	-
Vernon	50,614	-
Wausau	29,463	-
Countywide Total	1,704,240	-
STATEWIDE TOTALS	\$ 3,096,326,944	N/A
<p>Notes:</p> <ol style="list-style-type: none"> 1) Revenue estimates are based on the \$5,000 cap on transactions. 2) The revenue estimates listed in the column labeled "1% Tax Rate Based on Default Formula Distribution" reflect the use of the default formula methodology (i.e., Local Government Half-cent Sales Tax Program LFY 2008 distribution percentages). 3) Revenue estimates, based on the default formula methodology, are provided for every jurisdiction even though some counties do not impose a local discretionary sales surtax or an interlocal agreement specifies the distribution percentages in some jurisdictions. These estimates may assist local officials considering a future levy, rate change, or change in distribution methodology. 4) For those jurisdictions where the distribution of local discretionary sales surtax proceeds is governed by an interlocal agreement, the revenue estimates as per the agreement are listed in the column labeled "1% Tax Rate Based on Interlocal Agreement Distribution." 5) The dollar figures represent a 100 percent distribution of estimated monies. 		

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Charter County Transit System Surtax

Section 212.055(1), Florida Statutes

Brief Overview

The Charter County Transit System Surtax may be levied at a rate of up to 1 percent by those charter counties that adopted a charter prior to January 1, 1984, as well as by those county governments that have consolidated with one or more municipalities. In the case of charter counties, the levy is subject to a charter amendment approved by a majority vote of the county's electorate. In the case of a consolidated government, the levy is subject to voter approval in a countywide referendum. Generally, the use of the proceeds is for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Authorization to Levy

Charter counties that adopted a charter prior to January 1, 1984, and county governments that have consolidated with one or more municipalities, may levy this surtax at a rate of up to 1 percent, subject to approval by a majority vote of the county's electorate or a charter amendment approved by a majority vote of the county's electorate.

Counties Eligible to Levy

The seven counties eligible to levy this surtax are Broward, Duval, Hillsborough, Miami-Dade, Pinellas, Sarasota, and Volusia.

Distribution of Proceeds

The surtax proceeds shall be deposited into the county trust fund or remitted by the county's governing body to an expressway or transportation authority created by law.

Authorized Uses of Proceeds

The surtax proceeds shall be applied to as many or as few of the following uses as the county's governing body deems appropriate.

1. Deposited into the county trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, and related costs of a fixed guideway rapid transit system.
2. Remitted by the county's governing body to an expressway or transportation authority created by law to be used at the authority's discretion for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval of the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.
3. Used by the charter county for the development, construction, operation, and maintenance of roads and bridges in the county; for the expansion, operation, and maintenance of bus and fixed guideway systems; for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges and no more than 25 percent used for nontransit uses.
4. Used by the charter county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems; for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads or bridges. Pursuant to an interlocal agreement entered into pursuant to ch. 163, F.S., the charter county's governing body may distribute surtax proceeds to a municipality, or an expressway or transportation authority created by law to be expended for such purposes.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Local Government Infrastructure Surtax

Section 212.055(2), Florida Statutes

Brief Overview

The Local Government Infrastructure Surtax shall be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties.

General Law Amendments

Chapter 2007-196, L.O.F., (CS/CS/HB 985) deletes a provision prohibiting a school district, county, or municipality from issuing bonds more than once each year pledging the proceeds of the Local Government Infrastructure Surtax. This change became effective on July 1, 2007.

Authorization to Levy

Local governments may levy this surtax at a rate of 0.5 or 1 percent. This levy shall be pursuant to an ordinance enacted by a majority of the members of the county's governing body and approved by the voters in a countywide referendum. In lieu of action by the county's governing body, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a countywide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy shall take effect.

Additionally, the surtax may not be levied beyond the time established in the ordinance if the surtax was levied pursuant to a referendum held before July 1, 1993. If the pre-July 1, 1993, ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. There is no state-mandated limit on the length of levy for those surtax ordinances enacted after July 1, 1993. The levy may only be extended by voter approval in a countywide referendum.

This surtax is one of several surtaxes subject to a combined rate limitation. A county shall not levy this surtax and the Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy

All counties are eligible to levy the surtax.

Distribution of Proceeds

The surtax proceeds shall be distributed to the county and its respective municipalities according to one of the following procedures.

1. An interlocal agreement between the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies previously mentioned.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-cent Sales Tax formulas provided in s. 218.62, F.S.

Authorized Uses of Proceeds

A school district, county, or municipalities within the county, or municipalities within another county in the case of a negotiated joint county agreement, may use the surtax proceeds and any accrued interest only for the following purposes.

1. Finance, plan, and construct infrastructure.
2. Acquire land for public recreation or conservation or protection of natural resources.
3. Finance the closure of county or municipal-owned solid waste landfills that are already closed or are required to close by order of the DEP. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified.

Neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure, except that any county with a population of 75,000 or less that is required to close a landfill by order of the DEP may use the proceeds and accrued interest for long-term maintenance costs associated with landfill closures. Counties, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) and charter counties may use the proceeds and accrued interest to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of such proceeds or interest for purposes of retiring or servicing indebtedness incurred for such refunded bonds prior to July 1, 1999, is ratified.

The term *infrastructure* is defined as any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of five or more years and any related land acquisition, land improvement, design, and engineering costs. This definition also includes a fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle, or any other vehicle, and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least five years. Additionally, infrastructure means any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, those court facilities as defined in s.

29.008, F.S., as well as any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38, F.S. Additionally, these “private facility” improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters, and the private facility’s owner shall enter into a written contract with the local government providing the improvement funding to make such private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum period of 10 years after the completion of the improvement, with the provision that such obligation will transfer to any subsequent owner until the end of the minimum period.

An amount not to exceed 15 percent of the surtax proceeds may be allocated for the purpose of funding county economic development projects of a general public purpose targeted to improve local economies, including the funding of operational costs and incentives related to such economic development. The referendum ballot statement must indicate the intention to make such an allocation.

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

A county with a total population of 50,000 or less on April 1, 1992, or any county designated as an area of critical state concern that imposed the surtax before July 1, 1992, may use the proceeds and accrued interest of the surtax for any public purpose if the county satisfies the following criteria: 1) the debt service obligations for any year are met; 2) the county’s comprehensive plan has been determined to be in compliance with part II of ch. 163, F.S., and 3) the county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 125.66, F.S., authorizing additional uses of the proceeds and accrued interest. Those counties designated as an area of critical state concern that qualify to use the surtax for any public purpose may use only up to 10 percent of the surtax proceeds for any public purpose other than for authorized infrastructure purposes. A county that was designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation, and that qualified to use the surtax for any public purpose at the time of the designation’s removal, may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure purposes for 20 years following the designation’s removal. After the 20 year period expires, a county may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure if the county adopts an ordinance providing for such continued use of the surtax proceeds.

Likewise, a municipality located within such a county may not use the proceeds and accrued interest for any purpose other than an authorized infrastructure purpose unless the municipality’s

comprehensive plan has been determined to be in compliance with part II of ch. 163, F.S., and the municipality has adopted an amendment to its surtax ordinance or resolution pursuant to the procedure provided in s. 166.041, F.S., authorizing additional uses of the proceeds and accrued interest. Such municipality may expend the proceeds and accrued interest for any public purpose authorized in the amendment.

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

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
88-59	Use of discretionary surtax for construction
90-96	Infrastructure surtax proceeds, payment of debt
92-08	Local government infrastructure surtax proceeds
92-81	Discretionary local option infrastructure sales surtax
93-92	Local government infrastructure surtax, purchase of vehicle
94-46	Vehicles purchased with proceeds of sales surtax
94-79	Uses of local government infrastructure surtax
95-71	Tourist development tax / infrastructure surtax
95-73	Counties, infrastructure surtax used to fund engineers
99-24	Capital improvements to property leased by county
2000-06	Expenditure of infrastructure surtax revenues
2001-45	Local government infrastructure surtax, health care
2003-17	Infrastructure surtax use to purchase computer system

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

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

Small County Surtax

Section 212.055(3), Florida Statutes

Brief Overview

Any county having a total population of 50,000 or less on April 1, 1992, is authorized to levy the Small County Surtax at the rate of 0.5 or 1 percent. County governments may impose the levy by either an extraordinary vote of the governing body if the proceeds are to be expended for operating purposes or by voter approval in a countywide referendum if the proceeds are to be used to service bonded indebtedness.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Authorization to Levy

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is one of several surtaxes subject to a combined rate limitation. A county shall not levy this surtax and the Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy

Thirty-one counties had a total population of 50,000 or less on April 1, 1992, and are eligible to levy the surtax. However, some eligible counties currently levy the Local Government Infrastructure Surtax at the maximum rate of 1 percent and therefore are not eligible to levy this surtax.

Distribution of Proceeds

The surtax proceeds shall be distributed to the county and the municipalities within the county according to one of the following procedures.

1. An interlocal agreement between the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies previously mentioned.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-cent Sales Tax formulas provided in s. 218.62, F.S.

Authorized Uses of Proceeds

If the surtax is levied as a result of voter approval in a countywide referendum, the proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or municipalities within another county in the case of a negotiated joint county agreement, for the purpose of servicing bonded indebtedness to finance, plan, and construct infrastructure and to acquire land for public recreation, conservation, or protection of natural resources. In this case, infrastructure means any fixed capital expenditure or cost associated with the construction, reconstruction, or improvement of public facilities having a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs. If the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the county's governing body, the proceeds and accrued interest may be used for operational expenses of any infrastructure or for any public purpose authorized in the ordinance.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Indigent Care and Trauma Center Surtax

Section 212.055(4), Florida Statutes

Brief Overview

This surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Authorization to Levy

Non-consolidated counties having a total population of 800,000 or more are eligible to levy a surtax at a rate not to exceed 0.5 percent. The surtax can be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. However, Miami-Dade County is restricted from levying this surtax because it already has authority to levy the County Public Hospital Surtax.

The ordinance adopted by the governing board providing for the imposition of this surtax shall include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

1. Qualified as indigent persons as certified by the county.
2. Certified by the county as meeting the definition of medically poor. The term *medically poor* is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage.
3. Participating in innovative, cost-effective programs approved by the county.

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

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

Both of these surtaxes, along with two others, are subject to a combined rate limitation. A county eligible to levy either surtax shall not levy it along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy

The non-consolidated counties with a total population of 800,000 or more (i.e., Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Duval County is not eligible to levy because it is a consolidated county government. Miami-Dade County is restricted from levying this surtax because it already has authority to levy the County Public Hospital Surtax.

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

Distribution of Proceeds

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. Depending on the particular surtax levied, the clerk shall perform the following duties.

1. Maintain the monies in an indigent health care or trauma services trust fund.
2. Invest any funds held on deposit in the trust fund pursuant to general law.
3. Disburse the funds, including any interest earned, to any provider of health care services or to the trauma center in its trauma service area upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, notwithstanding any directive of the authorizing county, the Clerk of Circuit Court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1st. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and shall be in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center, or if the trauma center receiving funds, requests the monies be used to generate federal matching funds under Medicaid, the clerk shall instead send the funds to the Agency for Health Care Administration to

accomplish that purpose to the extent allowed through the General Appropriations Act.

4. Prepare on a biennial basis an audit of the indigent health care trust fund and deliver such audit to the county's governing body and to the chair of the legislative delegation of each authorizing county. Prepare on a biennial basis an audit of the trauma services trust fund to be delivered to the authorizing county.

Authorized Uses of Proceeds

The proceeds of the 0.5 percent surtax are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The proceeds of the 0.25 percent surtax are to be used for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

Relevant Attorney General Opinions

Florida's Attorney General has issued a legal opinion relevant to this revenue source. The full text of this opinion is available via the searchable on-line database of legal opinions.¹ In a recent search, the LCIR staff identified the following opinion pertaining to this revenue source.

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

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

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

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County Public Hospital Surtax

Section 212.055(5), Florida Statutes

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy the County Public Hospital Surtax at a rate of 0.5 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds shall be used to supplement the operation, maintenance, and administration of the county public general hospital.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Authorization to Levy

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy this surtax at a rate of 0.5 percent. The surtax may be enacted either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The county must continue to contribute each year at least 80 percent of that percentage of the 1990-91 fiscal year county budget appropriated for the operation, administration, and maintenance of the county public general hospital. The term *county public general hospital* means a general hospital, as defined in s. 395.002, F.S., which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.

This surtax is one of several surtaxes subject to a combined rate limitation. An eligible county shall not levy this surtax along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy

Only Miami-Dade County is eligible to levy this surtax.

Distribution of Proceeds

The proceeds from this surtax shall be deposited by the county in a special fund, set aside from other county funds, to be used only for the operation, maintenance, and administration of the county public general hospital. The funds shall be remitted promptly by the county to the agency, authority, or public health trust created by law that administers or operates the county public general hospital.

Authorized Uses of Proceeds

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

School Capital Outlay Surtax

Section 212.055(6), Florida Statutes

Brief Overview

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up to 0.5 percent pursuant to a resolution conditioned to take effect only upon approval by a majority vote in the countywide referendum. The proceeds must be expended for those school-related capital projects, technology implementation, and bond financing of such projects.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Authorization to Levy

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

Any school board imposing the surtax shall implement a freeze on non-capital local school property taxes, at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least 3 years from the date of imposition. This millage rate provision does not apply to existing debt service or required state taxes.

School Districts Eligible to Levy

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

Distribution of Proceeds

The surtax revenues shall be distributed by the Department of Revenue to the school board imposing the surtax.

Authorized Uses of Proceeds

The surtax proceeds shall be used to fund fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs. Additionally, the proceeds shall be used to fund the

costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

The surtax proceeds may be used for the purpose of servicing of bonded indebtedness used to finance those authorized projects, and any accrued interest may be held in trust to finance such projects. The surtax proceeds and any accrued interest shall not be used for operational expenses.

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
98-29	School sale surtax referendum, authority to set date
2002-12	School capital outlay surtax, contingent on cap
2002-55	School capital outlay surtax, charter schools
2003-37	School capital outlay surtax
2006-38	Schools, use of school capital outlay surtax

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

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

Voter-Approved Indigent Care Surtax

Section 212.055(7), Florida Statutes

Brief Overview

Counties with a total population of less than 800,000 are eligible to levy the Voter-Approved Indigent Care Surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate shall not exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. However, any county with a total population of less than 50,000 may levy the surtax at a rate not to exceed 1 percent. The proceeds are to be used to fund health care services for the medically poor.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Authorization to Levy

Counties having a total population of less than 800,000 are eligible to levy this surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate shall not exceed 1 percent. Currently, the University of Florida College of Medicine in Alachua County and the Florida State University College of Medicine in Leon County are the only publicly supported medical schools located in a county having a total population less than 800,000. If no such medical school is located within the county, the tax rate is capped at 0.5 percent; however, any county that has a total population of less than 50,000 is eligible to levy this surtax, subject to referendum approval, at a rate not to exceed 1 percent.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

1. Qualified as indigent persons as certified by the county.
2. Certified by the county as meeting the definition of medically poor. The term *medically poor* is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage.
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax shall not levy it along with the Local Government Infrastructure Surtax and the Small County Surtax in excess of a combined rate of 1 percent. However, if a publicly supported medical school is located within the county or the county has a total population of less than 50,000, the combined rate cannot exceed 1.5 percent.

Counties Eligible to Levy

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

Distribution of Proceeds

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk shall perform the following duties.

1. Maintain the monies in an indigent health care trust fund.
2. Invest any funds held on deposit in the trust fund pursuant to general law.
3. Disburse the funds, including any interest earned, to any provider of health care services subject to the statutory provisions and upon directive from the authorizing county.
4. Disburse the funds, including any interest earned, to service the authorized bond indebtedness upon directive from the authorizing county, which directive may be irrevocably given at the time the bond indebtedness is incurred.

Authorized Uses of Proceeds

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

Relevant Attorney General Opinions

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

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

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

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

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Local Option Food and Beverage Taxes

Section 212.0306, Florida Statutes

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A tax of 2 percent may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds shall be used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel.

With some exceptions, a tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. Not less than 15 percent of the proceeds shall be used for construction and operation of domestic violence centers. The remainder shall be used for programs to assist the homeless or those about to become homeless.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Authorization to Levy

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. The first tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels at the rate of 2 percent. A second tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, this 1 percent tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption.

An authorized tax may take effect on the first day of any month, but may not take effect until at least 60 days after the adoption of the ordinance levying the tax. In addition, two exemptions exist for both taxes. All transactions that are exempt from the state sales tax are also exempt from these taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by ch. 67-930, L.O.F., are also exempt. Several additional exemptions also exist for the 1 percent tax. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, which had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt. Sales in any veterans' organization are also exempt.

Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county shall appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force shall include, but not be limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan shall address the needs of persons who have become, or are about to become, homeless. The county's governing body shall adopt this plan as part of the ordinance levying the 1 percent tax.

Counties Eligible to Levy

Only a county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) is eligible to levy these taxes. According to the Department of Revenue (DOR), the county began levying these taxes on October 1, 1993.

Administrative Procedures

The county levying either tax must locally administer the tax using the powers and duties enumerated for local administration of the tourist development tax by s. 125.0104, F.S. (1992 Supp.). The county ordinance shall also provide for brackets applicable to taxable transactions.

The county shall also appoint an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions to prepare and submit to the governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Each member of the county's governing board shall appoint a member, and the county manager shall appoint two members to the oversight board.

Reporting Requirements

The county shall furnish a certified copy of the ordinance that authorizes the imposition of either tax to the DOR within 10 days after the adoption of the ordinance.

Distribution of Proceeds

The county shall distribute the proceeds of the 2 percent tax to a countywide convention and visitors' bureau, which by interlocal agreement and contract with the county has been given the primary responsibility for tourist and convention promotion, to be used for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors' bureau, the county shall allocate the proceeds for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

The proceeds of the 1 percent tax shall be distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and operation of domestic violence centers. The county and its respective municipalities shall continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally-operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the levy date of this tax.

Authorized Uses of Proceeds

The proceeds from the 2 percent tax shall be used for the following purposes described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

1. Promoting and advertising tourism in the State of Florida and nationally and internationally.
2. Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

For the first 12 months of the 1 percent tax levy, the proceeds shall be used by the county to assist persons who have become or are about to become homeless. These funds shall be made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of the proceeds shall be made available for construction and operation of domestic violence centers. The remainder shall be used for programs to assist the homeless or those about to become homeless. In addition, the proceeds and accrued interest may be used as collateral, pledged, or hypothecated for authorized projects, including bonds issued in connection with such authorized projects.

Relevant Attorney General Opinions

No opinions specifically relevant to these taxes have been issued.

Current and Prior Years' Revenues

Due to the fact that the tax is locally administered, the DOR does not calculate revenue estimates for this tax. No data summarizing prior years' revenues are available.

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Local Option Fuel Taxes

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

Brief Overview

County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county.¹ Known as the Ninth-Cent Fuel Tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.² This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county.³ Diesel fuel is not subject to this tax. This additional tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. Proceeds received from this additional tax may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent Ninth-Cent Fuel Tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.⁴ Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to the general administration of these taxes.

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1. Section 336.021(1)(a), F.S. (2007).
 2. Section 336.025(1)(a), F.S. (2007).
 3. *Id.*, at (1)(b).
 4. See Sections 336.021(6), .025(9), F.S. (2007).

Administrative Procedures

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in collecting, administering, enforcing, and distributing the proceeds to the counties.⁵ Such administrative costs may not exceed 2 percent of collections. Additionally, several deductions from one or more of the local option fuel tax collections are statutorily authorized. These include the General Revenue Service Charge, collection allowances, and refunds.

The total administrative costs shall be prorated among those counties levying the tax according to formula, which shall be revised on July 1st of each year. Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30th of the preceding state fiscal year. One-third of the amount deducted shall be based on the county's share of the total amount of tax collected during the preceding state fiscal year. The DOR has the authority to promulgate rules necessary to enforce these taxes, and these rules shall have the full force and effect of law.

The Ninth-Cent Fuel Tax proceeds shall be transferred to the Ninth-Cent Fuel Tax Trust Fund. The 1 to 6 cents of optional fuel tax shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax shall be collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. The remitted taxes shall be transferred to the Local Option Fuel Tax Trust Fund, which was created for distribution of the proceeds to the eligible local governments.

Reporting Requirements

All local option fuel tax impositions shall be levied before July 1st of each year to be effective January 1st of the following year.⁶ However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be reimposed at the current authorized rate effective September 1st of the year of expiration. Additionally, the imposition of the 1 to 6 cents tax shall not exceed 30 years.

A certified copy of the ordinance proposing the levy of the Ninth-Cent Fuel Tax pursuant to referendum shall be furnished to the DOR by the county within 10 days after approval of such ordinance; however, the failure to furnish the certified copy will not invalidate the passage of the ordinance. Within 10 days after referendum passage, the county shall notify the DOR of the referendum's passage and the time period during which the tax will be levied. A county levying this tax pursuant to ordinance shall notify the DOR within 10 days after the governing body adopts the ordinance, and the county shall also furnish the DOR with a certified copy of the ordinance.⁷

5. See Sections 336.021(2)(a), .025(2)(a), F.S. (2007).

6. See Sections 336.021(5), .025(1)(a)1. and (b)1., F.S. (2007).

7. Section 336.021(4), F.S. (2007).

By July 1st of each year, the county must notify the DOR of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents fuel taxes and of its decision to rescind or change the rate of either tax. In addition, the county must provide the DOR with a certified copy of the interlocal agreement listing the distribution proportions established by such agreement or pursuant to the transportation expenditures methodology, if applicable.⁸

Any dispute as to the determination by the county of distribution proportions for these two taxes shall be resolved through an appeal to the Administration Commission in accordance with procedures developed by the Commission. The Administration Commission is made up of the Governor and the Cabinet and is housed within the Executive Office of the Governor. Pending final disposition of such proceedings, the tax shall be collected, and the Clerk of the Circuit Court shall hold such funds in escrow.⁹

A decision to rescind any of these local option fuel taxes shall not take effect on any date other than December 31st. A county must provide a minimum of 60 days notice to the DOR of its decision to rescind a local option fuel tax levy.¹⁰

Distribution of Proceeds

The local option fuel taxes on motor fuel shall be distributed monthly by the DOR to the county reported by the terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or use. The taxes on diesel fuel shall be distributed monthly by the DOR to each county according to the procedure specified in law.¹¹

With regard to the Ninth-Cent Fuel Tax, the governing body of the county may provide, by joint agreement with one or more municipalities located within the county, for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of this tax with municipalities.¹²

The county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes shall be distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such

8. Section 336.025(5)(a), F.S. (2007).

9. *Id.*, at (5)(b).

10. See Sections 336.021(5), .025(5)(a), F.S. (2007).

11. See Sections 336.021(1)(d), .025(2)(a), F.S. (2007).

12. Section 336.021(1)(b), F.S. (2007).

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.¹³ This provision applies only to Orange County.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a distribution of the tax revenues in the first full fiscal year following incorporation.¹⁴ The distribution shall be equal to the county's per lane mile expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility, in which case the county's share would be reduced proportionately; or as determined by the local act incorporating the municipality. Such a distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds that are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of redistribution.

Tax Rates and Current Year's Revenues

The first table following this section lists the 2007 federal, state, and local fuel tax rates on both motor and diesel fuels by county. The second table lists the estimated motor fuel gallons sold in each county, the motor and diesel fuel tax rates, and estimated tax receipts from motor and diesel fuels. The third table provides local fiscal year 2008 estimated distributions for both the 1 to 6 cents and 1 to 5 cents local option fuel taxes based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default formula. Inquiries regarding the DOR's estimation of these tax proceeds should be addressed to the Office of Tax Research at (850) 488-2900.

13. Section 336.025(3)(a)3., F.S. (2007).

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

Other Available Information

Other information relevant to local option fuel taxes can be found via the Internet. A primer detailing Florida's transportation tax sources is available via the Department of Transportation's website.¹⁵ Data summarizing countywide totals of historical local option fuel tax revenue distributions as compiled by the LCIR staff from DOR source data can be found under the heading *Local Option Fuel Taxes* via this LCIR webpage.¹⁶ Local option fuel tax receipts and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁷

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

16. <http://www.floridalcir.gov/datagtol.cfm>

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

2007 Federal, State, and Local Fuel Tax Rates in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Unused Locally-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)						
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Ninth Cent	1st Local Option	2nd Local Option	Combined Total	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes		Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option							State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	
Alachua	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Baker	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Bay	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Bradford	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Brevard	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Broward	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Calhoun	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Charlotte	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Citrus	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Clay	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Collier	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Columbia	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
De Soto	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Dixie	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Duval	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Escambia	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Flagler	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Franklin	18.4	15.3	5.2	2.2	0	5	0	46.1	1	1	5	7	24.4	15.3	6.2	2.2	1	6	55.1
Gadsden	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Gilchrist	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Glades	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Gulf	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Hamilton	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Hardee	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Hendry	18.4	15.3	6.2	2.2	1	6	2	51.1	0	0	3	3	24.4	15.3	6.2	2.2	1	6	55.1
Hernando	18.4	15.3	6.2	2.2	1	6	2	51.1	0	0	3	3	24.4	15.3	6.2	2.2	1	6	55.1
Highlands	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Hillsborough	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Holmes	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Indian River	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Jackson	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Jefferson	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Lafayette	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Lake	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Lee	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Leon	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Levy	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Liberty	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Madison	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Manatee	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Marion	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Martin	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Miami-Dade	18.4	15.3	6.2	2.2	1	6	3	52.1	0	0	2	2	24.4	15.3	6.2	2.2	1	6	55.1
Monroe	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Nassau	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Okaloosa	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Okeechobee	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Orange	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Osceola	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Palm Beach	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Pasco	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Pinellas	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1
Polk	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1
Putnam	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Saint Johns	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1
Saint Lucie	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1

2007 Federal, State, and Local Fuel Tax Rates in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Unused Locally-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Ninth Cent	1st Local Option	2nd Local Option	Combined Total	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option							State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	Total Tax	
Santa Rosa	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1	
Sarasota	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1	
Seminole	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1	
Sumter	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1	
Suwannee	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1	
Taylor	18.4	15.3	6.2	2.2	0	6	0	48.1	1	0	5	6	24.4	15.3	6.2	2.2	1	6	55.1	
Union	18.4	15.3	6.2	2.2	1	5	0	48.1	0	1	5	6	24.4	15.3	6.2	2.2	1	6	55.1	
Volusia	18.4	15.3	6.2	2.2	1	6	5	54.1	0	0	0	0	24.4	15.3	6.2	2.2	1	6	55.1	
Wakulla	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1	
Walton	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1	
Washington	18.4	15.3	6.2	2.2	1	6	0	49.1	0	0	5	5	24.4	15.3	6.2	2.2	1	6	55.1	

Notes:

- 1) The federal taxes on motor and diesel fuels are imposed pursuant to Title 26, United States Code.
- 2) The motor fuel tax column entitled "State Taxes" is comprised of 2 cents of constitutional fuel tax imposed pursuant to s. 206.41(1)(a), F.S.; 1 cent of county fuel tax imposed pursuant to s. 206.41(1)(b), F.S.; 1 cent of municipal fuel tax imposed pursuant to s. 206.41(1)(c), F.S.; and 11.3 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 reflects the total per gallon equivalent of the following revenue sources: the Tax for Coastal Protection, pursuant to s. 206.9935(1), F.S.; the Tax for Water Quality, pursuant to s. 206.9935(2), F.S.; the Tax for Inland Protection, pursuant to s. 206.9935(3), F.S.; and the 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 11.3 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.

Data Sources:

Florida Department of Revenue, "2007 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes" at dor.myflorida.com/dor/tips/tip06b05-04.html
 Florida Department of Transportation, Office of Management and Budget publication entitled "Florida's Transportation Tax Sources: A Primer" (January 2007), at www.dot.state.fl.us/financialplanning/revenue/primer.htm

<p align="center">Ninth Cent Fuel Tax Estimated Gallons and Tax by Fuel Type Revenue Estimates for the Local Fiscal Year Ending September 30, 2008</p>						
County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Alachua	116,665,886	\$ 0.01	\$ 1,130,492	\$ 0.01	\$ 191,956	\$ 1,322,449
Baker	14,802,479	0.01	143,436	0.01	34,972	178,408
Bay	83,214,049	0.01	806,344	0.01	170,582	976,926
Bradford	15,005,329	-	145,402	0.01	36,370	36,370
Brevard	244,638,378	-	2,370,546	0.01	426,626	426,626
Broward	824,245,266	0.01	7,986,937	0.01	1,063,759	9,050,696
Calhoun	4,223,487	-	40,926	0.01	27,174	27,174
Charlotte	80,860,067	0.01	783,534	0.01	173,252	956,786
Citrus	50,837,671	0.01	492,617	0.01	94,180	586,797
Clay	73,152,510	0.01	708,848	0.01	113,400	822,248
Collier	142,399,969	0.01	1,379,856	0.01	178,318	1,558,173
Columbia	44,507,824	0.01	431,281	0.01	176,558	607,839
De Soto	12,196,854	0.01	118,188	0.01	46,962	165,149
Dixie	6,081,624	-	58,931	0.01	42,337	42,337
Duval	438,884,282	-	4,252,789	0.01	1,399,883	1,399,883
Escambia	139,008,586	0.01	1,346,993	0.01	339,654	1,686,647
Flagler	37,526,768	0.01	363,634	0.01	54,721	418,355
Franklin	5,495,300	-	53,249	0.01	19,017	19,017
Gadsden	28,653,145	-	277,649	0.01	402,138	402,138
Gilchrist	6,427,145	0.01	62,279	0.01	12,973	75,252
Glades	4,006,488	0.01	38,823	0.01	26,419	65,242
Gulf	6,225,253	-	60,323	0.01	21,933	21,933
Hamilton	9,391,028	-	90,999	0.01	82,658	82,658
Hardee	14,277,905	0.01	138,353	0.01	49,006	187,359
Hendry	19,292,829	0.01	186,948	0.01	116,884	303,832
Hernando	75,278,698	0.01	729,451	0.01	175,225	904,675
Highlands	37,884,229	0.01	367,098	0.01	149,715	516,813
Hillsborough	577,382,809	0.01	5,594,839	0.01	1,313,991	6,908,830
Holmes	8,023,282	0.01	77,746	0.01	43,168	120,914
Indian River	63,202,176	-	612,429	0.01	203,871	203,871
Jackson	31,409,151	0.01	304,355	0.01	253,796	558,151
Jefferson	7,996,600	0.01	77,487	0.01	63,377	140,864
Lafayette	2,691,589	-	26,082	0.01	11,493	11,493
Lake	130,737,574	0.01	1,266,847	0.01	223,427	1,490,274
Lee	311,452,192	0.01	3,017,972	0.01	458,270	3,476,242
Leon	118,401,247	0.01	1,147,308	0.01	187,628	1,334,936
Levy	16,881,784	-	163,584	0.01	63,191	63,191
Liberty	3,386,660	0.01	32,817	0.01	27,895	60,712
Madison	9,746,125	-	94,440	0.01	204,506	204,506
Manatee	139,050,417	0.01	1,347,399	0.01	243,957	1,591,355
Marion	188,260,919	0.01	1,824,248	0.01	570,439	2,394,687
Martin	80,223,100	0.01	777,362	0.01	111,495	888,857
Miami-Dade	1,039,626,110	0.01	10,073,977	0.01	1,814,305	11,888,282
Monroe	55,490,246	-	537,700	0.01	61,146	61,146
Nassau	28,345,631	0.01	274,669	0.01	91,137	365,806
Okaloosa	101,765,885	0.01	986,111	0.01	117,315	1,103,427
Okeechobee	30,071,625	0.01	291,394	0.01	97,799	389,193
Orange	581,093,493	-	5,630,796	0.01	1,281,699	1,281,699
Osceola	173,871,019	0.01	1,684,810	0.01	256,596	1,941,407
Palm Beach	563,142,695	0.01	5,456,853	0.01	825,942	6,282,795
Pasco	187,051,171	0.01	1,812,526	0.01	323,479	2,136,005

Ninth Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Pinellas	390,125,603	0.01	3,780,317	0.01	481,553	4,261,870
Polk	245,685,366	0.01	2,380,691	0.01	1,000,128	3,380,820
Putnam	31,910,613	-	309,214	0.01	90,533	90,533
Saint Johns	93,234,358	-	903,441	0.01	244,130	244,130
Saint Lucie	121,745,324	0.01	1,179,712	0.01	268,536	1,448,249
Santa Rosa	65,468,483	-	634,390	0.01	133,693	133,693
Sarasota	171,130,740	0.01	1,658,257	0.01	218,251	1,876,508
Seminole	203,948,374	0.01	1,976,260	0.01	261,490	2,237,750
Sumter	40,606,950	0.01	393,481	0.01	377,303	770,784
Suwannee	21,367,933	0.01	207,055	0.01	94,081	301,137
Taylor	12,418,113	-	120,332	0.01	88,683	88,683
Union	3,389,455	0.01	32,844	0.01	36,556	69,400
Volusia	214,200,578	0.01	2,075,604	0.01	346,702	2,422,306
Wakulla	9,885,937	0.01	95,795	0.01	30,867	126,662
Walton	35,597,975	0.01	344,944	0.01	140,404	485,349
Washington	10,457,644	0.01	101,335	0.01	29,679	131,014
Totals	8,655,660,000		\$ 83,873,345		\$ 18,319,188	\$ 85,809,313

Notes:

- 1) As the result of statewide equalization, all counties levy the tax on diesel fuel at the \$0.01 rate.
- 2) Dollar figures are provided for each county in the "Estimated Tax Receipts from Motor Fuel" even though all counties do not currently levy the tax on motor fuel. The estimates for non-levying counties are provided for informational purposes only.
- 3) The dollar figures in the "Total Estimated Tax Receipts" represent the estimated distributions to counties based on their respective tax rates on motor and diesel fuels.

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	\$ 0.06	52.1500000	\$ 3,913,581	\$ -	0.0000000	
Alachua		1.8750000	140,709		0.0000000	
Archer		0.8550000	64,163		0.0000000	
Gainesville		38.6350000	2,899,352		0.0000000	
Hawthorne		1.0600000	79,547		0.0000000	
High Springs		2.1100000	158,344		0.0000000	
LaCrosse		0.2950000	22,138		0.0000000	
Micanopy		0.9000000	67,540		0.0000000	
Newberry		1.2550000	94,181		0.0000000	
Waldo		0.8650000	64,914		0.0000000	
Countywide Total		100.0000000	7,504,470		0.0000000	1,063,293
BAKER BOCC	\$ 0.06	86.0000000	\$ 868,991	\$ -	0.0000000	
Glen Saint Mary		1.0000000	10,105		0.0000000	
Macclenny		13.0000000	131,359		0.0000000	
Countywide Total		100.0000000	1,010,455		0.0000000	134,910
BAY BOCC	\$ 0.06	57.9710000	\$ 3,217,419	\$ -	0.0000000	
Callaway		4.3800000	243,092		0.0000000	
Cedar Grove		0.8120000	45,066		0.0000000	
Lynn Haven		4.4140000	244,979		0.0000000	
Mexico Beach		0.9240000	51,282		0.0000000	
Panama City		23.6160000	1,310,700		0.0000000	
Panama City Beach		3.5140000	195,029		0.0000000	
Parker		1.6050000	89,078		0.0000000	
Springfield		2.7640000	153,403		0.0000000	
Countywide Total		100.0000000	5,550,049		0.0000000	758,413
BRADFORD BOCC	\$ 0.06	70.0000000	\$ 724,297	\$ -	0.0000000	
Brooker		1.8000000	18,625		0.0000000	
Hampton		1.9000000	19,660		0.0000000	
Lawtey		2.9000000	30,007		0.0000000	
Starke		23.4000000	242,122		0.0000000	
Countywide Total		100.0000000	1,034,711		0.0000000	136,759
BREVARD BOCC	\$ 0.06	47.1400427	\$ 7,469,718	\$ -	0.0000000	
Cape Canaveral		1.5657947	248,113		0.0000000	
Cocoa		2.8675783	454,391		0.0000000	
Cocoa Beach		2.6208482	415,294		0.0000000	
Grant-Valkaria		0.3256344	51,599		0.0000000	
Indialantic		0.6465722	102,455		0.0000000	
Indian Harbor Beach		1.8260684	289,355		0.0000000	
Malabar		0.4816566	76,322		0.0000000	
Melbourne		12.1870498	1,931,136		0.0000000	
Melbourne Beach		0.4911833	77,832		0.0000000	
Melbourne Village		0.1487298	23,567		0.0000000	
Palm Bay		16.2846799	2,580,438		0.0000000	
Palm Shores		0.0839112	13,296		0.0000000	
Rockledge		3.7878179	600,210		0.0000000	
Satellite Beach		2.2467444	356,015		0.0000000	
Titusville		5.5609894	881,183		0.0000000	
West Melbourne		1.7346988	274,877		0.0000000	
Countywide Total		100.0000000	15,845,803		0.0000000	2,229,634
BROWARD BOCC	\$ 0.06	62.5000000	\$ 32,007,894	\$ 0.05	64.5060000	\$ 24,476,241
Coconut Creek		1.0551384	540,364		0.9986956	378,946

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Cooper City		0.6410501	328,299		0.6067582	230,229
Coral Springs		2.7993037	1,433,597		2.6495596	1,005,352
Dania Beach		0.6252907	320,228		0.5918418	224,569
Davie		1.8275242	935,923		1.7297639	656,344
Deerfield Beach		1.6405504	840,169		1.5527919	589,193
Fort Lauderdale		3.8273543	1,960,089		3.6226163	1,374,570
Hallandale Beach		0.7795888	399,248		0.7378860	279,984
Hillsboro Beach		0.0502468	25,733		0.0475589	18,046
Hollywood		3.1218696	1,598,792		2.9548704	1,121,200
Lauderdale-by-the-Sea		0.1370327	70,178		0.1297023	49,214
Lauderdale Lakes		0.7021014	359,565		0.6645437	252,155
Lauderhill		1.4078480	720,996		1.3325376	505,620
Lazy Lake		0.0007421	380		0.0007024	267
Lighthouse Point		0.2364567	121,096		0.2238078	84,922
Margate		1.2001163	614,611		1.1359181	431,014
Miramar		2.3658107	1,211,594		2.2392556	849,666
North Lauderdale		0.8932880	457,476		0.8455030	320,819
Oakland Park		0.9265312	474,501		0.8769679	332,758
Parkland		0.4381422	224,384		0.4147045	157,356
Pembroke Park		0.1261189	64,589		0.1193724	45,295
Pembroke Pines		3.2969256	1,688,442		3.1205621	1,184,070
Plantation		1.8587593	951,920		1.7593281	667,562
Pompano Beach		2.2201126	1,136,978		2.1013513	797,340
Sea Ranch Lakes		0.0159340	8,160		0.0150817	5,723
Southwest Ranches		0.1625489	83,246		0.1538537	58,378
Sunrise		1.9587071	1,003,105		1.8539294	703,457
Tamarac		1.2815108	656,295		1.2129585	460,247
Weston		1.3323906	682,352		1.2611166	478,520
West Park		0.2994943	153,379		0.2834734	107,562
Wilton Manors		0.2715115	139,048		0.2569875	97,512
Countywide Total		100.0000000	51,212,631		100.0000000	37,944,131
CALHOUN BOCC	\$ 0.06	73.9000000	\$ 285,170	\$ -	0.0000000	
Altha		0.5000000	1,929		0.0000000	
Blountstown		25.6000000	98,787		0.0000000	
Countywide Total		100.0000000	385,886		0.0000000	38,493
CHARLOTTE BOCC	\$ 0.06	88.8600000	\$ 4,819,776	\$ 0.05	90.3000000	\$ 3,361,321
Punta Gorda		11.1400000	604,235		9.7000000	361,072
Countywide Total		100.0000000	5,424,010		100.0000000	3,722,393
CITRUS BOCC	\$ 0.06	90.9500000	\$ 3,034,390	\$ 0.05	90.9500000	\$ 2,107,014
Crystal River		3.5000000	116,771		3.5000000	81,084
Inverness		5.5500000	185,166		5.5000000	128,575
Countywide Total		100.0000000	3,336,328		100.0000000	2,316,673
CLAY BOCC	\$ 0.06	84.0000000	\$ 3,919,283	\$ -	0.0000000	
Green Cove Springs		6.3000000	293,946		0.0000000	
Keystone Heights		1.9000000	88,650		0.0000000	
Orange Park		7.2000000	335,939		0.0000000	
Penney Farms		0.6000000	27,995		0.0000000	
Countywide Total		100.0000000	4,665,813		0.0000000	666,712
COLLIER BOCC	\$ 0.06	84.6600000	\$ 7,474,030	\$ 0.05	84.6600000	\$ 5,549,787
Everglades		0.1900000	16,774		0.1900000	12,455
Marco Island		4.8700000	429,938		4.8700000	319,247

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Naples		10.2800000	907,548		10.2800000	673,893
Countywide Total		100.0000000	8,828,289		100.0000000	6,555,383
COLUMBIA BOCC	\$ 0.06	71.3900000	\$ 2,457,815	\$ -	0.0000000	
Fort White		1.1000000	37,871		0.0000000	
Lake City		27.5100000	947,114		0.0000000	
Countywide Total		100.0000000	3,442,801		0.0000000	409,784
DE SOTO BOCC	\$ 0.06	78.0000000	\$ 733,584	\$ 0.05	82.0000000	\$ 460,415
Arcadia		22.0000000	206,908		18.0000000	101,067
Countywide Total		100.0000000	940,493		100.0000000	561,482
DIXIE BOCC	\$ 0.06	81.2500000	\$ 472,996	\$ -	0.0000000	
Cross City		12.5000000	72,769		0.0000000	
Horseshoe Beach		6.2500000	36,384		0.0000000	
Countywide Total		100.0000000	582,149		0.0000000	55,428
JACKSONVILLE-DUVAL	\$ 0.06	94.8293000	\$ 30,446,220	\$ -	0.0000000	
Atlantic Beach		1.6358000	525,196		0.0000000	
Baldwin		0.1901000	61,034		0.0000000	
Jacksonville Beach		2.5017000	803,204		0.0000000	
Neptune Beach		0.8431000	270,689		0.0000000	
Countywide Total		100.0000000	32,106,343		0.0000000	3,999,991
ESCAMBIA BOCC	\$ 0.06	81.1500000	\$ 7,765,215	\$ -	0.0000000	
Century		0.6300000	60,284		0.0000000	
Pensacola		18.2200000	1,743,466		0.0000000	
Countywide Total		100.0000000	9,568,965		0.0000000	1,266,924
FLAGLER BOCC	\$ 0.06	20.7610000	\$ 492,178	\$ -	0.0000000	
Beverly Beach		0.4660000	11,047		0.0000000	
Bunnell		2.7940000	66,237		0.0000000	
Flagler Beach		5.3320000	126,405		0.0000000	
Palm Coast		70.6470000	1,674,818		0.0000000	
Countywide Total		100.0000000	2,370,686		0.0000000	342,019
FRANKLIN BOCC	\$ 0.05	79.7200000	\$ 288,049	\$ -	0.0000000	
Appalachicola		14.1900000	51,272		0.0000000	
Carrabelle		6.0900000	22,005		0.0000000	
Countywide Total		100.0000000	361,326		0.0000000	50,084
GADSDEN BOCC	\$ 0.06	76.3000000	\$ 2,927,883	\$ -	0.0000000	
Chattahoochee		7.4600000	286,265		0.0000000	
Greensboro		0.3300000	12,663		0.0000000	
Gretna		1.2800000	49,118		0.0000000	
Havana		3.7700000	144,667		0.0000000	
Midway		0.2300000	8,826		0.0000000	
Quincy		10.6300000	407,908		0.0000000	
Countywide Total		100.0000000	3,837,330		0.0000000	261,145
GILCHRIST BOCC	\$ 0.06	85.5700000	\$ 365,016	\$ -	0.0000000	
Bell		1.3000000	5,545		0.0000000	
Fanning Springs (part)		2.0600000	8,787		0.0000000	
Trenton		11.0700000	47,221		0.0000000	
Countywide Total		100.0000000	426,570		0.0000000	58,577
GLADES BOCC	\$ 0.06	80.0000000	\$ 301,451	\$ -	0.0000000	
Moore Haven		20.0000000	75,363		0.0000000	
Countywide Total		100.0000000	376,814		0.0000000	36,515
GULF BOCC	\$ 0.06	100.0000000	\$ 471,950	\$ -	0.0000000	\$ 56,737
HAMILTON BOCC	\$ 0.06	82.0000000	\$ 805,541	\$ -	0.0000000	

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Jasper		10.000000	98,237		0.000000	
Jennings		4.000000	39,295		0.000000	
White Springs		4.000000	39,295		0.000000	
Countywide Total		100.000000	982,367		0.000000	85,590
HARDEE BOCC	\$ 0.06	87.8100000	\$ 934,804	\$ 0.05	90.0200000	\$ 585,710
Bowling Green		1.200000	12,775		1.650000	10,736
Wachula		8.450000	89,957		5.170000	33,638
Zolfo Springs		2.540000	27,040		3.160000	20,560
Countywide Total		100.000000	1,064,576		100.000000	650,644
HENDRY BOCC	\$ 0.06	65.0000000	\$ 1,125,740	\$ 0.02	65.0000000	\$ 228,585
Clewiston		20.670000	357,985		20.670000	72,690
La Belle		14.330000	248,182		14.330000	50,394
Countywide Total		100.000000	1,731,908		100.000000	351,670
HERNANDO BOCC	\$ 0.06	95.2000000	\$ 4,889,939	\$ 0.02	95.2000000	\$ 1,319,645
Brooksville		4.800000	246,552		4.800000	66,537
Countywide Total		100.000000	5,136,490		100.000000	1,386,182
HIGHLANDS BOCC	\$ 0.06	84.8333300	\$ 2,491,425	\$ 0.05	83.7100000	\$ 1,459,903
Avon Park		5.376670	157,905		4.912000	85,665
Lake Placid		1.760000	51,689		0.883000	15,400
Sebring		8.030000	235,829		10.495000	183,033
Countywide Total		100.000000	2,936,847		100.000000	1,744,000
HILLSBOROUGH BOCC	\$ 0.06	66.3300000	\$ 25,967,950	\$ -	0.0000000	
Plant City		2.860000	1,119,679		0.000000	
Tampa		28.860000	11,298,583		0.000000	
Temple Terrace		1.950000	763,418		0.000000	
Countywide Total		100.000000	39,149,630		0.000000	5,262,267
HOLMES BOCC	\$ 0.06	86.0000000	\$ 590,375	\$ -	0.0000000	
Bonifay		10.000000	68,648		0.000000	
Esto		1.000000	6,865		0.000000	
Noma		1.000000	6,865		0.000000	
Ponce de Leon		1.000000	6,865		0.000000	
Westville		1.000000	6,865		0.000000	
Countywide Total		100.000000	686,483		0.000000	73,124
INDIAN RIVER BOCC	\$ 0.06	69.9689000	\$ 3,232,668	\$ -	0.0000000	
Fellsmere		3.127000	144,472		0.000000	
Indian River Shores		1.085600	50,156		0.000000	
Orchid		0.092100	4,255		0.000000	
Sebastian		14.636500	676,228		0.000000	
Vero Beach		11.089900	512,370		0.000000	
Countywide Total		100.000000	4,620,150		0.000000	576,025
JACKSON BOCC	\$ 0.06	73.8200000	\$ 2,331,978	\$ -	0.0000000	
Alford		0.920000	29,063		0.000000	
Campbellton		0.220000	6,950		0.000000	
Cottondale		1.160000	36,644		0.000000	
Graceville		4.870000	153,844		0.000000	
Grand Ridge		1.870000	59,073		0.000000	
Greenwood		0.810000	25,588		0.000000	
Malone		1.260000	39,803		0.000000	
Marianna		11.850000	374,342		0.000000	
Sneads		3.220000	101,720		0.000000	
Countywide Total		100.000000	3,159,006		0.000000	286,263

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
JEFFERSON BOCC	\$ 0.06	83.6200000	\$ 669,231	\$ -	0.0000000	
Monticello		16.3800000	131,093		0.0000000	
Countywide Total		100.0000000	800,324		0.0000000	72,881
LAFAYETTE BOCC	\$ 0.06	100.0000000	\$ 215,024	\$ -	0.0000000	\$ 24,531
LAKE BOCC	\$ 0.06	66.3767000	\$ 5,613,982	\$ -	0.0000000	
Astatula		0.3876000	32,782		0.0000000	
Clermont		3.8901000	329,015		0.0000000	
Eustis		7.0739000	598,293		0.0000000	
Fruitland Park		1.0510000	88,891		0.0000000	
Groveland		1.0325000	87,326		0.0000000	
Howey-in-the-Hills		0.2834000	23,969		0.0000000	
Lady Lake		1.8226000	154,151		0.0000000	
Leesburg		7.5092000	635,110		0.0000000	
Mascotte		0.9672000	81,803		0.0000000	
Minneola		0.6957000	58,841		0.0000000	
Montverde		0.3422000	28,942		0.0000000	
Mount Dora		4.5545000	385,209		0.0000000	
Tavares		2.8470000	240,792		0.0000000	
Umatilla		1.1664000	98,651		0.0000000	
Countywide Total		100.0000000	8,457,759		0.0000000	1,191,542
LEE BOCC	\$ 0.06	49.4600000	\$ 9,742,290	\$ 0.05	49.4600000	\$ 7,091,427
Bonita Springs		4.7500000	935,622		4.7500000	681,041
Cape Coral		25.5200000	5,026,754		25.5200000	3,658,981
Fort Myers		14.0000000	2,757,624		14.0000000	2,007,278
Fort Myers Beach		1.2700000	250,156		1.2700000	182,089
Sanibel		5.0000000	984,866		5.0000000	716,885
Countywide Total		100.0000000	19,697,311		100.0000000	14,337,702
LEON BOCC	\$ 0.06	46.6700000	\$ 3,530,938	\$ -	0.0000000	
Tallahassee		53.3300000	4,034,818		0.0000000	
Countywide Total		100.0000000	7,565,756		0.0000000	1,079,109
LEVY BOCC	\$ 0.06	89.2300000	\$ 1,151,667	\$ -	0.0000000	
Bronson		1.3000000	16,779		0.0000000	
Cedar Key		0.9300000	12,003		0.0000000	
Chiefland		3.0000000	38,720		0.0000000	
Fanning Springs (part)		0.2400000	3,098		0.0000000	
Inglis		2.2000000	28,395		0.0000000	
Otter Creek		0.1400000	1,807		0.0000000	
Williston		2.3500000	30,331		0.0000000	
Yankeetown		0.6100000	7,873		0.0000000	
Countywide Total		100.0000000	1,290,672		0.0000000	153,861
LIBERTY BOCC	\$ 0.06	90.0000000	\$ 311,167	\$ -	0.0000000	
Bristol		10.0000000	34,574		0.0000000	
Countywide Total		100.0000000	345,741		0.0000000	30,866
MADISON BOCC	\$ 0.06	70.1700000	\$ 1,181,388	\$ -	0.0000000	
Greenville		6.1600000	103,710		0.0000000	
Lee		1.9800000	33,335		0.0000000	
Madison		21.6900000	365,175		0.0000000	
Countywide Total		100.0000000	1,683,608		0.0000000	88,826
MANATEE BOCC	\$ 0.06	100.0000000	\$ 9,015,392	\$ 0.05	100.0000000	\$ 6,336,527
MARION BOCC	\$ 0.06	70.1000000	\$ 9,515,708	\$ -	0.0000000	
Bellevue		2.5600000	347,507		0.0000000	

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Dunnellon		2.5600000	347,507		0.0000000	
McIntosh		0.6400000	86,877		0.0000000	
Ocala		23.5000000	3,190,002		0.0000000	
Reddick		0.6400000	86,877		0.0000000	
Countywide Total		100.0000000	13,574,476		0.0000000	1,715,810
MARTIN BOCC	\$ 0.06	86.8300000	\$ 4,373,900	\$ 0.05	86.8300000	\$ 3,206,693
Jupiter Island		1.3500000	68,004		1.3500000	49,856
Ocean Breeze		0.0900000	4,534		0.0900000	3,324
Sewall's Point		2.3300000	117,369		2.3300000	86,049
Stuart		9.4000000	473,508		9.4000000	347,149
Countywide Total		100.0000000	5,037,314		100.0000000	3,693,070
MIAMI-DADE BOCC	\$ 0.06	70.4000000	\$ 47,454,130	\$ 0.03	74.0000000	\$ 21,249,479
Aventura		0.5100926	343,835		0.4480543	128,661
Bal Harbour		0.0546374	36,829		0.0479923	13,781
Bay Harbor Islands		0.1081985	72,933		0.0950393	27,291
Biscayne Park		0.0949297	63,989		0.0833842	23,944
Coral Gables		1.3047821	879,507		1.1460924	329,106
Cutler Bay		0.7673877	517,269		0.6740568	193,559
Doral		0.6780072	457,020		0.5955469	171,014
El Portal		0.0701971	47,317		0.0616597	17,706
Florida City		0.2279441	153,649		0.2002212	57,495
Golden Beach		0.0423518	28,548		0.0372009	10,682
Hialeah		5.0018837	3,371,591		4.3935465	1,261,629
Hialeah Gardens		0.4365217	294,244		0.3834312	110,104
Homestead		0.9332554	629,074		0.8197513	235,396
Indian Creek		0.0059926	4,039		0.0052637	1,512
Key Biscayne		0.2389490	161,067		0.2098876	60,270
Medley		0.0968592	65,289		0.0850791	24,431
Miami		8.0165476	5,403,669		7.0415620	2,022,021
Miami Beach		1.9423033	1,309,237		1.7060772	489,909
Miami Gardens		2.5747989	1,735,580		2.2616477	649,444
Miami Lakes		0.5797191	390,768		0.5092127	146,223
Miami Shores		0.3065390	206,627		0.2692573	77,319
Miami Springs		0.4365422	294,258		0.3834492	110,109
North Bay		0.1233658	83,156		0.1083618	31,117
North Miami Beach		1.3249678	893,114		1.1638231	334,198
North Miami		0.9410668	634,340		0.8266127	237,366
Opa Locka		0.3421845	230,654		0.3005675	86,309
Palmetto Bay		0.6915197	466,129		0.6074159	174,423
Pinecrest		0.5748255	387,469		0.5049143	144,989
South Miami		0.2831910	190,889		0.2487489	71,430
Sunny Isles Beach		0.2986535	201,312		0.2623307	75,330
Surfside		0.1218390	82,127		0.1070207	30,732
Sweetwater		0.2886647	194,579		0.2535568	72,810
Virginia Gardens		0.0544319	36,691		0.0478118	13,729
West Miami		0.1268498	85,505		0.1114222	31,995
Countywide Total		100.0000000	67,406,435		100.0000000	28,715,513
MONROE BOCC	\$ 0.06	60.5000000	\$ 1,483,540	\$ -	0.0000000	
Islamorada			294,500		0.0000000	
Key Colony Beach		2.0000000	67,827		0.0000000	
Key West		36.5000000	1,237,847		0.0000000	

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Layton		1.0000000	33,914		0.0000000	
Marathon			273,733		0.0000000	
Countywide Total		100.0000000	3,391,361		0.0000000	505,738
NASSAU BOCC	\$ 0.06	82.1266000	\$ 1,698,531	\$ 0.05	82.4599000	\$ 1,065,143
Callahan		0.8484000	17,546		0.8239000	10,642
Fernandina Beach		12.7013000	262,687		11.6102000	149,970
Hilliard		4.3237000	89,422		5.1060000	65,955
Countywide Total		100.0000000	2,068,186		100.0000000	1,291,710
OKALOOSA BOCC	\$ 0.06	60.0000000	\$ 3,748,415	\$ -	0.0000000	
Cinco Bayou		0.4300000	26,864		0.0000000	
Crestview		8.6700000	541,646		0.0000000	
Destin		8.7900000	549,143		0.0000000	
Fort Walton Beach		10.8800000	679,713		0.0000000	
Laurel Hill		0.5100000	31,862		0.0000000	
Mary Esther		2.2100000	138,067		0.0000000	
Niceville		4.8500000	302,997		0.0000000	
Shalimar		0.6800000	42,482		0.0000000	
Valparaiso		2.9800000	186,171		0.0000000	
Countywide Total		100.0000000	6,247,359		0.0000000	927,494
OKEECHOBEE BOCC	\$ 0.06	78.1300000	\$ 1,727,290	\$ -	0.0000000	
Okeechobee		21.8700000	483,500		0.0000000	
Countywide Total		100.0000000	2,210,789		0.0000000	274,073
ORANGE BOCC	\$ 0.06	64.9000000	\$ 25,416,900	\$ -	0.0000000	
Apopka		3.3400000	1,308,050		0.0000000	
Belle Isle		0.5700000	223,230		0.0000000	
Eatonville		0.2400000	93,992		0.0000000	
Edgewood		0.2100000	82,243		0.0000000	
Maitland		1.5200000	595,280		0.0000000	
Oakland		0.1800000	70,494		0.0000000	
Ocoee		2.9300000	1,147,481		0.0000000	
Orlando		20.8500000	8,165,522		0.0000000	
Windermere		0.2300000	90,075		0.0000000	
Winter Garden		2.3600000	924,251		0.0000000	
Winter Park		2.6700000	1,045,657		0.0000000	
Countywide Total		100.0000000	39,163,175		0.0000000	5,296,086
OSCEOLA BOCC	\$ 0.06	62.5000000	\$ 6,886,754	\$ -	0.0000000	
Kissimmee		25.0000000	2,754,702		0.0000000	
Saint Cloud		12.5000000	1,377,351		0.0000000	
Countywide Total		100.0000000	11,018,806		0.0000000	1,584,660
PALM BEACH BOCC	\$ 0.06	66.6666700	\$ 23,735,004	\$ 0.05	79.0000000	\$ 20,480,176
Atlantis		0.2091024	74,446		0.1317345	34,151
Belle Glade		0.8594333	305,980		0.5414431	140,365
Boca Raton		4.4483252	1,583,715		2.8024452	726,514
Boynton Beach		2.5496768	907,749		1.6062966	416,421
Briny Breezes		0.0094626	3,369		0.0059615	1,545
Cloud Lake		0.0131471	4,681		0.0082826	2,147
Delray Beach		2.9436678	1,048,019		1.8545109	480,768
Glen Ridge		0.0273149	9,725		0.0172084	4,461
Golf		0.0714589	25,441		0.0450191	11,671
Greenacres		0.7654750	272,528		0.4822493	125,020
Gulfstream		0.0673634	23,983		0.0424390	11,002

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Haverhill		0.0778721	27,724		0.0490594	12,718
Highland Beach		0.0759001	27,022		0.0478171	12,396
Hypoluxo		0.0349023	12,426		0.0219885	5,700
Juno Beach		0.1046815	37,269		0.0659494	17,097
Jupiter		2.2249998	792,156		1.4017500	363,394
Jupiter Inlet Colony		0.0419200	14,925		0.0264096	6,846
Lake Clarke Shores		0.2240898	79,782		0.1411766	36,599
Lake Park		0.5328335	189,702		0.3356851	87,024
Lake Worth		1.9016908	677,050		1.1980653	310,590
Lantana		0.5762373	205,155		0.3630295	94,113
Loxahatchee Groves		N/A	See Note 5		N/A	See Note 5
Manalapan		0.0369774	13,165		0.0232958	6,039
Mangonia Park		0.1410650	50,223		0.0888709	23,039
North Palm Beach		0.5984467	213,062		0.3770214	97,740
Ocean Ridge		0.1130195	40,238		0.0712023	18,459
Pahokee		0.2945305	104,860		0.1855542	48,104
Palm Beach		0.7350821	261,708		0.4631017	120,056
Palm Beach Gardens		1.3706312	487,979		0.8634977	223,856
Palm Beach Shores		0.0856465	30,492		0.0539573	13,988
Palm Springs		0.6789988	241,741		0.4277693	110,896
Riviera Beach		1.5948435	567,804		1.0047515	260,475
Royal Palm Beach		1.3895177	494,703		0.8753962	226,940
South Bay		0.2200365	78,339		0.1386230	35,937
South Palm Beach		0.0217022	7,727		0.0136724	3,544
Tequesta		0.3657420	130,213		0.2304175	59,734
Wellington		3.0977135	1,102,864		1.9515597	505,928
West Palm Beach		4.8298222	1,719,538		3.0427883	788,821
Countywide Total		100.0000000	35,602,504		100.0000000	25,924,274
PASCO BOCC	\$ 0.06	87.3015000	\$ 10,566,162	\$ -	0.0000000	
Dade City		2.3315000	282,183		0.0000000	
New Port Richey		4.6335000	560,796		0.0000000	
Port Richey		1.0808000	130,810		0.0000000	
Saint Leo		0.1180000	14,282		0.0000000	
San Antonio		0.6835000	82,724		0.0000000	
Zephyrhills		3.8512000	466,113		0.0000000	
Countywide Total		100.0000000	12,103,071		0.0000000	1,704,784
PINELLAS BOCC	\$ 0.06	100.0000000	\$ 24,136,813	\$ -	0.0000000	\$ 3,555,605
POLK BOCC	\$ 0.06	65.9160000	\$ 12,665,439	\$ 0.05	65.9160000	\$ 7,455,183
Auburndale		1.9400000	372,762		1.9400000	219,416
Bartow		2.8960000	556,452		2.8960000	327,541
Davenport		0.4760000	91,461		0.4760000	53,836
Dundee		0.5410000	103,951		0.5410000	61,188
Eagle Lake		0.4660000	89,540		0.4660000	52,705
Fort Meade		1.1160000	214,434		1.1160000	126,221
Frostproof		0.9070000	174,276		0.9070000	102,583
Haines City		2.4330000	467,489		2.4330000	275,175
Highland Park		0.0490000	9,415		0.0490000	5,542
Hillcrest Heights		0.0500000	9,607		0.0500000	5,655
Lake Alfred		0.6530000	125,471		0.6530000	73,855
Lake Hamilton		0.2640000	50,726		0.2640000	29,859
Lake Wales		2.1030000	404,081		2.1030000	237,852

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Lakeland		14.0910000	2,707,517		14.0910000	1,593,710
Mulberry		1.1850000	227,692		1.1850000	134,025
Polk City		0.3050000	58,604		0.3050000	34,496
Winter Haven		4.6090000	885,597		4.6090000	521,284
Countywide Total		100.0000000	19,214,514		100.0000000	11,310,126
PUTNAM BOCC	\$ 0.06	78.8340000	\$ 1,789,209	\$ -	0.0000000	
Crescent City		2.4404000	55,387		0.0000000	
Interlachen		2.0430000	46,368		0.0000000	
Palatka		14.7762000	335,359		0.0000000	
Pomona Park		1.0870000	24,670		0.0000000	
Welaka		0.8194000	18,597		0.0000000	
Countywide Total		100.0000000	2,269,590		0.0000000	290,833
SAINT JOHNS BOCC	\$ 0.06	86.0000000	\$ 5,578,998	\$ -	0.0000000	
Hastings		0.0000000	-		0.0000000	
Saint Augustine		10.0000000	648,721		0.0000000	
Saint Augustine Beach		4.0000000	259,488		0.0000000	
Countywide Total		100.0000000	6,487,207		0.0000000	849,738
SAINT LUCIE BOCC	\$ 0.06	26.4649000	\$ 2,173,236	\$ 0.05	26.4649000	\$ 1,483,237
Fort Pierce		18.9839000	1,558,913		18.9839000	1,063,961
Port Saint Lucie		54.4783000	4,473,631		54.4783000	3,053,261
Saint Lucie Village		0.0729000	5,986		0.0729000	4,086
Countywide Total		100.0000000	8,211,766		100.0000000	5,604,546
SANTA ROSA BOCC	\$ 0.06	90.4800000	\$ 3,953,482	\$ -	0.0000000	
Gulf Breeze		4.0800000	178,274		0.0000000	
Jay		0.3900000	17,041		0.0000000	
Milton		5.0500000	220,657		0.0000000	
Countywide Total		100.0000000	4,369,455		0.0000000	596,680
SARASOTA BOCC	\$ 0.06	66.9100000	\$ 7,107,123	\$ 0.05	66.9100000	\$ 5,271,172
Longboat Key		1.3800000	146,582		1.3800000	108,716
North Port		11.1500000	1,184,343		11.1500000	878,397
Sarasota		14.9100000	1,583,727		14.9100000	1,174,610
Venice		5.6500000	600,138		5.6500000	445,107
Countywide Total		100.0000000	10,621,915		100.0000000	7,878,004
SEMINOLE BOCC	\$ 0.06	63.6000000	\$ 8,069,584	\$ -	0.0000000	
Altamonte Springs		8.7000000	1,103,858		0.0000000	
Casselberry		3.6000000	456,769		0.0000000	
Lake Mary		1.5000000	190,320		0.0000000	
Longwood		4.1000000	520,209		0.0000000	
Oviedo		5.4000000	685,153		0.0000000	
Sanford		8.7000000	1,103,858		0.0000000	
Winter Springs		4.4000000	558,273		0.0000000	
Countywide Total		100.0000000	12,688,025		0.0000000	1,858,785
SUMTER BOCC	\$ 0.06	86.6020000	\$ 3,784,252	\$ -	0.0000000	
Bushnell		3.3630000	146,953		0.0000000	
Center Hill		1.4760000	64,497		0.0000000	
Coleman		1.0190000	44,527		0.0000000	
Webster		1.2730000	55,626		0.0000000	
Wildwood		6.2670000	273,849		0.0000000	
Countywide Total		100.0000000	4,369,705		0.0000000	370,092
SUWANNEE BOCC	\$ 0.06	81.5700000	\$ 1,393,136	\$ 0.05	81.5700000	\$ 794,277
Branford		1.0000000	17,079		1.0000000	9,737

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Live Oak		17.4300000	297,687		17.4300000	169,722
Countywide Total		100.0000000	1,707,903		100.0000000	973,737
TAYLOR BOCC	\$ 0.06	67.0000000	\$ 799,605	\$ -	0.0000000	
Perry		33.0000000	393,835		0.0000000	
Countywide Total		100.0000000	1,193,440		0.0000000	113,179
UNION BOCC	\$ 0.05	88.1900000	\$ 321,301	\$ -	0.0000000	
Lake Butler		11.1400000	40,586		0.0000000	
Raiford		0.4100000	1,494		0.0000000	
Worthington Springs		0.2600000	947		0.0000000	
Countywide Total		100.0000000	364,328		0.0000000	30,891
VOLUSIA BOCC	\$ 0.06	57.2390000	\$ 7,862,113	\$ 0.05	57.2390000	\$ 5,644,180
Daytona Beach		7.7080000	1,058,739		7.7080000	760,065
Daytona Beach Shores		1.2280000	168,673		1.2280000	121,090
DeBary		2.0380000	279,931		2.0380000	200,962
DeLand		2.3500000	322,786		2.3500000	231,727
Deltona		9.4280000	1,294,991		9.4280000	929,669
Edgewater		1.8470000	253,696		1.8470000	182,128
Holly Hill		1.2470000	171,283		1.2470000	122,963
Lake Helen		0.2530000	34,751		0.2530000	24,948
New Smyrna Beach		3.3200000	456,022		3.3200000	327,376
Oak Hill		0.1520000	20,878		0.1520000	14,988
Orange City		0.8400000	115,379		0.8400000	82,830
Ormond Beach		5.0870000	698,729		5.0870000	501,615
Pierson		0.2100000	28,845		0.2100000	20,708
Ponce Inlet		0.6530000	89,693		0.6530000	64,391
Port Orange		5.0170000	689,114		5.0170000	494,713
South Daytona		1.3830000	189,963		1.3830000	136,374
Countywide Total		100.0000000	13,735,587		100.0000000	9,860,724
WAKULLA BOCC	\$ 0.06	100.0000000	\$ 720,949	\$ -	0.0000000	\$ 90,100
WALTON BOCC	\$ 0.06	85.7600000	\$ 2,382,016	\$ -	0.0000000	
DeFuniak Springs		13.4500000	373,579		0.0000000	
Freeport		0.7900000	21,943		0.0000000	
Countywide Total		100.0000000	2,777,537		0.0000000	324,440
WASHINGTON BOCC	\$ 0.06	85.7600000	\$ 639,871	\$ -	0.0000000	
Caryville		0.1200000	895		0.0000000	
Chipley		12.3500000	92,146		0.0000000	
Vernon		1.4600000	10,893		0.0000000	
Wausau		0.3100000	2,313		0.0000000	
Countywide Total		100.0000000	746,119		0.0000000	95,311
STATEWIDE TOTALS			\$ 579,261,245			\$ 165,231,746

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2008

	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Local Government						

Notes:

- 1) As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that particular column are for motor fuel only.
- 2) Revenue estimates are based on FY 2006-07 distribution percentages specified by either locally-determined interlocal agreements or statutory default formula.
- 3) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the one exception summarized in Note 4.
- 4) For those counties that do not impose the 1 to 5 cents local option fuel tax as indicated by this table, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy.
- 5) No distribution percentage for the Town of Loxahatchee Groves (Palm Beach County) is available at the present time. Town officials should use another Palm Beach County municipal of comparable population as their reference.

Ninth-Cent Fuel Tax

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes

Brief Overview

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Authorization to Levy

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a county-wide referendum. Since January 1, 1994, this tax has been imposed on diesel fuel in every county as the result of statewide equalization.

All impositions of the tax shall be levied before July 1st to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31st and shall require a minimum of 60 days notice to the Department of Revenue of such decision.

Counties Eligible to Levy

All counties are eligible to levy this tax on motor fuel.

Distribution of Proceeds

The county's governing body may, by joint agreement with one or more of its respective municipalities, provide for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of the tax with municipalities. Even if the county does not levy the tax on motor fuel, it still receives proceeds from the levy on diesel fuel.

Authorized Uses of Proceeds

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting.
5. Traffic signs, traffic engineering, signalization, and pavement markings.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
79-98	Cattle gaps, construction and maintenance
81-30	Refund provisions of F.S. 206
82-54	Use of motor fuel tax for road construction, bond issue
83-25	Eligibility for refunds on motor fuel taxes
85-104	Use of excess funds from gas tax trust fund
86-39	Authority to use funds for sports complex
90-79	Local option fuel tax funding transportation disadvantaged

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

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

1 to 6 Cents Local Option Fuel Tax

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

Brief Overview

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As the result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

General Law Amendments

Chapter 2007-196, L.O.F., (CS/CS/HB 985) deletes a provision prohibiting counties and municipalities from issuing bonds more than once each year pledging the local option fuel tax proceeds. This change became effective on July 1, 2007.

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 executed after the initial levy of the tax, extension of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
 - b. If an interlocal agreement has not been executed, the county may, prior to June 10th, adopt a resolution of intent to levy this tax.

2. If no interlocal agreement or resolution is adopted pursuant to the procedures described above, then municipalities representing more than 50 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs of such referendum. The tax shall be levied and collected countywide on January 1st, following 30 days after voter approval.

All impositions and rate changes of this tax shall be levied before July 1st to be effective January 1st of the following year for a period not to exceed 30 years. However, levies of the tax that were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the method of distribution is made.

Counties Eligible to Levy

All counties are eligible to levy this tax on motor fuel. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in the same proportion as other local option fuel tax monies. Since the tax is imposed on diesel fuel at the maximum rate of 6 cents in all counties as the result of statewide equalization, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local governmental entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds. This provision applies only to Orange County.

Authorized Uses of Proceeds

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting.
5. Traffic signs, traffic engineering, signalization, and pavement markings.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Small counties, which are defined as having a total population of 50,000 or less on April 1, 1992, and municipalities within such counties are authorized to use the proceeds to fund infrastructure projects, if such projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, such projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to the proceeds from 4 cents of this tax for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., such funds shall not be used for the operational expenses of any infrastructure. Such funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state

land-planning agency. Additionally, the proceeds shall not be pledged for bonded indebtedness for a period exceeding 10 years, with one exception. For the express purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For these purposes, the term *infrastructure* has the same meaning as provided in s. 212.055, F.S.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
90-79	Local option tax funding transportation disadvantaged
92-20	Use of local option gas tax funds
93-12	Distribution of local option gas tax
94-20	Local option gas tax revenues
94-67	Referendum vote creating the City of Port LaBelle
99-70	Municipalities, dredging canals as part of road program
2000-37	Interest on municipal fuel tax fund, uses
2002-02	Local option fuel tax, used for bicycle paths

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

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

1 to 5 Cents Local Option Fuel Tax

Sections 206.41(1)(e) and 336.025, Florida Statutes

Brief Overview

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments.

General Law Amendments

Chapter 2007-196, L.O.F., (CS/CS/HB 985) deletes a provision prohibiting counties and municipalities from issuing bonds more than once each year pledging the local option fuel tax proceeds. This change became effective on July 1, 2007.

Authorization to Levy

The tax may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum and is levied on motor fuel only. All impositions and rate changes of the tax shall be levied before July 1st, to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31st and shall require a minimum of 60 days notice to the Department of Revenue (DOR) of such decision.

The county may, prior to levy of the tax, establish by interlocal agreement with one or more of its respective municipalities representing a majority of the county's incorporated area population, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities. If no interlocal agreement is adopted before the effective date of the tax, the tax revenues shall be distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below. If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement established after the initial levy of the tax or change in the tax rate shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes, and the amounts distributed to each local government shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and

interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

Counties Eligible to Levy

All counties are eligible to levy this tax. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

Distribution of Proceeds

The tax proceeds shall be distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years.

If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

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

Authorized Uses of Proceeds

The tax proceeds shall be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
94-20	Local option gas tax revenues
94-67	Referendum vote creating the City of Port LaBelle
97-25	County local option fuel tax funding transit operations
2002-02	Local option fuel tax, used for bicycle paths

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

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

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Municipal Resort Tax

Chapter 67-930, Laws of Florida,
As amended by Chapters 82-142, 83-363, 93-286, and 94-344, Laws of Florida

Brief Overview

The Municipal Resort Tax may be levied at a rate of up to 4 percent on transient rental transactions, and up to 2 percent on the sale of food and beverages consumed in restaurants and bars in certain municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for the levy of this tax prior to January 1, 1968. The tax levy must be adopted by an ordinance approved by the governing body. Revenues can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem taxes used for those purposes.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Authorization to Levy

Municipalities in counties having a population of not less than 330,000 and not more than 340,000 (i.e., Broward County) and in counties having a population of more than 900,000 (i.e., Miami-Dade County), according to the 1960 decennial census, whose charter specifically provided or whose charter was so amended prior to January 1, 1968, for the levy of this exact tax, are eligible to impose it by ordinance adopted by the governing body. The tax shall be levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, tourist or trailer camp, as the same are defined in part I of ch. 212, F.S., and upon the retail sale price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax shall not apply to those sales the amount of which is less than 50 cents nor to sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than \$10.

Municipalities Eligible to Levy

Currently, only three municipalities in Miami-Dade County (i.e., Bal Harbour, Miami Beach, and Surfside) are eligible to impose the tax. According to the Department of Revenue (DOR), all three municipalities are imposing the tax at the following rates: 4 percent of transient rental transactions and 2 percent on the sale of food and beverages.

Administrative Procedures

It is the duty of every person renting a room or rooms and every person selling at retail food or beverages or alcoholic beverages for consumption on the premises to act as the collection agent. Every such person must collect, report, and pay over to the municipality all such taxes imposed, levied, and collected, in accordance with the accounting and other provisions of the enacted ordinance. Any municipality collecting the tax shall have the same duties and privileges as the DOR under part I of ch. 212, F.S., and may use any power granted to the DOR under this part, including enforcement and collection procedures and penalties, which shall be binding upon all persons and entities that are subject to the tax. Additionally, municipalities responsible for administering the tax shall participate in the Registration Information Sharing and Exchange (RISE) Program and share tax administration information as prescribed by the DOR.¹

Distribution of Proceeds

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend such portion of the proceeds of this tax as the body may determine appropriate.

Authorized Uses of Proceeds

The tax proceeds shall only be used for the creation and maintenance of convention and publicity bureaus; development and maintenance of art and cultural centers; enhancement of tourism; publicity and advertising; construction, operation, and maintenance of auditoriums, community centers, and convention structures; or relief from ad valorem taxes being used for any of these other purposes.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Current and Prior Years' Revenues

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

1. Section 213.0535, F.S. (2007).

Tourist Development Taxes

Section 125.0104, Florida Statutes

Brief Overview

Current law authorizes five separate tourist development taxes on transient rental transactions. Depending on a county's eligibility to levy, the maximum tax rate varies from a minimum of 3 percent to a maximum of 6 percent. The levies may be authorized by vote of the county's governing body or referendum approval. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to these revenue sources.

Authorization to Levy

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege except there shall be no additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax.¹ However, this second limitation does not apply to a county's levy of the Professional Sports Franchise Facility Tax² and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.³

A county may elect to levy and impose the tourist development tax in a subcounty special district. However, if a county elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county. The county shall assist the Department of Revenue (DOR) in identifying the rental units in the district that are subject to the tax.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body. Additionally, some levies require referendum approval or provide the option for the tax to be approved by referendum. Depending on the particular tax levy, the effective date of the levy and imposition of the tax shall be the first day on the second month following approval of the ordinance

1. Section 125.0104(3)(b), F.S. (2007).

2. *Id.*, at (3)(1)4.

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

by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month as may be specified in the ordinance.

At least 60 days prior to the enactment of the ordinance levying the tax, the county's governing body shall adopt a resolution establishing and appointing the members of the county tourist development council and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, shall prepare and submit to the county's governing body for its approval a plan for tourist development.⁴ Please note that these provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan only applies to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements.

The plan shall set forth the anticipated net tax revenue to be derived by the county for two years following the levy of the tax as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan shall provide a list, in order of priority, of the proposed uses of the tax revenue by specific project or special use as well as the approximate cost or expense allocation for each specific project or special use. The governing body shall adopt the county plan for tourist development as part of the ordinance levying the tax.

Administrative Procedures

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of ch. 212, F.S.

The tax shall be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The DOR shall promulgate such rules and publish such forms as necessary to enforce these taxes.⁵

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing

4. Id., at (4).

5. Id., at (3).

to locally administer the tax shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.⁶

Reporting Requirements

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county shall also notify the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.⁷

Distribution of Proceeds

Tax collections received by the DOR, less the costs of administration, shall be paid monthly to the county, which imposed the particular tax or taxes. The funds shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a precondition to the receipt of such funds.⁸

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
77-81	Counties, tourist development tax
79-30	Tourist development tax, usage
83-18	Use of tourist tax for convention center
86-68	Use of tourist development tax to maintain beaches
86-87	Funds used for advertising
86-96	Authority to increase tourist development tax
87-16	Use of tourist tax to improve shoreline
88-37	Local option tourist development tax
88-49	Use of tourist development tax
89-50	Tourist tax revenues used for travel expenses
90-14	Revenues derived from tourist development tax

6. Id., at (10).

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

8. Id., at (3)(i).

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

90-55	Tourist development tax, beach facilities
90-59	Tourist development tax, hydrilla and weed control
90-83	Immunity from suit, county tourist development councils
91-62	Tourist development tax revenues
92-03	Clerk of Court's authority regarding tourist development tax
92-16	Tourist development tax – Concert in the Park
92-34	Use of tourist development tax revenue
92-66	Tourist development tax revenues, purchase of all terrain vehicles
94-12	County use of tourist development tax revenues for rail trail
95-71	Tourist development tax, infrastructure surtax
96-26	Tourist development tax, creation of second district
96-54	Tourist development tax funds for raceway facility
97-13	Tourist development tax, foreign national's residence
97-48	Tourist development tax revenues for artificial reef
97-64	Tourist development tax, convention development tax
98-74	Tourist development tax, construction of war memorial
2000-15	Tourist development tax, use of tax for museum parking lot
2000-25	Tourist development tax revenues
2000-29	Tourist development tax, transfer of revenues
2000-50	Tourist development tax, welcome signs
2000-56	Use of tourist development tax to pay debt service
2001-42	Tourist development tax, purchase of beach property
2002-34	Tourist development tax, taxability of boat slips

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

Tax Rates; Current and Prior Years' Revenues

As evidenced by the experiences of counties levying them, optional tourist taxes can be a valuable source of revenue for tourist facilities development and promotion. The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from the levy of a tourist tax.

These tables are useful in estimating revenues; however, the user should recognize their limitations. Besides seasonal factors and normal variation due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors. Examples of such factors include the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities. In estimating revenue from such a limited tax base, there is not a substitute for a working knowledge of local events and conditions.

History of Local Option Tourist Tax Rates and Current Tax Rates

The first table following this section provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.¹⁰ The second table summarizes the counties eligible to levy the various local option tourist taxes and illustrates the 2007 tax rates.

Taxable Sales Reported by Transient Rental Facilities

The third table reports the taxable sales by transient rental facilities on a county-by-county basis and may be useful in identifying the general trend of potential collections as well as estimating revenues from tourist development tax levies. The dollar figures reported in this table represent taxable sales as reported by hotels and motels for state sales tax purposes. Please note that these figures represent all sales for businesses whose primary activity involve transient rentals; therefore, reported amounts include restaurant sales, bar sales, and room service. However, only room charges are subject to the tourist tax.

Based upon experience in those counties that have imposed a tourist tax, the DOR has determined that taxable room charges represent an average of 70 percent of total reported hotel and motel sales. However, there is considerable variation from county to county. The DOR has determined that a low room/total sales ratio represents counties where taxable room charges represent approximately 55.2 percent of total reported transient rental facilities sales. A high room/total sales ratio represents counties where taxable room charges represent 81.6 percent of total sales.

In order to calculate a revenue estimate using this table, first determine which ratio of room sales to total transient facility sales (i.e., low, average, or high) best represents the county's current situation. Next, multiply the appropriate ratio by the county's estimate of taxable sales reported by transient rental facilities. Finally, take that product and multiply it by the county's applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). Please note that the county estimates of taxable sales are based on the state fiscal year. Inquiries regarding the DOR's estimation of taxable sales reported by transient rental facilities should be addressed to the Office of Tax Research at (850) 488-2900. Several summaries of prior years' revenues are available via the LCIR's website.¹¹

10. <http://dor.myflorida.com/dor/law> (select *Sales and Use Tax* from the Tax Law Library categories; then select *Sales & Use Tax Rate Charts* option; and then select *History of Local Sales Tax and Current Rates by County*).

11. <http://www.floridalcir.gov/datagtol.cfm>

History of Local Option Tourist Tax Levies
 Summary of Impositions, Expirations, Rate Changes, and Repeals
 ### Active Levies, as of May 1, 2007, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gilchrist</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2007</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West only)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1977</i>	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
<i>Palm Beach</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Jan. 1, 1984</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Saint Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1992</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1988</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Sumter</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1998</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals
 ### Active Levies, as of May 1, 2007, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1995</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1986</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2001</i>	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1993</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1997</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1989</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1987</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2002</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1999</i>	-
Collier	Imposed Levy	1%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2002</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2002</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1998</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1993</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2002</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
Monroe (Key West only)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1987</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1996</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1986</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1986</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1989</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1988</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>Saint Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1988</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1996</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 1997</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2006</i>	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.				
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
Escambia (Navarre Beach exempt)	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia (Navarre Beach exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2007</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals
 ### Active Levies, as of May 1, 2007, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1997</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1997</i>	<i>Dec. 31, 2002</i>
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2005</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2007</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1995</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2006</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2006</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	-
Tourist Impact Tax - s. 125.0108, F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	<i>Aug. 31, 1991</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	<i>Sep. 30, 1995</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
Special Convention Development Tax - s. 212.0305(4)(d), F.S.				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1987</i>	<i>Mar. 31, 1992</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Apr. 1, 1992</i>	<i>Sep. 30, 2000</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 2000</i>	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals
Active Levies, as of May 1, 2007, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
Volusia (portion)	Increased Rate	3%	Oct. 1, 1995	-

Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.

Local Administration of Tourist Taxes		
County	Effective Date	Termination Date
<i>Alachua</i>	<i>Jul. 1, 2001</i>	
<i>Baker</i>	<i>May 1, 2000</i>	
<i>Bay</i>	<i>Jan. 1, 1994</i>	
<i>Brevard</i>	<i>Oct. 1, 1992</i>	
<i>Broward</i>	<i>Mar. 1, 1994</i>	
<i>Charlotte</i>	<i>Sep. 1, 1990</i>	
Citrus	Sep. 1, 1991	Dec. 31, 2005
<i>Clay</i>	<i>Jan. 1, 1989</i>	
<i>Collier</i>	<i>Jan. 1, 1993</i>	
<i>Duval</i>	<i>Dec. 1, 1990</i>	
<i>Escambia</i>	<i>Jun. 1, 1989</i>	
<i>Gulf</i>	<i>Jun. 1, 2001</i>	
<i>Hernando</i>	<i>Jan. 1, 1993</i>	
<i>Hillsborough</i>	<i>Jan. 1, 1992</i>	
<i>Indian River</i>	<i>Oct. 1, 2000</i>	
<i>Lake</i>	<i>Nov. 1, 1998</i>	
<i>Lee</i>	<i>May 1, 1988</i>	
<i>Leon</i>	<i>Oct. 1, 1994</i>	
<i>Manatee</i>	<i>Oct. 1, 1989</i>	
<i>Martin</i>	<i>Nov. 1, 2002</i>	
<i>Miami-Dade</i>	<i>Apr. 1, 1988</i>	
<i>Monroe (Tourist Development Taxes)</i>	<i>Jan. 1, 1991</i>	
<i>Monroe (Tourist Impact Tax)</i>	<i>Jan. 1, 1996</i>	
<i>Nassau</i>	<i>May 1, 1989</i>	
<i>Okaloosa</i>	<i>Jul. 1, 1992</i>	
<i>Orange</i>	<i>Jan. 1, 1992</i>	
<i>Osceola</i>	<i>May 1, 1992</i>	
<i>Palm Beach</i>	<i>Jan. 1, 1993</i>	
<i>Pinellas</i>	<i>Oct. 1, 1990</i>	
<i>Polk</i>	<i>Jan. 1, 1994</i>	
<i>Putnam</i>	<i>Apr. 1, 1999</i>	
<i>Saint Johns</i>	<i>Aug. 1, 1988</i>	
<i>Saint Lucie</i>	<i>May 1, 1991</i>	
<i>Santa Rosa</i>	<i>May 1, 1994</i>	
<i>Sarasota</i>	<i>Jun. 1, 1992</i>	
<i>Seminole</i>	<i>Sep. 1, 1993</i>	
<i>Suwannee</i>	<i>Nov. 1, 2001</i>	
<i>Taylor</i>	<i>Jul. 1, 2006</i>	
<i>Volusia</i>	<i>Apr. 1, 1990</i>	
<i>Wakulla</i>	<i>Dec. 1, 1996</i>	
<i>Walton</i>	<i>Oct. 1, 1991</i>	

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (May 1, 2007)
<https://taxlaw.state.fl.us/sutl.aspx>

2007 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions									Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Local Option Food and Beverage Taxes	
	Tourist Development Taxes					Convention Development Taxes			Food and Beverages in Hotels and Motels (2%)				Food and Beverages in Other Establishments (1%)	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)						Special District, Special, & Subcounty Convention Tax (3%)
Alachua *	2	1								4	3	1		
Baker *	2									4	2	2		
Bay *	2	1								4	3	1		
Bradford	2	1	1							4	4	0		
Brevard *	2	1	1	1						5	5	0		
Broward *	2	1	1	1						5	5	0		
Calhoun										3	0	3		
Charlotte *	2	1	1	1						5	5	0		
Citrus	2	1								4	3	1		
Clay *	2	1								4	3	1		
Collier *	2	1	1							5	4	1		
Columbia	2									4	2	2		
De Soto										3	0	3		
Dixie										3	0	3		
Duval *	2		1	1			2			6	6	0		
Escambia *	2	1	1	1						5	4	1		
Flagler	2	1								4	3	1		
Franklin	2									3	2	1		
Gadsden	2									4	2	2		
Gilchrist	2									3	2	1		
Glades										3	0	3		
Gulf *	2	1	1							5	4	1		
Hamilton	2	1								4	3	1		
Hardee										3	0	3		
Hendry	2	1								4	3	1		
Hernando *	2	1								4	3	1		
Highlands	2									4	2	2		
Hillsborough *	2	1	1	1						5	5	0		
Holmes	2									3	2	1		
Indian River *	2	1	1							5	4	1		
Jackson	2	1	1							5	4	1		
Jefferson	2									3	2	1		
Lafayette										3	0	3		
Lake *	2	1	1	1						5	4	1		
Lee *	2	1	1	1						5	5	0		
Leon *	2	1	1							5	4	1		
Levy	2									4	2	2		
Liberty										3	0	3		
Madison	2	1								4	3	1		
Manatee *	2	1	1							5	4	1		
Marion	2									3	2	1		
Martin *	2									4	2	2		
Miami-Dade *	2		1					3		6	6	0	2	1
Monroe *	2	1				1				6	4	2		
Nassau *	2									4	2	2		
Okaloosa *	2	1	1							5	4	1		

2007 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions									Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	Local Option Food and Beverage Taxes	
	Tourist Development Taxes					Convention Development Taxes			Food and Beverages in Hotels and Motels (2%)				Food and Beverages in Other Establishments (1%)	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)						Special District, Special, & Subcounty Convention Tax (3%)
Okeechobee	2	1								4	3	1		
Orange *	2	1	1	1	1					6	6	0		
Osceola *	2	1	1	1	1					6	6	0		
Palm Beach *	2	1	1	1	1					5	5	0		
Pasco	2									4	2	2		
Pinellas *	2	1	1	1	1					5	5	0		
Polk *	2	1	1		1					5	5	0		
Putnam *	2									4	2	2		
Saint Johns *	2	1								4	3	1		
Saint Lucie *	2	1	1		1					5	5	0		
Santa Rosa *	2	1	1							5	4	1		
Sarasota *	2	1	1							5	4	1		
Seminole *	2	1								4	3	1		
Sumter	2									3	2	1		
Suwannee *	2									4	2	2		
Taylor *	2	1								4	3	1		
Union										3	0	3		
Volusia *	2		1					3		6	6	0		
Wakulla *	2	1								4	3	1		
Walton *	2	1								4	3	1		
Washington	2	1								4	3	1		
# Eligible to Levy:	67	50	67	23	3	1	1	1	1		67		1	1
# Levying:	59	40	26	12	2	1	1	1	1		59		1	1

Notes:

- 1) County names followed by an asterisk indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- 2) The three counties (Duval, Miami-Dade, and Volusia) authorized to levy a convention development tax are precluded from levying more than 2% of tourist development taxes. However, this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax. This exemption is applicable only to Duval County.
- 3) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- 4) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than county-wide.
- 5) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (May 1, 2007) <https://taxlaw.state.fl.us/sutl.aspx>

Taxable Sales Reported by Transient Rental Facilities

State Fiscal Years Ended June 30, 2002 - 2008

County	2002	2003	2004	2005	2006	2007 (est.)	2008 (est.)
Alachua	\$ 54,800,000	\$ 58,500,000	\$ 59,700,000	\$ 67,394,115	\$ 76,791,542	\$ 79,140,595	\$ 82,815,093
Baker	1,700,000	1,400,000	1,500,000	1,799,807	1,691,613	1,760,969	1,861,344
Bay	206,100,000	211,400,000	208,000,000	228,800,625	233,764,283	240,915,132	252,100,822
Bradford	3,600,000	3,600,000	3,900,000	4,004,510	3,363,999	3,326,827	3,340,633
Brevard	150,100,000	145,600,000	155,200,000	184,297,692	191,954,581	191,831,730	194,655,493
Broward	728,600,000	796,700,000	885,800,000	968,970,660	1,006,236,071	1,016,066,997	1,041,763,332
Calhoun	100,000	100,000	120,000	113,794	122,937	127,977	135,272
Charlotte	46,600,000	45,200,000	53,500,000	48,932,211	51,815,252	52,321,487	53,644,697
Citrus	21,000,000	22,500,000	23,300,000	23,331,383	27,067,380	28,177,143	29,783,240
Clay	14,800,000	13,700,000	13,600,000	14,781,779	13,908,181	14,478,416	15,303,686
Collier	409,500,000	406,700,000	482,000,000	534,753,362	520,265,521	541,596,407	572,467,403
Columbia	17,500,000	17,500,000	19,000,000	22,281,684	22,894,844	22,880,191	23,216,988
De Soto	3,100,000	3,200,000	3,900,000	5,799,436	5,550,416	5,777,983	6,107,328
Dixie	1,200,000	1,600,000	1,600,000	1,624,420	1,462,434	1,476,722	1,514,068
Duval	243,900,000	238,800,000	245,500,000	306,015,501	317,567,694	330,587,969	349,431,484
Escambia	100,800,000	104,000,000	106,000,000	115,453,613	114,669,015	119,370,445	126,174,560
Flagler	25,400,000	27,500,000	33,300,000	46,405,037	44,701,268	46,534,020	49,186,459
Franklin	27,400,000	29,900,000	31,000,000	37,066,238	34,093,425	36,555,993	39,798,875
Gadsden	2,900,000	2,500,000	2,500,000	3,022,380	3,032,152	3,156,470	3,336,389
Gilchrist	200,000	200,000	200,000	189,096	337,268	351,096	371,108
Glades	1,000,000	1,300,000	1,700,000	2,025,851	1,669,120	1,737,554	1,836,594
Gulf	8,600,000	8,900,000	9,200,000	10,905,128	10,518,038	11,387,249	12,517,775
Hamilton	1,900,000	1,700,000	2,000,000	1,897,984	1,824,542	1,899,348	2,007,611
Hardee	1,100,000	1,000,000	1,200,000	1,521,466	2,200,673	2,290,901	2,421,482
Hendry	3,300,000	3,500,000	4,000,000	4,300,461	5,169,439	5,381,386	5,688,125
Hernando	9,300,000	9,800,000	10,700,000	13,607,596	15,512,767	15,502,839	15,731,041
Highlands	13,700,000	13,100,000	17,500,000	20,933,289	18,592,832	17,806,727	17,315,974
Hillsborough	395,200,000	399,700,000	421,700,000	516,430,948	519,997,591	541,317,492	572,172,589
Holmes	600,000	500,000	500,000	711,634	764,214	715,992	681,123
Indian River	45,600,000	45,900,000	55,600,000	46,550,678	43,637,706	45,426,852	48,016,183
Jackson	7,900,000	7,200,000	7,900,000	10,048,888	9,676,961	10,073,716	10,647,918
Jefferson	1,200,000	1,200,000	1,400,000	1,766,936	1,843,296	1,918,871	2,028,247
Lafayette	100,000	100,000	91,078	155,611	220,051	229,073	242,130
Lake	48,200,000	52,700,000	61,600,000	71,537,773	79,231,568	82,480,062	87,181,426
Lee	446,600,000	449,400,000	523,800,000	469,967,383	491,577,686	506,615,047	530,137,184
Leon	66,900,000	74,100,000	72,200,000	87,613,644	91,470,325	95,220,608	100,648,183
Levy	7,400,000	7,300,000	7,600,000	8,038,312	8,500,842	8,849,377	9,353,791
Liberty	100,000	100,000	200,000	188,758	127,162	132,376	139,921
Madison	2,200,000	2,000,000	2,100,000	2,267,577	2,523,037	2,626,482	2,776,191
Manatee	103,500,000	134,400,000	108,500,000	116,005,500	113,233,173	117,875,733	124,594,650
Marion	50,900,000	52,500,000	58,900,000	66,606,947	69,782,627	72,643,715	76,784,406
Martin	36,200,000	37,800,000	40,800,000	43,542,163	41,708,225	43,418,262	45,893,103
Miami-Dade	1,349,500,000	1,386,000,000	1,642,000,000	1,833,406,297	1,973,810,103	2,054,736,317	2,171,856,287
Monroe	527,100,000	520,200,000	604,500,000	640,394,768	622,433,520	641,473,761	671,257,388
Nassau	129,900,000	132,200,000	136,900,000	145,371,864	145,223,597	151,177,764	159,794,897
Okaloosa	185,300,000	193,300,000	199,700,000	225,539,700	211,921,658	225,022,655	242,605,925
Okeechobee	5,500,000	5,100,000	5,800,000	7,984,118	7,703,490	8,019,333	8,476,435
Orange	2,745,500,000	2,842,600,000	3,273,500,000	3,517,860,219	3,690,828,821	3,918,995,859	4,225,226,195
Osceola	612,400,000	577,600,000	607,000,000	731,510,749	779,801,102	795,537,488	824,065,463
Palm Beach	685,000,000	711,300,000	790,500,000	824,408,461	860,676,178	887,004,262	928,187,870
Pasco	46,000,000	42,500,000	46,300,000	50,946,459	48,894,157	50,898,817	53,800,050
Pinellas	452,300,000	453,900,000	496,700,000	520,795,835	559,029,516	576,130,229	602,879,955
Polk	106,200,000	102,100,000	120,600,000	151,376,358	167,378,360	174,240,873	184,172,603
Putnam	6,300,000	6,100,000	6,500,000	6,671,389	6,093,954	6,343,806	6,705,403
Saint Johns	188,900,000	191,400,000	211,400,000	248,378,180	267,087,203	278,037,778	293,885,932
Saint Lucie	50,300,000	48,900,000	60,900,000	66,713,216	68,831,749	71,653,851	75,738,120
Santa Rosa	25,200,000	26,400,000	27,200,000	26,656,245	17,429,149	18,506,619	19,952,726
Sarasota	245,500,000	239,800,000	304,400,000	304,936,715	303,359,803	315,797,555	333,798,016
Seminole	64,900,000	61,600,000	68,800,000	93,354,236	98,671,790	105,798,853	115,184,270
Sumter	6,800,000	6,700,000	9,400,000	11,406,320	13,481,074	14,033,798	14,833,725
Suwannee	4,000,000	4,000,000	4,500,000	6,868,522	6,755,313	7,032,281	7,433,121
Taylor	4,800,000	5,100,000	5,200,000	5,362,362	5,510,120	5,736,035	6,062,989
Union	-	-	13,400	3,608	15,701	16,345	17,276
Volusia	349,100,000	346,700,000	353,200,000	373,796,706	387,522,265	403,410,678	426,405,087
Wakulla	2,400,000	2,300,000	2,844,000	2,407,407	2,736,601	2,848,802	3,011,183
Walton	204,600,000	231,800,000	245,900,000	272,912,451	286,491,334	310,166,978	340,960,355
Washington	1,900,000	1,900,000	2,100,000	2,720,803	2,759,230	2,987,253	3,283,827
Statewide Total	\$ 11,310,200,000	\$ 11,574,300,000	\$ 12,964,668,478	\$ 14,183,444,858	\$ 14,735,517,539	\$ 15,347,592,224	\$ 16,235,419,020

1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

Brief Overview

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax.¹ Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Counties Eligible to Levy

All counties are eligible to levy the tax.

Authorized Uses of Proceeds

Any use of the tax proceeds not expressly authorized is prohibited.² The county shall only use the tax proceeds for the following purposes.

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
2. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar

1. Section 125.0104(6), F.S. (2007).

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

associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.

4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board shall provide.

Additional 1 Percent Tax

Section 125.0104(3)(d), Florida Statutes

Brief Overview

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or by referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. No county shall levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of this additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax shall only be levied within the district. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Counties Eligible to Levy

To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

Authorized Uses of Proceeds

Any use of the tax proceeds not expressly authorized is prohibited.¹ The county shall only use the tax proceeds for the following purposes.

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues raised from this

1. Section 125.0104(5), F.S. (2007).

tax shall not be used for debt service on or refinancing of existing facilities as specified here unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.²

2. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board shall provide.

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

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. In addition, these proceeds can be used to promote tourism in the State of Florida, nationally and internationally.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan, shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax.

Counties Eligible to Levy

All counties are eligible to levy this tax.

Authorized Uses of Proceeds

Any use of the tax proceeds not expressly authorized in s. 125.0104(3)(1), F.S., is prohibited.¹ The county shall only use the tax proceeds for the following purposes.

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after

1. Section 125.0104(5)(d), F.S. (2007).

July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.

4. To promote and advertise tourism in Florida, nationally and internationally; however, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

Brief Overview

In addition to any other tourist development tax imposed, a *high tourism impact* county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The proceeds are to be used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to the county that its sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under ch. 212, F.S., where the sales subject to the tax were a minimum of \$200 million. Once a county receives this designation, it shall retain this designation for the period of time that the tax is levied. No county authorized to levy a convention development tax shall be considered a high tourism impact county.

Counties Eligible to Levy

Monroe, Orange, and Osceola counties have been designated as high tourism impact counties.

Authorized Uses of Proceeds

Any use of the tax proceeds not expressly authorized is prohibited.¹ The county shall only use the tax proceeds for the following purposes.

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
2. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event,

1. Section 125.0104(5)(d), F.S. (2007).

such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board shall provide.

Additional Professional Sports Franchise Facility Tax

Section 125.0104(3)(n), Florida Statutes

Brief Overview

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities and promote tourism.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax pursuant to s. 212.0305(4)(a), F.S., is permitted to levy this tax. This waiver is applicable only to Duval County.

Counties Eligible to Levy

With the exception of Miami-Dade and Volusia counties, any county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax.

Authorized Uses of Proceeds

Any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.¹ The county shall only use the tax proceeds for the following purposes.

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds shall also be used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The

1. Section 125.0104(5)(d), F.S. (2007).

proceeds shall also be used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

3. To promote and advertise tourism in Florida, nationally and internationally; however, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to purposes listed in #1 and #2 above.

Tourist Impact Tax

Section 125.0108, Florida Statutes

Brief Overview

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy a 1 percent tax on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area(s) of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and to offset the loss of ad valorem taxes due to those land acquisitions.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to this revenue source.

Authorization to Levy

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax shall not be effective until land development regulations and a local comprehensive plan that meet the requirements of ch. 380, F.S., have become effective.¹

The tax shall be effective only upon approval by a majority vote of qualified voters in the area or areas of critical state concern in the county seeking the levy. If the area or areas of critical state concern are greater than 50 percent of the county's land area and the tax is to be imposed countywide, then the tax must be approved in a countywide referendum.²

The effective date of the levy and the imposition of this tax shall be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.³ The county's governing body may, by passage of a resolution by

1. Section 125.0108(1)(a), F.S. (2007).

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

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

four-fifths vote, repeal the tax.⁴ The tax, if not repealed sooner by the county's governing body, shall be repealed 10 years after the date the area of critical state concern designation is removed.⁵

A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.⁶

Areas Eligible to Levy

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County.⁷

Administrative Procedures

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern shall receive, account for, and remit the tourist impact tax to the Department of Revenue (DOR). The DOR shall keep records showing the amount of taxes collected for and from each county in which the tax is applicable. The DOR shall promulgate such rules and shall publish such forms as necessary to enforce the tax and is authorized to establish audit procedures and to assess for delinquent taxes.⁸

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A county electing to locally administer the tax shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.⁹

4. *Id.*, at (1)(c).

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

6. *Id.*, at (1)(g).

7. Sections 380.055, .0551, .0552, .0555, F.S. (2007).

8. Section 125.0108(2), F.S. (2007).

9. Section 125.0104(10), F.S. (2007).

Reporting Requirements

A certified copy of the ordinance, including the time period and the effective date of the levy, shall be furnished by the county to the DOR within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. If applicable, the county levying the tax shall provide the DOR with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification, and the DOR shall assist the county in compiling such a list.¹⁰

Distribution of Proceeds

Tax collections received by the DOR, less its administrative costs, shall be paid and returned monthly to the county and the land authority imposing the tax.¹¹

Authorized Uses of Proceeds

The proceeds shall be distributed for the following uses.¹²

1. Fifty percent shall be transferred to the land authority to be used to purchase property in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to such purchases.
2. Fifty percent shall be distributed to the county's governing body where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to property acquisitions.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Current and Prior Years' Revenues

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

10. Section 125.0108(6), F.S. (2007).

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

12. Id., at (3).

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Convention Development Taxes

Section 212.0305, Florida Statutes

Brief Overview

Duval, Miami-Dade, and Volusia counties are authorized to levy convention development taxes on transient rental transactions. Three of the five available levies are applicable to separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body, and the tax rates are either 2 or 3 percent depending on the particular levy. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary according to the particular levy.

General Law Amendments

Legislation passed during the 2007 Regular Legislative Session and Special Sessions A-B did not affect provisions related to these revenue sources.

Authorization to Levy

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

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

Administrative Procedures

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

1. Section 212.0305(2), F.S. (2007).

The tax shall be charged by the person receiving the consideration for the lease or rental at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting the tax to the Department of Revenue (DOR). The DOR shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The DOR shall promulgate such rules and publish such forms as necessary to enforce these taxes.²

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 2 percent of collections. A county electing to locally administer the tax shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.³

Reporting Requirements

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

Distribution of Proceeds

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

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
83-71	Authority of Department of Revenue to collect taxes
88-37	Local option tourist development tax
97-64	Tourist development tax/convention development tax

2. Id., at (3).

3. Id., at (5).

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

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

98-34	Convention development tax, rental proceeds
2002-34	Convention development tax, taxability of boat slips

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

Tax Rates and Current Year's Revenues

Please refer to the tables and the discussion of their use in the *Tourist Development Taxes* section. Inquiries regarding the DOR's estimation of the convention development taxes should be addressed to the Office of Tax Research at (850) 488-2900.

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Consolidated County Convention Development Tax

Section 212.0305(4)(a), Florida Statutes

Brief Overview

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the county's governing body.

Counties Eligible to Levy

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

Authorized Uses of Proceeds

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

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

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

In addition, one-half of the proceeds collected within a municipality the government of which is not consolidated with the county must be remitted to the municipality at the request of the municipality's governing body. The revenues may only be used by the municipality for the previously discussed authorized uses, but the municipality may enter into an interlocal agreement with the county or any

other municipality in the county to use such revenue to jointly finance any authorized project. However, this provision does not apply to the distribution to the county of any convention development tax revenues necessary to repay the principal or interest on any bonds issued pursuant to s. 212.0305(4)(a)4.a., F.S. If the governing body adopts a resolution stating that the municipality is unable to use such revenue for any other authorized purpose, the municipality may use the revenue to acquire and develop municipal parks, lifeguard stations, or athletic fields.

Charter County Convention Development Tax

Section 212.0305(4)(b), Florida Statutes

Brief Overview

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

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

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

Counties Eligible to Levy

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

Authorized Uses of Proceeds

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

1. Two-thirds of the proceeds shall be used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
2. One-third of the proceeds shall be used to construct a new multipurpose convention/coliseum/exhibition center/stadium or the maximum components thereof as funds permit in the most populous municipality in the county.
3. After completion of any project described in #1 above, the tax revenues and interest accrued pursuant to that authorized use, may be used to acquire, construct, extend, enlarge, remodel, repair, improve, plan for, operate, manage, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, or golf courses, and may be used to acquire and construct an intercity light rail transportation system as described in the Light Rail Transit System Status Report to

the Legislature dated April 1988. This system shall provide a means to transport persons to and from the largest existing publicly owned convention center in the county and the hotels north of the convention center and to and from the downtown area of the most populous municipality in the county as determined by the county.

4. After completion of any project described in #2 above, the tax revenues and interest accrued pursuant to that authorized use, may be used, as determined by the county to operate an authority created pursuant to s. 212.0305(4)(b)4., F.S., or to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in the most populous municipality in the county.

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

Special District Convention Development Tax
Special Convention Development Tax
Subcounty Convention Development Tax

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

Brief Overview

Each county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts; however, the combined effect is to authorize a countywide tax. The taxes shall be levied pursuant to an ordinance enacted by the county's governing body. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (i.e., majority plus one) vote of the county's governing body.

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

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

Counties Eligible to Levy

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

Authorized Uses of Proceeds

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

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

Appendix:
Adjusted Population Estimates

Adjusted 2006 Population Estimates for Florida's Counties and Municipalities Used in the FY 2007-08 State Revenue Sharing Calculations						
County / Municipality	April 1, 2006 Total Population	April 1, 2006 Inmate Population	April 1, 2006 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Alachua County	243,779	1,729	242,050	-	-	242,050
Alachua	7,657	-	7,657	-	-	7,657
Archer	1,225	-	1,225	-	-	1,225
Gainesville	120,919	1,238	119,681	304	-	119,985
Hawthorne	1,401	-	1,401	-	-	1,401
High Springs	4,576	-	4,576	-	-	4,576
LaCrosse	190	-	190	-	-	190
Micanopy	626	-	626	-	-	626
Newberry	4,414	-	4,414	-	-	4,414
Waldo	821	-	821	-	-	821
Unincorporated County	101,950	491	101,459	(304)	-	101,155
Baker County	25,004	1,952	23,052	-	-	23,052
Glen Saint Mary	466	-	466	-	-	466
Macclenny	5,433	-	5,433	-	-	5,433
Unincorporated County	19,105	1,952	17,153	-	-	17,153
Bay County	165,515	956	164,559	-	-	164,559
Callaway	14,789	-	14,789	3	-	14,792
Cedar Grove	6,325	-	6,325	-	-	6,325
Lynn Haven	16,436	-	16,436	3	-	16,439
Mexico Beach	1,164	-	1,164	-	-	1,164
Panama City	37,540	136	37,404	16	-	37,420
Panama City Beach	10,005	-	10,005	-	-	10,005
Parker	4,688	-	4,688	-	-	4,688
Springfield	9,017	-	9,017	-	-	9,017
Unincorporated County	65,551	820	64,731	(22)	-	64,709
Bradford County	28,551	4,460	24,091	-	-	24,091
Brooker	355	-	355	-	-	355
Hampton	425	-	425	-	-	425
Lawtey	667	-	667	-	-	667
Starke	6,053	11	6,042	-	-	6,042
Unincorporated County	21,051	4,449	16,602	-	-	16,602
Brevard County	543,050	1,276	541,774	-	-	541,774
Cape Canaveral	10,317	-	10,317	-	-	10,317
Cocoa	17,395	-	17,395	-	-	17,395
Cocoa Beach	12,785	-	12,785	-	-	12,785
Grant-Valkaria	-	-	-	-	3,907	3,907
Indianlantic	2,961	-	2,961	-	-	2,961
Indian Harbour Beach	8,696	-	8,696	-	-	8,696
Malabar	2,872	-	2,872	-	-	2,872
Melbourne	76,742	-	76,742	430	-	77,172
Melbourne Beach	3,308	-	3,308	-	-	3,308
Melbourne Village	715	-	715	-	-	715
Palm Bay	96,683	-	96,683	-	-	96,683
Palm Shores	949	-	949	-	-	949
Rockledge	25,225	16	25,209	-	-	25,209
Satellite Beach	10,938	-	10,938	-	-	10,938
Titusville	44,020	33	43,987	-	-	43,987
West Melbourne	15,777	-	15,777	-	-	15,777
Unincorporated County	213,667	1,227	212,440	(430)	(3,907)	208,103
Broward County	1,753,162	2,084	1,751,078	-	-	1,751,078
Coconut Creek	48,283	-	48,283	11	-	48,294
Cooper City	29,859	28	29,831	-	-	29,831
Coral Springs	129,615	-	129,615	-	-	129,615
Dania Beach	28,555	-	28,555	-	-	28,555
Davie	84,057	6	84,051	6,143	-	90,194
Deerfield Beach	75,603	-	75,603	-	-	75,603
Fort Lauderdale	175,836	318	175,518	-	-	175,518
Hallandale Beach	35,844	-	35,844	-	-	35,844
Hillsboro Beach	2,234	-	2,234	-	-	2,234
Hollywood	143,287	-	143,287	-	-	143,287
Lauderdale-by-the-Sea	5,831	-	5,831	-	-	5,831
Lauderdale Lakes	32,161	-	32,161	-	-	32,161
Lauderhill	63,134	-	63,134	-	-	63,134
Lazy Lake Village	41	-	41	-	-	41
Lighthouse Point	10,899	-	10,899	-	-	10,899
Margate	55,332	-	55,332	-	-	55,332
Miramar	110,322	-	110,322	-	-	110,322

Adjusted 2006 Population Estimates for Florida's Counties and Municipalities Used in the FY 2007-08 State Revenue Sharing Calculations						
County / Municipality	April 1, 2006 Total Population	April 1, 2006 Inmate Population	April 1, 2006 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
North Lauderdale	41,584	-	41,584	-	-	41,584
Oakland Park	42,427	-	42,427	-	-	42,427
Parkland	21,913	-	21,913	-	-	21,913
Pembroke Park	5,740	-	5,740	-	-	5,740
Pembroke Pines	151,786	733	151,053	-	-	151,053
Plantation	84,891	-	84,891	-	-	84,891
Pompano Beach	101,103	155	100,948	-	-	100,948
Sea Ranch Lakes	730	-	730	-	-	730
Southwest Ranches	7,415	-	7,415	-	-	7,415
Sunrise	89,669	-	89,669	-	-	89,669
Tamarac	59,259	-	59,259	-	-	59,259
Weston	61,629	-	61,629	-	-	61,629
West Park	13,804	-	13,804	-	-	13,804
Wilton Manors	12,546	-	12,546	-	-	12,546
Unincorporated County	27,773	844	26,929	(6,154)	-	20,775
Calhoun County	14,113	1,415	12,698	-	-	12,698
Altha	562	-	562	-	-	562
Blountstown	2,476	-	2,476	-	-	2,476
Unincorporated County	11,075	1,415	9,660	-	-	9,660
Charlotte County	160,315	1,091	159,224	-	-	159,224
Punta Gorda	16,952	-	16,952	-	-	16,952
Unincorporated County	143,363	1,091	142,272	-	-	142,272
Citrus County	136,749	191	136,558	-	-	136,558
Crystal River	3,737	-	3,737	-	-	3,737
Inverness	7,240	-	7,240	-	-	7,240
Unincorporated County	125,772	191	125,581	-	-	125,581
Clay County	176,901	-	176,901	-	-	176,901
Green Cove Springs	6,381	-	6,381	-	-	6,381
Keystone Heights	1,411	-	1,411	-	-	1,411
Orange Park	9,034	-	9,034	-	-	9,034
Penney Farms	633	-	633	-	-	633
Unincorporated County	159,442	-	159,442	-	-	159,442
Collier County	326,658	106	326,552	-	-	326,552
Everglades	527	-	527	-	-	527
Marco Island	15,719	-	15,719	-	-	15,719
Naples	22,970	-	22,970	-	-	22,970
Unincorporated County	287,442	106	287,336	-	-	287,336
Columbia County	63,538	3,336	60,202	-	-	60,202
Fort White	463	-	463	-	-	463
Lake City	10,919	333	10,586	20	-	10,606
Unincorporated County	52,156	3,003	49,153	(20)	-	49,133
De Soto County	33,164	2,073	31,091	-	-	31,091
Arcadia	6,755	-	6,755	-	-	6,755
Unincorporated County	26,409	2,073	24,336	-	-	24,336
Dixie County	15,677	1,275	14,402	-	-	14,402
Cross City	1,768	-	1,768	-	-	1,768
Horseshoe Beach	274	-	274	-	-	274
Unincorporated County	13,635	1,275	12,360	-	-	12,360
Duval County	879,235	595	878,640	-	-	878,640
Atlantic Beach	14,015	-	14,015	-	-	14,015
Baldwin	1,604	-	1,604	-	-	1,604
Jacksonville	834,789	595	834,194	-	-	834,194
Jacksonville Beach	21,544	-	21,544	-	-	21,544
Neptune Beach	7,283	-	7,283	-	-	7,283
Escambia County	309,647	2,602	307,045	-	-	307,045
Century	1,755	-	1,755	-	-	1,755
Pensacola	55,033	101	54,932	-	-	54,932
Unincorporated County	252,859	2,501	250,358	-	-	250,358
Flagler County	89,075	-	89,075	-	-	89,075
Beverly Beach	513	-	513	-	-	513
Bunnell	2,513	-	2,513	-	-	2,513
Flagler Beach (part)	5,457	-	5,457	-	-	5,457
Marineland (part)	9	-	9	-	-	9
Palm Coast	67,832	-	67,832	-	-	67,832
Unincorporated County	12,751	-	12,751	-	-	12,751
Franklin County	11,916	1,322	10,594	-	-	10,594
Apalachicola	2,507	-	2,507	-	-	2,507

Adjusted 2006 Population Estimates for Florida's Counties and Municipalities Used in the FY 2007-08 State Revenue Sharing Calculations						
County / Municipality	April 1, 2006 Total Population	April 1, 2006 Inmate Population	April 1, 2006 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Carrabelle	1,282	-	1,282	-	-	1,282
Unincorporated County	8,127	1,322	6,805	-	-	6,805
Gadsden County	48,195	2,979	45,216	-	-	45,216
Chattahoochee	3,833	1,472	2,361	-	-	2,361
Greensboro	652	-	652	-	-	652
Gretna	1,741	-	1,741	-	-	1,741
Havana	1,764	-	1,764	-	-	1,764
Midway	1,683	-	1,683	-	-	1,683
Quincy	7,300	375	6,925	-	-	6,925
Unincorporated County	31,222	1,132	30,090	-	-	30,090
Gilchrist County	16,703	808	15,895	-	-	15,895
Bell	452	-	452	-	-	452
Fanning Springs (part)	345	-	345	-	-	345
Trenton	1,686	-	1,686	-	-	1,686
Unincorporated County	14,220	808	13,412	-	-	13,412
Glades County	10,796	740	10,056	-	-	10,056
Moore Haven	1,626	-	1,626	-	-	1,626
Unincorporated County	9,170	740	8,430	-	-	8,430
Gulf County	16,509	3,066	13,443	-	-	13,443
Port Saint Joe	3,791	-	3,791	-	-	3,791
Wewahitchka	1,949	-	1,949	-	-	1,949
Unincorporated County	10,769	3,066	7,703	-	-	7,703
Hamilton County	14,517	2,894	11,623	-	-	11,623
Jasper	1,705	-	1,705	-	-	1,705
Jennings	805	-	805	-	-	805
White Springs	774	-	774	-	-	774
Unincorporated County	11,233	2,894	8,339	-	-	8,339
Hardee County	27,186	1,662	25,524	-	-	25,524
Bowling Green	3,084	50	3,034	-	-	3,034
Wauchula	4,454	-	4,454	-	-	4,454
Zolfo Springs	1,551	-	1,551	-	-	1,551
Unincorporated County	18,097	1,612	16,485	-	-	16,485
Hendry County	38,678	994	37,684	-	-	37,684
Clewiston	6,573	-	6,573	-	-	6,573
La Belle	4,571	-	4,571	-	-	4,571
Unincorporated County	27,534	994	26,540	-	-	26,540
Hernando County	157,006	512	156,494	-	-	156,494
Brooksville	7,322	-	7,322	-	-	7,322
Weeki Wachee	8	-	8	-	-	8
Unincorporated County	149,676	512	149,164	-	-	149,164
Highlands County	96,672	22	96,650	-	-	96,650
Avon Park	8,792	-	8,792	-	-	8,792
Lake Placid	1,762	-	1,762	-	-	1,762
Sebring	10,218	-	10,218	9	-	10,227
Unincorporated County	75,900	22	75,878	(9)	-	75,869
Hillsborough County	1,164,425	1,295	1,163,130	-	-	1,163,130
Plant City	32,834	-	32,834	-	-	32,834
Tampa	330,886	693	330,193	-	-	330,193
Temple Terrace	23,035	-	23,035	-	-	23,035
Unincorporated County	777,670	602	777,068	-	-	777,068
Holmes County	19,502	1,386	18,116	-	-	18,116
Bonifay	2,732	-	2,732	-	-	2,732
Esto	379	-	379	-	-	379
Noma	213	-	213	-	-	213
Ponce de Leon	477	-	477	-	-	477
Westville	226	-	226	-	-	226
Unincorporated County	15,475	1,386	14,089	-	-	14,089
Indian River County	135,262	447	134,815	-	-	134,815
Fellsmere	4,628	-	4,628	-	-	4,628
Indian River Shores	3,722	-	3,722	-	-	3,722
Orchid	307	-	307	-	-	307
Sebastian	21,666	-	21,666	-	-	21,666
Vero Beach	18,160	-	18,160	-	-	18,160
Unincorporated County	86,779	447	86,332	-	-	86,332
Jackson County	50,246	5,954	44,292	-	-	44,292
Alford	492	-	492	-	-	492
Bascom	111	-	111	-	-	111

**Adjusted 2006 Population Estimates for Florida's Counties and Municipalities
Used in the FY 2007-08 State Revenue Sharing Calculations**

County / Municipality	April 1, 2006 Total Population	April 1, 2006 Inmate Population	April 1, 2006 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Campbellton	208	-	208	-	-	208
Cottondale	918	-	918	-	-	918
Graceville	2,500	-	2,500	-	-	2,500
Grand Ridge	899	-	899	-	-	899
Greenwood	776	-	776	-	-	776
Jacob City	293	-	293	-	-	293
Malone	2,300	1,532	768	-	-	768
Marianna	6,562	287	6,275	-	-	6,275
Sneads	1,996	-	1,996	-	-	1,996
Unincorporated County	33,191	4,135	29,056	-	-	29,056
Jefferson County	14,353	1,163	13,190	-	-	13,190
Monticello	2,520	20	2,500	3	-	2,503
Unincorporated County	11,833	1,143	10,690	(3)	-	10,687
Lafayette County	8,060	1,680	6,380	-	-	6,380
Mayo	1,025	9	1,016	-	-	1,016
Unincorporated County	7,035	1,671	5,364	-	-	5,364
Lake County	276,783	1,115	275,668	-	-	275,668
Astatula	1,591	-	1,591	-	-	1,591
Clermont	22,097	-	22,097	-	-	22,097
Eustis	17,766	-	17,766	6	-	17,772
Fruitland Park	3,628	-	3,628	15	-	3,643
Groveland	5,923	-	5,923	-	-	5,923
Howey-in-the-Hills	1,156	-	1,156	-	-	1,156
Lady Lake	12,805	-	12,805	2	-	12,807
Leesburg	18,841	-	18,841	6	-	18,847
Mascotte	4,270	-	4,270	-	-	4,270
Minneola	9,440	-	9,440	-	-	9,440
Montverde	1,183	-	1,183	-	-	1,183
Mount Dora	11,125	-	11,125	106	-	11,231
Tavares	12,552	-	12,552	7	-	12,559
Umatilla	2,672	50	2,622	-	-	2,622
Unincorporated County	151,734	1,065	150,669	(142)	-	150,527
Lee County	585,608	557	585,051	-	-	585,051
Bonita Springs	43,518	6	43,512	-	-	43,512
Cape Coral	154,499	30	154,469	-	-	154,469
Fort Myers	65,729	103	65,626	-	-	65,626
Fort Myers Beach	6,874	-	6,874	-	-	6,874
Sanibel	6,321	-	6,321	-	-	6,321
Unincorporated County	308,667	418	308,249	-	-	308,249
Leon County	272,497	1,858	270,639	-	-	270,639
Tallahassee	176,336	1,757	174,579	6	-	174,585
Unincorporated County	96,161	101	96,060	(6)	-	96,054
Levy County	38,981	325	38,656	-	-	38,656
Bronson	1,130	-	1,130	-	-	1,130
Cedar Key	924	-	924	-	-	924
Chiefland	2,140	-	2,140	45	-	2,185
Fanning Springs (part)	587	-	587	-	-	587
Inglis	1,731	-	1,731	-	-	1,731
Otter Creek	143	-	143	-	-	143
Williston	2,425	-	2,425	-	-	2,425
Yankeetown	759	-	759	-	-	759
Unincorporated County	29,142	325	28,817	(45)	-	28,772
Liberty County	7,772	1,643	6,129	-	-	6,129
Bristol	957	64	893	-	-	893
Unincorporated County	6,815	1,579	5,236	-	-	5,236
Madison County	19,814	1,654	18,160	-	-	18,160
Greenville	852	17	835	-	-	835
Lee	380	-	380	-	-	380
Madison	3,106	40	3,066	-	-	3,066
Unincorporated County	15,476	1,597	13,879	-	-	13,879
Manatee County	308,325	355	307,970	-	-	307,970
Anna Maria	1,847	-	1,847	-	-	1,847
Bradenton	54,911	128	54,783	-	-	54,783
Bradenton Beach	1,553	-	1,553	-	-	1,553
Holmes Beach	5,038	-	5,038	-	-	5,038
Longboat Key (part)	2,598	-	2,598	-	-	2,598
Palmetto	13,756	22	13,734	-	-	13,734

**Adjusted 2006 Population Estimates for Florida's Counties and Municipalities
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County / Municipality	April 1, 2006 Total Population	April 1, 2006 Inmate Population	April 1, 2006 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Unincorporated County	228,622	205	228,417	-	-	228,417
Marion County	315,074	3,885	311,189	-	-	311,189
Belleview	3,859	6	3,853	43	-	3,896
Dunnellon	2,014	-	2,014	-	-	2,014
McIntosh	446	-	446	-	-	446
Ocala	51,853	182	51,671	4	-	51,675
Reddick	516	-	516	-	-	516
Unincorporated County	256,386	3,697	252,689	(47)	-	252,642
Martin County	142,645	1,280	141,365	-	-	141,365
Jupiter Island	628	-	628	-	-	628
Ocean Breeze Park	421	-	421	-	-	421
Sewall's Point	1,995	-	1,995	-	-	1,995
Stuart	16,661	22	16,639	-	-	16,639
Unincorporated County	122,940	1,258	121,682	-	-	121,682
Miami-Dade County	2,437,022	10,088	2,426,934	-	-	2,426,934
Aventura	29,451	-	29,451	-	-	29,451
Bal Harbour	2,973	-	2,973	-	-	2,973
Bay Harbor Islands	5,208	-	5,208	-	-	5,208
Biscayne Park	3,320	-	3,320	-	-	3,320
Coral Gables	44,404	-	44,404	-	-	44,404
Cutler Bay	37,103	-	37,103	-	-	37,103
Doral	32,541	-	32,541	-	-	32,541
El Portal	2,552	-	2,552	-	-	2,552
Florida City	9,195	-	9,195	-	-	9,195
Golden Beach	942	-	942	-	-	942
Hialeah	228,344	-	228,344	-	-	228,344
Hialeah Gardens	20,476	-	20,476	-	-	20,476
Homestead	43,167	18	43,149	-	-	43,149
Indian Creek Village	59	-	59	-	-	59
Islandia	6	-	6	-	-	6
Key Biscayne	11,464	-	11,464	-	-	11,464
Medley	1,288	-	1,288	-	-	1,288
Miami	391,355	2,653	388,702	-	-	388,702
Miami Beach	92,145	-	92,145	-	-	92,145
Miami Gardens	107,579	-	107,579	-	-	107,579
Miami Lakes	27,292	-	27,292	-	-	27,292
Miami Shores	10,456	-	10,456	-	-	10,456
Miami Springs	13,723	-	13,723	-	-	13,723
North Bay	5,794	-	5,794	-	-	5,794
North Miami	59,734	-	59,734	-	-	59,734
North Miami Beach	40,688	-	40,688	-	-	40,688
Opa-locka	15,487	-	15,487	-	-	15,487
Palmetto Bay	25,142	-	25,142	-	-	25,142
Pinecrest	19,530	-	19,530	-	-	19,530
South Miami	10,528	-	10,528	-	-	10,528
Sunny Isles Beach	18,121	-	18,121	-	-	18,121
Surfside	5,635	-	5,635	-	-	5,635
Sweetwater	14,281	-	14,281	-	-	14,281
Virginia Gardens	2,371	-	2,371	-	-	2,371
West Miami	5,744	-	5,744	-	-	5,744
Unincorporated County	1,098,924	7,417	1,091,507	-	-	1,091,507
Monroe County	80,510	71	80,439	-	-	80,439
Islamorada	7,057	-	7,057	-	-	7,057
Key Colony Beach	857	-	857	-	-	857
Key West	25,319	7	25,312	-	-	25,312
Layton	206	-	206	-	-	206
Marathon	10,605	-	10,605	-	-	10,605
Unincorporated County	36,466	64	36,402	-	-	36,402
Nassau County	68,188	103	68,085	-	-	68,085
Callahan	1,345	-	1,345	-	-	1,345
Fernandina Beach	11,815	89	11,726	21	-	11,747
Hilliard	2,964	-	2,964	-	-	2,964
Unincorporated County	52,064	14	52,050	(21)	-	52,029
Okaloosa County	192,672	1,544	191,128	-	-	191,128
Cinco Bayou	382	-	382	-	-	382
Crestview	19,494	-	19,494	6	-	19,500
Destin	12,098	-	12,098	-	-	12,098

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County / Municipality	April 1, 2006 Total Population	April 1, 2006 Inmate Population	April 1, 2006 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Fort Walton Beach	20,882	-	20,882	-	-	20,882
Laurel Hill	581	-	581	-	-	581
Mary Esther	4,264	-	4,264	-	-	4,264
Niceville	13,221	-	13,221	20	-	13,241
Shalimar	730	-	730	-	-	730
Valparaiso	6,537	-	6,537	-	-	6,537
Unincorporated County	114,483	1,544	112,939	(26)	-	112,913
Okeechobee County	38,666	2,042	36,624	-	-	36,624
Okeechobee	5,673	-	5,673	-	-	5,673
Unincorporated County	32,993	2,042	30,951	-	-	30,951
Orange County	1,079,524	2,946	1,076,578	-	-	1,076,578
Apopka	37,253	-	37,253	77	-	37,330
Bay Lake	28	-	28	-	-	28
Belle Isle	5,891	-	5,891	-	-	5,891
Eatonville	2,547	63	2,484	-	-	2,484
Edgewood	2,160	-	2,160	-	-	2,160
Lake Buena Vista	19	-	19	-	-	19
Maitland	16,055	-	16,055	-	-	16,055
Oakland	1,933	-	1,933	-	-	1,933
Ocoee	32,175	-	32,175	2	-	32,177
Orlando	224,055	180	223,875	39	-	223,914
Windermere	2,682	-	2,682	2	-	2,684
Winter Garden	28,440	-	28,440	5	-	28,445
Winter Park	28,620	91	28,529	-	-	28,529
Unincorporated County	697,666	2,612	695,054	(125)	-	694,929
Osceola County	255,903	299	255,604	-	-	255,604
Kissimmee	60,241	45	60,196	8	-	60,204
Saint Cloud	30,035	-	30,035	338	-	30,373
Unincorporated County	165,627	254	165,373	(346)	-	165,027
Palm Beach County	1,287,987	4,080	1,283,907	-	-	1,283,907
Atlantis	2,138	-	2,138	-	-	2,138
Belle Glade	16,894	-	16,894	-	-	16,894
Boca Raton	85,488	-	85,488	-	-	85,488
Boynton Beach	67,071	-	67,071	-	-	67,071
Briny Breezes	418	-	418	-	-	418
Cloud Lake	164	-	164	-	-	164
Delray Beach	64,095	-	64,095	-	-	64,095
Glen Ridge	265	-	265	-	-	265
Golf	232	-	232	-	-	232
Greenacres	31,734	-	31,734	15	-	31,749
Gulf Stream	736	-	736	-	-	736
Haverhill	1,554	-	1,554	34	-	1,588
Highland Beach	4,157	-	4,157	-	-	4,157
Hypoluxo	2,463	-	2,463	-	-	2,463
Juno Beach	3,637	-	3,637	-	-	3,637
Jupiter	50,028	-	50,028	-	-	50,028
Jupiter Inlet Colony	371	-	371	-	-	371
Lake Clarke Shores	3,469	-	3,469	-	-	3,469
Lake Park	9,113	-	9,113	-	-	9,113
Lake Worth	36,412	-	36,412	-	-	36,412
Lantana	10,121	65	10,056	-	-	10,056
Loxahatchee Groves	-	-	-	-	3,161	3,161
Manalapan	360	-	360	-	-	360
Mangonia Park	2,539	-	2,539	-	-	2,539
North Palm Beach	12,562	-	12,562	-	-	12,562
Ocean Ridge	1,640	-	1,640	-	-	1,640
Pahokee	6,419	253	6,166	-	-	6,166
Palm Beach	9,706	-	9,706	-	-	9,706
Palm Beach Gardens	48,176	-	48,176	-	-	48,176
Palm Beach Shores	1,366	-	1,366	-	-	1,366
Palm Springs	14,512	-	14,512	118	-	14,630
Riviera Beach	33,408	-	33,408	-	-	33,408
Royal Palm Beach	30,334	-	30,334	-	-	30,334
South Bay	4,666	1,854	2,812	-	-	2,812
South Palm Beach	1,526	-	1,526	-	-	1,526
Tequesta	5,702	-	5,702	-	-	5,702
Wellington	55,564	-	55,564	-	-	55,564

Adjusted 2006 Population Estimates for Florida's Counties and Municipalities Used in the FY 2007-08 State Revenue Sharing Calculations						
County / Municipality	April 1, 2006 Total Population	April 1, 2006 Inmate Population	April 1, 2006 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
West Palm Beach	107,617	236	107,381	-	-	107,381
Unincorporated County	561,330	1,672	559,658	(167)	(3,161)	556,330
Pasco County	424,355	917	423,438	-	-	423,438
Dade City	6,856	-	6,856	-	-	6,856
New Port Richey	16,645	-	16,645	-	-	16,645
Port Richey	3,205	-	3,205	-	-	3,205
Saint Leo	1,250	-	1,250	-	-	1,250
San Antonio	948	-	948	-	-	948
Zephyrhills	12,579	-	12,579	-	-	12,579
Unincorporated County	382,872	917	381,955	-	-	381,955
Pinellas County	948,102	1,050	947,052	-	-	947,052
Belleair	4,144	-	4,144	-	-	4,144
Belleair Beach	1,619	-	1,619	-	-	1,619
Belleair Bluffs	2,232	-	2,232	-	-	2,232
Belleair Shore	71	-	71	-	-	71
Clearwater	110,602	-	110,602	74	-	110,676
Dunedin	37,574	6	37,568	6	-	37,574
Gulfport	12,935	-	12,935	-	-	12,935
Indian Rocks Beach	5,345	-	5,345	-	-	5,345
Indian Shores	1,803	-	1,803	-	-	1,803
Kenneth City	4,551	-	4,551	-	-	4,551
Largo	75,850	-	75,850	119	-	75,969
Madeira Beach	4,514	-	4,514	-	-	4,514
North Redington Beach	1,509	-	1,509	-	-	1,509
Oldsmar	13,829	-	13,829	27	-	13,856
Pinellas Park	48,835	-	48,835	85	-	48,920
Redington Beach	1,583	-	1,583	-	-	1,583
Redington Shores	2,366	-	2,366	-	-	2,366
Safety Harbor	17,838	6	17,832	7	-	17,839
Saint Petersburg	254,225	369	253,856	-	-	253,856
Saint Petersburg Beach	10,050	-	10,050	-	-	10,050
Seminole	18,716	-	18,716	21	-	18,737
South Pasadena	5,758	-	5,758	-	-	5,758
Tarpon Springs	24,161	-	24,161	-	-	24,161
Treasure Island	7,505	-	7,505	-	-	7,505
Unincorporated County	280,487	669	279,818	(339)	-	279,479
Polk County	565,049	3,486	561,563	-	-	561,563
Auburndale	12,512	-	12,512	-	-	12,512
Bartow	16,181	236	15,945	-	-	15,945
Davenport	2,344	-	2,344	22	-	2,366
Dundee	3,126	-	3,126	2	-	3,128
Eagle Lake	2,659	-	2,659	4	-	2,663
Fort Meade	5,877	-	5,877	-	-	5,877
Frostproof	2,991	-	2,991	-	-	2,991
Haines City	17,973	-	17,973	-	-	17,973
Highland Park	246	-	246	-	-	246
Hillcrest Heights	262	-	262	-	-	262
Lake Alfred	4,239	-	4,239	-	-	4,239
Lake Hamilton	1,409	-	1,409	-	-	1,409
Lakeland	91,623	-	91,623	-	-	91,623
Lake Wales	12,755	-	12,755	5	-	12,760
Mulberry	3,459	-	3,459	-	-	3,459
Polk City	1,831	-	1,831	-	-	1,831
Winter Haven	31,419	-	31,419	14	-	31,433
Unincorporated County	354,143	3,250	350,893	(47)	-	350,846
Putnam County	74,416	458	73,958	-	-	73,958
Crescent City	1,787	-	1,787	-	-	1,787
Interlachen	1,475	-	1,475	-	-	1,475
Palatka	11,417	-	11,417	9	-	11,426
Pomona Park	796	-	796	-	-	796
Welaka	624	-	624	-	-	624
Unincorporated County	58,317	458	57,859	(9)	-	57,850
Saint Johns County	165,291	325	164,966	-	-	164,966
Hastings	655	-	655	-	-	655
Marineland (part)	1	-	1	-	-	1
Saint Augustine	13,702	-	13,702	2	-	13,704
Saint Augustine Beach	5,908	-	5,908	-	-	5,908

Adjusted 2006 Population Estimates for Florida's Counties and Municipalities Used in the FY 2007-08 State Revenue Sharing Calculations						
County / Municipality	April 1, 2006 Total Population	April 1, 2006 Inmate Population	April 1, 2006 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Unincorporated County	145,025	325	144,700	(2)	-	144,698
Saint Lucie County	259,315	174	259,141	-	-	259,141
Fort Pierce	41,102	85	41,017	405	-	41,422
Port Saint Lucie	144,159	-	144,159	-	-	144,159
Saint Lucie Village	622	-	622	-	-	622
Unincorporated County	73,432	89	73,343	(405)	-	72,938
Santa Rosa County	141,428	1,831	139,597	-	-	139,597
Gulf Breeze	5,774	-	5,774	-	-	5,774
Jay	554	-	554	-	-	554
Milton	7,689	97	7,592	-	-	7,592
Unincorporated County	127,411	1,734	125,677	-	-	125,677
Sarasota County	379,386	23	379,363	-	-	379,363
Longboat Key (part)	5,067	-	5,067	-	-	5,067
North Port	47,770	-	47,770	-	-	47,770
Sarasota	55,364	23	55,341	-	-	55,341
Venice	21,584	-	21,584	12	-	21,596
Unincorporated County	249,601	-	249,601	(12)	-	249,589
Seminole County	420,667	243	420,424	-	-	420,424
Altamonte Springs	43,054	-	43,054	-	-	43,054
Casselberry	24,930	6	24,924	-	-	24,924
Lake Mary	14,020	-	14,020	-	-	14,020
Longwood	13,925	-	13,925	3	-	13,928
Oviedo	31,946	-	31,946	-	-	31,946
Sanford	51,227	110	51,117	42	-	51,159
Winter Springs	33,971	-	33,971	-	-	33,971
Unincorporated County	207,594	127	207,467	(45)	-	207,422
Sumter County	82,599	8,220	74,379	-	-	74,379
Bushnell	2,327	-	2,327	4	-	2,331
Center Hill	893	-	893	-	-	893
Coleman	655	-	655	-	-	655
Webster	767	-	767	-	-	767
Wildwood	4,564	-	4,564	28	-	4,592
Unincorporated County	73,393	8,220	65,173	(32)	-	65,141
Suwannee County	38,799	-	38,799	-	-	38,799
Branford	711	-	711	-	-	711
Live Oak	6,634	-	6,634	-	-	6,634
Unincorporated County	31,454	-	31,454	-	-	31,454
Taylor County	21,471	1,663	19,808	-	-	19,808
Perry	6,839	-	6,839	-	-	6,839
Unincorporated County	14,632	1,663	12,969	-	-	12,969
Union County	15,028	4,650	10,378	-	-	10,378
Lake Butler	1,917	-	1,917	-	-	1,917
Raiford	251	-	251	-	-	251
Worthington Springs	494	-	494	-	-	494
Unincorporated County	12,366	4,650	7,716	-	-	7,716
Volusia County	503,844	1,963	501,881	-	-	501,881
Daytona Beach	64,977	42	64,935	-	-	64,935
Daytona Beach Shores	4,980	-	4,980	2	-	4,982
DeBary	18,620	-	18,620	-	-	18,620
DeLand	26,536	-	26,536	45	-	26,581
Deltona	85,484	-	85,484	6	-	85,490
Edgewater	21,572	-	21,572	-	-	21,572
Flagler Beach (part)	76	-	76	-	-	76
Holly Hill	12,614	-	12,614	-	-	12,614
Lake Helen	2,893	-	2,893	-	-	2,893
New Smyrna Beach	22,864	-	22,864	5	-	22,869
Oak Hill	2,042	-	2,042	-	-	2,042
Orange City	9,416	-	9,416	2	-	9,418
Ormond Beach	40,294	6	40,288	-	-	40,288
Pierson	2,645	-	2,645	-	-	2,645
Ponce Inlet	3,271	-	3,271	-	-	3,271
Port Orange	56,067	-	56,067	5	-	56,072
South Daytona	13,773	-	13,773	-	-	13,773
Unincorporated County	115,720	1,915	113,805	(65)	-	113,740
Wakulla County	28,393	1,594	26,799	-	-	26,799
Saint Marks	315	-	315	-	-	315
Sopchoppy	415	-	415	-	-	415

**Adjusted 2006 Population Estimates for Florida's Counties and Municipalities
Used in the FY 2007-08 State Revenue Sharing Calculations**

County / Municipality	April 1, 2006 Total Population	April 1, 2006 Inmate Population	April 1, 2006 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Unincorporated County	27,663	1,594	26,069	-	-	26,069
Walton County	55,786	1,451	54,335	-	-	54,335
DeFuniak Springs	5,387	38	5,349	-	-	5,349
Freeport	1,645	-	1,645	-	-	1,645
Paxton	720	-	720	-	-	720
Unincorporated County	48,034	1,413	46,621	-	-	46,621
Washington County	23,073	1,397	21,676	-	-	21,676
Caryville	365	123	242	-	-	242
Chipley	3,653	23	3,630	-	-	3,630
Ebro	259	-	259	-	-	259
Vernon	789	40	749	-	-	749
Wausau	436	-	436	-	-	436
Unincorporated County	17,571	1,211	16,360	-	-	16,360
Statewide Total	18,349,132	115,355	18,233,777	-	-	18,233,777
Statewide Incorporated	9,331,989	17,332	9,314,657	8,823	7,068	9,330,548
Statewide Unincorporated	9,017,143	98,023	8,919,120	(8,823)	(7,068)	8,903,229

Note: The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, the Florida Departments of Corrections, Department of Health, and Department of Children and Family Services as of April 1, 2006. Pursuant to state law, such inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations. Additionally, the 2006 population estimates were adjusted to reflect the population effects of recent municipal annexations, new municipal incorporations, or corrections. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.