

**2023**  
**Local Government Financial  
Information Handbook**

**January 2024**

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





# **2023 Local Government Financial Information Handbook**

**January 2024**

**Includes Revenue Estimating Conference Results and Data**

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

## **Acknowledgments**

The Florida Legislature's Office of Economic and Demographic Research (EDR) is responsible for the publication of this annual report. This report includes county and municipal revenue estimates calculated by the Florida Department of Revenue's Office of Tax Research.

Questions pertaining to the estimated distributions of select state-shared revenues and local option taxes to individual county and municipal governments should be directed to the Department's Office of Tax Research at (850) 617-8322.

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

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## Introduction

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

The Florida Legislature’s Office of Economic and Demographic Research (EDR) prepared this publication with the assistance of the Florida Department of Revenue’s Office of Tax Research. The EDR staff updated the descriptions of local revenue sources, summarized relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Tax Research prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the 2023-24 fiscal year. The reader should note that the estimated distributions presented in this report do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to future change.

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

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

Adjusted 2022 county and municipal population estimates used for the 2023-24 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2021 and 2022 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2022-23 and 2023-24 is provided in Appendix B. Finally, a listing of the 2024 federal, state, and county tax rates on motor fuel and diesel fuel by county is provided in Appendix C.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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## Ad Valorem Tax

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

### Summary:

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

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

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

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

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

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

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

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

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

*County Millages:*

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

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

*County Furnishing Municipal Services:*

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

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

*Municipal Millages:*

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

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

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

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

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

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

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

*School District Millages:*

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

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

The Florida Department of Education's *2022-23 Funding for Florida School Districts*, provides an overview of school district funding and discussion of school district millages.<sup>13</sup>

*Independent Special District Millages:*

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

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

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8. Counties, municipalities, and school districts may levy taxes in excess of the ten-mill limit to pay bonds or for periods no longer than two years when authorized by a vote of the electorate, pursuant to Article VII, s. 9(b), Fla. Const. In addition to the maximum millage levied pursuant to s. 1011.71, F.S., and the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in Article VII, s. 9(b), Fla. Const. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit.

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

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

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

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

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

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

**Adjustments to the Tax Base:**

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

**General Law Amendments:**

The list below represents the legislation enacted during the 2023 Regular Legislative Session that amended provisions in one or more of the following chapters of the Florida Statutes, which address the ad valorem tax, its administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 195, administration of property assessments; Chapter 196, exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage. These chapter laws are available via the Department of State’s Division of Elections website.<sup>16</sup>

<u>Chapter Law #</u>	<u>Subject</u>
2023-17	Housing
2023-157	Taxation
2023-173	Economic Programs
2023-349	Disaster Relief

**Eligibility Requirements:**

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

**Administrative Procedures:**

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

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15. See the Florida Revenue Estimating Conference’s *2023 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp.207-221 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2023.pdf> for additional detail.

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

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

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

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

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18. Section 197.383, F.S.

19. <https://www.myfloridalegal.com/ag-opinions>

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

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

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

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

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

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

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

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

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

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

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## Proprietary Fees

### Home Rule Authority

#### Summary:

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

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

#### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

#### Attorney General Opinions:

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

#### Prior Years' Revenues:

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

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1. <https://www.myfloridalegal.com/ag-opinions>

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

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## Regulatory Fees

Home Rule Authority

Sections 163.31801 and 403.0893, Florida Statutes

### Summary:

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

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

In response to local governments' reliance on impact fees and the growth of impact fee collections, the Florida Legislature adopted the Florida Impact Fee Act in 2006, which requires local governing authorities to satisfy certain requirements when imposing impact fees.<sup>1</sup> The Act was subsequently amended in 2009, 2011, 2019, 2020, and 2021 to impose additional requirements or restrictions on local governments and school districts.<sup>2</sup>

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

### General Law Amendments:

Chapter 2023-304, L.O.F., (CS/CS/SB 250) amends s. 252.363(1)(a), F.S., to increase the extension of a permit or other authorization following a declaration of a state of emergency from six to 24 months. The extension is capped at 48 months in the event of multiple natural emergencies for which the Governor declares a state of emergency. Furthermore, the tolling and extension of permits and other authorizations is applied retroactively to September 28, 2022.

The legislation amends s. 489.117, F.S., to allow registered contractors to engage in contracting for the types of work covered by their registration within any area for which a state of emergency has been declared, pursuant to s. 252.36, F.S., for a natural emergency. This authorization terminates 24 months after the expiration of the declared state of emergency. The local jurisdiction that licenses the registered contractor may discipline the contractor for violations occurring outside the licensing jurisdiction under these circumstances. The proposed

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1. Section 163.31801, F.S.

2. Chapters 2009-49, 2009-96, 2011-14, 2011-149, 2019-106, 2019-165, 2020-27, and 2020-58, L.O.F.

change would still limit the registered contractor to the same type of work covered by the registration, but allow such contractor to work within any area of the state for which a state of emergency has been declared for a natural emergency. However, the contractor would not be required to register within that local jurisdiction and pay the applicable fees.

Additionally, the legislation creates s. 553.7922, F.S., to require local governments to approve special processing procedures to expedite the issuance of permits following a natural emergency for which the Governor has declared a state of emergency. Permits to be expedited are those which do not require technical review and include, but are not limited to permits for: roof repairs; reroofing; electrical repairs; service changes; or the replacement of one window or one door. Local governments may waive application and inspection fees for such expedited permits.

Furthermore, the legislation creates s. 553.80(8), F.S., to prohibit local governments located in areas designated in the FEMA disaster declarations for Hurricanes Ian and Nicole from raising building inspection fees during the period of January 1, 2023 through October 1, 2024. This prohibition expires June 30, 2025.

These changes became effective on July 1, 2023. On June 23, 2023, the Revenue Estimating Conference adopted a zero / negative indeterminate fiscal impact to local governments resulting from these changes.<sup>3</sup>

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

Summaries of prior years' building permit fee, impact fee, inspection fee, and stormwater fee revenues as reported by local governments or school districts are available.<sup>5</sup>

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3. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/pdf/page686-690.pdf>

4. <https://www.myfloridalegal.com/ag-opinions>

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

## Special Assessments

Home Rule Authority

Sections 125.01, 125.271, and Chapter 170, Florida Statutes

### Summary:

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

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

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

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

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) amends s. 125.01, F.S., to prohibit special assessments on lands classified as agricultural. This provision does not apply to residential structures and their curtilage. The prohibition does not affect any existing assessments necessary for debt service, but cannot be used to secure bonds or certificates issued after July 1, 2023. This change became effective on July 1, 2023. On June 23, 2023, the Revenue Estimating Conference adopted a (\$3.2) million cash and recurring fiscal impact to local governments in FY 2023-24.<sup>5</sup>

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

2. Section 125.271, F.S.

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

4. Section 197.3632, F.S.

5. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page696-701.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page696-701.pdf)

**Attorney General Opinions:**

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.<sup>6</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase: *special assessments*. Local government officials seeking clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years' Revenues:**

A summary of prior years' revenues as reported by local governments is available.<sup>7</sup>

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6. <https://www.myfloridalegal.com/ag-opinions>

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



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

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

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

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

*Alcoholic Beverage License Tax*

*Cardroom Tax*

*Constitutional Fuel Tax*

*County Fuel Tax*

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

*Distribution of Sales and Use Taxes to Counties*

*Emergency Management Assistance*

*Fuel Tax Refunds and Credits*

*Indian Gaming Revenues*

*Insurance License Tax*

*Intergovernmental Radio Communication Program*

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

*Miami-Dade County Lake Belt Mitigation Fee*

*Mobile Home License Tax*

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

*Oil, Gas, and Sulfur Production Tax*

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

*Phosphate Rock Severance Tax*

*Public Safety Emergency Communications Systems Fee (formerly the Enhanced 911 Fee)*

*State Housing Initiatives Partnership Program*

*Support for School Capital Outlay Purposes*

*Vessel Registration Fee*

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1. Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts.<sup>2</sup> School districts in 2020-21 received 37.27 percent of their financial support from state sources, 48.74 percent from local sources (including the Required Local Effort portion of the FEFP) and 13.99 percent from federal sources. Funds for state support to school districts are provided primarily by legislative appropriations. However, the Florida Constitution authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the State Constitution, guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service (CO&DS) funds. Additionally, Article XII, Section (a)(2), of the State Constitution, provides that school districts may share in the proceeds from gross receipts taxes, referred to as Public Education Capital Outlay (PECO) funds, as provided by legislative appropriation.

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

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

*Communications Services Tax*

*Convention Development Taxes*

*Discretionary Surtax on Documents*

*Green Utility Fee*

*Gross Receipts Tax on Commercial Hazardous Waste Facilities*

*Insurance Premium Tax*

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

*Local Discretionary Sales Surtaxes*

*Local Option Food and Beverage Taxes*

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

*Municipal Pari-mutuel Tax*

*Municipal Parking Facility Space Surcharges*

*Municipal Resort Tax*

*Public Service Tax*

*Tourist Development Taxes*

*Tourist Impact Tax*

*Traffic Citation Penalties Resulting from Use of Traffic Infraction Detectors*

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2. Refer to the Florida Department of Education's report 2022-23 *Funding for Florida School Districts*, available at <https://www.fldoe.org/core/fileparse.php/7507/urlt/fefpdist.pdf>.

## Alcoholic Beverage License Tax

Section 561.342, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

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

### Authorized Uses:

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

### Attorney General Opinions:

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

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

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

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

**Prior Years' Revenues:**

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

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9. <https://www.myfloridalegal.com/ag-opinions>

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

## Cardroom Tax

Section 849.086, Florida Statutes

### Summary:

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

Several taxes and fees are authorized in law; however, only a portion of the tax proceeds are shared with eligible local governments. An annual cardroom license fee for each facility is \$1,000 for each table to be operated at the cardroom.<sup>1</sup> The cardroom employee occupational license fee is no greater than \$50 per employee for any 12-month period, and the cardroom business occupational license fee is no greater than \$250 for any 12-month period.<sup>2</sup> The cardroom operator may charge a fee for the right to participate in cardroom games, and such fee may be either a flat fee or hourly rate for the use of a seat at a table or a rake (i.e., a set fee or percentage of the pot assessed by a cardroom operator for providing the services of a dealer, table, or location for playing the authorized game) subject to a posted maximum amount but may not be based on the amount won by players.<sup>3</sup> Each cardroom operator pays a tax of 10 percent to the state of the cardroom operation’s monthly gross receipts.<sup>4</sup> An admission tax, equal to the greater of 15 percent of any admission charge to the licensee’s cardroom facility or 10 cents, is imposed on each person entering the cardroom.<sup>5</sup>

### General Law Amendments:

Chapter 2023-269, L.O.F., (SB 7044) revises s. 849.086(5), F.S., relating to cardrooms authorized to operate in the state, to clarify that a purchaser, transferee, or assignee of a valid pari-mutuel wagering permit may be issued a license to operate an authorized cardroom. This change became effective on June 20, 2023.

### Eligibility Requirements:

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

### Administrative Procedures:

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

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1. Section 849.086(5)(e), F.S.  
2. Section 849.086(6)(i), F.S.  
3. Section 849.086(10), F.S.  
4. Section 849.086(13)(a), F.S.  
5. Section 849.086(13)(b), F.S.  
6. Section 849.086(16), F.S.  
7. Section 849.086(4), F.S.

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2007-48	Gambling – telephone card sweepstakes
2007-36	Indian Gaming Compact - Legislature
96-45	Gambling – ordinance necessary for cardroom gaming

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

**Prior Years’ Revenues:**

A summary of prior years’ revenues reported by local governments is available.<sup>11</sup>

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

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

10. <https://www.myfloridalegal.com/ag-opinions>

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

## Constitutional Fuel Tax (2 Cents)

Article XII, Section 9(c), Florida Constitution

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

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

All counties are eligible to receive proceeds.

### Administrative Procedures:

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

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

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

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

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

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

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

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

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

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

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

**Distribution of Proceeds:**

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

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

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

**Authorized Uses:**

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

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

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



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

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

**Attorney General Opinions:**

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

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

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

**Current Year's Revenues:**

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for the local fiscal year ending 2024. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions. A summary of prior years' disbursements is available.<sup>15</sup> A table listing the 2024 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

13. Section 336.023, F.S.

14. <https://www.myfloridalegal.com/ag-opinions>

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

<b>Constitutional Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2024					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Alachua	0.63914%	0.32307%	0.40960%	1.37180%	\$ 3,168,858
Baker	0.10042%	0.03129%	0.24530%	0.37700%	\$ 870,870
Bay	0.53401%	0.20650%	0.36710%	1.10760%	\$ 2,558,556
Bradford	0.07137%	0.03032%	0.12260%	0.22430%	\$ 518,133
Brevard	2.06929%	0.70428%	0.54030%	3.31390%	\$ 7,655,109
Broward	4.14694%	2.20988%	0.51240%	6.86920%	\$ 15,867,852
Calhoun	0.02906%	0.01542%	0.24060%	0.28510%	\$ 658,581
Charlotte	0.49666%	0.22080%	0.33840%	1.05590%	\$ 2,439,129
Citrus	0.29629%	0.17733%	0.27480%	0.74840%	\$ 1,728,804
Clay	0.37559%	0.25313%	0.26040%	0.88910%	\$ 2,053,821
Collier	0.81804%	0.43871%	0.86260%	2.11940%	\$ 4,895,814
Columbia	0.38700%	0.08027%	0.33290%	0.80020%	\$ 1,848,462
DeSoto	0.06609%	0.03900%	0.26590%	0.37100%	\$ 857,010
Dixie	0.04580%	0.01907%	0.30930%	0.37420%	\$ 864,402
Duval	2.65631%	1.15991%	0.35900%	4.17520%	\$ 9,644,712
Escambia	0.75435%	0.36988%	0.31990%	1.44410%	\$ 3,335,871
Flagler	0.22281%	0.13939%	0.21280%	0.57500%	\$ 1,328,250
Franklin	0.03354%	0.01429%	0.32150%	0.36930%	\$ 853,083
Gadsden	0.20994%	0.04934%	0.22460%	0.48390%	\$ 1,117,809
Gilchrist	0.04020%	0.02114%	0.14920%	0.21050%	\$ 486,255
Glades	0.05853%	0.01377%	0.41210%	0.48440%	\$ 1,118,964
Gulf	0.03219%	0.01789%	0.27390%	0.32400%	\$ 748,440
Hamilton	0.24190%	0.01503%	0.21750%	0.47440%	\$ 1,095,864
Hardee	0.07685%	0.02867%	0.26760%	0.37310%	\$ 861,861
Hendry	0.13589%	0.04560%	0.49600%	0.67750%	\$ 1,565,025
Hernando	0.40422%	0.22357%	0.20730%	0.83510%	\$ 1,929,081
Highlands	0.25124%	0.11571%	0.45980%	0.82680%	\$ 1,909,908
Hillsborough	3.29861%	1.70646%	0.52040%	5.52550%	\$ 12,763,905
Holmes	0.05384%	0.02220%	0.20860%	0.28460%	\$ 657,426
Indian River	0.41121%	0.18580%	0.22120%	0.81820%	\$ 1,890,042
Jackson	0.24809%	0.05431%	0.39660%	0.69900%	\$ 1,614,690
Jefferson	0.05907%	0.01675%	0.25160%	0.32740%	\$ 756,294
Lafayette	0.01617%	0.00876%	0.23090%	0.25580%	\$ 590,898
Lake	0.78152%	0.45324%	0.48500%	1.71980%	\$ 3,972,738
Lee	1.80558%	0.90027%	0.42980%	3.13570%	\$ 7,243,467
Leon	0.63821%	0.33571%	0.29790%	1.27180%	\$ 2,937,858
Levy	0.11952%	0.04970%	0.48590%	0.65510%	\$ 1,513,281
Liberty	0.02507%	0.00879%	0.34770%	0.38160%	\$ 881,496
Madison	0.14819%	0.02069%	0.30000%	0.46890%	\$ 1,083,159
Manatee	0.90383%	0.47334%	0.35570%	1.73290%	\$ 4,002,999
Marion	1.08921%	0.43991%	0.68440%	2.21350%	\$ 5,113,185
Martin	0.41473%	0.18142%	0.28450%	0.88070%	\$ 2,034,417
Miami-Dade	5.18155%	3.09478%	0.91700%	9.19330%	\$ 21,236,523
Monroe	0.26172%	0.09423%	0.82010%	1.17600%	\$ 2,716,560
Nassau	0.22404%	0.10752%	0.27480%	0.60640%	\$ 1,400,784
Okaloosa	0.56535%	0.24213%	0.41760%	1.22510%	\$ 2,829,981
Okeechobee	0.16899%	0.04420%	0.37080%	0.58400%	\$ 1,349,040

<b>Constitutional Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2024					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Orange	3.55359%	1.66245%	0.41850%	5.63450%	\$ 13,015,695
Osceola	0.93763%	0.47691%	0.62880%	2.04330%	\$ 4,720,023
Palm Beach	2.93883%	1.70379%	0.93300%	5.57560%	\$ 12,879,636
Pasco	1.19440%	0.66514%	0.32410%	2.18360%	\$ 5,044,116
Pinellas	1.77884%	1.09181%	0.18120%	3.05190%	\$ 7,049,889
Polk	1.79321%	0.86417%	0.83950%	3.49690%	\$ 8,077,839
Putnam	0.18039%	0.08333%	0.34560%	0.60930%	\$ 1,407,483
St. Johns	0.66458%	0.33323%	0.29250%	1.29030%	\$ 2,980,593
St. Lucie	0.78065%	0.39338%	0.25450%	1.42850%	\$ 3,299,835
Santa Rosa	0.37760%	0.22090%	0.48500%	1.08350%	\$ 2,502,885
Sarasota	0.86269%	0.50769%	0.24910%	1.61950%	\$ 3,741,045
Seminole	0.93419%	0.54324%	0.14620%	1.62360%	\$ 3,750,516
Sumter	0.48182%	0.15871%	0.24110%	0.88160%	\$ 2,036,496
Suwannee	0.15930%	0.05015%	0.28870%	0.49820%	\$ 1,150,842
Taylor	0.08525%	0.02399%	0.44040%	0.54960%	\$ 1,269,576
Union	0.03458%	0.01745%	0.10450%	0.15650%	\$ 361,515
Volusia	1.18476%	0.64286%	0.52300%	2.35060%	\$ 5,429,886
Wakulla	0.06662%	0.03947%	0.26040%	0.36650%	\$ 846,615
Walton	0.31967%	0.08927%	0.47960%	0.88850%	\$ 2,052,435
Washington	0.06320%	0.02857%	0.26040%	0.35220%	\$ 813,582
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 231,000,000</b>

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

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**County Fuel Tax (1 Cent)**  
Sections 206.41(1) and 206.60, Florida Statutes

**Summary:**

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

**General Law Amendments:**

There were no general law amendments resulting from the 2023 Regular Legislative Session.

**Eligibility Requirements:**

All counties are eligible to receive proceeds.

**Administrative Procedures:**

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

**Distribution of Proceeds:**

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

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

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

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

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

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

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Current and Prior Years' Revenues:**

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for local fiscal year ending 2024. The estimated distributions are based on an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. A summary of prior years' distributions is available.<sup>6</sup> A table listing the 2024 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

5. <https://www.myfloridalegal.com/ag-opinions>

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

<b>County Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2024					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Alachua	0.63914%	0.32307%	0.40960%	1.37180%	\$ 1,401,294
Baker	0.10042%	0.03129%	0.24530%	0.37700%	\$ 385,106
Bay	0.53401%	0.20650%	0.36710%	1.10760%	\$ 1,131,413
Bradford	0.07137%	0.03032%	0.12260%	0.22430%	\$ 229,122
Brevard	2.06929%	0.70428%	0.54030%	3.31390%	\$ 3,385,149
Broward	4.14694%	2.20988%	0.51240%	6.86920%	\$ 7,016,888
Calhoun	0.02906%	0.01542%	0.24060%	0.28510%	\$ 291,230
Charlotte	0.49666%	0.22080%	0.33840%	1.05590%	\$ 1,078,602
Citrus	0.29629%	0.17733%	0.27480%	0.74840%	\$ 764,491
Clay	0.37559%	0.25313%	0.26040%	0.88910%	\$ 908,216
Collier	0.81804%	0.43871%	0.86260%	2.11940%	\$ 2,164,967
Columbia	0.38700%	0.08027%	0.33290%	0.80020%	\$ 817,404
DeSoto	0.06609%	0.03900%	0.26590%	0.37100%	\$ 378,977
Dixie	0.04580%	0.01907%	0.30930%	0.37420%	\$ 382,245
Duval	2.65631%	1.15991%	0.35900%	4.17520%	\$ 4,264,967
Escambia	0.75435%	0.36988%	0.31990%	1.44410%	\$ 1,475,148
Flagler	0.22281%	0.13939%	0.21280%	0.57500%	\$ 587,363
Franklin	0.03354%	0.01429%	0.32150%	0.36930%	\$ 377,240
Gadsden	0.20994%	0.04934%	0.22460%	0.48390%	\$ 494,304
Gilchrist	0.04020%	0.02114%	0.14920%	0.21050%	\$ 215,026
Glades	0.05853%	0.01377%	0.41210%	0.48440%	\$ 494,815
Gulf	0.03219%	0.01789%	0.27390%	0.32400%	\$ 330,966
Hamilton	0.24190%	0.01503%	0.21750%	0.47440%	\$ 484,600
Hardee	0.07685%	0.02867%	0.26760%	0.37310%	\$ 381,122
Hendry	0.13589%	0.04560%	0.49600%	0.67750%	\$ 692,066
Hernando	0.40422%	0.22357%	0.20730%	0.83510%	\$ 853,055
Highlands	0.25124%	0.11571%	0.45980%	0.82680%	\$ 844,576
Hillsborough	3.29861%	1.70646%	0.52040%	5.52550%	\$ 5,644,298
Holmes	0.05384%	0.02220%	0.20860%	0.28460%	\$ 290,719
Indian River	0.41121%	0.18580%	0.22120%	0.81820%	\$ 835,791
Jackson	0.24809%	0.05431%	0.39660%	0.69900%	\$ 714,029
Jefferson	0.05907%	0.01675%	0.25160%	0.32740%	\$ 334,439
Lafayette	0.01617%	0.00876%	0.23090%	0.25580%	\$ 261,300
Lake	0.78152%	0.45324%	0.48500%	1.71980%	\$ 1,756,776
Lee	1.80558%	0.90027%	0.42980%	3.13570%	\$ 3,203,118
Leon	0.63821%	0.33571%	0.29790%	1.27180%	\$ 1,299,144
Levy	0.11952%	0.04970%	0.48590%	0.65510%	\$ 669,185
Liberty	0.02507%	0.00879%	0.34770%	0.38160%	\$ 389,804
Madison	0.14819%	0.02069%	0.30000%	0.46890%	\$ 478,981
Manatee	0.90383%	0.47334%	0.35570%	1.73290%	\$ 1,770,157
Marion	1.08921%	0.43991%	0.68440%	2.21350%	\$ 2,261,090
Martin	0.41473%	0.18142%	0.28450%	0.88070%	\$ 899,635
Miami-Dade	5.18155%	3.09478%	0.91700%	9.19330%	\$ 9,390,956
Monroe	0.26172%	0.09423%	0.82010%	1.17600%	\$ 1,201,284
Nassau	0.22404%	0.10752%	0.27480%	0.60640%	\$ 619,438
Okaloosa	0.56535%	0.24213%	0.41760%	1.22510%	\$ 1,251,440
Okeechobee	0.16899%	0.04420%	0.37080%	0.58400%	\$ 596,556

<b>County Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2024					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Orange	3.55359%	1.66245%	0.41850%	5.63450%	\$ 5,755,642
Osceola	0.93763%	0.47691%	0.62880%	2.04330%	\$ 2,087,231
Palm Beach	2.93883%	1.70379%	0.93300%	5.57560%	\$ 5,695,475
Pasco	1.19440%	0.66514%	0.32410%	2.18360%	\$ 2,230,547
Pinellas	1.77884%	1.09181%	0.18120%	3.05190%	\$ 3,117,516
Polk	1.79321%	0.86417%	0.83950%	3.49690%	\$ 3,572,083
Putnam	0.18039%	0.08333%	0.34560%	0.60930%	\$ 622,400
St. Johns	0.66458%	0.33323%	0.29250%	1.29030%	\$ 1,318,041
St. Lucie	0.78065%	0.39338%	0.25450%	1.42850%	\$ 1,459,213
Santa Rosa	0.37760%	0.22090%	0.48500%	1.08350%	\$ 1,106,795
Sarasota	0.86269%	0.50769%	0.24910%	1.61950%	\$ 1,654,319
Seminole	0.93419%	0.54324%	0.14620%	1.62360%	\$ 1,658,507
Sumter	0.48182%	0.15871%	0.24110%	0.88160%	\$ 900,554
Suwannee	0.15930%	0.05015%	0.28870%	0.49820%	\$ 508,911
Taylor	0.08525%	0.02399%	0.44040%	0.54960%	\$ 561,416
Union	0.03458%	0.01745%	0.10450%	0.15650%	\$ 159,865
Volusia	1.18476%	0.64286%	0.52300%	2.35060%	\$ 2,401,138
Wakulla	0.06662%	0.03947%	0.26040%	0.36650%	\$ 374,380
Walton	0.31967%	0.08927%	0.47960%	0.88850%	\$ 907,603
Washington	0.06320%	0.02857%	0.26040%	0.35220%	\$ 359,772
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 102,150,000</b>

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



## County Revenue Sharing Program

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

### Summary:

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

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

### General Law Amendments:

Chapter 2023-240, L.O.F., (SB 2502) amends s. 409.915(1), F.S., to provide that the term *state Medicaid expenditures* does not include funds specially assessed by any local governmental entity and used as the nonfederal share for the hospital Directed Payment Program after July 1, 2021. This provision expires July 1, 2024. This change became effective on July 1, 2023.

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

### Eligibility Requirements:

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

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

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

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

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

**Administrative Procedures:**

The county revenue sharing program is administered by the DOR, and monthly distributions are made to eligible county governments. The program is comprised of state cigarette and sales taxes that are collected and transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below, and the proportional contribution of each source during the state fiscal year ending 2024 is also noted.

2.9 percent of net cigarette tax collections <sup>5</sup> = 0.8 percent of total program funding

2.0810 percent of net sales and use tax collections <sup>6</sup> = 99.2 percent of total program funding

**Distribution of Proceeds:**

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

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

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

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

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

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

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Current and Prior Years’ Revenues:**

The table included in this section lists the estimated distributions to county governments for state fiscal year ending 2024, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years’ distributions is available.<sup>15</sup>

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

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

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

14. <https://www.myfloridalegal.com/ag-opinions>

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

<b>County Revenue Sharing Program</b>				
<b>Revenue Estimates for the State Fiscal Year Ending June 30, 2024</b>				
<b>County</b>	<b>First Guaranteed</b>	<b>Second Guaranteed</b>	<b>Growth Money</b>	<b>Yearly Total</b>
Alachua	\$ 254,168	\$ 1,007,247	\$ 6,100,546	\$ 7,361,961
Baker	\$ 28,273	\$ 90,639	\$ 669,029	\$ 787,941
Bay	\$ 154,793	\$ 684,481	\$ 5,355,628	\$ 6,194,902
Bradford	\$ 28,713	\$ 129,364	\$ 629,943	\$ 788,020
Brevard	\$ 464,254	\$ 1,807,775	\$ 13,707,583	\$ 15,979,612
Broward	\$ 3,573,165	\$ 4,779,269	\$ 33,684,293	\$ 42,036,727
Calhoun	\$ 14,713	\$ 68,369	\$ 274,678	\$ 357,760
Charlotte	\$ 187,080	\$ 493,387	\$ 6,609,764	\$ 7,290,231
Citrus	\$ 90,480	\$ 499,080	\$ 4,915,466	\$ 5,505,026
Clay	\$ 102,028	\$ 599,690	\$ 6,898,711	\$ 7,600,429
Collier	\$ 491,318	\$ 594,600	\$ 15,781,281	\$ 16,867,199
Columbia	\$ 72,308	\$ 288,232	\$ 2,126,871	\$ 2,487,411
DeSoto	\$ 30,961	\$ 132,516	\$ 829,570	\$ 993,047
Dixie	\$ 15,487	\$ 54,021	\$ 407,818	\$ 477,326
Duval	\$ 1,999,042	\$ 4,106,467	\$ 35,084,231	\$ 41,189,740
Escambia	\$ 728,024	\$ 1,779,956	\$ 9,641,376	\$ 12,149,356
Flagler	\$ 23,543	\$ 78,036	\$ 2,221,805	\$ 2,323,384
Franklin	\$ 18,862	\$ 41,026	\$ 339,363	\$ 399,251
Gadsden	\$ 80,864	\$ 239,311	\$ 827,634	\$ 1,147,809
Gilchrist	\$ 5,883	\$ 45,494	\$ 481,751	\$ 533,128
Glades	\$ 12,360	\$ 41,438	\$ 295,305	\$ 349,103
Gulf	\$ 68,034	\$ 19,920	\$ 361,754	\$ 449,708
Hamilton	\$ 23,270	\$ 109,630	\$ 198,447	\$ 331,347
Hardee	\$ 36,082	\$ 144,439	\$ 471,538	\$ 652,059
Hendry	\$ 28,673	\$ 148,507	\$ 1,036,475	\$ 1,213,655
Hernando	\$ 79,474	\$ 409,209	\$ 6,435,136	\$ 6,923,819
Highlands	\$ 104,948	\$ 349,039	\$ 2,845,826	\$ 3,299,813
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 46,064,868	\$ 52,817,344
Holmes	\$ 20,087	\$ 112,718	\$ 407,154	\$ 539,959
Indian River	\$ 205,850	\$ 425,545	\$ 4,767,498	\$ 5,398,893
Jackson	\$ 67,470	\$ 259,685	\$ 963,514	\$ 1,290,669
Jefferson	\$ 29,079	\$ 67,261	\$ 487,148	\$ 583,488
Lafayette	\$ 6,472	\$ 29,717	\$ 172,543	\$ 208,732
Lake	\$ 256,097	\$ 708,355	\$ 9,953,110	\$ 10,917,562
Lee	\$ 578,772	\$ 1,764,708	\$ 23,003,731	\$ 25,347,211
Leon	\$ 316,798	\$ 1,026,649	\$ 5,967,215	\$ 7,310,662
Levy	\$ 34,157	\$ 137,533	\$ 1,233,282	\$ 1,404,972
Liberty	\$ 8,441	\$ 28,423	\$ 158,499	\$ 195,363
Madison	\$ 34,591	\$ 95,970	\$ 366,510	\$ 497,071
Manatee	\$ 530,269	\$ 1,054,577	\$ 13,322,059	\$ 14,906,905
Marion	\$ 251,941	\$ 1,024,873	\$ 12,174,317	\$ 13,451,131
Martin	\$ 244,331	\$ 553,167	\$ 5,442,201	\$ 6,239,699
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 67,080,218	\$ 83,546,957
Monroe	\$ 246,464	\$ 455,801	\$ 3,248,320	\$ 3,950,585
Nassau	\$ 65,716	\$ 252,268	\$ 2,916,890	\$ 3,234,874
Okaloosa	\$ 147,680	\$ 859,331	\$ 6,385,245	\$ 7,392,256
Okeechobee	\$ 41,041	\$ 173,472	\$ 1,105,999	\$ 1,320,512
Orange	\$ 1,632,765	\$ 3,816,110	\$ 55,551,372	\$ 61,000,247
Osceola	\$ 95,114	\$ 414,462	\$ 12,767,302	\$ 13,276,878
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 39,836,966	\$ 45,173,570

<b>County Revenue Sharing Program</b>				
<b>Revenue Estimates for the State Fiscal Year Ending June 30, 2024</b>				
<b>County</b>	<b>First Guaranteed</b>	<b>Second Guaranteed</b>	<b>Growth Money</b>	<b>Yearly Total</b>
Pasco	\$ 310,426	\$ 1,782,481	\$ 18,737,778	\$ 20,830,685
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 19,060,417	\$ 24,881,394
Polk	\$ 857,616	\$ 2,627,126	\$ 19,605,986	\$ 23,090,728
Putnam	\$ 98,535	\$ 409,282	\$ 1,800,945	\$ 2,308,762
St. Johns	\$ 152,548	\$ 403,262	\$ 10,382,951	\$ 10,938,761
St. Lucie	\$ 187,010	\$ 618,973	\$ 6,791,889	\$ 7,597,872
Santa Rosa	\$ 77,885	\$ 448,253	\$ 5,981,500	\$ 6,507,638
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 13,231,794	\$ 15,499,943
Seminole	\$ 339,130	\$ 1,316,016	\$ 12,030,912	\$ 13,686,058
Sumter	\$ 35,653	\$ 182,301	\$ 4,232,301	\$ 4,450,255
Suwannee	\$ 32,719	\$ 175,516	\$ 1,177,046	\$ 1,385,281
Taylor	\$ 36,940	\$ 118,139	\$ 474,557	\$ 629,636
Union	\$ 18,615	\$ 33,326	\$ 283,687	\$ 335,628
Volusia	\$ 698,366	\$ 1,525,368	\$ 10,650,446	\$ 12,874,180
Wakulla	\$ 24,054	\$ 90,110	\$ 983,490	\$ 1,097,654
Walton	\$ 39,806	\$ 151,427	\$ 3,664,011	\$ 3,855,244
Washington	\$ 16,827	\$ 101,973	\$ 603,498	\$ 722,298
<b>Statewide Totals</b>	<b>\$ 30,329,957</b>	<b>\$ 64,756,373</b>	<b>\$ 601,300,994</b>	<b>\$ 696,387,324</b>

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies plus the additional Duval County distribution as discussed in Note 2.
- 2) Duval County's total distribution includes \$6,446,482 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2022 adjusted countywide population of 1,033,090).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in State FY 2023-24 has been estimated as follows: state sales tax, \$727.2 million or 99.2% and cigarette tax, \$5.5 million or 0.8%.
- 4) Unincorporated Duval County population is estimated based on data from prior to the incorporation of the entire county.

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

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

### **Summary:**

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

### **General Law Amendments:**

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### **Eligibility Requirements:**

All counties are eligible to receive proceeds.

### **Distribution of Proceeds:**

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

### **Authorized Uses:**

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

### **Attorney General Opinions:**

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

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

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

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

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## Emergency Management Assistance

Sections 252.371-.373, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

The policyholder pays the surcharge to the insurer, and the insurer collects the surcharge and remits it to the Department of Revenue, which shall collect, administer, audit, and enforce the surcharge pursuant to s. 624.5092, F.S. The surcharge is not to be considered premiums of the insurer; however, nonpayment of the surcharge by the insured may be a valid reason for policy cancellation. All surcharge proceeds are deposited in the Emergency Management, Preparedness, and Assistance Trust Fund [hereinafter Trust Fund] and cannot be used to supplant existing funding.<sup>2</sup> The Trust Fund is administered by the Division of Emergency Management within the Executive Office of the Governor.<sup>3</sup>

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

### Distribution of Proceeds:

The Division allocates funds appropriated from the Trust Fund.

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1. Section 252.34(6), F.S.

2. Section 252.372, F.S.

3. Section 252.371, F.S.

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

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

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

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

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

## Fuel Tax Refunds and Credits

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

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

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

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

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

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

### Administrative Procedures:

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

### Distribution of Proceeds:

The DOR pays claims on a quarterly basis.

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

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

3. Section 206.625, F.S.

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

**Authorized Uses:**

The refunds to the counties and municipalities are used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction.<sup>5</sup> The refunds to school districts are used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as the result of the construction of new schools or the renovation of existing schools.<sup>6</sup> The school board selects the projects to be funded; however, the first priority is given to projects required as the result of the construction of new schools unless the affected county or municipal government grants a waiver. Refunds returned to nonpublic schools are used for transportation-related purposes.

**Attorney General Opinions:**

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

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

The full texts of these opinions are available via a searchable on-line database.<sup>7</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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

7. <https://www.myfloridalegal.com/ag-opinions>

## Indian Gaming Revenues

Section 285.710, Florida Statutes

### Summary:

Florida's Governor and the Seminole Tribe of Florida [hereinafter Tribe] executed a gaming compact on April 7, 2010, which was subsequently ratified by the Legislature and later approved by the U.S. Department of the Interior.<sup>1</sup> A new gaming compact, executed by the Governor and the Tribe on April 23, 2021, as amended on May 17, 2021, was ratified by the Legislature and later approved by the U.S. Department of the Interior.<sup>2</sup>

The compact allows for select gaming activity in tribal facilities and requires the Tribe to make payments to the State for the privilege of conducting gaming activity in facilities located in Broward, Collier, Glades, Hendry, and Hillsborough counties. Three percent of the monies paid by the Tribe to the State are designated as the local government share and distributed to select county and municipal governments in those counties where the tribal gaming facilities are located.

The State of Florida began receiving Indian Gaming payments in October of 2021. While the Seminole Tribe of Florida had previously elected to continue revenue sharing with the State of Florida after the U.S. District Court for the District of Columbia set aside federal approval of the 2021 Compact on November 22, 2021, the Tribe discontinued all payments after making its monthly payment in February 2022.<sup>3</sup>

The legal case is still ongoing. On June 30, 2023, the United States Court of Appeals, D.C. Circuit, vacated the District Court's opinion, and directed it to enter judgment for the Secretary of the Department of Interior.<sup>4</sup> The Plaintiffs then filed a petition for *en banc* rehearing of the panel opinion, which was denied on September 11, 2023. The Plaintiffs are now seeking to have the U.S. Supreme Court review the case.

It is currently unknown when or if revenue share payments will resume into state accounts. However, at this time, the state officially estimates that there will be no collections from Indian Gaming within the foreseeable future.

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

The Florida Gaming Control Commission is designated as the state compliance agency having the authority to carry out the state's oversight responsibilities under the compact.<sup>5</sup>

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

2. Chapter 2021-268, L.O.F.

3. *W. Flagler Assocs. v. Haaland*, 573 F. Supp. 3d 260 (D.D.C. 2021).

4. *W. Flagler Assocs. v. Haaland*, No. 21-5265 (D.C. Cir. 2023).

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

**Distribution of Proceeds:**

All monies paid by the Tribe to the State are deposited into the General Revenue Fund, with three percent of those monies designated as the local government share.<sup>6</sup> The calculations necessary to determine the local government distributions are made by the Revenue Estimating Conference based upon the net win per facility as provided by the Tribe. The local government shares attributable to each casino are distributed in the following manner.

1. From the Seminole Indian Casino-Coconut Creek, Broward County receives 22.5 percent, the City of Coconut Creek receives 55 percent, the City of Coral Springs receives 12 percent, the City of Margate receives 8.5 percent, and the City of Parkland receives 2 percent.
2. From the Seminole Indian Casino-Hollywood, Broward County receives 25 percent, the City of Hollywood receives 42.5 percent, the Town of Davie receives 22.5 percent, and the City of Dania Beach receives 10 percent.
3. From the Seminole Hard Rock Hotel & Casino-Hollywood, Broward County receives 25 percent, the City of Hollywood receives 42.5 percent, the Town of Davie receives 22.5 percent, and the City of Dania Beach receives 10 percent.
4. From the Seminole Indian Casino-Immokalee, Collier County receives 75 percent and the Immokalee Fire Control District receives 25 percent.
5. From the Seminole Indian Casino-Brighton, Glades County receives 100 percent.
6. From the Seminole Indian Casino-Big Cypress, Hendry County receives 100 percent.
7. From the Seminole Hard Rock Hotel & Casino-Tampa, Hillsborough County receives 100 percent.
8. From the additional facilities authorized to be added to the Tribe's Hollywood Reservation, Broward County receives 25 percent, the City of Hollywood receives 35 percent, the Town of Davie receives 30 percent, and the City of Dania Beach receives 10 percent.<sup>7</sup>

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

The total local distribution by year associated with the 2010 Compact can be found as part of the August 11, 2021 Indian Gaming Revenues Conference Package.<sup>8</sup>

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

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

8. <http://edr.state.fl.us/Content/conferences/Indian-gaming/archives/210811IndianGaming.pdf>

## **Insurance License Tax**

Sections 624.501-.508, Florida Statutes

### **Summary:**

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

### **General Law Amendments:**

Chapter 2023-144, L.O.F., (CS/CS/HB 487) amends s. 624.501(25), F.S., to eliminate the \$50 application filing and license fee for reinsurance intermediaries. This change became effective on May 25, 2023, and has no fiscal impact on local governments.

### **Eligibility Requirements:**

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

### **Administrative Procedures:**

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

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Prior Years’ Revenues:**

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

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

8. <https://www.myfloridalegal.com/ag-opinions>

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



## Intergovernmental Radio Communication Program

Section 318.21(9), Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

All counties are eligible to participate in the program.

### Administrative Procedures:

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

### Distribution of Proceeds:

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

### Authorized Uses:

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

### Attorney General Opinions:

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

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

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

1. <https://www.myfloridalegal.com/ag-opinions>

**Prior Years' Revenues:**

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

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

## Local Government Half-cent Sales Tax Program

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

### Summary:

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

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

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

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

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

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

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

4. Section 218.67, F.S.

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

**General Law Amendments:**

There were no general law amendments resulting from the 2023 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

**Eligibility Requirements:**

Only those county and municipal governments that meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., may participate in the program. However, a municipality incorporated subsequent to the effective date of ch. 82-154, L.O.F. (i.e., April 19, 1982), which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., cannot participate in the program, and distributions to eligible units of local government in that county will be made as though the nonparticipating municipality had not incorporated. Additionally, the monies that otherwise would be distributed to a unit of local government failing to certify compliance as required by s. 218.23(1), F.S., or having otherwise failed to meet the requirements of s. 200.065, F.S., are deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR). Furthermore, a county or municipality may not participate in the distribution of monies during the 12 months following a determination of noncompliance by the Department of Revenue as provided in s. 200.065(13)(e), F.S.<sup>6</sup>

A county government, which meets certain criteria, participates in the monthly emergency and supplemental distributions, and such qualification is determined annually at the start of the fiscal year.<sup>7</sup> Participation in the emergency distribution is dependent on the existence of a defined fiscal emergency. The Legislature has declared that a fiscal emergency exists in any county that meets both conditions listed below.

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

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

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

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6. Section 218.63, F.S.

7. Section 218.65, F.S.

**Administrative Procedures:**

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund are earmarked for distribution to the governing body of that county and each municipality within that county.<sup>8</sup> Such distributions are made after funding is provided pursuant to s. 218.64(3), F.S. Monies in the Trust Fund are appropriated to the DOR and distributed monthly to participating units of local government.

**Distribution of Proceeds:**

Each participating county and municipal government receives a proportion of monies earmarked for distribution within that county.<sup>9</sup> Except in the case of error of population figures certified pursuant to s. 186.901, F.S., the apportionment factors remain in effect for the fiscal year. Any adjustments to revenue distributions to correct for population error are made subsequent to receipt by the DOR of the corrected certified population figures.

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

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

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

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

The monthly emergency distribution to each eligible county is made as follows.<sup>10</sup>

STEP #1. The 2023-24 state fiscal year per capita limitation of \$69.08 is multiplied by the latest official estimate of total county population. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

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

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

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8. Section 218.61, F.S.

9. Section 218.62, F.S.

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

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

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

STEP #1. The 2023-24 state fiscal year per capita limitation of \$69.08 is multiplied by the county's inmate population.

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

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

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

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

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

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

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

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

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

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

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

For those counties that will no longer qualify for the fiscally constrained county distribution after July 1, 2006, there is a two-year phase-out period.<sup>14</sup> Beginning on July 1<sup>st</sup> of the year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives two-thirds of the amount received in the prior year. Beginning on July 1<sup>st</sup> of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the two-year phase-out period, the county is no longer eligible to receive any such distributions unless the county subsequently qualifies as being fiscally constrained.

*Special Distribution for Contested Property Taxes:*

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

**Authorized Uses:**

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

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

*2022 Adjusted Population Figures Used for State Revenue-Sharing Purposes:*

Total county population: 287,009  
Total unincorporated population: 111,630  
Total incorporated population: 175,379

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

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

$$\frac{111,630 + (2/3 \times 175,379)}{287,009 + (2/3 \times 175,379)} = 0.56581654$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2024 ordinary distribution amount by the county government's distribution factor.

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

$$\$28,579,610 \times 0.56581654 = \$16,170,816$$

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.

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

$$A = \frac{(2/3 \times 175,379)}{[287,009 + (2/3 \times 175,379)]} = 0.28945564$$

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

$$B = \frac{111,630}{[287,009 + (2/3 \times 175,379)]} = 0.27636091$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28945564 / (0.28945564 + 0.27636091)] = 0.51157153$$

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

$$\$16,170,816 \times 0.51157153 = \$8,272,529$$

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

$$\text{Proportion} = [B / (A + B)] = [0.27636091 / (0.28945564 + 0.27636091)] = 0.48842847$$

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

$$\$16,170,816 \times 0.48842847 = \$7,898,287$$

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 are applied uniformly across all types of taxed utility services.<sup>17</sup>

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



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

1. Funding a certified applicant as a facility for a new or retained professional sports franchise under s. 288.1162, F.S., or a certified applicant as defined in s. 288.11621, F.S., for a facility for a spring training franchise.
2. Funding an applicant certified before July 1, 2023 as a motorsport entertainment complex as provided for in former s. 288.1171, F.S.<sup>18</sup>

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

**Attorney General Opinions:**

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

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

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

**Current and Prior Years’ Revenues:**

The table included in this section lists the estimated ordinary, emergency, supplemental, fiscally constrained, and total distributions to eligible county or municipal governments for local fiscal year ending 2024 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Summaries of prior years’ distributions are also available.<sup>22</sup>

18. Section 218.64(3), F.S.

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

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

21. <https://www.myfloridalegal.com/ag-opinions>

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

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
<b>ALACHUA BOCC</b>	<b>\$ 16,170,816</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,170,816</b>
Alachua	\$ 767,258	\$ -	\$ -	\$ -	\$ 767,258
Archer	\$ 81,438	\$ -	\$ -	\$ -	\$ 81,438
Gainesville	\$ 10,279,023	\$ -	\$ -	\$ -	\$ 10,279,023
Hawthorne	\$ 104,716	\$ -	\$ -	\$ -	\$ 104,716
High Springs	\$ 476,954	\$ -	\$ -	\$ -	\$ 476,954
La Crosse	\$ 20,377	\$ -	\$ -	\$ -	\$ 20,377
Micanopy	\$ 46,415	\$ -	\$ -	\$ -	\$ 46,415
Newberry	\$ 570,703	\$ -	\$ -	\$ -	\$ 570,703
Waldo	\$ 61,910	\$ -	\$ -	\$ -	\$ 61,910
Countywide Total	\$ 28,579,610	\$ -	\$ -	\$ -	\$ 28,579,610
<b>BAKER BOCC</b>	<b>\$ 1,308,853</b>	<b>\$ 1,929,522</b>	<b>\$ -</b>	<b>\$ 331,466</b>	<b>\$ 3,569,841</b>
Glen St. Mary	\$ 25,134	\$ -	\$ -	\$ -	\$ 25,134
Macclenny	\$ 409,033	\$ -	\$ -	\$ -	\$ 409,033
Countywide Total	\$ 1,743,021	\$ 1,929,522	\$ -	\$ 331,466	\$ 4,004,008
<b>BAY BOCC</b>	<b>\$ 20,510,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,510,520</b>
Callaway	\$ 1,810,735	\$ -	\$ -	\$ -	\$ 1,810,735
Lynn Haven	\$ 2,627,781	\$ -	\$ -	\$ -	\$ 2,627,781
Mexico Beach	\$ 169,077	\$ -	\$ -	\$ -	\$ 169,077
Panama City	\$ 4,962,531	\$ -	\$ -	\$ -	\$ 4,962,531
Panama City Beach	\$ 2,624,616	\$ -	\$ -	\$ -	\$ 2,624,616
Parker	\$ 584,823	\$ -	\$ -	\$ -	\$ 584,823
Springfield	\$ 1,159,877	\$ -	\$ -	\$ -	\$ 1,159,877
Countywide Total	\$ 34,449,960	\$ -	\$ -	\$ -	\$ 34,449,960
<b>BRADFORD BOCC</b>	<b>\$ 1,782,089</b>	<b>\$ -</b>	<b>\$ 58,890</b>	<b>\$ 454,586</b>	<b>\$ 2,295,565</b>
Brooker	\$ 26,163	\$ -	\$ -	\$ -	\$ 26,163
Hampton	\$ 38,092	\$ -	\$ -	\$ -	\$ 38,092
Lawtey	\$ 52,724	\$ -	\$ -	\$ -	\$ 52,724
Starke	\$ 465,688	\$ -	\$ -	\$ -	\$ 465,688
Countywide Total	\$ 2,364,756	\$ -	\$ 58,890	\$ 454,586	\$ 2,878,232
<b>BREVARD BOCC</b>	<b>\$ 35,585,542</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,585,542</b>
Cape Canaveral	\$ 718,420	\$ -	\$ -	\$ -	\$ 718,420
Cocoa	\$ 1,430,798	\$ -	\$ -	\$ -	\$ 1,430,798
Cocoa Beach	\$ 818,904	\$ -	\$ -	\$ -	\$ 818,904
Grant-Valkaria	\$ 336,409	\$ -	\$ -	\$ -	\$ 336,409
Indialantic	\$ 215,641	\$ -	\$ -	\$ -	\$ 215,641
Indian Harbour Beach	\$ 645,772	\$ -	\$ -	\$ -	\$ 645,772
Malabar	\$ 217,152	\$ -	\$ -	\$ -	\$ 217,152
Melbourne	\$ 6,258,265	\$ -	\$ -	\$ -	\$ 6,258,265
Melbourne Beach	\$ 232,832	\$ -	\$ -	\$ -	\$ 232,832
Melbourne Village	\$ 48,911	\$ -	\$ -	\$ -	\$ 48,911
Palm Bay	\$ 9,117,199	\$ -	\$ -	\$ -	\$ 9,117,199
Palm Shores	\$ 86,170	\$ -	\$ -	\$ -	\$ 86,170
Rockledge	\$ 2,049,237	\$ -	\$ -	\$ -	\$ 2,049,237
Satellite Beach	\$ 819,479	\$ -	\$ -	\$ -	\$ 819,479
Titusville	\$ 3,554,912	\$ -	\$ -	\$ -	\$ 3,554,912
West Melbourne	\$ 2,075,851	\$ -	\$ -	\$ -	\$ 2,075,851
Countywide Total	\$ 64,211,494	\$ -	\$ -	\$ -	\$ 64,211,494
<b>BROWARD BOCC</b>	<b>\$ 107,385,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 107,385,953</b>
Coconut Creek	\$ 4,720,549	\$ -	\$ -	\$ -	\$ 4,720,549
Cooper City	\$ 2,825,876	\$ -	\$ -	\$ -	\$ 2,825,876
Coral Springs	\$ 10,984,439	\$ -	\$ -	\$ -	\$ 10,984,439
Dania Beach	\$ 2,618,679	\$ -	\$ -	\$ -	\$ 2,618,679
Davie	\$ 8,713,424	\$ -	\$ -	\$ -	\$ 8,713,424

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Deerfield Beach	\$ 7,122,254	\$ -	\$ -	\$ -	\$ 7,122,254
Fort Lauderdale	\$ 15,393,826	\$ -	\$ -	\$ -	\$ 15,393,826
Hallandale Beach	\$ 3,395,728	\$ -	\$ -	\$ -	\$ 3,395,728
Hillsboro Beach	\$ 161,406	\$ -	\$ -	\$ -	\$ 161,406
Hollywood	\$ 12,621,562	\$ -	\$ -	\$ -	\$ 12,621,562
Lauderdale Lakes	\$ 2,992,253	\$ -	\$ -	\$ -	\$ 2,992,253
Lauderdale-By-The-Sea	\$ 505,566	\$ -	\$ -	\$ -	\$ 505,566
Lauderhill	\$ 6,101,588	\$ -	\$ -	\$ -	\$ 6,101,588
Lazy Lake	\$ 2,526	\$ -	\$ -	\$ -	\$ 2,526
Lighthouse Point	\$ 856,000	\$ -	\$ -	\$ -	\$ 856,000
Margate	\$ 4,787,604	\$ -	\$ -	\$ -	\$ 4,787,604
Miramar	\$ 11,263,173	\$ -	\$ -	\$ -	\$ 11,263,173
North Lauderdale	\$ 3,672,751	\$ -	\$ -	\$ -	\$ 3,672,751
Oakland Park	\$ 3,627,124	\$ -	\$ -	\$ -	\$ 3,627,124
Parkland	\$ 2,964,958	\$ -	\$ -	\$ -	\$ 2,964,958
Pembroke Park	\$ 509,640	\$ -	\$ -	\$ -	\$ 509,640
Pembroke Pines	\$ 13,919,251	\$ -	\$ -	\$ -	\$ 13,919,251
Plantation	\$ 7,662,774	\$ -	\$ -	\$ -	\$ 7,662,774
Pompano Beach	\$ 9,261,521	\$ -	\$ -	\$ -	\$ 9,261,521
Sea Ranch Lakes	\$ 43,998	\$ -	\$ -	\$ -	\$ 43,998
Southwest Ranches	\$ 628,679	\$ -	\$ -	\$ -	\$ 628,679
Sunrise	\$ 7,942,323	\$ -	\$ -	\$ -	\$ 7,942,323
Tamarac	\$ 5,926,657	\$ -	\$ -	\$ -	\$ 5,926,657
West Park	\$ 1,241,958	\$ -	\$ -	\$ -	\$ 1,241,958
Weston	\$ 5,566,364	\$ -	\$ -	\$ -	\$ 5,566,364
Wilton Manors	\$ 942,611	\$ -	\$ -	\$ -	\$ 942,611
Countywide Total	\$ 266,363,014	\$ -	\$ -	\$ -	\$ 266,363,014
<b>CALHOUN BOCC</b>	<b>\$ 432,223</b>	<b>\$ 1,080,710</b>	<b>\$ 35,318</b>	<b>\$ 677,333</b>	<b>\$ 2,225,584</b>
Altha	\$ 18,688	\$ -	\$ -	\$ -	\$ 18,688
Blountstown	\$ 85,559	\$ -	\$ -	\$ -	\$ 85,559
Countywide Total	\$ 536,470	\$ 1,080,710	\$ 35,318	\$ 677,333	\$ 2,329,831
<b>CHARLOTTE BOCC</b>	<b>\$ 20,418,999</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,418,999</b>
Punta Gorda	\$ 2,153,125	\$ -	\$ -	\$ -	\$ 2,153,125
Countywide Total	\$ 22,572,123	\$ -	\$ -	\$ -	\$ 22,572,123
<b>CITRUS BOCC</b>	<b>\$ 12,225,427</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,225,427</b>
Crystal River	\$ 275,551	\$ -	\$ -	\$ -	\$ 275,551
Inverness	\$ 619,712	\$ -	\$ -	\$ -	\$ 619,712
Countywide Total	\$ 13,120,690	\$ -	\$ -	\$ -	\$ 13,120,690
<b>CLAY BOCC</b>	<b>\$ 15,214,980</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,214,980</b>
Green Cove Springs	\$ 713,196	\$ -	\$ -	\$ -	\$ 713,196
Keystone Heights	\$ 101,328	\$ -	\$ -	\$ -	\$ 101,328
Orange Park	\$ 638,141	\$ -	\$ -	\$ -	\$ 638,141
Penney Farms	\$ 57,981	\$ -	\$ -	\$ -	\$ 57,981
Countywide Total	\$ 16,725,625	\$ -	\$ -	\$ -	\$ 16,725,625
<b>COLLIER BOCC</b>	<b>\$ 64,557,364</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,557,364</b>
Everglades	\$ 65,243	\$ -	\$ -	\$ -	\$ 65,243
Marco Island	\$ 2,744,621	\$ -	\$ -	\$ -	\$ 2,744,621
Naples	\$ 3,284,789	\$ -	\$ -	\$ -	\$ 3,284,789
Countywide Total	\$ 70,652,017	\$ -	\$ -	\$ -	\$ 70,652,017
<b>COLUMBIA BOCC</b>	<b>\$ 7,412,426</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 355,259</b>	<b>\$ 7,767,685</b>
Fort White	\$ 76,654	\$ -	\$ -	\$ -	\$ 76,654
Lake City	\$ 1,424,670	\$ -	\$ -	\$ -	\$ 1,424,670
Countywide Total	\$ 8,913,750	\$ -	\$ -	\$ 355,259	\$ 9,269,009
<b>DESOTO BOCC</b>	<b>\$ 1,641,612</b>	<b>\$ 2,004,638</b>	<b>\$ -</b>	<b>\$ 359,341</b>	<b>\$ 4,005,591</b>

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Arcadia	\$ 418,335	\$ -	\$ -	\$ -	\$ 418,335
Countywide Total	\$ 2,059,947	\$ 2,004,638	\$ -	\$ 359,341	\$ 4,423,926
<b>DIXIE BOCC</b>	<b>\$ 509,474</b>	<b>\$ 1,286,813</b>	<b>\$ 38,969</b>	<b>\$ 672,787</b>	<b>\$ 2,508,043</b>
Cross City	\$ 58,589	\$ -	\$ -	\$ -	\$ 58,589
Horseshoe Beach	\$ 5,630	\$ -	\$ -	\$ -	\$ 5,630
Countywide Total	\$ 573,693	\$ 1,286,813	\$ 38,969	\$ 672,787	\$ 2,572,262
<b>JACKSONVILLE-DUVAL</b>	<b>\$ 132,984,376</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 132,984,376</b>
Atlantic Beach	\$ 1,764,132	\$ -	\$ -	\$ -	\$ 1,764,132
Baldwin	\$ 183,339	\$ -	\$ -	\$ -	\$ 183,339
Jacksonville Beach	\$ 3,150,871	\$ -	\$ -	\$ -	\$ 3,150,871
Neptune Beach	\$ 950,149	\$ -	\$ -	\$ -	\$ 950,149
Countywide Total	\$ 139,032,866	\$ -	\$ -	\$ -	\$ 139,032,866
<b>ESCAMBIA BOCC</b>	<b>\$ 37,165,861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,165,861</b>
Century	\$ 205,868	\$ -	\$ -	\$ -	\$ 205,868
Pensacola	\$ 6,587,650	\$ -	\$ -	\$ -	\$ 6,587,650
Countywide Total	\$ 43,959,379	\$ -	\$ -	\$ -	\$ 43,959,379
<b>FLAGLER BOCC</b>	<b>\$ 3,899,994</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,899,994</b>
Beverly Beach	\$ 21,498	\$ -	\$ -	\$ -	\$ 21,498
Bunnell	\$ 164,612	\$ -	\$ -	\$ -	\$ 164,612
Flagler Beach (part)	\$ 227,350	\$ -	\$ -	\$ -	\$ 227,350
Marineland (part)	\$ -	\$ -	\$ -	\$ -	\$ -
Palm Coast	\$ 4,233,927	\$ -	\$ -	\$ -	\$ 4,233,927
Countywide Total	\$ 8,547,381	\$ -	\$ -	\$ -	\$ 8,547,381
<b>FRANKLIN BOCC</b>	<b>\$ 1,144,173</b>	<b>\$ -</b>	<b>\$ 26,079</b>	<b>\$ 248,690</b>	<b>\$ 1,418,942</b>
Apalachicola	\$ 262,893	\$ -	\$ -	\$ -	\$ 262,893
Carrabelle	\$ 205,564	\$ -	\$ -	\$ -	\$ 205,564
Countywide Total	\$ 1,612,630	\$ -	\$ 26,079	\$ 248,690	\$ 1,887,400
<b>GADSDEN BOCC</b>	<b>\$ 2,047,974</b>	<b>\$ 2,775,705</b>	<b>\$ -</b>	<b>\$ 409,127</b>	<b>\$ 5,232,807</b>
Chattahoochee	\$ 113,536	\$ -	\$ -	\$ -	\$ 113,536
Greensboro	\$ 26,860	\$ -	\$ -	\$ -	\$ 26,860
Gretna	\$ 78,336	\$ -	\$ -	\$ -	\$ 78,336
Havana	\$ 102,205	\$ -	\$ -	\$ -	\$ 102,205
Midway	\$ 209,759	\$ -	\$ -	\$ -	\$ 209,759
Quincy	\$ 438,958	\$ -	\$ -	\$ -	\$ 438,958
Countywide Total	\$ 3,017,628	\$ 2,775,705	\$ -	\$ 409,127	\$ 6,202,461
<b>GILCHRIST BOCC</b>	<b>\$ 621,111</b>	<b>\$ 1,546,051</b>	<b>\$ -</b>	<b>\$ 409,127</b>	<b>\$ 2,576,289</b>
Bell	\$ 18,829	\$ -	\$ -	\$ -	\$ 18,829
Fanning Springs (part)	\$ 19,597	\$ -	\$ -	\$ -	\$ 19,597
Trenton	\$ 77,034	\$ -	\$ -	\$ -	\$ 77,034
Countywide Total	\$ 736,570	\$ 1,546,051	\$ -	\$ 409,127	\$ 2,691,748
<b>GLADES BOCC</b>	<b>\$ 401,571</b>	<b>\$ 898,432</b>	<b>\$ 26,733</b>	<b>\$ 408,977</b>	<b>\$ 1,735,714</b>
Moore Haven	\$ 54,570	\$ -	\$ -	\$ -	\$ 54,570
Countywide Total	\$ 456,141	\$ 898,432	\$ 26,733	\$ 408,977	\$ 1,790,284
<b>GULF BOCC</b>	<b>\$ 1,069,755</b>	<b>\$ -</b>	<b>\$ 45,482</b>	<b>\$ 295,481</b>	<b>\$ 1,410,718</b>
Port St. Joe	\$ 327,378	\$ -	\$ -	\$ -	\$ 327,378
Wewahitchka	\$ 190,506	\$ -	\$ -	\$ -	\$ 190,506
Countywide Total	\$ 1,587,640	\$ -	\$ 45,482	\$ 295,481	\$ 1,928,603
<b>HAMILTON BOCC</b>	<b>\$ 500,290</b>	<b>\$ 923,385</b>	<b>\$ 37,934</b>	<b>\$ 454,586</b>	<b>\$ 1,916,194</b>
Jasper	\$ 123,197	\$ -	\$ -	\$ -	\$ 123,197
Jennings	\$ 35,650	\$ -	\$ -	\$ -	\$ 35,650
White Springs	\$ 36,074	\$ -	\$ -	\$ -	\$ 36,074
Countywide Total	\$ 695,210	\$ 923,385	\$ 37,934	\$ 454,586	\$ 2,111,114
<b>HARDEE BOCC</b>	<b>\$ 965,280</b>	<b>\$ 1,811,438</b>	<b>\$ -</b>	<b>\$ 400,036</b>	<b>\$ 3,176,754</b>
Bowling Green	\$ 112,923	\$ -	\$ -	\$ -	\$ 112,923

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Wauchula	\$ 224,271	\$ -	\$ -	\$ -	\$ 224,271
Zolfo Springs	\$ 81,427	\$ -	\$ -	\$ -	\$ 81,427
Countywide Total	\$ 1,383,901	\$ 1,811,438	\$ -	\$ 400,036	\$ 3,595,375
<b>HENDRY BOCC</b>	<b>\$ 2,199,219</b>	<b>\$ 2,512,446</b>	<b>\$ -</b>	<b>\$ 322,756</b>	<b>\$ 5,034,422</b>
Clewiston	\$ 440,639	\$ -	\$ -	\$ -	\$ 440,639
LaBelle	\$ 303,617	\$ -	\$ -	\$ -	\$ 303,617
Countywide Total	\$ 2,943,475	\$ 2,512,446	\$ -	\$ 322,756	\$ 5,778,678
<b>HERNANDO BOCC</b>	<b>\$ 14,002,606</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,002,606</b>
Brooksville	\$ 678,727	\$ -	\$ -	\$ -	\$ 678,727
Countywide Total	\$ 14,681,333	\$ -	\$ -	\$ -	\$ 14,681,333
<b>HIGHLANDS BOCC</b>	<b>\$ 6,880,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 368,215</b>	<b>\$ 7,248,256</b>
Avon Park	\$ 705,705	\$ -	\$ -	\$ -	\$ 705,705
Lake Placid	\$ 172,291	\$ -	\$ -	\$ -	\$ 172,291
Sebring	\$ 820,710	\$ -	\$ -	\$ -	\$ 820,710
Countywide Total	\$ 8,578,748	\$ -	\$ -	\$ 368,215	\$ 8,946,962
<b>HILLSBOROUGH BOCC</b>	<b>\$ 151,710,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151,710,400</b>
Plant City	\$ 4,500,883	\$ -	\$ -	\$ -	\$ 4,500,883
Tampa	\$ 44,622,567	\$ -	\$ -	\$ -	\$ 44,622,567
Temple Terrace	\$ 3,031,702	\$ -	\$ -	\$ -	\$ 3,031,702
Countywide Total	\$ 203,865,551	\$ -	\$ -	\$ -	\$ 203,865,551
<b>HOLMES BOCC</b>	<b>\$ 640,960</b>	<b>\$ 1,560,402</b>	<b>\$ -</b>	<b>\$ 658,768</b>	<b>\$ 2,860,130</b>
Bonifay	\$ 103,191	\$ -	\$ -	\$ -	\$ 103,191
Esto	\$ 13,067	\$ -	\$ -	\$ -	\$ 13,067
Noma	\$ 8,101	\$ -	\$ -	\$ -	\$ 8,101
Ponce de Leon	\$ 18,555	\$ -	\$ -	\$ -	\$ 18,555
Westville	\$ 10,491	\$ -	\$ -	\$ -	\$ 10,491
Countywide Total	\$ 794,365	\$ 1,560,402	\$ -	\$ 658,768	\$ 3,013,535
<b>INDIAN RIVER BOCC</b>	<b>\$ 14,025,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,025,538</b>
Fellsmere	\$ 465,150	\$ -	\$ -	\$ -	\$ 465,150
Indian River Shores	\$ 419,894	\$ -	\$ -	\$ -	\$ 419,894
Orchid	\$ 49,232	\$ -	\$ -	\$ -	\$ 49,232
Sebastian	\$ 2,453,564	\$ -	\$ -	\$ -	\$ 2,453,564
Vero Beach	\$ 1,559,620	\$ -	\$ -	\$ -	\$ 1,559,620
Countywide Total	\$ 18,972,999	\$ -	\$ -	\$ -	\$ 18,972,999
<b>JACKSON BOCC</b>	<b>\$ 2,760,558</b>	<b>\$ 2,421,633</b>	<b>\$ 158,166</b>	<b>\$ 338,439</b>	<b>\$ 5,678,796</b>
Alford	\$ 33,797	\$ -	\$ -	\$ -	\$ 33,797
Bascom	\$ 6,092	\$ -	\$ -	\$ -	\$ 6,092
Campbellton	\$ 13,852	\$ -	\$ -	\$ -	\$ 13,852
Cottondale	\$ 61,792	\$ -	\$ -	\$ -	\$ 61,792
Graceville	\$ 153,030	\$ -	\$ -	\$ -	\$ 153,030
Grand Ridge	\$ 64,693	\$ -	\$ -	\$ -	\$ 64,693
Greenwood	\$ 39,527	\$ -	\$ -	\$ -	\$ 39,527
Jacob City	\$ 16,754	\$ -	\$ -	\$ -	\$ 16,754
Malone	\$ 45,691	\$ -	\$ -	\$ -	\$ 45,691
Marianna	\$ 426,453	\$ -	\$ -	\$ -	\$ 426,453
Sneads	\$ 123,512	\$ -	\$ -	\$ -	\$ 123,512
Countywide Total	\$ 3,745,751	\$ 2,421,633	\$ 158,166	\$ 338,439	\$ 6,663,989
<b>JEFFERSON BOCC</b>	<b>\$ 2,064,611</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 361,396</b>	<b>\$ 2,426,007</b>
Monticello	\$ 420,325	\$ -	\$ -	\$ -	\$ 420,325
Countywide Total	\$ 2,484,936	\$ -	\$ -	\$ 361,396	\$ 2,846,332
<b>LAFAYETTE BOCC</b>	<b>\$ 215,410</b>	<b>\$ 613,950</b>	<b>\$ 21,610</b>	<b>\$ 454,586</b>	<b>\$ 1,305,556</b>
Mayo	\$ 34,787	\$ -	\$ -	\$ -	\$ 34,787
Countywide Total	\$ 250,197	\$ 613,950	\$ 21,610	\$ 454,586	\$ 1,340,343
<b>LAKE BOCC</b>	<b>\$ 23,235,928</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,235,928</b>

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Astatula	\$ 139,921	\$ -	\$ -	\$ -	\$ 139,921
Clermont	\$ 3,213,279	\$ -	\$ -	\$ -	\$ 3,213,279
Eustis	\$ 1,655,209	\$ -	\$ -	\$ -	\$ 1,655,209
Fruitland Park	\$ 604,432	\$ -	\$ -	\$ -	\$ 604,432
Groveland	\$ 1,517,251	\$ -	\$ -	\$ -	\$ 1,517,251
Howey-in-the-Hills	\$ 124,702	\$ -	\$ -	\$ -	\$ 124,702
Lady Lake	\$ 1,134,379	\$ -	\$ -	\$ -	\$ 1,134,379
Leesburg	\$ 2,022,581	\$ -	\$ -	\$ -	\$ 2,022,581
Mascotte	\$ 563,893	\$ -	\$ -	\$ -	\$ 563,893
Minneola	\$ 1,153,456	\$ -	\$ -	\$ -	\$ 1,153,456
Montverde	\$ 120,073	\$ -	\$ -	\$ -	\$ 120,073
Mount Dora	\$ 1,201,499	\$ -	\$ -	\$ -	\$ 1,201,499
Tavares	\$ 1,423,479	\$ -	\$ -	\$ -	\$ 1,423,479
Umatilla	\$ 271,777	\$ -	\$ -	\$ -	\$ 271,777
Countywide Total	\$ 38,381,859	\$ -	\$ -	\$ -	\$ 38,381,859
<b>LEE BOCC</b>	<b>\$ 69,962,575</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,962,575</b>
Bonita Springs	\$ 5,835,563	\$ -	\$ -	\$ -	\$ 5,835,563
Cape Coral	\$ 21,874,527	\$ -	\$ -	\$ -	\$ 21,874,527
Estero	\$ 3,979,194	\$ -	\$ -	\$ -	\$ 3,979,194
Fort Myers	\$ 10,171,330	\$ -	\$ -	\$ -	\$ 10,171,330
Fort Myers Beach	\$ 587,699	\$ -	\$ -	\$ -	\$ 587,699
Sanibel	\$ 681,916	\$ -	\$ -	\$ -	\$ 681,916
Countywide Total	\$ 113,092,805	\$ -	\$ -	\$ -	\$ 113,092,805
<b>LEON BOCC</b>	<b>\$ 16,271,357</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,271,357</b>
Tallahassee	\$ 13,992,285	\$ -	\$ -	\$ -	\$ 13,992,285
Countywide Total	\$ 30,263,642	\$ -	\$ -	\$ -	\$ 30,263,642
<b>LEVY BOCC</b>	<b>\$ 2,541,161</b>	<b>\$ 2,447,087</b>	<b>\$ -</b>	<b>\$ 409,127</b>	<b>\$ 5,397,375</b>
Bronson	\$ 71,238	\$ -	\$ -	\$ -	\$ 71,238
Cedar Key	\$ 42,793	\$ -	\$ -	\$ -	\$ 42,793
Chiefland	\$ 144,153	\$ -	\$ -	\$ -	\$ 144,153
Fanning Springs (part)	\$ 42,979	\$ -	\$ -	\$ -	\$ 42,979
Inglis	\$ 92,666	\$ -	\$ -	\$ -	\$ 92,666
Otter Creek	\$ 6,708	\$ -	\$ -	\$ -	\$ 6,708
Williston	\$ 191,604	\$ -	\$ -	\$ -	\$ 191,604
Yankeetown	\$ 36,333	\$ -	\$ -	\$ -	\$ 36,333
Countywide Total	\$ 3,169,635	\$ 2,447,087	\$ -	\$ 409,127	\$ 6,025,849
<b>LIBERTY BOCC</b>	<b>\$ 215,166</b>	<b>\$ 542,783</b>	<b>\$ 38,424</b>	<b>\$ 423,888</b>	<b>\$ 1,220,260</b>
Bristol	\$ 33,300	\$ -	\$ -	\$ -	\$ 33,300
Countywide Total	\$ 248,466	\$ 542,783	\$ 38,424	\$ 423,888	\$ 1,253,561
<b>MADISON BOCC</b>	<b>\$ 602,488</b>	<b>\$ 1,447,037</b>	<b>\$ -</b>	<b>\$ 445,494</b>	<b>\$ 2,495,020</b>
Greenville	\$ 27,902	\$ -	\$ -	\$ -	\$ 27,902
Lee	\$ 14,689	\$ -	\$ -	\$ -	\$ 14,689
Madison	\$ 113,650	\$ -	\$ -	\$ -	\$ 113,650
Countywide Total	\$ 758,729	\$ 1,447,037	\$ -	\$ 445,494	\$ 2,651,261
<b>MANATEE BOCC</b>	<b>\$ 38,567,794</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,567,794</b>
Anna Maria	\$ 95,925	\$ -	\$ -	\$ -	\$ 95,925
Bradenton	\$ 5,549,124	\$ -	\$ -	\$ -	\$ 5,549,124
Bradenton Beach	\$ 87,444	\$ -	\$ -	\$ -	\$ 87,444
Holmes Beach	\$ 294,696	\$ -	\$ -	\$ -	\$ 294,696
Longboat Key (part)	\$ 268,863	\$ -	\$ -	\$ -	\$ 268,863
Palmetto	\$ 1,315,362	\$ -	\$ -	\$ -	\$ 1,315,362
Countywide Total	\$ 46,179,208	\$ -	\$ -	\$ -	\$ 46,179,208
<b>MARION BOCC</b>	<b>\$ 33,910,447</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,910,447</b>
Bellevue	\$ 538,817	\$ -	\$ -	\$ -	\$ 538,817

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Dunnellon	\$ 186,212	\$ -	\$ -	\$ -	\$ 186,212
McIntosh	\$ 43,468	\$ -	\$ -	\$ -	\$ 43,468
Ocala	\$ 6,051,128	\$ -	\$ -	\$ -	\$ 6,051,128
Reddick	\$ 44,029	\$ -	\$ -	\$ -	\$ 44,029
Countywide Total	\$ 40,774,101	\$ -	\$ -	\$ -	\$ 40,774,101
<b>MARTIN BOCC</b>	<b>\$ 21,627,736</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,627,736</b>
Indiantown	\$ 949,554	\$ -	\$ -	\$ -	\$ 949,554
Jupiter Island	\$ 114,263	\$ -	\$ -	\$ -	\$ 114,263
Ocean Breeze	\$ 57,060	\$ -	\$ -	\$ -	\$ 57,060
Sewall's Point	\$ 289,045	\$ -	\$ -	\$ -	\$ 289,045
Stuart	\$ 2,703,707	\$ -	\$ -	\$ -	\$ 2,703,707
Countywide Total	\$ 25,741,366	\$ -	\$ -	\$ -	\$ 25,741,366
<b>MIAMI-DADE BOCC</b>	<b>\$ 220,269,039</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,269,039</b>
Aventura	\$ 3,983,605	\$ -	\$ -	\$ -	\$ 3,983,605
Bal Harbour	\$ 305,459	\$ -	\$ -	\$ -	\$ 305,459
Bay Harbor Islands	\$ 588,507	\$ -	\$ -	\$ -	\$ 588,507
Biscayne Park	\$ 307,236	\$ -	\$ -	\$ -	\$ 307,236
Coral Gables	\$ 5,135,148	\$ -	\$ -	\$ -	\$ 5,135,148
Cutler Bay	\$ 4,496,488	\$ -	\$ -	\$ -	\$ 4,496,488
Doral	\$ 8,014,796	\$ -	\$ -	\$ -	\$ 8,014,796
El Portal	\$ 196,761	\$ -	\$ -	\$ -	\$ 196,761
Florida City	\$ 1,413,760	\$ -	\$ -	\$ -	\$ 1,413,760
Golden Beach	\$ 94,284	\$ -	\$ -	\$ -	\$ 94,284
Hialeah	\$ 22,529,927	\$ -	\$ -	\$ -	\$ 22,529,927
Hialeah Gardens	\$ 2,278,207	\$ -	\$ -	\$ -	\$ 2,278,207
Homestead	\$ 8,193,886	\$ -	\$ -	\$ -	\$ 8,193,886
Indian Creek	\$ 8,787	\$ -	\$ -	\$ -	\$ 8,787
Key Biscayne	\$ 1,459,569	\$ -	\$ -	\$ -	\$ 1,459,569
Medley	\$ 104,255	\$ -	\$ -	\$ -	\$ 104,255
Miami	\$ 45,079,798	\$ -	\$ -	\$ -	\$ 45,079,798
Miami Beach	\$ 8,255,293	\$ -	\$ -	\$ -	\$ 8,255,293
Miami Gardens	\$ 11,358,754	\$ -	\$ -	\$ -	\$ 11,358,754
Miami Lakes	\$ 3,051,135	\$ -	\$ -	\$ -	\$ 3,051,135
Miami Shores	\$ 1,148,187	\$ -	\$ -	\$ -	\$ 1,148,187
Miami Springs	\$ 1,368,840	\$ -	\$ -	\$ -	\$ 1,368,840
North Bay Village	\$ 810,148	\$ -	\$ -	\$ -	\$ 810,148
North Miami	\$ 5,956,847	\$ -	\$ -	\$ -	\$ 5,956,847
North Miami Beach	\$ 4,303,577	\$ -	\$ -	\$ -	\$ 4,303,577
Opa-locka	\$ 1,649,716	\$ -	\$ -	\$ -	\$ 1,649,716
Palmetto Bay	\$ 2,472,205	\$ -	\$ -	\$ -	\$ 2,472,205
Pinecrest	\$ 1,815,971	\$ -	\$ -	\$ -	\$ 1,815,971
South Miami	\$ 1,193,601	\$ -	\$ -	\$ -	\$ 1,193,601
Sunny Isles Beach	\$ 2,246,615	\$ -	\$ -	\$ -	\$ 2,246,615
Surfside	\$ 537,663	\$ -	\$ -	\$ -	\$ 537,663
Sweetwater	\$ 1,998,220	\$ -	\$ -	\$ -	\$ 1,998,220
Virginia Gardens	\$ 234,574	\$ -	\$ -	\$ -	\$ 234,574
West Miami	\$ 721,985	\$ -	\$ -	\$ -	\$ 721,985
Countywide Total	\$ 373,582,842	\$ -	\$ -	\$ -	\$ 373,582,842
<b>MONROE BOCC</b>	<b>\$ 16,586,321</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,586,321</b>
Islamorada	\$ 1,751,235	\$ -	\$ -	\$ -	\$ 1,751,235
Key Colony Beach	\$ 194,341	\$ -	\$ -	\$ -	\$ 194,341
Key West	\$ 6,511,743	\$ -	\$ -	\$ -	\$ 6,511,743
Layton	\$ 51,535	\$ -	\$ -	\$ -	\$ 51,535
Marathon	\$ 2,390,368	\$ -	\$ -	\$ -	\$ 2,390,368

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Countywide Total	\$ 27,485,543	\$ -	\$ -	\$ -	\$ 27,485,543
<b>NASSAU BOCC</b>	<b>\$ 7,283,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,283,883</b>
Callahan	\$ 129,516	\$ -	\$ -	\$ -	\$ 129,516
Fernandina Beach	\$ 1,070,106	\$ -	\$ -	\$ -	\$ 1,070,106
Hilliard	\$ 242,325	\$ -	\$ -	\$ -	\$ 242,325
Countywide Total	\$ 8,725,830	\$ -	\$ -	\$ -	\$ 8,725,830
<b>OKALOOSA BOCC</b>	<b>\$ 23,941,211</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,941,211</b>
Cinco Bayou	\$ 59,139	\$ -	\$ -	\$ -	\$ 59,139
Crestview	\$ 3,581,979	\$ -	\$ -	\$ -	\$ 3,581,979
Destin	\$ 1,880,997	\$ -	\$ -	\$ -	\$ 1,880,997
Fort Walton Beach	\$ 2,730,904	\$ -	\$ -	\$ -	\$ 2,730,904
Laurel Hill	\$ 81,494	\$ -	\$ -	\$ -	\$ 81,494
Mary Esther	\$ 571,370	\$ -	\$ -	\$ -	\$ 571,370
Niceville	\$ 2,104,164	\$ -	\$ -	\$ -	\$ 2,104,164
Shalimar	\$ 100,601	\$ -	\$ -	\$ -	\$ 100,601
Valparaiso	\$ 640,257	\$ -	\$ -	\$ -	\$ 640,257
Countywide Total	\$ 35,692,116	\$ -	\$ -	\$ -	\$ 35,692,116
<b>OKEECHOBEE BOCC</b>	<b>\$ 3,389,835</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 363,669</b>	<b>\$ 3,753,504</b>
Okeechobee	\$ 507,281	\$ -	\$ -	\$ -	\$ 507,281
Countywide Total	\$ 3,897,116	\$ -	\$ -	\$ 363,669	\$ 4,260,785
<b>ORANGE BOCC</b>	<b>\$ 218,260,418</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 218,260,418</b>
Apopka	\$ 9,675,698	\$ -	\$ -	\$ -	\$ 9,675,698
Belle Isle	\$ 1,187,250	\$ -	\$ -	\$ -	\$ 1,187,250
Eatonville	\$ 399,740	\$ -	\$ -	\$ -	\$ 399,740
Edgewood	\$ 445,935	\$ -	\$ -	\$ -	\$ 445,935
Maitland	\$ 3,362,470	\$ -	\$ -	\$ -	\$ 3,362,470
Oakland	\$ 911,428	\$ -	\$ -	\$ -	\$ 911,428
Ocoee	\$ 8,299,621	\$ -	\$ -	\$ -	\$ 8,299,621
Orlando	\$ 54,168,736	\$ -	\$ -	\$ -	\$ 54,168,736
Windermere	\$ 512,193	\$ -	\$ -	\$ -	\$ 512,193
Winter Garden	\$ 8,483,391	\$ -	\$ -	\$ -	\$ 8,483,391
Winter Park	\$ 5,136,263	\$ -	\$ -	\$ -	\$ 5,136,263
Countywide Total	\$ 310,843,143	\$ -	\$ -	\$ -	\$ 310,843,143
<b>OSCEOLA BOCC</b>	<b>\$ 28,242,599</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,242,599</b>
Kissimmee	\$ 6,149,624	\$ -	\$ -	\$ -	\$ 6,149,624
St. Cloud	\$ 4,649,821	\$ -	\$ -	\$ -	\$ 4,649,821
Countywide Total	\$ 39,042,044	\$ -	\$ -	\$ -	\$ 39,042,044
<b>PALM BEACH BOCC</b>	<b>\$ 120,858,158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,858,158</b>
Atlantis	\$ 210,463	\$ -	\$ -	\$ -	\$ 210,463
Belle Glade	\$ 1,688,901	\$ -	\$ -	\$ -	\$ 1,688,901
Boca Raton	\$ 9,766,838	\$ -	\$ -	\$ -	\$ 9,766,838
Boynton Beach	\$ 8,020,931	\$ -	\$ -	\$ -	\$ 8,020,931
Briny Breezes	\$ 48,863	\$ -	\$ -	\$ -	\$ 48,863
Cloud Lake	\$ 13,638	\$ -	\$ -	\$ -	\$ 13,638
Delray Beach	\$ 6,581,053	\$ -	\$ -	\$ -	\$ 6,581,053
Glen Ridge	\$ 21,292	\$ -	\$ -	\$ -	\$ 21,292
Golf	\$ 25,511	\$ -	\$ -	\$ -	\$ 25,511
Greenacres	\$ 4,395,381	\$ -	\$ -	\$ -	\$ 4,395,381
Gulf Stream	\$ 93,899	\$ -	\$ -	\$ -	\$ 93,899
Haverhill	\$ 214,878	\$ -	\$ -	\$ -	\$ 214,878
Highland Beach	\$ 422,103	\$ -	\$ -	\$ -	\$ 422,103
Hypoluxo	\$ 263,544	\$ -	\$ -	\$ -	\$ 263,544
Juno Beach	\$ 379,618	\$ -	\$ -	\$ -	\$ 379,618
Jupiter	\$ 6,018,642	\$ -	\$ -	\$ -	\$ 6,018,642



<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Jupiter Inlet Colony	\$ 39,836	\$ -	\$ -	\$ -	\$ 39,836
Lake Clarke Shores	\$ 349,790	\$ -	\$ -	\$ -	\$ 349,790
Lake Park	\$ 886,003	\$ -	\$ -	\$ -	\$ 886,003
Lake Worth	\$ 4,183,447	\$ -	\$ -	\$ -	\$ 4,183,447
Lantana	\$ 1,188,304	\$ -	\$ -	\$ -	\$ 1,188,304
Loxahatchee Groves	\$ 331,147	\$ -	\$ -	\$ -	\$ 331,147
Manalapan	\$ 41,406	\$ -	\$ -	\$ -	\$ 41,406
Mangonia Park	\$ 209,383	\$ -	\$ -	\$ -	\$ 209,383
North Palm Beach	\$ 1,291,818	\$ -	\$ -	\$ -	\$ 1,291,818
Ocean Ridge	\$ 179,654	\$ -	\$ -	\$ -	\$ 179,654
Pahokee	\$ 510,310	\$ -	\$ -	\$ -	\$ 510,310
Palm Beach	\$ 904,450	\$ -	\$ -	\$ -	\$ 904,450
Palm Beach Gardens	\$ 5,953,295	\$ -	\$ -	\$ -	\$ 5,953,295
Palm Beach Shores	\$ 128,436	\$ -	\$ -	\$ -	\$ 128,436
Palm Springs	\$ 2,641,723	\$ -	\$ -	\$ -	\$ 2,641,723
Riviera Beach	\$ 3,788,621	\$ -	\$ -	\$ -	\$ 3,788,621
Royal Palm Beach	\$ 3,860,443	\$ -	\$ -	\$ -	\$ 3,860,443
South Bay	\$ 302,301	\$ -	\$ -	\$ -	\$ 302,301
South Palm Beach	\$ 144,429	\$ -	\$ -	\$ -	\$ 144,429
Tequesta	\$ 603,620	\$ -	\$ -	\$ -	\$ 603,620
Wellington	\$ 6,064,365	\$ -	\$ -	\$ -	\$ 6,064,365
West Palm Beach	\$ 11,768,735	\$ -	\$ -	\$ -	\$ 11,768,735
Westlake	\$ -	\$ -	\$ -	\$ -	\$ -
Countywide Total	\$ 204,395,230	\$ -	\$ -	\$ -	\$ 204,395,230
<b>PASCO BOCC</b>	<b>\$ 47,032,211</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,032,211</b>
Dade City	\$ 637,559	\$ -	\$ -	\$ -	\$ 637,559
New Port Richey	\$ 1,403,757	\$ -	\$ -	\$ -	\$ 1,403,757
Port Richey	\$ 265,786	\$ -	\$ -	\$ -	\$ 265,786
St. Leo	\$ 201,343	\$ -	\$ -	\$ -	\$ 201,343
San Antonio	\$ 106,641	\$ -	\$ -	\$ -	\$ 106,641
Zephyrhills	\$ 1,530,190	\$ -	\$ -	\$ -	\$ 1,530,190
Countywide Total	\$ 51,177,487	\$ -	\$ -	\$ -	\$ 51,177,487
<b>PINELLAS BOCC</b>	<b>\$ 62,594,561</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,594,561</b>
Belleair	\$ 369,761	\$ -	\$ -	\$ -	\$ 369,761
Belleair Beach	\$ 138,956	\$ -	\$ -	\$ -	\$ 138,956
Belleair Bluffs	\$ 197,228	\$ -	\$ -	\$ -	\$ 197,228
Belleair Shore	\$ 6,259	\$ -	\$ -	\$ -	\$ 6,259
Clearwater	\$ 10,086,042	\$ -	\$ -	\$ -	\$ 10,086,042
Dunedin	\$ 3,053,147	\$ -	\$ -	\$ -	\$ 3,053,147
Gulfport	\$ 998,066	\$ -	\$ -	\$ -	\$ 998,066
Indian Rocks Beach	\$ 314,533	\$ -	\$ -	\$ -	\$ 314,533
Indian Shores	\$ 102,082	\$ -	\$ -	\$ -	\$ 102,082
Kenneth City	\$ 427,356	\$ -	\$ -	\$ -	\$ 427,356
Largo	\$ 7,128,464	\$ -	\$ -	\$ -	\$ 7,128,464
Madeira Beach	\$ 333,140	\$ -	\$ -	\$ -	\$ 333,140
North Redington Beach	\$ 126,439	\$ -	\$ -	\$ -	\$ 126,439
Oldsmar	\$ 1,262,193	\$ -	\$ -	\$ -	\$ 1,262,193
Pinellas Park	\$ 4,659,813	\$ -	\$ -	\$ -	\$ 4,659,813
Redington Beach	\$ 116,290	\$ -	\$ -	\$ -	\$ 116,290
Redington Shores	\$ 184,457	\$ -	\$ -	\$ -	\$ 184,457
Safety Harbor	\$ 1,440,646	\$ -	\$ -	\$ -	\$ 1,440,646
St. Pete Beach	\$ 750,854	\$ -	\$ -	\$ -	\$ 750,854
St. Petersburg	\$ 22,310,048	\$ -	\$ -	\$ -	\$ 22,310,048
Seminole	\$ 1,648,446	\$ -	\$ -	\$ -	\$ 1,648,446

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
South Pasadena	\$ 458,141	\$ -	\$ -	\$ -	\$ 458,141
Tarpon Springs	\$ 2,177,968	\$ -	\$ -	\$ -	\$ 2,177,968
Treasure Island	\$ 557,009	\$ -	\$ -	\$ -	\$ 557,009
Countywide Total	\$ 121,441,899	\$ -	\$ -	\$ -	\$ 121,441,899
<b>POLK BOCC</b>	<b>\$ 52,066,302</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,066,302</b>
Auburndale	\$ 1,365,505	\$ -	\$ -	\$ -	\$ 1,365,505
Bartow	\$ 1,526,286	\$ -	\$ -	\$ -	\$ 1,526,286
Davenport	\$ 852,023	\$ -	\$ -	\$ -	\$ 852,023
Dundee	\$ 436,182	\$ -	\$ -	\$ -	\$ 436,182
Eagle Lake	\$ 265,308	\$ -	\$ -	\$ -	\$ 265,308
Fort Meade	\$ 404,730	\$ -	\$ -	\$ -	\$ 404,730
Frostproof	\$ 234,560	\$ -	\$ -	\$ -	\$ 234,560
Haines City	\$ 2,503,022	\$ -	\$ -	\$ -	\$ 2,503,022
Highland Park	\$ 19,247	\$ -	\$ -	\$ -	\$ 19,247
Hillcrest Heights	\$ 19,012	\$ -	\$ -	\$ -	\$ 19,012
Lake Alfred	\$ 529,522	\$ -	\$ -	\$ -	\$ 529,522
Lake Hamilton	\$ 122,053	\$ -	\$ -	\$ -	\$ 122,053
Lake Wales	\$ 1,358,385	\$ -	\$ -	\$ -	\$ 1,358,385
Lakeland	\$ 9,410,508	\$ -	\$ -	\$ -	\$ 9,410,508
Mulberry	\$ 316,086	\$ -	\$ -	\$ -	\$ 316,086
Polk City	\$ 231,274	\$ -	\$ -	\$ -	\$ 231,274
Winter Haven	\$ 4,173,111	\$ -	\$ -	\$ -	\$ 4,173,111
Countywide Total	\$ 75,833,117	\$ -	\$ -	\$ -	\$ 75,833,117
<b>PUTNAM BOCC</b>	<b>\$ 4,319,757</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 423,215</b>	<b>\$ 4,742,972</b>
Crescent City	\$ 106,376	\$ -	\$ -	\$ -	\$ 106,376
Interlachen	\$ 90,910	\$ -	\$ -	\$ -	\$ 90,910
Palatka	\$ 662,713	\$ -	\$ -	\$ -	\$ 662,713
Pomona Park	\$ 49,604	\$ -	\$ -	\$ -	\$ 49,604
Welaka	\$ 46,964	\$ -	\$ -	\$ -	\$ 46,964
Countywide Total	\$ 5,276,325	\$ -	\$ -	\$ 423,215	\$ 5,699,540
<b>ST. JOHNS BOCC</b>	<b>\$ 28,208,120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,208,120</b>
Marineland (part)	\$ -	\$ -	\$ -	\$ -	\$ -
St. Augustine	\$ 1,496,065	\$ -	\$ -	\$ -	\$ 1,496,065
St. Augustine Beach	\$ 674,038	\$ -	\$ -	\$ -	\$ 674,038
Countywide Total	\$ 30,378,223	\$ -	\$ -	\$ -	\$ 30,378,223
<b>ST. LUCIE BOCC</b>	<b>\$ 14,443,051</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,443,051</b>
Fort Pierce	\$ 2,658,409	\$ -	\$ -	\$ -	\$ 2,658,409
Port St. Lucie	\$ 12,526,229	\$ -	\$ -	\$ -	\$ 12,526,229
St. Lucie Village	\$ 31,969	\$ -	\$ -	\$ -	\$ 31,969
Countywide Total	\$ 29,659,658	\$ -	\$ -	\$ -	\$ 29,659,658
<b>SANTA ROSA BOCC</b>	<b>\$ 12,678,227</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,678,227</b>
Gulf Breeze	\$ 432,726	\$ -	\$ -	\$ -	\$ 432,726
Jay	\$ 37,101	\$ -	\$ -	\$ -	\$ 37,101
Milton	\$ 688,700	\$ -	\$ -	\$ -	\$ 688,700
Countywide Total	\$ 13,836,754	\$ -	\$ -	\$ -	\$ 13,836,754
<b>SARASOTA BOCC</b>	<b>\$ 45,527,725</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,527,725</b>
Longboat Key (part)	\$ 547,685	\$ -	\$ -	\$ -	\$ 547,685
North Port	\$ 9,412,568	\$ -	\$ -	\$ -	\$ 9,412,568
Sarasota	\$ 6,498,253	\$ -	\$ -	\$ -	\$ 6,498,253
Venice	\$ 3,075,480	\$ -	\$ -	\$ -	\$ 3,075,480
Countywide Total	\$ 65,061,710	\$ -	\$ -	\$ -	\$ 65,061,710
<b>SEMINOLE BOCC</b>	<b>\$ 33,108,985</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,108,985</b>
Altamonte Springs	\$ 3,928,445	\$ -	\$ -	\$ -	\$ 3,928,445
Casselberry	\$ 2,486,836	\$ -	\$ -	\$ -	\$ 2,486,836

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Lake Mary	\$ 1,436,141	\$ -	\$ -	\$ -	\$ 1,436,141
Longwood	\$ 1,317,408	\$ -	\$ -	\$ -	\$ 1,317,408
Oviedo	\$ 3,320,698	\$ -	\$ -	\$ -	\$ 3,320,698
Sanford	\$ 5,233,840	\$ -	\$ -	\$ -	\$ 5,233,840
Winter Springs	\$ 3,234,527	\$ -	\$ -	\$ -	\$ 3,234,527
Countywide Total	\$ 54,066,880	\$ -	\$ -	\$ -	\$ 54,066,880
<b>SUMTER BOCC</b>	<b>\$ 9,709,646</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,709,646</b>
Bushnell	\$ 246,533	\$ -	\$ -	\$ -	\$ 246,533
Center Hill	\$ 67,158	\$ -	\$ -	\$ -	\$ 67,158
Coleman	\$ 50,310	\$ -	\$ -	\$ -	\$ 50,310
Webster	\$ 62,535	\$ -	\$ -	\$ -	\$ 62,535
Wildwood	\$ 1,937,473	\$ -	\$ -	\$ -	\$ 1,937,473
Countywide Total	\$ 12,073,654	\$ -	\$ -	\$ -	\$ 12,073,654
<b>SUWANNEE BOCC</b>	<b>\$ 2,699,426</b>	<b>\$ 2,329,719</b>	<b>\$ -</b>	<b>\$ 409,127</b>	<b>\$ 5,438,273</b>
Branford	\$ 49,528	\$ -	\$ -	\$ -	\$ 49,528
Live Oak	\$ 462,621	\$ -	\$ -	\$ -	\$ 462,621
Countywide Total	\$ 3,211,575	\$ 2,329,719	\$ -	\$ 409,127	\$ 5,950,421
<b>TAYLOR BOCC</b>	<b>\$ 1,517,821</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 329,238</b>	<b>\$ 1,847,059</b>
Perry	\$ 603,417	\$ -	\$ -	\$ -	\$ 603,417
Countywide Total	\$ 2,121,238	\$ -	\$ -	\$ 329,238	\$ 2,450,476
<b>UNION BOCC</b>	<b>\$ 386,807</b>	<b>\$ 989,817</b>	<b>\$ 105,353</b>	<b>\$ 681,879</b>	<b>\$ 2,163,856</b>
Lake Butler	\$ 71,852	\$ -	\$ -	\$ -	\$ 71,852
Raiford	\$ 8,462	\$ -	\$ -	\$ -	\$ 8,462
Worthington Springs	\$ 16,027	\$ -	\$ -	\$ -	\$ 16,027
Countywide Total	\$ 483,147	\$ 989,817	\$ 105,353	\$ 681,879	\$ 2,260,196
<b>VOLUSIA BOCC</b>	<b>\$ 29,084,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,084,516</b>
Daytona Beach	\$ 5,380,359	\$ -	\$ -	\$ -	\$ 5,380,359
Daytona Beach Shores	\$ 366,409	\$ -	\$ -	\$ -	\$ 366,409
DeBary	\$ 1,617,886	\$ -	\$ -	\$ -	\$ 1,617,886
DeLand	\$ 2,723,631	\$ -	\$ -	\$ -	\$ 2,723,631
Deltona	\$ 6,650,001	\$ -	\$ -	\$ -	\$ 6,650,001
Edgewater	\$ 1,654,007	\$ -	\$ -	\$ -	\$ 1,654,007
Flagler Beach (part)	\$ 4,992	\$ -	\$ -	\$ -	\$ 4,992
Holly Hill	\$ 900,112	\$ -	\$ -	\$ -	\$ 900,112
Lake Helen	\$ 206,188	\$ -	\$ -	\$ -	\$ 206,188
New Smyrna Beach	\$ 2,176,479	\$ -	\$ -	\$ -	\$ 2,176,479
Oak Hill	\$ 141,919	\$ -	\$ -	\$ -	\$ 141,919
Orange City	\$ 963,549	\$ -	\$ -	\$ -	\$ 963,549
Ormond Beach	\$ 3,097,043	\$ -	\$ -	\$ -	\$ 3,097,043
Pierson	\$ 108,432	\$ -	\$ -	\$ -	\$ 108,432
Ponce Inlet	\$ 235,098	\$ -	\$ -	\$ -	\$ 235,098
Port Orange	\$ 4,453,070	\$ -	\$ -	\$ -	\$ 4,453,070
South Daytona	\$ 926,388	\$ -	\$ -	\$ -	\$ 926,388
Countywide Total	\$ 60,690,081	\$ -	\$ -	\$ -	\$ 60,690,081
<b>WAKULLA BOCC</b>	<b>\$ 1,648,432</b>	<b>\$ 2,405,604</b>	<b>\$ -</b>	<b>\$ 372,760</b>	<b>\$ 4,426,797</b>
St. Marks	\$ 16,244	\$ -	\$ -	\$ -	\$ 16,244
Sopchoppy	\$ 22,488	\$ -	\$ -	\$ -	\$ 22,488
Countywide Total	\$ 1,687,165	\$ 2,405,604	\$ -	\$ 372,760	\$ 4,465,530
<b>WALTON BOCC</b>	<b>\$ 17,565,844</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,565,844</b>
DeFuniak Springs	\$ 1,417,134	\$ -	\$ -	\$ -	\$ 1,417,134
Freeport	\$ 1,929,694	\$ -	\$ -	\$ -	\$ 1,929,694
Paxton	\$ 134,418	\$ -	\$ -	\$ -	\$ 134,418
Countywide Total	\$ 21,047,090	\$ -	\$ -	\$ -	\$ 21,047,090
<b>WASHINGTON BOCC</b>	<b>\$ 1,103,489</b>	<b>\$ 1,686,912</b>	<b>\$ -</b>	<b>\$ 386,398</b>	<b>\$ 3,176,799</b>

**Local Government Half-Cent Sales Tax**  
**Revenue Estimates for the Local Fiscal Year Ending September 30, 2024**

<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Caryville	\$ 14,809	\$ -	\$ -	\$ -	\$ 14,809
Chipley	\$ 179,960	\$ -	\$ -	\$ -	\$ 179,960
Ebro	\$ 12,358	\$ -	\$ -	\$ -	\$ 12,358
Vernon	\$ 37,373	\$ -	\$ -	\$ -	\$ 37,373
Wausau	\$ 19,462	\$ -	\$ -	\$ -	\$ 19,462
Countywide Total	\$ 1,367,450	\$ 1,686,912	\$ -	\$ 386,398	\$ 3,440,760
<b>STATEWIDE TOTALS</b>	<b>\$ 2,841,900,000</b>	<b>\$ 33,214,084</b>	<b>\$ 592,958</b>	<b>\$ 12,225,750</b>	<b>\$ 2,887,932,792</b>

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies and contain no adjustment for county contributions to Medicaid pursuant to s. 409.915, F.S.
- 2) The Ordinary Distribution amounts are estimated for the local fiscal year from October 1 to September 30.
- 3) The Emergency, Supplemental, and Fiscally Constrained distribution amounts are for the state fiscal year as these distributions require that eligibility to receive these distributions be determined at the start of each state fiscal year. It is possible that a county eligible for one or more of these distributions for state fiscal year 2023-24 will not be eligible for state fiscal year 2024-25 or, if still eligible, will receive a different amount for the final three months of local fiscal year 2023-24.

## Miami-Dade County Lake Belt Mitigation Fee

Section 373.41492, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

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

### Distribution of Proceeds:

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

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

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

## Mobile Home License Tax

Sections 320.08, 320.08015, and 320.081, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

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

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

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

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

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

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

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

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

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

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

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

6. <https://www.myfloridalegal.com/ag-opinions>

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



## Municipal Revenue Sharing Program

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

### Summary:

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.<sup>1</sup> Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives 1.3653 percent of net sales and use tax collections and the net collections from the one-cent municipal fuel tax. As of January 1, 2014, the trust fund no longer received 12.5 percent of the state alternative fuel user decal fee collections due to the repeal of the annual decal fee program for motor vehicles powered by alternative fuels. Beginning January 1, 2026, 25 percent of the 4 cents of excise tax levied upon each motor fuel equivalent gallon of natural gas fuel, pursuant to s. 206.9955(2)(a), F.S, shall be transferred to the trust fund.<sup>2</sup> An allocation formula serves as the basis for revenue distribution to each municipality that meets strict eligibility requirements. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures. Additionally, there are statutory limitations on the use of the funds as a pledge for bonded indebtedness.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) provides for a 2-year delay of the imposition of natural gas fuel taxes that would have otherwise gone into effect on January 1, 2024. This change became effective on July 1, 2023.

It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

### Eligibility Requirements:

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

### Administrative Procedures:

The municipal revenue sharing program is administered by the DOR, and monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes and municipal fuel taxes that are collected and transferred to the Trust Fund. The percentage of each revenue source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year ending 2023, as determined by the DOR, is also noted.

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

2. Section 206.997, F.S.

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

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

1.3653 percent of net sales and use tax collections <sup>5</sup> = 82.0 percent of total program funding

One-cent municipal fuel tax on motor fuel <sup>6</sup> = 18.0 percent of total program funding

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

**Distribution of Proceeds:**

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

*Adjusted Municipal Population:*

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

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

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

*Derived Municipal Sales Tax Collections:*

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

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

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

7. Section 218.26, F.S.

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

9. Section 186.901, F.S.

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. This product is referred to as the recalculated population. Third, a given municipality’s recalculated population is divided by the total recalculated population of all eligible municipalities in the state. This quotient represents the municipality’s relative ability to raise revenue factor.

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

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

*Adjustment for a Metropolitan or Consolidated Government:*

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

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

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

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

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

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

This distribution was authorized in ch. 2004-265, L.O.F. A prior year's law, ch. 2003-402, L.O.F., which addressed state funding of the judicial system, included reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Ch. 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.

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

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

**Authorized Uses:**

A few statutory restrictions exist regarding the authorized use of municipal revenue sharing proceeds. Funds derived from the municipal fuel tax on motor fuel are used only for the purchase of transportation facilities and road and street rights-of-way; construction, reconstruction, and maintenance of roads, streets, bicycle paths, and pedestrian pathways; adjustment of city-owned utilities as required by road and street construction; and construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities.<sup>12</sup> Municipalities are authorized to expend these funds in conjunction with other municipalities, counties, state government, or the federal government in joint projects. According to the DOR, municipalities may assume that 18.0 percent of their estimated 2023-24 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution should be expended on those previously mentioned, transportation-related purposes.

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

12. Section 206.605, F.S.

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

**Attorney General Opinions:**

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

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

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

**Current and Prior Years' Revenues:**

The table included in this section lists the estimated distributions to municipal governments for state fiscal year ending 2024, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.<sup>16</sup>

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

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

15. <https://www.myfloridalegal.com/ag-opinions>

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

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2024

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Alachua	Alachua	\$ 49,626	\$ 88,764	\$ 219,663	\$ 67,878	\$ 425,931
Archer	Alachua	\$ 18,029	\$ 33,656	\$ 5,008	\$ 7,388	\$ 64,081
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 3,497,400	\$ 895,851	\$ 7,198,933
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 31,959	\$ 9,319	\$ 82,088
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 167,392	\$ 41,536	\$ 315,213
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 8,676	\$ 2,125	\$ 15,109
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ 6,103	\$ 4,179	\$ 29,390
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 226,811	\$ 47,630	\$ 341,538
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ 3,829	\$ 5,626	\$ 49,719
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 2,197	\$ 21,022
Macclenny	Baker	\$ 53,341	\$ 79,062	\$ 191,117	\$ 34,680	\$ 358,199
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 269,355	\$ 171,677	\$ 882,407
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 547,959	\$ 243,374	\$ 1,124,783
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 16,047	\$ 12,036	\$ 48,988
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 655,468	\$ 436,646	\$ 2,207,738
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 515,248	\$ 216,760	\$ 841,187
Parker	Bay	\$ 32,217	\$ 121,916	\$ 74,864	\$ 50,229	\$ 279,227
Springfield	Bay	\$ 65,328	\$ 385,113	\$ 124,002	\$ 105,874	\$ 680,317
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ 4,104	\$ 2,389	\$ 20,494
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 16,894	\$ 3,287	\$ 34,845
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ 11,086	\$ 4,834	\$ 42,978
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 133,245	\$ 41,608	\$ 341,038
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 108,907	\$ 66,170	\$ 356,207
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ 255,299	\$ 128,806	\$ 918,869
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ 42,599	\$ 74,744	\$ 392,741
Grant-Valkaria	Brevard	\$ -	\$ -	\$ 68,863	\$ 30,156	\$ 99,019
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ 14,730	\$ 19,565	\$ 100,021
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 120,158	\$ 58,907	\$ 335,170
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 46,652	\$ 19,763	\$ 109,667
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 1,722,993	\$ 562,287	\$ 4,015,345
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 27,246	\$ 21,156	\$ 108,573
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 10,809	\$ 4,544	\$ 25,833
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 3,947,181	\$ 801,059	\$ 6,730,921
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 26,032	\$ 7,809	\$ 43,734
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 683,538	\$ 183,238	\$ 1,321,479
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 139,854	\$ 73,849	\$ 445,620
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 1,093,015	\$ 322,015	\$ 2,556,102
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 853,437	\$ 180,688	\$ 1,229,025
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 1,541,872	\$ 436,054	\$ 2,808,169
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 725,013	\$ 257,437	\$ 1,604,434
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 3,180,090	\$ 1,000,215	\$ 6,478,077
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 728,731	\$ 239,660	\$ 1,347,997
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 2,605,583	\$ 794,720	\$ 4,859,451
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 2,160,621	\$ 641,077	\$ 4,048,375
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 2,681,128	\$ 1,402,253	\$ 7,673,702
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 707,441	\$ 306,681	\$ 1,778,158
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 21,894	\$ 14,816	\$ 61,399
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 2,605,787	\$ 1,151,010	\$ 6,941,681
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 1,187,211	\$ 274,831	\$ 2,229,696
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 99,757	\$ 46,743	\$ 217,868
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 2,621,889	\$ 555,719	\$ 4,477,980
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 239	\$ 3,602
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 95,003	\$ 78,867	\$ 395,601
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 1,401,272	\$ 441,840	\$ 3,104,229
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 4,300,981	\$ 1,026,040	\$ 6,595,207
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 1,603,741	\$ 337,927	\$ 2,737,492
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 1,058,899	\$ 335,049	\$ 2,074,881
Parkland	Broward	\$ 511	\$ 211,574	\$ 989,552	\$ 265,989	\$ 1,467,625
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 91,400	\$ 46,975	\$ 257,109
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 4,408,996	\$ 1,276,662	\$ 8,189,157
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 1,871,681	\$ 691,867	\$ 4,255,248
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 2,406,174	\$ 847,873	\$ 4,929,475
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 4,285	\$ 64,087
Southwest Ranches	Broward	\$ -	\$ -	\$ 116,652	\$ 57,807	\$ 174,460
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 2,219,630	\$ 725,177	\$ 4,680,449
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 2,014,981	\$ 532,450	\$ 3,743,002
West Park	Broward	\$ -	\$ -	\$ 365,150	\$ 114,298	\$ 479,449
Weston	Broward	\$ -	\$ 734,078	\$ 1,679,209	\$ 511,070	\$ 2,924,357

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2024

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ 32,540	\$ 89,139	\$ 487,108
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ 3,363	\$ 1,482	\$ 37,826
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ 32,892	\$ 6,782	\$ 122,424
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ 158,694	\$ 207,782	\$ 802,963
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 23,511	\$ 201,500
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ 18,252	\$ 53,518	\$ 349,889
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 217,593	\$ 58,184	\$ 444,781
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ 8,691	\$ 8,819	\$ 64,497
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ 19,270	\$ 55,353	\$ 381,549
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ 14,412	\$ 5,014	\$ 57,280
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 6,120	\$ 23,910
Marco Island	Collier	\$ -	\$ 313,452	\$ 208,750	\$ 266,249	\$ 788,451
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 317,820	\$ 982,432
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ 8,918	\$ 6,671	\$ 37,431
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ 161,316	\$ 129,072	\$ 629,908
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 192,387	\$ 40,609	\$ 448,559
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ 7,257	\$ 5,637	\$ 117,937
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 548	\$ 5,289
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 147,749	\$ 161,996	\$ 598,821
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 29,814	\$ 16,684	\$ 87,110
Jacksonville	Duval	\$ 5,826,077	\$ 1,493,270	\$ 14,052,095	\$ -	\$ 21,371,442
Jacksonville (Duval)	Duval	\$ -	\$ 9,147,024	\$ 11,596,913	\$ 5,910,232	\$ 26,654,169
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 322,278	\$ 284,769	\$ 1,098,014
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 79,939	\$ 86,286	\$ 329,084
Century	Escambia	\$ 53,674	\$ 37,553	\$ 20,859	\$ 18,488	\$ 130,574
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ 357,894	\$ 579,789	\$ 2,873,992
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ 3,721	\$ 1,931	\$ 12,294
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 59,013	\$ 14,890	\$ 129,536
Palm Coast	Flagler	\$ -	\$ -	\$ 1,762,139	\$ 391,483	\$ 2,153,622
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,266	\$ 48,408	\$ 21,801	\$ 154,637
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ 13,517	\$ 24,538	\$ 116,860
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ 29,716	\$ 17,516	\$ 85,950
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 63,753	\$ 10,488	\$ 176,189
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 9,250	\$ 2,579	\$ 38,656
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 7,342	\$ 215,075
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ 26,210	\$ 9,188	\$ 83,592
Midway	Gadsden	\$ -	\$ 44,305	\$ 86,773	\$ 18,242	\$ 149,321
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 184,144	\$ 38,672	\$ 442,521
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 9,676	\$ 1,619	\$ 20,736
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 51,310	\$ 6,547	\$ 96,679
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 36,169	\$ 5,501	\$ 56,246
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 24,852	\$ 5,494	\$ 74,737
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ 43,267	\$ 31,273	\$ 151,158
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ 65,496	\$ 17,957	\$ 146,062
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ 75,089	\$ 9,558	\$ 150,805
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 26,926	\$ 3,155	\$ 59,191
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ 11,428	\$ 3,149	\$ 45,107
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 103,120	\$ 10,476	\$ 185,026
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 135,288	\$ 20,652	\$ 267,588
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 76,471	\$ 7,278	\$ 131,247
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 161,762	\$ 41,528	\$ 384,759
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 112,141	\$ 27,844	\$ 220,955
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ 4,938	\$ 59,420	\$ 437,773
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 215,870	\$ 64,739	\$ 559,863
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ 5,549	\$ 16,015	\$ 85,427
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ 152,527	\$ 71,076	\$ 481,599
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 874,956	\$ 423,752	\$ 2,098,066
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 6,671,973	\$ 4,136,998	\$ 19,399,901
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 532,709	\$ 284,802	\$ 1,372,713
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ 55,708	\$ 8,761	\$ 150,445
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 8,104	\$ 1,123	\$ 25,428
Noma	Holmes	\$ -	\$ 15,105	\$ 11,368	\$ 661	\$ 27,135
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 10,519	\$ 1,631	\$ 26,360
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 6,924	\$ 951	\$ 20,692
Fellsmere	Indian River	\$ 16,285	\$ 84,024	\$ 208,674	\$ 42,893	\$ 351,876
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 49,026	\$ 36,678	\$ 132,719
Orchid	Indian River	\$ 30	\$ 943	\$ 9,238	\$ 4,253	\$ 14,464

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2024

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 682,895	\$ 218,025	\$ 1,294,709
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ 17,002	\$ 141,143	\$ 627,230
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 2,968	\$ 35,418
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 637	\$ 564	\$ 6,190
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 1,218	\$ 12,265
Cottondale	Jackson	\$ 15,086	\$ 31,905	\$ 13,326	\$ 5,210	\$ 65,527
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ 12,390	\$ 13,361	\$ 109,209
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 21,617	\$ 5,342	\$ 65,583
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 9,738	\$ 3,583	\$ 35,924
Jacob City	Jackson	\$ -	\$ 17,421	\$ 193	\$ 1,432	\$ 19,046
Malone	Jackson	\$ 15,027	\$ 22,857	\$ 1,643	\$ 3,626	\$ 43,153
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ 71,921	\$ 36,120	\$ 306,849
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ 24,884	\$ 10,473	\$ 130,864
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ 59,582	\$ 43,032	\$ 192,203
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 27,555	\$ 3,069	\$ 67,764
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 53,954	\$ 12,999	\$ 107,160
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 1,412,236	\$ 298,934	\$ 1,901,339
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 645,876	\$ 153,860	\$ 1,189,698
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 191,167	\$ 60,788	\$ 331,212
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 732,170	\$ 135,945	\$ 940,428
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 38,050	\$ 11,301	\$ 66,699
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 267,642	\$ 107,077	\$ 662,345
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 754,182	\$ 183,022	\$ 1,332,312
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 311,500	\$ 47,582	\$ 444,744
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 530,415	\$ 97,632	\$ 711,694
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 25,873	\$ 11,708	\$ 66,611
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 377,039	\$ 109,328	\$ 689,728
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 629,208	\$ 127,643	\$ 957,948
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 91,279	\$ 26,087	\$ 185,003
Bonita Springs	Lee	\$ -	\$ -	\$ 942,802	\$ 560,924	\$ 1,503,727
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 5,815,665	\$ 2,022,466	\$ 10,237,545
Estero	Lee	\$ -	\$ -	\$ 651,007	\$ 369,914	\$ 1,020,920
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 2,493,461	\$ 936,739	\$ 4,800,244
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 45,060	\$ 59,360	\$ 219,260
Sanibel	Lee	\$ -	\$ 110,861	\$ 70,577	\$ 66,750	\$ 248,188
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 4,660,638	\$ 1,204,323	\$ 9,260,765
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 20,380	\$ 7,115	\$ 57,414
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 4,291	\$ 28,137
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ 1,243	\$ 14,168	\$ 97,873
Inglis	Levy	\$ 16,801	\$ 20,816	\$ 19,807	\$ 8,846	\$ 66,270
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 690	\$ 5,538
Williston	Levy	\$ 47,202	\$ 27,271	\$ 64,538	\$ 18,506	\$ 157,517
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ 516	\$ 3,490	\$ 19,146
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ 3,401	\$ 2,890	\$ 54,366
Greenville	Madison	\$ 23,475	\$ 19,599	\$ 18,795	\$ 2,419	\$ 64,288
Lee	Madison	\$ 5,990	\$ 8,796	\$ 6,127	\$ 1,217	\$ 22,131
Madison	Madison	\$ 86,118	\$ 15,919	\$ 46,927	\$ 9,674	\$ 158,638
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 10,732	\$ 45,885
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 944,701	\$ 540,584	\$ 2,786,946
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 9,204	\$ 46,274
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 30,695	\$ 142,474
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 200,176	\$ 127,484	\$ 627,471
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ 48,358	\$ 78,030	\$ 263,815
Belleview	Marion	\$ 57,775	\$ 58,904	\$ 139,905	\$ 49,045	\$ 305,630
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 16,987	\$ 87,263
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ 5,041	\$ 4,149	\$ 23,649
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 1,062,820	\$ 562,553	\$ 3,010,267
Reddick	Marion	\$ 5,166	\$ 18,464	\$ 3,153	\$ 4,346	\$ 31,129
Indiantown	Martin	\$ -	\$ -	\$ 103,585	\$ 86,478	\$ 190,063
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ 5,975	\$ 10,568	\$ 30,479
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 4,548	\$ 21,659
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ 14,370	\$ 26,418	\$ 84,701
Stuart	Martin	\$ 276,026	\$ 205,673	\$ 207,092	\$ 227,452	\$ 916,243
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 964,606	\$ 376,386	\$ 1,659,903
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 27,195	\$ 28,810	\$ 106,030
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 101,436	\$ 56,730	\$ 237,858
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 46,689	\$ 29,617	\$ 142,774
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 846,023	\$ 476,484	\$ 2,151,010



## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2024

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Cutler Bay	Miami-Dade	\$ -	\$ -	\$ 1,032,353	\$ 429,836	\$ 1,462,189
Doral	Miami-Dade	\$ -	\$ -	\$ 1,420,363	\$ 741,894	\$ 2,162,257
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ 3,096	\$ 19,162	\$ 89,413
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 474,428	\$ 129,964	\$ 753,995
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 11,752	\$ 8,999	\$ 31,499
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 5,199,743	\$ 2,163,369	\$ 12,903,850
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 614,744	\$ 219,211	\$ 1,221,846
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 3,442,180	\$ 755,823	\$ 4,933,229
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 645	\$ 801	\$ 2,889
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 274,817	\$ 135,823	\$ 543,995
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 12,087	\$ 9,780	\$ 34,315
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 7,746,602	\$ 4,332,083	\$ 21,088,459
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 691,347	\$ 807,715	\$ 3,496,321
Miami Gardens	Miami-Dade	\$ -	\$ -	\$ 2,845,051	\$ 1,067,482	\$ 3,912,534
Miami Lakes	Miami-Dade	\$ -	\$ -	\$ 579,087	\$ 294,822	\$ 873,910
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 181,723	\$ 107,521	\$ 521,045
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 227,026	\$ 131,809	\$ 658,656
North Bay Village	Miami-Dade	\$ 66,164	\$ 63,889	\$ 145,992	\$ 79,501	\$ 355,546
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 1,339,338	\$ 579,659	\$ 3,293,680
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 846,620	\$ 422,319	\$ 2,223,303
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 263,726	\$ 159,988	\$ 825,630
Palmetto Bay	Miami-Dade	\$ -	\$ -	\$ 458,119	\$ 232,375	\$ 690,494
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 271,834	\$ 174,530	\$ 724,076
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 102,601	\$ 115,930	\$ 518,415
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 462,627	\$ 216,820	\$ 895,422
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 47,384	\$ 53,760	\$ 209,722
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 327,344	\$ 193,820	\$ 923,018
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 24,506	\$ 22,560	\$ 99,222
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 101,444	\$ 72,403	\$ 346,850
Islamorada	Monroe	\$ -	\$ 178,167	\$ 177,607	\$ 157,047	\$ 512,820
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 13,515	\$ 18,002	\$ 54,754
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 644,674	\$ 594,259	\$ 2,034,573
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 4,551	\$ 4,634	\$ 14,694
Marathon	Monroe	\$ -	\$ -	\$ 250,545	\$ 219,920	\$ 470,465
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ 19,720	\$ 12,108	\$ 62,934
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ 102,495	\$ 103,805	\$ 447,703
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 54,993	\$ 24,059	\$ 163,448
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 5,027	\$ 28,610
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 976,648	\$ 305,029	\$ 1,662,927
Destin	Okaloosa	\$ -	\$ 196,895	\$ 239,903	\$ 158,009	\$ 594,807
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 339,766	\$ 237,174	\$ 1,166,060
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ 6,365	\$ 6,929	\$ 43,233
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 79,903	\$ 45,553	\$ 216,033
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 357,748	\$ 177,451	\$ 832,294
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 11,136	\$ 8,917	\$ 33,872
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ 11,174	\$ 56,399	\$ 276,752
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 45,171	\$ 292,793
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 2,198,458	\$ 982,048	\$ 3,878,693
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 150,293	\$ 124,841	\$ 437,398
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ 26,599	\$ 40,891	\$ 147,102
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 36,712	\$ 47,648	\$ 155,164
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 519,541	\$ 349,805	\$ 1,165,755
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 209,955	\$ 68,049	\$ 303,430
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 1,811,584	\$ 853,854	\$ 3,354,382
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 9,107,369	\$ 5,443,645	\$ 20,378,799
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 66,396	\$ 53,424	\$ 165,538
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 2,013,130	\$ 837,547	\$ 3,294,689
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 509,607	\$ 529,524	\$ 1,839,899
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 2,455,052	\$ 619,804	\$ 4,213,220
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 2,162,169	\$ 455,729	\$ 3,125,414
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 29,531	\$ 19,646	\$ 77,370
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 571,478	\$ 158,608	\$ 1,402,340
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 1,729,825	\$ 900,625	\$ 4,089,223
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 1,972,563	\$ 743,899	\$ 4,018,731
Briny Breezes	Palm Beach	\$ 4,322	\$ 4,722	\$ 6,110	\$ 4,834	\$ 19,989
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 1,668	\$ 1,262	\$ 6,957
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 1,041,641	\$ 619,737	\$ 2,906,421

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2024

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 2,516	\$ 2,046	\$ 9,283
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 2,991	\$ 2,416	\$ 8,470
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 1,495,647	\$ 402,112	\$ 2,546,600
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 10,971	\$ 8,958	\$ 30,799
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 64,896	\$ 20,062	\$ 112,805
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 51,954	\$ 38,383	\$ 145,041
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 55,261	\$ 25,152	\$ 104,375
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 48,743	\$ 34,860	\$ 133,626
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 1,378,090	\$ 569,834	\$ 2,586,316
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 2,946	\$ 3,751	\$ 13,320
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 51,805	\$ 32,654	\$ 161,785
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ 78,397	\$ 83,335	\$ 431,618
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 1,063,894	\$ 385,788	\$ 2,369,761
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 186,888	\$ 108,000	\$ 534,104
Loxahatchee Groves	Palm Beach	\$ -	\$ -	\$ 54,524	\$ 31,357	\$ 85,881
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 4,177	\$ 3,895	\$ 13,367
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 41,611	\$ 19,614	\$ 88,143
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 150,195	\$ 121,027	\$ 532,549
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 17,061	\$ 16,965	\$ 60,828
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 124,493	\$ 49,037	\$ 503,607
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ 45,846	\$ 83,763	\$ 330,737
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 1,278,365	\$ 546,137	\$ 2,515,653
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 13,219	\$ 12,131	\$ 44,243
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 905,218	\$ 242,288	\$ 1,475,707
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 611,293	\$ 348,178	\$ 1,672,262
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 1,116,310	\$ 363,499	\$ 1,898,369
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 78,193	\$ 28,405	\$ 235,386
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 13,177	\$ 13,590	\$ 51,747
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ 50,532	\$ 56,304	\$ 248,382
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 1,545,431	\$ 573,255	\$ 2,714,932
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 2,243,346	\$ 1,096,152	\$ 5,430,535
Westlake	Palm Beach	\$ -	\$ -	\$ 43,245	\$ -	\$ 43,245
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ 68,438	\$ 58,142	\$ 396,383
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ 187,120	\$ 130,343	\$ 917,491
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ 8,874	\$ 24,378	\$ 121,115
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ 6,514	\$ 10,127	\$ 55,727
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 597,653	\$ 16,363	\$ 653,081
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 404,331	\$ 136,306	\$ 888,381
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 47,232	\$ 31,968	\$ 148,668
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ 4,093	\$ 12,211	\$ 52,075
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ 2,669	\$ 16,965	\$ 91,826
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 675	\$ 617	\$ 2,172
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 1,889,502	\$ 882,951	\$ 5,234,020
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 481,706	\$ 273,692	\$ 1,660,092
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 114,474	\$ 89,715	\$ 503,691
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 12,264	\$ 28,530	\$ 122,557
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 3,787	\$ 9,460	\$ 36,589
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 95,438	\$ 37,909	\$ 289,907
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 1,710,608	\$ 625,168	\$ 4,149,707
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 30,134	\$ 215,050
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 15,240	\$ 11,252	\$ 46,025
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 274,281	\$ 111,846	\$ 610,882
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 1,112,863	\$ 406,233	\$ 2,607,726
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ 5,696	\$ 10,524	\$ 43,257
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ 13,075	\$ 16,332	\$ 70,910
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 240,185	\$ 129,208	\$ 741,893
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 434,130	\$ 145,698	\$ 830,377
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ 44,086	\$ 39,625	\$ 217,190
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ 21,755	\$ 67,631	\$ 313,730
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 3,717,594	\$ 1,969,466	\$ 12,137,089
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 504,156	\$ 191,020	\$ 1,183,626
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ 32,876	\$ 49,870	\$ 234,008
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 307,416	\$ 124,108	\$ 685,910
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 428,406	\$ 146,622	\$ 1,047,649
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 339,447	\$ 72,701	\$ 478,724
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 165,274	\$ 40,574	\$ 273,489
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 72,416	\$ 22,996	\$ 168,222
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 94,577	\$ 39,360	\$ 349,269

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2024

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 41,052	\$ 22,872	\$ 140,241
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 858,835	\$ 213,418	\$ 1,508,300
Highland Park	Polk	\$ -	\$ 2,740	\$ 6,227	\$ 1,901	\$ 10,867
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 2,910	\$ 1,841	\$ 10,182
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 208,080	\$ 48,483	\$ 360,753
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 23,964	\$ 11,639	\$ 64,894
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 417,761	\$ 125,275	\$ 832,889
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 2,586,968	\$ 852,233	\$ 5,596,123
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 56,538	\$ 30,000	\$ 176,934
Polk City	Polk	\$ 15,070	\$ 51,140	\$ 38,178	\$ 20,802	\$ 125,189
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 1,442,862	\$ 372,573	\$ 2,557,606
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ 4,176	\$ 8,405	\$ 74,111
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ 15,827	\$ 7,287	\$ 65,331
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ 77,608	\$ 53,990	\$ 500,281
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 8,096	\$ 4,138	\$ 34,283
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ 5,354	\$ 3,685	\$ 23,953
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ 7,506	\$ 37,875	\$ 209,607
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 3,290	\$ 31,433
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ 184,106	\$ 62,665	\$ 513,901
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 2,910,906	\$ 865,741	\$ 4,236,614
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ 511,361	\$ 620,664	\$ 2,589,026
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 434,861	\$ 284,341	\$ 1,202,666
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 926,633	\$ 334,261	\$ 2,142,741
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 605,391	\$ 214,506	\$ 1,478,902
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 316,735	\$ 122,932	\$ 614,999
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 237,915	\$ 112,652	\$ 662,499
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 976,518	\$ 288,937	\$ 1,780,872
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 1,599,549	\$ 446,958	\$ 3,033,696
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 844,175	\$ 279,383	\$ 1,811,116
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ 5,722	\$ 146,651	\$ 624,945
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 84,013	\$ 66,958	\$ 253,734
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 874,924	\$ 263,061	\$ 2,174,379
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 6,990,294	\$ 1,176,884	\$ 9,870,084
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ 3,948	\$ 3,470	\$ 17,977
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ 48,846	\$ 25,972	\$ 149,190
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ 3,367	\$ 7,670	\$ 46,520
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 5,529	\$ 46,524
Webster	Sumter	\$ 17,618	\$ 18,676	\$ 5,218	\$ 6,620	\$ 48,132
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 583,479	\$ 168,123	\$ 885,581
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ 9,688	\$ 4,360	\$ 38,357
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ 87,075	\$ 40,803	\$ 399,102
Perry	Taylor	\$ 180,555	\$ 57,391	\$ 117,931	\$ 54,114	\$ 409,991
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ 61,233	\$ 6,315	\$ 143,206
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 760	\$ 10,511
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 25,007	\$ 1,290	\$ 33,213
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 1,265,818	\$ 458,899	\$ 3,409,283
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ 36,652	\$ 31,781	\$ 168,193
DeBary	Volusia	\$ -	\$ 241,559	\$ 551,322	\$ 142,814	\$ 935,695
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 1,151,228	\$ 239,624	\$ 1,851,670
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 3,526,228	\$ 594,078	\$ 5,669,283
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 572,098	\$ 147,222	\$ 1,180,733
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 237,047	\$ 80,517	\$ 616,653
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 61,775	\$ 18,185	\$ 146,876
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 563,287	\$ 190,701	\$ 1,153,473
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 33,042	\$ 12,879	\$ 82,752
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 387,345	\$ 82,968	\$ 600,433
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 834,445	\$ 272,862	\$ 1,874,404
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 38,563	\$ 10,229	\$ 80,067
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 40,988	\$ 20,949	\$ 99,673
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 1,595,939	\$ 396,536	\$ 3,066,492
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 231,008	\$ 82,281	\$ 638,393
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 1,858	\$ 34,799
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 1,225	\$ 26,260
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ 165,057	\$ 135,359	\$ 517,665
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 368,275	\$ 157,094	\$ 567,902
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 23,106	\$ 13,412	\$ 57,352
Caryville	Washington	\$ 11,357	\$ 1,616	\$ 13,182	\$ 1,318	\$ 27,473
Chipley	Washington	\$ 67,615	\$ 46,974	\$ 35,199	\$ 16,418	\$ 166,205

**Municipal Revenue Sharing Program**  
**Revenue Estimates for the State Fiscal Year Ending June 30, 2024**

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 1,094	\$ 9,960
Vernon	Washington	\$ 12,365	\$ 26,926	\$ 2,021	\$ 3,399	\$ 44,711
Wausau	Washington	\$ 4,597	\$ 16,650	\$ 13,827	\$ 1,658	\$ 36,732
<b>Statewide Totals</b>		<b>\$ 124,665,452</b>	<b>\$ 113,752,619</b>	<b>\$ 249,040,905</b>	<b>\$ 94,141,024</b>	<b>\$ 581,600,000</b>

Notes:

- 1) These estimates represent a 100 percent distribution of trust fund monies.
- 2) The column labeled "Section 212.20(6)(d)5., F.S. Distribution" reflects the distribution authorized in Chapter 2000-355, L.O.F. This law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and providing a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.
- 3) The column labeled "Section 218.245(3), F.S. Distribution" reflects the distribution authorized in Chapter 2004-265, L.O.F. Chapter 2003-402, L.O.F., which addressed state funding of the judicial system, including reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Chapter 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.
- 4) The proportional contributions of each revenue source comprising the Municipal Revenue Sharing Program in State FY 2023-24 has been estimated to be as follows: state sales tax, \$477.1 million or 82.0% and municipal fuel tax, \$104.5 million or 18.0%.
- 5) Unincorporated Duval County population is estimated based on data from prior to the incorporation of the entire county.
- 6) The Local Government Financial Information Handbooks published between 2011 and 2021 had the "Guaranteed" and "Section 212.20 (6)(d)5., F.S. Distribution" amounts for Jacksonville in the Jacksonville Duval row, and the same amounts for Jacksonville Duval in the Jacksonville row. These have been corrected.

## Oil, Gas, and Sulfur Production Tax

Section 211.06(2)(b), Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

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

### Authorized Uses:

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

### Attorney General Opinions:

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

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

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

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

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

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

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

5. <https://www.myfloridalegal.com/ag-opinions>

**Prior Years' Revenues:**

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

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

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

Section 589.08, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

As specified below, there are 38 state forests and 1 ranch in Florida that total approximately 1.17 million acres.<sup>1</sup> Only 14 of those forests are located within the geographic boundaries of one or more of the 29 counties that are currently fiscally constrained.<sup>2</sup>

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

1. <https://www.fdacs.gov/Forest-Wildfire/Our-Forests/State-Forests>

2. The Department of Revenue determined the following 29 counties to be fiscally constrained for the 2023-24 fiscal year: Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Okeechobee, Putnam, Suwannee, Taylor, Union, Wakulla, and Washington.

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

**Administrative Procedures:**

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



**Distribution of Proceeds:**

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

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

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

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

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## Phosphate Rock Severance Tax

Section 211.3103, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

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

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

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

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

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

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

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

**Authorized Uses:**

The tax proceeds received by counties are used for phosphate-related expenses. The term *phosphate-related expenses* means those expenses that provide for infrastructure or services in support of the phosphate industry, including environmental education, reclamation or restoration of phosphate lands, maintenance and restoration of reclaimed lands and county-owned environmental lands which were formerly phosphate lands, community infrastructure on such reclaimed lands and county-owned environmental lands which were formerly phosphate lands, and similar expenses directly related to support of the industry.<sup>6</sup>

**Attorney General Opinions:**

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

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

The full texts of these opinions are available via a searchable on-line database.<sup>7</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years’ Revenues:**

A summary of prior years’ distributions is available.<sup>8</sup>

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

7. <https://www.myfloridalegal.com/ag-opinions>

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

## **Public Safety Emergency Communications Systems Fee (formerly the Enhanced 911 Fee)**

Sections 365.172-173, Florida Statutes

### **Summary:**

Each voice communications service provider shall collect the public safety emergency communications systems fee, formerly referred to as the enhanced 911 (E911), monthly from wireless and non-wireless service subscribers. The fee is imposed on each retail transaction of prepaid wireless service. The fee rate cannot exceed 50 cents per month for each service identifier or 50 cents for each retail transaction of prepaid wireless service. Effective January 1, 2015, the fee rate is 40 cents per month for each service identifier. The fee shall apply uniformly and be imposed throughout the state. The fee provides funds to county governments to pay authorized expenditures associated with the establishment or provision of emergency communications equipment and services.

### **General Law Amendments:**

Chapter 2023-55, L.O.F., (CS/CS/CS/SB 1418) revises state law to support and reflect the transition from enhanced 911 (E911) to Next Generation 911 (NG911) and to revise the composition, name, and duties of the current E911 Board. The legislation revises the distribution of revenue collected from a monthly fee to fund 911 services assessed on voice communications services in the state, removes county exceptions to the state's uniform rate for this fee, and revises the expenditures that are eligible to be paid by revenue collected from this fee. These changes became effective on July 1, 2023.

### **Eligibility Requirements:**

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

### **Administrative Procedures:**

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

The revenues derived from the fee levied on subscribers under s. 365.172(8), F.S., are paid by the Emergency Communications Board [hereinafter, Board] into the State Treasury on or before the 15<sup>th</sup> day of each month. Such monies are accounted for in the designated Emergency Communications Trust Fund [hereinafter, Fund]. The revenues derived from the fee levied on prepaid wireless service under s. 365.172(9), F.S., less the costs of administering collection of the fee, must be transferred by the Department of Revenue to the Fund on or before the 25<sup>th</sup> day of each month following the month of receipt. For accounting purposes, the Fund is segregated into three separate categories: 1) the wireless category, and 2) the non-wireless category, and 3) the prepaid wireless category. The Chief Financial Officer invests all monies in the Fund pursuant to s. 17.61, F.S., and all monies must be expended by the Department of Management Services' Division of Telecommunications [hereinafter, Division] for the purposes provided in ss. 365.172 and 365.173, F.S. The funds are not subject to the General Revenue Service Charges pursuant to s. 215.20, F.S.<sup>1</sup>

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

With oversight by the Division of Telecommunications, the Board is charged with administering the fee including receiving revenues derived from the fee; distributing portions of the revenues to counties and the Division; accounting for receipts, distributions, and income derived by the monies maintained in the Fund; and providing annual reports for review and submission to the Governor and the Legislature on amounts collected and expended, the purposes for which expenditures have been made, and the status of emergency communications services in this state.<sup>2</sup>

**Distribution of Proceeds:**

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

*Monies in the wireless category of the fund:*

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

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

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

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

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

**Authorized Uses:**

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

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2. Section 365.172(5), F.S.

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

4. Ibid.

*Monies in the wireless category of the fund:*

1. The proceeds of the 95 percent portion distributed to counties are used for the payment of authorized expenditures, as specified in s. 365.172(10), F.S.
2. The proceeds of the 4 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the emergency communications systems operated by rural counties and for the provision of grants by the Department of Management Services' Division of Telecommunications to rural counties for upgrading and replacing emergency communications systems.
3. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31<sup>st</sup> of the following year, are redistributed as determined by the Board.

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

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

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

1. The proceeds of the 61 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S. The monies from prepaid wireless fees identified as nonspecific in accordance with s. 365.172(9), F.S., are distributed as determined by the Emergency Communications Board.
2. The proceeds of the 35 percent portion retained by the Board are used to provide state emergency communications grants to be awarded in accordance with the following order of priority.
  - a. For all large, medium, and rural counties to upgrade or replace emergency communications systems.
  - b. For all large, medium, and rural counties to develop and maintain statewide 911 routing, geographic, and management information systems.
  - c. For all large, medium, and rural counties to develop and maintain next-generation 911 services and equipment.
3. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the emergency communications systems operated by rural counties and for the provision of grants by the Department of Management Services' Division of Telecommunications to rural counties for upgrading and replacing emergency communications systems.

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

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

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

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5. <https://www.myfloridalegal.com/ag-opinions>

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



## State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

After the distributions specified in s. 201.15(1)-(4)(b), F.S., 4.5 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. Half of that amount is paid to the credit of the Local Government Housing Trust Fund.<sup>3</sup> After the distributions specified in s. 201.15(1)-(4)(c), F.S., 5.20254 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. From those funds, 87.5 percent are paid to the credit of the Local Government Housing Trust Fund.<sup>4</sup>

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

### Distribution of Proceeds:

Monies in the Local Government Housing Trust Fund are distributed by the FHFC to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions are allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement

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

2. Section 420.9079, F.S.

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

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

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

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

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

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

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

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

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

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

11. <https://www.myfloridalegal.com/ag-opinions>

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

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

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

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

### **Motor Vehicle License Tax**

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

#### **Summary:**

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

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

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

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

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

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

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

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

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

## Vessel Registration Fees

Sections 328.66 and 328.72, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

County tax collectors collect both the state and any optional county fees.<sup>2</sup> Except as provided in s. 328.72(18), F.S., the amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule. The county portion of the state fee, which is derived from recreational vessels only, is noted as well.<sup>3</sup>

1. Class A-1 (less than 12 feet in length; and all canoes to which propulsion motors have been attached, regardless of length): The state fee is \$5.50 with no distribution to the county.
2. Class A-2 (12 feet or more and less than 16 feet in length): The state fee is \$16.25 of which \$2.85 is distributed to the county.
3. Class 1 (16 feet or more and less than 26 feet in length): The state fee is \$28.75 of which \$8.85 is distributed to the county.
4. Class 2 (26 feet or more and less than 40 feet in length): The state fee is \$78.25 of which \$32.85 is distributed to the county.
5. Class 3 (40 feet or more and less than 65 feet in length): The state fee is \$127.75 of which \$56.85 is distributed to the county.
6. Class 4 (65 feet or more and less than 110 feet in length): The state fee is \$152.75 of which \$68.85 is distributed to the county.
7. Class 5 (110 feet or more in length): The state fee is \$189.75 of which \$86.85 is distributed to the county.
8. Dealer Registration Certificate: The state fee is \$25.50 with no distribution to the county.

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

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

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

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

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

If a county government imposes the optional fee on vessels registered, operated, used, or stored on the waters of this state within its jurisdiction, the optional fee is 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S., and not the reduced state registration fee specified in s. 328.72(18), F.S.<sup>4</sup>

**Distribution of Proceeds:**

The county portion of the state fee is distributed by the tax collector to the board of county commissioners.<sup>5</sup> From the vessel registration fees designated for use by counties, the following remittances are made.

1. \$1 shall be remitted to the state for deposit into the Save the Manatee Trust Fund.
2. \$1 shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund a grant program for public launching facilities pursuant to s. 206.606, F.S., giving priority consideration to counties with more than 35,000 registered vessels.
3. For each 12 month period registered, the following amounts shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund derelict vessel removal grants, as appropriated by the Legislature, pursuant to s. 823.11(4)(c), F.S.
  - a. Class A-2: \$0.25.
  - b. Class 1: \$2.06.
  - c. Class 2: \$9.26.
  - d. Class 3: \$16.45.
  - e. Class 4: \$20.06.
  - f. Class 5: \$25.46.
4. Any undisbursed balances identified pursuant to s. 216.301, F.S., shall be available for reappropriation to fund the Florida Boating Improvement Program or public boating access in accordance with s. 206.606, F.S.

The county retains the optional registration fee proceeds less \$1, which is remitted to the state for deposit in the Save the Manatee Trust Fund.<sup>6</sup> Any county that imposes the optional fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality

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4. Section 328.66(1), F.S.  
5. Section 328.72(15), F.S.  
6. Section 328.66(1), F.S.

or municipalities.<sup>7</sup>

**Authorized Uses:**

The portion of the state fees returned to county governments are for the sole purposes of providing, maintaining, or operating recreational channel marking and other uniform waterway markers, public boat ramps, lifts, and hoists, marine railways, boat piers, docks, mooring buoys, and other public launching facilities; and removing derelict vessels, debris that specifically impede boat access, not including the dredging of channels, and vessels and floating structures deemed a hazard to public safety and health for failure to comply with s. 327.53, F.S.<sup>8</sup>

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

The optional fee proceeds are expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters and for other boating-related activities of such county or municipality.<sup>9</sup>

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

A summary of prior years' fee revenues retained by county governments is available.<sup>11</sup>

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

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

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

10. <https://www.myfloridalegal.com/ag-opinions>

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

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## Communications Services Tax

Chapter 202 and Section 337.401, Florida Statutes

### Summary:

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

### Florida Communications Services Tax:

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

### Local Communications Services Tax:

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

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) amends s. 202.19, F.S., to require that any local CST rate in effect as of January 1, 2023, cannot be increased before January 1, 2026. Additionally, it provides that any increases to local discretionary sales surtaxes, levied pursuant to s. 212.055, F.S., may not be added to the local CST under s. 202.19, F.S., before January 1, 2026. These changes became effective on July 1, 2023. On June 23, 2023,

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

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

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

4. Section 202.19(2), F.S. See also the Florida Department of Revenue's discussion of Florida Communications Services Tax rates at <https://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx>.

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

the Revenue Estimating Conference adopted a zero fiscal impact to local governments resulting from these changes.<sup>6</sup>

**Eligibility Requirements:**

County and municipal governments receive proceeds of the Florida CST. Counties, municipalities, and school boards may be eligible to receive proceeds of the local CST.

**Administrative Procedures:**

The CST, as imposed pursuant to Chapters 202 and 203, F.S., (i.e., the gross receipts tax on communications services) is paid by the purchaser and collected from the purchaser by the dealer of such services. Each dealer who makes retail sales of communications services adds the amount of applicable taxes to the price of services sold and states the taxes separately from the price of services on all invoices.<sup>7</sup> The Department of Revenue (DOR) administers the statewide collection of the state and local tax payments. Dealers who collect local CST notify the DOR of the method employed to accurately assign addresses to the appropriate taxing jurisdiction. The DOR maintains a database that provides the local taxing jurisdiction for all addresses in Florida. The database contains county and municipal names for every address and is based on information provided by the local taxing jurisdiction and updated at least once every six months.<sup>8</sup>

The amount of collected revenue is dependent on the jurisdiction's local CST rate. A county government's local CST is charged to those billable customers residing within the unincorporated area. A municipal government's local CST is charged to those billable customers residing within the incorporated area. The proceeds of each local CST levied by a county or municipality, less the DOR's costs of administration, is transferred to the Local Communications Services Tax Clearing Trust Fund for distribution to counties and municipalities. The amount deducted for administrative costs may not exceed 1 percent of the total revenue generated for all taxing jurisdictions, and the total administrative costs are prorated among those taxing jurisdictions on the basis of the amount collected for a particular jurisdiction relative to the amount collected for all such jurisdictions.<sup>9</sup>

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

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

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

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6. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/pdf/page658.pdf>

7. Section 202.16, F.S.

8. Section 202.22, F.S.

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

10. Section 202.21, F.S.

As of January 1, 2019, any county or municipality that elected to require permit fees from any provider of communications services that uses or occupies county or municipal roads or rights-of-way pursuant to former s. 337.401(3)(c) or (j), F.S. (2018), may continue to require and collect such fees. According to the DOR, only three local governments: the City of Bowling Green in Hardee County, Collier County, and Orange County, impose permit fees as of January 1, 2019.<sup>11</sup> However, a county or municipality that had not elected, as of January 1, 2019, to require such permit fees may not elect to impose them in the future.

### **Distribution of Proceeds:**

#### *Florida Communications Services Tax:*

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction.<sup>12</sup> The proceeds derived from the 4.92 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax, as prescribed in s. 212.20(6), F.S.<sup>13</sup>

The proceeds derived from the 9.07 percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.<sup>14</sup> This provision specifies that 55.9 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 44.1 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent shall be allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

#### *Local Communications Services Tax:*

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's taxable sales and local tax rate. The tax revenues, less the DOR's administrative cost deduction not to exceed 1 percent of total revenues, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5), F.S., are distributed in the same manner as the local option sales taxes.<sup>15</sup>

### **Authorized Uses:**

The tax revenues raised by or distributed to a county or municipal government tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. However, any revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., (i.e., a local option sales tax imposed on communications services) is used for the same purposes as the underlying local option sales tax imposed by the county or school board pursuant to s. 212.055, F.S.<sup>16</sup>

### **Attorney General Opinions:**

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

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

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

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

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

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

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

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

The full text of this opinion is available via a searchable on-line database.<sup>17</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

The DOR maintains a list of historical, current, and upcoming local tax rates.<sup>18</sup> The table included in this section lists the estimated local CST distributions for local fiscal year ending 2024 as calculated by the DOR.

**Additional Detail:**

Compilations of communications services taxable sales within county unincorporated areas and municipal jurisdictions as well as local CST distributions to counties and municipalities by fiscal year, as compiled from DOR source data, can be found on the EDR’s website.<sup>19</sup>

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17. <https://www.myfloridalegal.com/ag-opinions>

18. <http://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx>

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

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2024

Local Government	Estimated CST Base LFY 2023-24	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2022 Revenue Sharing Population	Per Capita Consumption (See Note 3)
<b>ALACHUA BOCC</b>	<b>\$ 74,804,288</b>	<b>6.97%</b>	<b>\$ 5,183,013</b>	<b>111,630</b>	<b>\$ 670</b>
Alachua	\$ 6,327,236	5.29%	\$ 332,777	10,844	\$ 583
Archer	\$ 815,862	5.29%	\$ 43,184	1,151	\$ 709
Gainesville	\$ 65,681,821	5.64%	\$ 3,688,108	145,278	\$ 452
Hawthorne	\$ 1,125,179	5.29%	\$ 59,626	1,480	\$ 760
High Springs	\$ 3,923,666	5.29%	\$ 207,648	6,741	\$ 582
La Crosse	\$ 478,626	3.49%	\$ 16,711	288	\$ 1,662
Micanopy	\$ 539,206	5.17%	\$ 27,914	656	\$ 822
Newberry	\$ 4,536,386	5.29%	\$ 239,221	8,066	\$ 562
Waldo	\$ 517,928	5.29%	\$ 27,409	875	\$ 592
<b>BAKER BOCC</b>	<b>\$ 6,705,900</b>	<b>1.84%</b>	<b>\$ 123,407</b>	<b>18,941</b>	<b>\$ 354</b>
Glen St. Mary	\$ 777,789	5.30%	\$ 41,243	467	\$ 1,666
Macclenny	\$ 4,508,302	6.02%	\$ 254,557	7,600	\$ 593
<b>BAY BOCC</b>	<b>\$ 48,213,477</b>	<b>1.84%</b>	<b>\$ 887,863</b>	<b>81,635</b>	<b>\$ 591</b>
Callaway	\$ 6,012,498	5.22%	\$ 314,271	13,162	\$ 457
Lynn Haven	\$ 11,374,394	5.22%	\$ 594,471	19,101	\$ 595
Mexico Beach	\$ 1,205,229	2.88%	\$ 34,759	1,229	\$ 981
Panama City	\$ 31,597,552	5.22%	\$ 1,651,016	35,976	\$ 878
Panama City Beach	\$ 20,975,871	5.22%	\$ 1,095,856	19,078	\$ 1,099
Parker	\$ 1,958,665	5.22%	\$ 102,379	4,251	\$ 461
Springfield	\$ 2,873,980	5.22%	\$ 150,442	8,431	\$ 341
<b>BRADFORD BOCC</b>	<b>\$ 5,898,129</b>	<b>0.64%</b>	<b>\$ 37,962</b>	<b>17,525</b>	<b>\$ 337</b>
Brooker	\$ 243,671	3.00%	\$ 7,326	329	\$ 741
Hampton	\$ 210,826	2.20%	\$ 4,640	479	\$ 440
Lawtey	\$ 324,307	1.10%	\$ 3,568	663	\$ 489
Starke	\$ 3,405,932	5.22%	\$ 177,934	5,856	\$ 582
<b>BREVARD BOCC</b>	<b>\$ 140,250,784</b>	<b>5.22%</b>	<b>\$ 7,326,932</b>	<b>229,432</b>	<b>\$ 611</b>
Cape Canaveral	\$ 7,510,450	5.22%	\$ 392,518	9,988	\$ 752
Cocoa	\$ 12,711,544	5.22%	\$ 664,499	19,892	\$ 639
Cocoa Beach	\$ 9,528,192	5.22%	\$ 498,060	11,385	\$ 837
Grant-Valkaria	\$ 2,489,288	5.22%	\$ 130,137	4,677	\$ 532
Indialantic	\$ 3,091,445	5.80%	\$ 179,514	2,998	\$ 1,031
Indian Harbour Beach	\$ 4,825,686	5.22%	\$ 252,323	8,978	\$ 538
Malabar	\$ 2,203,995	5.22%	\$ 115,198	3,019	\$ 730
Melbourne	\$ 72,400,239	5.93%	\$ 4,302,753	87,001	\$ 832
Melbourne Beach	\$ 2,779,123	5.22%	\$ 145,260	3,237	\$ 859
Melbourne Village	\$ 360,306	5.22%	\$ 18,833	680	\$ 530
Palm Bay	\$ 56,549,856	5.22%	\$ 2,956,686	126,748	\$ 446
Palm Shores	\$ 1,067,563	5.22%	\$ 55,772	1,198	\$ 891
Rockledge	\$ 20,433,905	5.22%	\$ 1,068,200	28,490	\$ 717
Satellite Beach	\$ 8,013,723	5.22%	\$ 418,904	11,393	\$ 703
Titusville	\$ 27,448,088	5.22%	\$ 1,435,059	49,423	\$ 555
West Melbourne	\$ 13,854,684	5.52%	\$ 766,004	28,857	\$ 480
<b>BROWARD BOCC</b>	<b>\$ 29,124,136</b>	<b>5.22%</b>	<b>\$ 1,442,197</b>	<b>17,198</b>	<b>\$ 1,693</b>
Coconut Creek	\$ 31,859,584	5.22%	\$ 1,666,409	57,937	\$ 550
Cooper City	\$ 16,316,066	5.22%	\$ 853,868	34,683	\$ 470
Coral Springs	\$ 68,103,485	5.22%	\$ 3,568,319	134,816	\$ 505
Dania Beach	\$ 21,377,310	5.32%	\$ 1,139,728	32,140	\$ 665
Davie	\$ 61,490,326	5.20%	\$ 3,203,338	106,943	\$ 575
Deerfield Beach	\$ 57,114,188	5.22%	\$ 2,993,951	87,414	\$ 653
Fort Lauderdale	\$ 228,845,803	5.22%	\$ 12,074,472	188,934	\$ 1,211
Hallandale Beach	\$ 25,143,557	5.22%	\$ 1,315,637	41,677	\$ 603
Hillsboro Beach	\$ 2,813,248	1.20%	\$ 33,797	1,981	\$ 1,420

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2024

Local Government	Estimated CST Base LFY 2023-24	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2022 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Hollywood	\$ 102,232,237	5.22%	\$ 5,347,185	154,909	\$ 660
Lauderdale-By-The-Sea	\$ 6,136,212	5.22%	\$ 320,850	6,205	\$ 989
Lauderdale Lakes	\$ 15,425,990	5.32%	\$ 822,286	36,725	\$ 420
Lauderhill	\$ 27,065,252	5.22%	\$ 1,415,915	74,887	\$ 361
Lazy Lake	\$ 641,687	0.60%	\$ 3,850	31	\$ 20,700
Lighthouse Point	\$ 9,779,810	6.22%	\$ 609,515	10,506	\$ 931
Margate	\$ 34,118,108	5.32%	\$ 1,817,876	58,760	\$ 581
Miramar	\$ 78,314,500	5.22%	\$ 4,094,910	138,237	\$ 567
North Lauderdale	\$ 14,818,589	5.22%	\$ 775,152	45,077	\$ 329
Oakland Park	\$ 26,127,497	5.42%	\$ 1,418,536	44,517	\$ 587
Parkland	\$ 25,844,337	5.22%	\$ 1,350,979	36,390	\$ 710
Pembroke Park	\$ 2,838,492	5.22%	\$ 149,422	6,255	\$ 454
Pembroke Pines	\$ 91,612,659	5.42%	\$ 4,983,254	170,836	\$ 536
Plantation	\$ 65,342,559	5.22%	\$ 3,424,826	94,048	\$ 695
Pompano Beach	\$ 82,005,539	5.22%	\$ 4,301,230	113,670	\$ 721
Sea Ranch Lakes	\$ 620,982	5.22%	\$ 32,459	540	\$ 1,150
Southwest Ranches	\$ 7,642,960	5.22%	\$ 399,444	7,716	\$ 991
Sunrise	\$ 59,266,620	5.22%	\$ 3,100,146	97,479	\$ 608
Tamarac	\$ 37,894,177	5.22%	\$ 1,981,562	72,740	\$ 521
West Park	\$ 4,552,909	5.22%	\$ 238,425	15,243	\$ 299
Weston	\$ 42,351,460	5.22%	\$ 2,216,148	68,318	\$ 620
Wilton Manors	\$ 10,295,438	5.62%	\$ 579,535	11,569	\$ 890
<b>CALHOUN BOCC</b>	<b>\$ 3,253,194</b>	<b>1.84%</b>	<b>\$ 59,868</b>	<b>9,666</b>	<b>\$ 337</b>
Altha	\$ 407,411	5.22%	\$ 21,271	498	\$ 818
Blountstown	\$ 1,636,358	5.22%	\$ 85,480	2,280	\$ 718
<b>CHARLOTTE BOCC</b>	<b>\$ 88,928,110</b>	<b>5.22%</b>	<b>\$ 4,645,753</b>	<b>157,894</b>	<b>\$ 563</b>
Punta Gorda	\$ 17,290,288	5.22%	\$ 903,132	19,930	\$ 868
<b>CITRUS BOCC</b>	<b>\$ 76,710,166</b>	<b>2.24%</b>	<b>\$ 1,719,494</b>	<b>146,608</b>	<b>\$ 523</b>
Crystal River	\$ 4,527,063	5.22%	\$ 236,404	3,474	\$ 1,303
Inverness	\$ 6,374,922	5.32%	\$ 340,127	7,812	\$ 816
<b>CLAY BOCC</b>	<b>\$ 99,199,334</b>	<b>5.92%</b>	<b>\$ 5,882,688</b>	<b>203,876</b>	<b>\$ 487</b>
Green Cove Springs	\$ 9,916,640	5.22%	\$ 518,032	10,234	\$ 969
Keystone Heights	\$ 1,983,543	5.22%	\$ 103,617	1,454	\$ 1,364
Orange Park	\$ 11,623,991	5.22%	\$ 607,368	9,157	\$ 1,269
Penney Farms	\$ 287,000	5.22%	\$ 15,017	832	\$ 345
<b>COLLIER BOCC</b>	<b>\$ 205,001,041</b>	<b>2.10%</b>	<b>\$ 4,307,414</b>	<b>355,125</b>	<b>\$ 577</b>
Everglades	\$ 427,389	3.90%	\$ 16,670	383	\$ 1,116
Marco Island	\$ 17,988,469	2.10%	\$ 378,184	16,112	\$ 1,116
Naples	\$ 62,457,077	5.22%	\$ 3,261,249	19,283	\$ 3,239
<b>COLUMBIA BOCC</b>	<b>\$ 22,902,293</b>	<b>5.32%</b>	<b>\$ 1,219,436</b>	<b>54,702</b>	<b>\$ 419</b>
Fort White	\$ 799,696	0.70%	\$ 5,598	654	\$ 1,223
Lake City	\$ 11,808,160	5.32%	\$ 629,067	12,155	\$ 971
<b>DESOTO BOCC</b>	<b>\$ 6,524,630</b>	<b>2.34%</b>	<b>\$ 152,919</b>	<b>24,783</b>	<b>\$ 263</b>
Arcadia	\$ 4,026,888	5.22%	\$ 210,387	7,608	\$ 529
<b>DIXIE BOCC</b>	<b>\$ 3,317,717</b>	<b>1.84%</b>	<b>\$ 61,093</b>	<b>13,676</b>	<b>\$ 243</b>
Cross City	\$ 887,736	2.50%	\$ 22,238	1,717	\$ 517
Horseshoe Beach	\$ 112,236	6.20%	\$ 6,985	165	\$ 680
<b>DUVAL - Jacksonville</b>	<b>\$ 603,579,828</b>	<b>5.22%</b>	<b>\$ 31,571,601</b>	<b>986,804</b>	<b>\$ 612</b>
Atlantic Beach	\$ 10,554,643	5.22%	\$ 543,418	13,500	\$ 782
Baldwin	\$ 881,434	6.22%	\$ 54,912	1,403	\$ 628
Jacksonville Beach	\$ 23,810,514	5.22%	\$ 1,239,834	24,112	\$ 987
Neptune Beach	\$ 5,252,915	5.22%	\$ 274,690	7,271	\$ 722

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2024

Local Government	Estimated CST Base LFY 2023-24	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2022 Revenue Sharing Population	Per Capita Consumption (See Note 3)
<b>ESCAMBIA BOCC</b>	<b>\$ 122,005,276</b>	<b>1.84%</b>	<b>\$ 2,232,839</b>	<b>271,250</b>	<b>\$ 450</b>
Century	\$ 909,492	2.10%	\$ 19,186	1,711	\$ 532
Pensacola	\$ 56,980,911	5.22%	\$ 2,964,854	54,751	\$ 1,041
<b>FLAGLER BOCC</b>	<b>\$ 13,004,302</b>	<b>1.84%</b>	<b>\$ 239,421</b>	<b>18,262</b>	<b>\$ 712</b>
Beverly Beach	\$ 334,693	5.10%	\$ 17,084	490	\$ 683
Bunnell	\$ 3,446,871	5.75%	\$ 198,371	3,752	\$ 919
Flagler Beach (part)	\$ 3,774,607	5.10%	\$ 192,721	5,182	\$ 728
Marineland (part)	\$ 1,296,672	0.40%	\$ 5,187	12	\$ 108,056
Palm Coast	\$ 53,722,175	5.22%	\$ 2,808,820	96,504	\$ 557
<b>FRANKLIN BOCC</b>	<b>\$ 4,914,294</b>	<b>1.00%</b>	<b>\$ 49,171</b>	<b>7,531</b>	<b>\$ 653</b>
Apalachicola	\$ 1,835,956	3.70%	\$ 67,983	2,380	\$ 771
Carrabelle	\$ 1,045,857	5.92%	\$ 61,984	1,861	\$ 562
<b>GADSDEN BOCC</b>	<b>\$ 8,131,039</b>	<b>1.84%</b>	<b>\$ 149,783</b>	<b>24,368</b>	<b>\$ 334</b>
Chattahoochee	\$ 965,245	5.22%	\$ 50,454	1,974	\$ 489
Greensboro	\$ 331,323	5.12%	\$ 16,966	467	\$ 709
Gretna	\$ 453,635	4.02%	\$ 18,263	1,362	\$ 333
Havana	\$ 1,244,255	5.22%	\$ 65,045	1,777	\$ 700
Midway	\$ 1,835,996	3.70%	\$ 68,025	3,647	\$ 503
Quincy	\$ 5,092,507	5.22%	\$ 265,987	7,632	\$ 667
<b>GILCHRIST BOCC</b>	<b>\$ 4,651,684</b>	<b>1.84%</b>	<b>\$ 85,630</b>	<b>14,883</b>	<b>\$ 313</b>
Bell	\$ 479,233	4.50%	\$ 21,594	515	\$ 931
Fanning Springs (part)	\$ 412,483	5.62%	\$ 23,232	536	\$ 770
Trenton	\$ 1,035,021	5.22%	\$ 54,148	2,107	\$ 491
<b>GLADES BOCC</b>	<b>\$ 2,480,180</b>	<b>1.84%</b>	<b>\$ 45,670</b>	<b>9,824</b>	<b>\$ 252</b>
Moore Haven	\$ 880,875	1.20%	\$ 10,596	1,468	\$ 600
<b>GULF BOCC</b>	<b>\$ 5,459,605</b>	<b>1.84%</b>	<b>\$ 100,474</b>	<b>8,321</b>	<b>\$ 656</b>
Port St. Joe	\$ 3,171,254	5.22%	\$ 165,639	3,760	\$ 843
Wewahitchka	\$ 1,173,659	5.22%	\$ 61,323	2,188	\$ 536
<b>HAMILTON BOCC</b>	<b>\$ 2,413,058</b>	<b>0.30%</b>	<b>\$ 7,240</b>	<b>7,864</b>	<b>\$ 307</b>
Jasper	\$ 1,545,134	4.80%	\$ 74,252	2,616	\$ 591
Jennings	\$ 609,139	5.10%	\$ 31,068	757	\$ 805
White Springs	\$ 593,162	5.00%	\$ 29,664	766	\$ 774
<b>HARDEE BOCC</b>	<b>\$ 3,698,655</b>	<b>1.34%</b>	<b>\$ 49,569</b>	<b>14,815</b>	<b>\$ 250</b>
Bowling Green	\$ 713,149	5.10%	\$ 36,436	2,438	\$ 293
Wauchula	\$ 3,237,349	5.10%	\$ 165,226	4,842	\$ 669
Zolfo Springs	\$ 782,713	2.32%	\$ 18,190	1,758	\$ 445
<b>HENDRY BOCC</b>	<b>\$ 5,949,733</b>	<b>1.94%</b>	<b>\$ 115,658</b>	<b>28,276</b>	<b>\$ 210</b>
Clewiston	\$ 3,757,530	5.32%	\$ 200,104	7,316	\$ 514
LaBelle	\$ 4,120,121	4.32%	\$ 178,110	5,041	\$ 817
<b>HERNANDO BOCC</b>	<b>\$ 92,232,816</b>	<b>1.84%</b>	<b>\$ 1,700,117</b>	<b>189,279</b>	<b>\$ 487</b>
Brooksville	\$ 12,622,514	5.22%	\$ 659,247	9,481	\$ 1,331
<b>HIGHLANDS BOCC</b>	<b>\$ 31,385,791</b>	<b>1.84%</b>	<b>\$ 577,481</b>	<b>79,563</b>	<b>\$ 394</b>
Avon Park	\$ 4,258,221	5.22%	\$ 222,504	9,769	\$ 436
Lake Placid	\$ 2,479,479	5.22%	\$ 129,658	2,385	\$ 1,040
Sebring	\$ 9,135,345	5.22%	\$ 477,117	11,361	\$ 804
<b>HILLSBOROUGH BOCC</b>	<b>\$ 499,500,376</b>	<b>4.00%</b>	<b>\$ 19,935,646</b>	<b>1,051,231</b>	<b>\$ 475</b>
Plant City	\$ 21,409,756	5.72%	\$ 1,225,685	40,365	\$ 530
Tampa	\$ 346,564,504	5.22%	\$ 18,229,980	401,098	\$ 864
Temple Terrace	\$ 22,336,447	5.40%	\$ 1,206,967	27,251	\$ 820
<b>HOLMES BOCC</b>	<b>\$ 2,929,310</b>	<b>1.84%</b>	<b>\$ 53,916</b>	<b>14,429</b>	<b>\$ 203</b>
Bonifay	\$ 1,989,072	5.82%	\$ 115,838	2,764	\$ 720
Esto	\$ 73,691	0.80%	\$ 590	350	\$ 211

## Forecast of Taxable Communication Services and Revenues

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Noma	\$ 120,895	0.10%	\$ 121	217	\$ 557
Ponce de Leon	\$ 262,406	2.70%	\$ 7,086	497	\$ 528
Westville	\$ 114,751	0.90%	\$ 1,033	281	\$ 408
<b>INDIAN RIVER BOCC</b>	<b>\$ 65,553,478</b>	<b>1.84%</b>	<b>\$ 1,207,741</b>	<b>113,303</b>	<b>\$ 579</b>
Fellsmere	\$ 2,675,242	5.22%	\$ 139,809	4,913	\$ 545
Indian River Shores	\$ 6,549,826	5.22%	\$ 342,158	4,435	\$ 1,477
Orchid	\$ 787,732	2.10%	\$ 16,553	520	\$ 1,515
Sebastian	\$ 16,422,724	5.22%	\$ 858,832	25,915	\$ 634
Vero Beach	\$ 26,404,237	5.12%	\$ 1,353,404	16,473	\$ 1,603
<b>JACKSON BOCC</b>	<b>\$ 11,099,025</b>	<b>1.84%</b>	<b>\$ 204,054</b>	<b>29,007</b>	<b>\$ 383</b>
Alford	\$ 309,553	1.50%	\$ 4,644	466	\$ 664
Bascom	\$ 36,816	1.32%	\$ 486	84	\$ 438
Campbellton	\$ 132,068	5.22%	\$ 6,904	191	\$ 691
Cottondale	\$ 595,624	5.22%	\$ 31,099	852	\$ 699
Graceville	\$ 1,601,694	5.22%	\$ 83,713	2,110	\$ 759
Grand Ridge	\$ 626,648	5.22%	\$ 32,719	892	\$ 703
Greenwood	\$ 401,227	5.22%	\$ 20,949	545	\$ 736
Jacob City	\$ 55,588	5.22%	\$ 2,904	231	\$ 241
Malone	\$ 337,840	5.22%	\$ 17,677	630	\$ 536
Marianna	\$ 4,479,009	5.22%	\$ 234,223	5,880	\$ 762
Sneads	\$ 981,332	5.22%	\$ 51,271	1,703	\$ 576
<b>JEFFERSON BOCC</b>	<b>\$ 4,350,455</b>	<b>1.14%</b>	<b>\$ 49,600</b>	<b>11,233</b>	<b>\$ 387</b>
Monticello	\$ 1,291,484	4.50%	\$ 58,174	2,646	\$ 488
<b>LAFAYETTE BOCC</b>	<b>\$ 2,007,559</b>	<b>1.84%</b>	<b>\$ 36,944</b>	<b>5,940</b>	<b>\$ 338</b>
Mayo	\$ 1,021,319	2.00%	\$ 20,448	1,075	\$ 950
<b>LAKE BOCC</b>	<b>\$ 78,288,563</b>	<b>1.94%</b>	<b>\$ 1,518,875</b>	<b>187,349</b>	<b>\$ 418</b>
Astatula	\$ 680,522	5.22%	\$ 35,570	1,995	\$ 341
Clermont	\$ 31,699,164	5.22%	\$ 1,655,867	45,812	\$ 692
Eustis	\$ 10,839,005	5.22%	\$ 566,444	23,595	\$ 459
Fruitland Park	\$ 6,578,245	5.22%	\$ 343,628	8,615	\$ 764
Groveland	\$ 10,773,959	5.22%	\$ 562,841	21,633	\$ 498
Howey-in-the-Hills	\$ 1,165,127	5.22%	\$ 60,858	1,778	\$ 655
Lady Lake	\$ 11,410,708	5.22%	\$ 596,103	16,174	\$ 705
Leesburg	\$ 18,101,149	5.22%	\$ 945,530	28,833	\$ 628
Mascotte	\$ 2,644,847	5.22%	\$ 138,095	8,040	\$ 329
Minneola	\$ 7,437,062	5.22%	\$ 388,570	16,446	\$ 452
Montverde	\$ 1,333,100	5.10%	\$ 68,041	1,712	\$ 779
Mount Dora	\$ 10,530,048	5.22%	\$ 550,971	17,129	\$ 615
Tavares	\$ 11,833,286	5.32%	\$ 630,036	20,296	\$ 583
Umatilla	\$ 2,635,907	5.22%	\$ 137,703	3,875	\$ 680
<b>LEE BOCC</b>	<b>\$ 197,087,888</b>	<b>3.61%</b>	<b>\$ 7,079,788</b>	<b>391,897</b>	<b>\$ 503</b>
Bonita Springs	\$ 39,210,274	3.61%	\$ 1,416,824	55,496	\$ 707
Cape Coral	\$ 108,726,103	5.22%	\$ 5,680,885	208,026	\$ 523
Estero	\$ 29,571,193	3.61%	\$ 1,069,019	37,842	\$ 781
Fort Myers	\$ 93,229,250	5.22%	\$ 4,916,970	96,729	\$ 964
Fort Myers Beach	\$ 9,151,266	5.22%	\$ 477,919	5,589	\$ 1,637
Sanibel	\$ 6,807,599	5.22%	\$ 355,573	6,485	\$ 1,050
<b>LEON BOCC</b>	<b>\$ 54,948,949</b>	<b>5.22%</b>	<b>\$ 2,852,209</b>	<b>98,823</b>	<b>\$ 556</b>
Tallahassee	\$ 115,936,278	6.10%	\$ 7,097,274	199,148	\$ 582
<b>LEVY BOCC</b>	<b>\$ 8,683,363</b>	<b>1.84%</b>	<b>\$ 159,965</b>	<b>34,169</b>	<b>\$ 254</b>
Bronson	\$ 689,127	2.50%	\$ 17,259	1,147	\$ 601
Cedar Key	\$ 647,631	2.10%	\$ 13,613	689	\$ 940



## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2024

Local Government	Estimated CST Base LFY 2023-24	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2022 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Chiefland	\$ 1,706,118	5.22%	\$ 89,237	2,321	\$ 735
Fanning Springs (part)	\$ 92,781	5.62%	\$ 5,217	692	\$ 134
Inglis	\$ 728,498	5.22%	\$ 38,102	1,492	\$ 488
Otter Creek	\$ 218,662	0.70%	\$ 1,531	108	\$ 2,025
Williston	\$ 1,462,043	5.22%	\$ 76,391	3,085	\$ 474
Yankeetown	\$ 390,968	5.72%	\$ 22,385	585	\$ 668
<b>LIBERTY BOCC</b>	<b>\$ 2,230,996</b>	<b>0.60%</b>	<b>\$ 13,387</b>	<b>5,476</b>	<b>\$ 407</b>
Bristol	\$ 648,499	5.22%	\$ 33,863	945	\$ 686
<b>MADISON BOCC</b>	<b>\$ 4,397,682</b>	<b>1.84%</b>	<b>\$ 80,929</b>	<b>13,163</b>	<b>\$ 334</b>
Greenville	\$ 556,237	4.62%	\$ 25,703	737	\$ 755
Lee	\$ 361,297	5.22%	\$ 18,862	388	\$ 931
Madison	\$ 1,908,556	5.22%	\$ 99,691	3,002	\$ 636
<b>MANATEE BOCC</b>	<b>\$ 185,666,147</b>	<b>1.84%</b>	<b>\$ 3,417,580</b>	<b>343,577</b>	<b>\$ 540</b>
Anna Maria	\$ 2,324,268	5.22%	\$ 121,375	984	\$ 2,362
Bradenton	\$ 46,966,286	5.72%	\$ 2,688,602	56,923	\$ 825
Bradenton Beach	\$ 1,675,516	5.72%	\$ 95,873	897	\$ 1,868
Holmes Beach	\$ 4,683,467	5.22%	\$ 244,597	3,023	\$ 1,549
Longboat Key (part)	\$ 4,286,723	5.22%	\$ 223,943	2,758	\$ 1,554
Palmetto	\$ 7,728,961	5.42%	\$ 419,259	13,493	\$ 573
<b>MARION BOCC</b>	<b>\$ 130,342,235</b>	<b>1.74%</b>	<b>\$ 2,257,150</b>	<b>313,811</b>	<b>\$ 415</b>
Belleview	\$ 4,297,042	5.12%	\$ 220,149	5,764	\$ 745
Dunnellon	\$ 2,941,613	5.22%	\$ 153,701	1,992	\$ 1,477
McIntosh	\$ 528,611	5.22%	\$ 27,598	465	\$ 1,137
Ocala	\$ 55,921,525	5.22%	\$ 2,905,917	64,729	\$ 864
Reddick	\$ 252,430	1.30%	\$ 3,282	471	\$ 536
<b>MARTIN BOCC</b>	<b>\$ 88,706,821</b>	<b>1.84%</b>	<b>\$ 1,632,482</b>	<b>131,066</b>	<b>\$ 677</b>
Indiantown	\$ 1,392,484	5.22%	\$ 72,824	6,590	\$ 211
Jupiter Island	\$ 2,199,551	5.22%	\$ 114,946	793	\$ 2,774
Ocean Breeze	\$ 176,010	2.20%	\$ 3,872	396	\$ 444
Sewall's Point	\$ 1,710,245	3.12%	\$ 53,494	2,006	\$ 853
Stuart	\$ 23,810,412	5.22%	\$ 1,245,776	18,764	\$ 1,269
<b>MIAMI-DADE BOCC</b>	<b>\$ 541,338,641</b>	<b>5.22%</b>	<b>\$ 28,266,980</b>	<b>1,195,830</b>	<b>\$ 453</b>
Aventura	\$ 33,387,108	5.20%	\$ 1,739,798	40,350	\$ 827
Bal Harbour	\$ 5,144,926	5.22%	\$ 276,320	3,094	\$ 1,663
Bay Harbor Islands	\$ 3,730,277	5.22%	\$ 195,092	5,961	\$ 626
Biscayne Park	\$ 1,412,320	5.22%	\$ 73,914	3,112	\$ 454
Coral Gables	\$ 57,534,110	5.22%	\$ 3,016,553	52,014	\$ 1,106
Cutler Bay	\$ 20,402,959	5.22%	\$ 1,068,345	45,545	\$ 448
Doral	\$ 79,059,700	5.22%	\$ 4,136,765	81,182	\$ 974
El Portal	\$ 824,416	5.60%	\$ 46,332	1,993	\$ 414
Florida City	\$ 4,032,344	5.42%	\$ 219,030	14,320	\$ 282
Golden Beach	\$ 1,203,403	2.12%	\$ 25,525	955	\$ 1,260
Hialeah	\$ 92,445,277	5.87%	\$ 5,438,200	228,206	\$ 405
Hialeah Gardens	\$ 6,592,817	5.22%	\$ 345,102	23,076	\$ 286
Homestead	\$ 32,827,741	5.42%	\$ 1,783,324	82,996	\$ 396
Indian Creek	\$ 506,941	0.70%	\$ 3,549	89	\$ 5,696
Key Biscayne	\$ 13,914,667	5.22%	\$ 727,718	14,784	\$ 941
Medley	\$ 8,937,155	6.22%	\$ 558,858	1,056	\$ 8,463
Miami	\$ 435,130,142	5.22%	\$ 22,806,456	456,614	\$ 953
Miami Beach	\$ 76,153,172	5.22%	\$ 3,989,585	83,618	\$ 911
Miami Gardens	\$ 43,185,600	5.22%	\$ 2,259,781	115,053	\$ 375
Miami Lakes	\$ 18,467,992	5.22%	\$ 966,257	30,905	\$ 598

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Local Government	Estimated CST Base LFY 2023-24	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2022 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Miami Shores	\$ 8,380,662	5.72%	\$ 480,265	11,630	\$ 721
Miami Springs	\$ 6,749,476	5.22%	\$ 353,864	13,865	\$ 487
North Bay Village	\$ 3,753,077	4.90%	\$ 184,342	8,206	\$ 457
North Miami	\$ 22,050,315	5.22%	\$ 1,153,788	60,337	\$ 365
North Miami Beach	\$ 32,017,385	5.22%	\$ 1,673,461	43,591	\$ 734
Opa-locka	\$ 10,996,464	5.22%	\$ 574,919	16,710	\$ 658
Palmetto Bay	\$ 17,562,842	5.22%	\$ 918,959	25,041	\$ 701
Pinecrest	\$ 17,894,750	5.52%	\$ 989,598	18,394	\$ 973
South Miami	\$ 7,941,482	5.22%	\$ 416,067	12,090	\$ 657
Sunny Isles Beach	\$ 15,652,449	5.22%	\$ 818,521	22,756	\$ 688
Surfside	\$ 3,830,411	5.22%	\$ 200,437	5,446	\$ 703
Sweetwater	\$ 6,952,445	5.22%	\$ 364,832	20,240	\$ 344
Virginia Gardens	\$ 1,075,982	5.22%	\$ 56,301	2,376	\$ 453
West Miami	\$ 3,009,708	5.22%	\$ 157,701	7,313	\$ 412
<b>MONROE BOCC</b>	<b>\$ 41,337,114</b>	<b>1.64%</b>	<b>\$ 678,594</b>	<b>38,702</b>	<b>\$ 1,068</b>
Islamorada	\$ 7,881,257	5.22%	\$ 412,042	7,272	\$ 1,084
Key Colony Beach	\$ 1,583,257	5.10%	\$ 80,797	807	\$ 1,962
Key West	\$ 30,137,205	5.22%	\$ 1,575,457	27,040	\$ 1,115
Layton	\$ -	0.00%	\$ -	-	\$ -
Marathon	\$ 12,117,952	5.22%	\$ 633,426	9,926	\$ 1,221
<b>NASSAU BOCC</b>	<b>\$ 40,764,110</b>	<b>1.84%</b>	<b>\$ 750,595</b>	<b>77,968</b>	<b>\$ 523</b>
Callahan	\$ 3,224,974	4.50%	\$ 145,167	1,597	\$ 2,019
Fernandina Beach	\$ 17,951,120	5.12%	\$ 920,066	13,188	\$ 1,361
Hilliard	\$ 1,973,856	5.22%	\$ 103,114	2,988	\$ 661
<b>OKALOOSA BOCC</b>	<b>\$ 62,180,134</b>	<b>2.30%</b>	<b>\$ 1,418,470</b>	<b>123,946</b>	<b>\$ 502</b>
Cinco Bayou	\$ 276,364	5.12%	\$ 13,980	455	\$ 607
Crestview	\$ 17,544,920	5.22%	\$ 911,395	27,542	\$ 637
Destin	\$ 18,172,669	5.22%	\$ 940,484	14,472	\$ 1,256
Fort Walton Beach	\$ 20,639,092	5.62%	\$ 1,154,312	21,011	\$ 982
Laurel Hill	\$ 401,920	2.80%	\$ 11,255	627	\$ 641
Mary Esther	\$ 5,557,095	5.02%	\$ 277,959	4,396	\$ 1,264
Niceville	\$ 12,963,217	5.50%	\$ 709,019	16,186	\$ 801
Shalimar	\$ 2,167,821	5.00%	\$ 108,119	774	\$ 2,801
Valparaiso	\$ 2,796,954	5.22%	\$ 146,154	4,926	\$ 568
<b>OKEECHOBEE BOCC</b>	<b>\$ 12,259,067</b>	<b>0.80%</b>	<b>\$ 98,148</b>	<b>32,196</b>	<b>\$ 381</b>
Okeechobee	\$ 5,454,459	5.10%	\$ 278,321	5,352	\$ 1,019
<b>ORANGE BOCC</b>	<b>\$ 380,550,454</b>	<b>4.98%</b>	<b>\$ 18,937,547</b>	<b>928,465</b>	<b>\$ 410</b>
Apopka	\$ 32,597,881	6.12%	\$ 1,996,771	57,390	\$ 568
Bay Lake	\$ -	0.00%	\$ -	-	\$ -
Belle Isle	\$ 4,198,174	5.22%	\$ 219,531	7,042	\$ 596
Eatonville	\$ 1,988,513	5.22%	\$ 103,934	2,371	\$ 839
Edgewood	\$ 2,090,522	5.22%	\$ 109,295	2,645	\$ 790
Lake Buena Vista	\$ -	0.00%	\$ -	-	\$ -
Maitland	\$ 21,138,403	5.22%	\$ 1,120,086	19,944	\$ 1,060
Oakland	\$ 2,845,417	5.22%	\$ 148,616	5,396	\$ 527
Ocoee	\$ 25,211,231	5.22%	\$ 1,317,849	49,221	\$ 512
Orlando	\$ 284,909,275	5.22%	\$ 14,907,122	321,282	\$ 887
Windermere	\$ 8,063,894	5.22%	\$ 421,262	3,038	\$ 2,654
Winter Garden	\$ 29,965,339	5.22%	\$ 1,566,286	50,318	\$ 596
Winter Park	\$ 36,554,171	5.72%	\$ 2,118,744	30,465	\$ 1,200
<b>OSCEOLA BOCC</b>	<b>\$ 125,203,527</b>	<b>5.22%</b>	<b>\$ 6,541,218</b>	<b>281,328</b>	<b>\$ 445</b>
Kissimmee	\$ 41,410,142	5.22%	\$ 2,166,839	82,005	\$ 505

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2024

Local Government	Estimated CST Base LFY 2023-24	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2022 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Cloud	\$ 22,706,224	5.10%	\$ 1,159,758	61,331	\$ 370
<b>PALM BEACH BOCC</b>	<b>\$ 371,193,148</b>	<b>5.72%</b>	<b>\$ 21,214,866</b>	<b>661,188</b>	<b>\$ 561</b>
Atlantis	\$ 2,882,772	5.10%	\$ 147,268	2,145	\$ 1,344
Belle Glade	\$ 5,616,678	5.12%	\$ 288,223	17,213	\$ 326
Boca Raton	\$ 151,860,036	5.42%	\$ 8,253,170	99,542	\$ 1,526
Boynton Beach	\$ 55,179,347	5.22%	\$ 2,888,157	81,748	\$ 675
Briny Breezes	\$ 407,418	5.22%	\$ 21,304	498	\$ 818
Cloud Lake	\$ 238,232	2.32%	\$ 5,528	139	\$ 1,714
Delray Beach	\$ 63,958,820	5.22%	\$ 3,344,953	67,073	\$ 954
Glen Ridge	\$ 153,279	5.22%	\$ 8,015	217	\$ 706
Golf	\$ 1,174,890	5.22%	\$ 61,359	260	\$ 4,519
Greenacres	\$ 24,341,698	6.44%	\$ 1,569,621	44,797	\$ 543
Gulf Stream	\$ 1,171,782	5.22%	\$ 61,260	957	\$ 1,224
Haverhill	\$ 1,370,334	2.60%	\$ 35,676	2,190	\$ 626
Highland Beach	\$ 5,187,522	5.22%	\$ 271,226	4,302	\$ 1,206
Hypoluxo	\$ 2,560,181	5.92%	\$ 151,793	2,686	\$ 953
Juno Beach	\$ 4,678,580	5.22%	\$ 246,618	3,869	\$ 1,209
Jupiter	\$ 52,851,792	5.22%	\$ 2,771,780	61,341	\$ 862
Jupiter Inlet Colony	\$ 466,560	5.22%	\$ 24,380	406	\$ 1,149
Lake Clarke Shores	\$ 1,978,778	5.22%	\$ 103,529	3,565	\$ 555
Lake Park	\$ 5,333,452	5.32%	\$ 284,136	9,030	\$ 591
Lake Worth	\$ 15,514,708	5.22%	\$ 811,498	42,637	\$ 364
Lantana	\$ 5,501,393	5.42%	\$ 298,779	12,111	\$ 454
Loxahatchee Groves	\$ 1,804,931	5.22%	\$ 94,333	3,375	\$ 535
Manalapan	\$ 1,433,510	1.60%	\$ 22,961	422	\$ 3,397
Mangonia Park	\$ 1,340,286	5.62%	\$ 75,424	2,134	\$ 628
North Palm Beach	\$ 14,500,034	5.22%	\$ 757,949	13,166	\$ 1,101
Ocean Ridge	\$ 2,448,477	2.00%	\$ 49,024	1,831	\$ 1,337
Pahokee	\$ 1,515,689	5.22%	\$ 79,194	5,201	\$ 291
Palm Beach	\$ 21,385,714	5.22%	\$ 1,118,973	9,218	\$ 2,320
Palm Beach Gardens	\$ 61,371,871	3.50%	\$ 2,184,539	60,675	\$ 1,011
Palm Beach Shores	\$ 1,339,585	5.52%	\$ 74,061	1,309	\$ 1,023
Palm Springs	\$ 11,006,289	5.32%	\$ 586,460	26,924	\$ 409
Riviera Beach	\$ 22,045,022	5.22%	\$ 1,152,615	38,613	\$ 571
Royal Palm Beach	\$ 19,941,146	5.22%	\$ 1,042,917	39,345	\$ 507
South Bay	\$ 1,131,188	5.10%	\$ 57,825	3,081	\$ 367
South Palm Beach	\$ 1,510,630	5.60%	\$ 84,716	1,472	\$ 1,026
Tequesta	\$ 6,427,322	5.22%	\$ 336,085	6,152	\$ 1,045
Wellington	\$ 42,151,744	5.22%	\$ 2,204,878	61,807	\$ 682
West Palm Beach	\$ 96,590,392	5.42%	\$ 5,247,461	119,945	\$ 805
Westlake	\$ 2,843,269	5.22%	\$ 148,445	2,981	\$ 954
<b>PASCO BOCC</b>	<b>\$ 257,490,574</b>	<b>1.84%</b>	<b>\$ 4,743,118</b>	<b>541,410</b>	<b>\$ 476</b>
Dade City	\$ 5,250,288	5.22%	\$ 274,244	7,779	\$ 675
New Port Richey	\$ 17,705,633	5.62%	\$ 995,842	17,165	\$ 1,031
Port Richey	\$ 3,935,068	5.10%	\$ 200,764	3,250	\$ 1,211
St. Leo	\$ 391,110	5.22%	\$ 20,449	2,462	\$ 159
San Antonio	\$ 1,639,551	0.80%	\$ 13,151	1,304	\$ 1,257
Zephyrhills	\$ 15,776,728	5.52%	\$ 871,291	18,631	\$ 847
<b>PINELLAS BOCC</b>	<b>\$ 165,329,268</b>	<b>5.22%</b>	<b>\$ 8,606,978</b>	<b>276,314</b>	<b>\$ 598</b>
Belleair	\$ 3,224,286	5.22%	\$ 168,432	4,372	\$ 737
Belleair Beach	\$ 1,548,995	6.00%	\$ 92,994	1,643	\$ 943
Belleair Bluffs	\$ 1,459,452	5.22%	\$ 76,246	2,332	\$ 626

## Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base LFY 2023-24	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2022 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Belleair Shore	\$ 121,757	2.40%	\$ 2,924	74	\$ 1,645
Clearwater	\$ 90,465,135	5.12%	\$ 4,635,971	119,208	\$ 759
Dunedin	\$ 27,096,534	5.32%	\$ 1,442,592	36,096	\$ 751
Gulfport	\$ 8,660,199	6.12%	\$ 530,410	11,801	\$ 734
Indian Rocks Beach	\$ 3,967,206	2.30%	\$ 91,326	3,719	\$ 1,067
Indian Shores	\$ 1,942,758	5.22%	\$ 101,453	1,207	\$ 1,610
Kenneth City	\$ 1,977,649	5.10%	\$ 100,981	5,053	\$ 391
Largo	\$ 55,416,252	5.62%	\$ 3,118,701	84,286	\$ 657
Madeira Beach	\$ 4,663,304	5.72%	\$ 266,890	3,939	\$ 1,184
North Redington Beach	\$ 1,551,552	5.12%	\$ 79,481	1,495	\$ 1,038
Oldsmar	\$ 13,421,092	5.82%	\$ 783,273	14,924	\$ 899
Pinellas Park	\$ 32,369,003	5.40%	\$ 1,763,232	55,092	\$ 588
Redington Beach	\$ 927,614	5.40%	\$ 50,109	1,375	\$ 675
Redington Shores	\$ 1,757,537	5.22%	\$ 91,766	2,181	\$ 806
Safety Harbor	\$ 13,134,422	6.52%	\$ 859,000	17,033	\$ 771
St. Petersburg	\$ 182,194,660	5.62%	\$ 10,264,198	263,791	\$ 691
St. Pete Beach	\$ 8,878,492	5.70%	\$ 506,392	8,878	\$ 1,000
Seminole	\$ 14,674,349	5.22%	\$ 766,494	19,476	\$ 753
South Pasadena	\$ 3,177,439	5.72%	\$ 181,893	5,417	\$ 587
Tarpon Springs	\$ 17,583,506	5.72%	\$ 1,006,963	25,752	\$ 683
Treasure Island	\$ 5,735,450	5.22%	\$ 299,591	6,586	\$ 871
<b>POLK BOCC</b>	<b>\$ 199,440,153</b>	<b>5.22%</b>	<b>\$ 10,407,706</b>	<b>463,058</b>	<b>\$ 431</b>
Auburndale	\$ 11,028,756	5.22%	\$ 576,150	17,453	\$ 632
Bartow	\$ 9,717,027	6.12%	\$ 595,634	19,508	\$ 498
Davenport	\$ 8,159,400	3.52%	\$ 287,338	10,824	\$ 754
Dundee	\$ 2,694,115	5.72%	\$ 154,232	5,575	\$ 483
Eagle Lake	\$ 1,704,018	5.42%	\$ 92,438	3,391	\$ 503
Fort Meade	\$ 2,293,207	5.32%	\$ 122,146	5,173	\$ 443
Frostproof	\$ 2,154,760	5.32%	\$ 114,720	2,998	\$ 719
Haines City	\$ 14,512,445	5.22%	\$ 763,255	31,979	\$ 454
Highland Park	\$ -	0.00%	\$ -	-	\$ -
Hillcrest Heights	\$ 98,914	1.10%	\$ 1,088	243	\$ 407
Lake Alfred	\$ 3,085,232	5.22%	\$ 161,197	6,762	\$ 456
Lake Hamilton	\$ 1,142,030	3.72%	\$ 42,514	1,560	\$ 732
Lake Wales	\$ 9,797,200	5.22%	\$ 515,578	17,359	\$ 564
Lakeland	\$ 80,184,893	6.43%	\$ 5,160,618	120,279	\$ 667
Mulberry	\$ 3,843,377	5.22%	\$ 200,726	4,040	\$ 951
Polk City	\$ 4,368,613	5.22%	\$ 228,111	2,956	\$ 1,478
Winter Haven	\$ 35,863,207	6.32%	\$ 2,267,860	53,331	\$ 672
<b>PUTNAM BOCC</b>	<b>\$ 21,629,039</b>	<b>1.84%</b>	<b>\$ 398,190</b>	<b>58,578</b>	<b>\$ 369</b>
Crescent City	\$ 1,238,104	5.10%	\$ 63,184	1,692	\$ 732
Interlachen	\$ 1,923,613	5.22%	\$ 100,455	1,446	\$ 1,330
Palatka	\$ 6,843,586	5.22%	\$ 357,823	10,529	\$ 650
Pomona Park	\$ 593,887	5.22%	\$ 31,027	789	\$ 753
Welaka	\$ 693,049	5.22%	\$ 36,203	747	\$ 928
<b>ST. JOHNS BOCC</b>	<b>\$ 170,690,488</b>	<b>1.84%</b>	<b>\$ 3,146,222</b>	<b>274,504</b>	<b>\$ 622</b>
Marineland (part)	\$ 820,084	0.40%	\$ 3,280	3	\$ 273,361
St. Augustine	\$ 21,637,225	5.22%	\$ 1,130,631	15,346	\$ 1,410
St. Augustine Beach	\$ 7,650,656	5.22%	\$ 399,852	6,914	\$ 1,107
<b>ST. LUCIE BOCC</b>	<b>\$ 42,790,532</b>	<b>1.84%</b>	<b>\$ 787,910</b>	<b>77,187</b>	<b>\$ 554</b>
Fort Pierce	\$ 27,432,584	5.22%	\$ 1,434,053	47,725	\$ 575
Port St. Lucie	\$ 118,784,768	5.22%	\$ 6,210,200	224,905	\$ 528

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2024

Local Government	Estimated CST Base LFY 2023-24	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2022 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Lucie Village	\$ 379,813	1.60%	\$ 6,082	574	\$ 662
<b>SANTA ROSA BOCC</b>	<b>\$ 77,140,772</b>	<b>1.58%</b>	<b>\$ 1,220,871</b>	<b>175,537</b>	<b>\$ 439</b>
Gulf Breeze	\$ 9,474,250	5.22%	\$ 495,072	6,380	\$ 1,485
Jay	\$ 634,685	5.10%	\$ 32,371	547	\$ 1,160
Milton	\$ 10,102,112	5.82%	\$ 588,631	10,154	\$ 995
<b>SARASOTA BOCC</b>	<b>\$ 194,098,956</b>	<b>4.82%</b>	<b>\$ 9,357,934</b>	<b>282,572</b>	<b>\$ 687</b>
Longboat Key (part)	\$ 6,649,780	5.22%	\$ 347,175	4,761	\$ 1,397
North Port	\$ 40,425,949	5.72%	\$ 2,317,969	81,823	\$ 494
Sarasota	\$ 69,916,836	5.32%	\$ 3,723,164	56,489	\$ 1,238
Venice	\$ 28,758,322	5.22%	\$ 1,501,839	26,728	\$ 1,076
<b>SEMINOLE BOCC</b>	<b>\$ 114,704,834</b>	<b>5.12%</b>	<b>\$ 5,845,243</b>	<b>230,980</b>	<b>\$ 497</b>
Altamonte Springs	\$ 31,152,797	5.94%	\$ 1,854,353	47,413	\$ 657
Casselberry	\$ 15,159,776	5.42%	\$ 823,297	30,014	\$ 505
Lake Mary	\$ 23,312,224	5.22%	\$ 1,253,797	17,333	\$ 1,345
Longwood	\$ 15,133,821	5.52%	\$ 835,954	15,894	\$ 952
Oviedo	\$ 18,406,263	5.56%	\$ 1,025,532	40,078	\$ 459
Sanford	\$ 37,029,588	7.00%	\$ 2,596,174	63,162	\$ 586
Winter Springs	\$ 24,489,366	5.92%	\$ 1,451,750	39,038	\$ 627
<b>SUMTER BOCC</b>	<b>\$ 77,166,136</b>	<b>1.84%</b>	<b>\$ 1,420,113</b>	<b>103,841</b>	<b>\$ 743</b>
Bushnell	\$ 2,444,941	5.12%	\$ 125,259	3,141	\$ 778
Center Hill	\$ 471,039	5.22%	\$ 24,621	857	\$ 550
Coleman	\$ 452,018	5.22%	\$ 23,601	642	\$ 704
Webster	\$ 1,027,613	5.22%	\$ 53,674	798	\$ 1,288
Wildwood	\$ 13,062,492	5.22%	\$ 682,062	24,681	\$ 529
<b>SUWANNEE BOCC</b>	<b>\$ 12,432,197</b>	<b>1.84%</b>	<b>\$ 228,785</b>	<b>35,088</b>	<b>\$ 354</b>
Branford	\$ 1,505,086	4.60%	\$ 69,242	737	\$ 2,042
Live Oak	\$ 5,758,029	5.60%	\$ 322,618	6,884	\$ 836
<b>TAYLOR BOCC</b>	<b>\$ 5,120,638</b>	<b>1.84%</b>	<b>\$ 94,240</b>	<b>12,965</b>	<b>\$ 395</b>
Perry	\$ 4,394,273	5.62%	\$ 247,126	7,013	\$ 627
<b>UNION BOCC</b>	<b>\$ 2,591,204</b>	<b>1.84%</b>	<b>\$ 47,689</b>	<b>8,997</b>	<b>\$ 288</b>
Lake Butler	\$ 1,658,755	5.10%	\$ 84,639	2,004	\$ 828
Raiford	\$ 399,952	5.22%	\$ 20,881	236	\$ 1,695
Worthington Springs	\$ 83,627	5.00%	\$ 4,183	447	\$ 187
<b>VOLUSIA BOCC</b>	<b>\$ 61,185,081</b>	<b>5.22%</b>	<b>\$ 3,190,036</b>	<b>115,629</b>	<b>\$ 529</b>
Daytona Beach	\$ 54,396,363	5.22%	\$ 2,842,573	77,605	\$ 701
Daytona Beach Shores	\$ 4,103,071	5.22%	\$ 214,513	5,279	\$ 777
DeBary	\$ 12,923,711	5.22%	\$ 675,839	23,336	\$ 554
DeLand	\$ 19,676,355	5.22%	\$ 1,036,394	39,282	\$ 501
Deltona	\$ 36,806,685	6.22%	\$ 2,292,999	95,918	\$ 384
Edgewater	\$ 12,986,285	5.22%	\$ 678,875	23,855	\$ 544
Flagler Beach (part)	\$ 73,812	5.10%	\$ 3,765	72	\$ 1,025
Holly Hill	\$ 7,771,917	5.22%	\$ 406,184	12,983	\$ 599
Lake Helen	\$ 1,781,982	5.22%	\$ 93,097	2,974	\$ 599
New Smyrna Beach	\$ 24,219,628	5.22%	\$ 1,266,112	31,380	\$ 772
Oak Hill	\$ 1,187,166	5.22%	\$ 62,050	2,036	\$ 583
Orange City	\$ 9,566,756	5.22%	\$ 499,711	13,898	\$ 688
Ormond Beach	\$ 34,036,602	5.22%	\$ 1,779,021	44,671	\$ 762
Pierson	\$ 759,233	5.10%	\$ 38,802	1,564	\$ 485
Ponce Inlet	\$ 3,314,402	5.42%	\$ 179,843	3,391	\$ 977
Port Orange	\$ 35,529,394	5.22%	\$ 1,857,530	64,230	\$ 553
South Daytona	\$ 8,141,201	5.72%	\$ 466,350	13,362	\$ 609
<b>WAKULLA BOCC</b>	<b>\$ 13,470,186</b>	<b>5.32%</b>	<b>\$ 716,956</b>	<b>31,964</b>	<b>\$ 421</b>

**Forecast of Taxable Communication Services and Revenues**  
**Local Fiscal Year Ending September 30, 2024**

Local Government	Estimated CST Base LFY 2023-24	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2022 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Marks	\$ 245,112	5.20%	\$ 12,749	320	\$ 766
Sopchoppy	\$ 311,465	1.30%	\$ 4,049	443	\$ 703
<b>WALTON BOCC</b>	<b>\$ 55,583,120</b>	<b>0.70%</b>	<b>\$ 388,005</b>	<b>63,739</b>	<b>\$ 872</b>
DeFuniak Springs	\$ 4,688,150	4.82%	\$ 226,122	5,925	\$ 791
Freeport	\$ 3,151,139	1.30%	\$ 40,913	8,068	\$ 391
Paxton	\$ 244,140	2.60%	\$ 6,349	562	\$ 434
<b>WASHINGTON BOCC</b>	<b>\$ 4,746,955</b>	<b>1.84%</b>	<b>\$ 87,406</b>	<b>18,539</b>	<b>\$ 256</b>
Caryville	\$ 116,765	5.22%	\$ 6,097	296	\$ 394
Chipley	\$ 2,159,934	5.42%	\$ 117,236	3,597	\$ 600
Ebro	\$ 89,814	0.60%	\$ 539	247	\$ 364
Vernon	\$ 439,939	5.40%	\$ 23,776	747	\$ 589
Wausau	\$ 84,712	5.22%	\$ 4,433	389	\$ 218
<b>STATEWIDE TOTALS</b>	<b>\$ 13,345,655,407</b>		<b>\$ 624,241,553</b>	<b>22,157,797</b>	<b>\$ 28</b>

Notes:

1. All adjustments made to payments issued to local governments are subject to s. 202.18(3), F.S. **The estimates reflect the total after all relevant adjustments.**
2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.
3. The City of Westlake in Palm Beach County was incorporated as of June 20, 2016. The Village of Indiantown in Martin County was incorporated as of December 31, 2017. The Town of Hastings in St. Johns County was dissolved as of February 28, 2018 and is no longer incorporated. The City of Weeki Wachee in Hernando County was dissolved as of June 9, 2020 and is no longer incorporated.
4. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2022 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Department of Revenue by the Executive Office of the Governor in June 2023.
5. More detailed CST information may also be found through the Local Government CST Information Sharing System at <https://taxapps.floridarevenue.com/cstinfosharing/>

## Convention Development Taxes

Section 212.0305, Florida Statutes

### Summary:

Duval, Miami-Dade, and Volusia counties are authorized to levy convention development taxes on transient rental transactions. Three of the five available levies are applicable to separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body, and the tax rates are either 2 or 3 percent depending on the particular levy. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary by levy. During the 2023-24 state fiscal year, the three counties levying a convention development tax will realize an estimated \$185 million in revenue, and no revenues will go unrealized because all three counties are levying their respective taxes at the maximum rate.

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Authorization to Levy:

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

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

### Administrative Procedures:

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

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

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

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

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

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

**Reporting Requirements:**

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

**Distribution of Proceeds:**

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

**Attorney General Opinions:**

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

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

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

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

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

**Additional Detail:**

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

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

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

5. <https://www.myfloridalegal.com/ag-opinions>



## Consolidated County Convention Development Tax

Section 212.0305(4)(a), Florida Statutes

### Summary:

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax may be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the county's governing body. During the 2023-24 state fiscal year, Duval County will realize an estimated \$11.9 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

### Counties Eligible to Levy:

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

### Authorized Uses of Proceeds:

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

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

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

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

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## Charter County Convention Development Tax

Section 212.0305(4)(b), Florida Statutes

### Summary:

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance enacted by the county's governing body. During the 2023-24 state fiscal year, Miami-Dade County will realize an estimated \$154 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

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

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

### Counties Eligible to Levy:

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

### Authorized Uses of Proceeds:

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

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

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

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

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

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

**Summary:**

Each county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts within the county; however, the combined effect is to authorize a countywide tax. The taxes are levied pursuant to an ordinance enacted by the county's governing body. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (i.e., majority plus one) vote of the county's governing body. During the 2023-24 state fiscal year, Volusia County will realize an estimated \$18.7 million in revenue, and no revenues will go unrealized because the county is levying the separate taxes at the maximum rate.

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

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

**Counties Eligible to Levy:**

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

**Authorized Uses of Proceeds:**

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

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

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## Discretionary Surtax on Documents

Sections 125.0167 and 201.031, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

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

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

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

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

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

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

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

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

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

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

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

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

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

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

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

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

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



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

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

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

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

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

**Attorney General Opinions:**

No opinions specifically relevant to this surtax have been issued.

**Prior Years' Revenues:**

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

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

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

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

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## Green Utility Fee

Section 369.255, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are eligible to impose the fee.<sup>1</sup> Based on the 2023 population estimates, the twelve counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pasco, Pinellas, Polk, and Volusia have a total population of 500,000 or more. Likewise, the nine municipalities of Cape Coral, Hialeah, Jacksonville, Miami, Orlando, Port St. Lucie, St. Petersburg, Tallahassee, and Tampa have a population of 200,000 or more. Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

### Administrative Procedures:

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

### Distribution of Proceeds:

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

### Authorized Uses:

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

### Attorney General Opinions:

No opinions specifically relevant to this fee have been issued.

### Prior Years' Revenues:

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

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

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

3. Ibid.

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

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## Gross Receipts Tax on Commercial Hazardous Waste Facilities

Section 403.7215, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

The primary host local government retains all proceeds.

### Authorized Uses:

Tax proceeds received by the local government are appropriated and used to pay for the following items.<sup>4</sup>

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

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

2. Section 403.7215(2), F.S.

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

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

hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands.

**Attorney General Opinions:**

No opinions specifically relevant to this tax have been issued.

**Prior Years' Revenues:**

A summary of prior years' reported revenues is available.<sup>5</sup>

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

## Insurance Premium Tax

Sections 175.101 and 185.08, Florida Statutes

### Summary:

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

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

Each municipality or special fire control district, described and classified in s. 175.041, F.S., having a lawfully established firefighters' pension trust fund, providing pension benefits to firefighters as provided under Chapter 175, F.S., may assess and impose on every insurance company, corporation, or other insurer engaged in the business of property insurance, an excise tax amounting to 1.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on property insurance policies covering property within the corporate limits of such municipalities or within the legally defined boundaries of special fire control districts. This section of law also applies to any municipality consisting of a single consolidated government, consisting of a former county and one or more municipalities, consolidated pursuant to Article VIII, s. 3 or 6(e), Fla. Const. (i.e., the City of Jacksonville).<sup>5</sup>

Each municipality, described and classified in s. 185.03, F.S., having a lawfully established municipal police officers' retirement trust fund, providing pension or relief benefits to police officers as provided under Chapter 185, F.S., may assess and impose on every insurance company, corporation, or other insurer engaged in the business of casualty insurance, an excise tax amounting to 0.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on casualty insurance policies covering property within the corporate limits of such municipalities. This section of law also applies to any municipality consisting of a single consolidated government, consisting of a former county and one or more municipalities, consolidated pursuant to Article VIII, s. 3 or 6(e), Fla. Const. (i.e., the City of Jacksonville).<sup>6</sup>

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

2. Section 175.091, F.S.

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

4. Section 185.07, F.S.

5. Section 175.101, F.S.

6. Section 185.08(1), F.S.

**Administrative Procedures:**

Both excise taxes are payable annually on March 1<sup>st</sup> of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.<sup>7</sup> Tax installments are paid according to the provisions of s. 624.5092(2)(a)-(c), F.S. The DOR creates, maintains, and updates an electronic database that designates the local taxing jurisdiction for each street address and address range in the state, and insurance companies are required to exercise due diligence in employing the database to correctly assign parcels to local jurisdictions for tax purposes.<sup>8</sup> The DOR keeps a separate account of all taxes collected on behalf of each municipality or special fire control district. All tax collections are transferred to the Police and Firefighters’ Premium Tax Trust Fund [hereinafter Trust Fund] and separately accounted for by the Department of Management Services’ Division of Retirement, which administers the Trust Fund.<sup>9</sup>

**Distribution of Proceeds:**

The Chief Financial Officer disburses those monies collected from both taxes to eligible municipalities and special fire control districts on or before July 1<sup>st</sup> and at other times authorized by the Division of Retirement.<sup>10</sup> Separate from the issue of funding firefighters’ pension trust funds, every qualified firefighter is paid supplemental salary compensation by the employing agency if the firefighter has achieved the specified level of educational attainment, and an employing agency may include any municipality, county, or special district that employs such firefighters.

**Authorized Uses:**

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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2003-54	City pension fund, amendment of investment authority
2001-67	Firefighters’ and Police Officers’ pension, premium tax
91-15	Retirement plans
89-90	Police officers’ retirement trust fund, s. 185.15
84-100	Contract with private firm for fire protection
78-148	Municipal pension trust funds
78-69	Funds intended for firefighters and policemen, pension
78-03	Trustee of pension plan, city officer
75-277	Fire protection outside boundaries
74-220	Consolidation of police forces of two cities

The full texts of these opinions are available via a searchable on-line database.<sup>11</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

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7. Sections 175.101(3); 185.08(3), F.S.

8. Sections 175.1015; 185.085, F.S.

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

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

11. <https://www.myfloridalegal.com/ag-opinions>



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

**Prior Years' Revenues:**

Summaries of prior years' distributions are available.<sup>12</sup>

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

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**Local Business Tax**  
**(Including Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of**  
**Retail and Wholesale Merchants)**  
Chapter 205, Florida Statutes

**Summary:**

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

**General Law Amendments:**

There were no general law amendments resulting from the 2023 Regular Legislative Session.

**Eligibility Requirements:**

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

**Administrative Procedures:**

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

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.<sup>5</sup> All business tax receipts are sold by the appropriate tax collector beginning July 1<sup>st</sup> of each year. The taxes are due and payable on or before September 30<sup>th</sup> of each year, and the receipts expire on September 30<sup>th</sup> of the succeeding year. In several situations, administrative penalties are also imposed.<sup>6</sup>

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that

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1. Sections 205.032, .042, F.S.  
2. Section 205.033(6), F.S.  
3. Sections 205.032, .042, F.S.  
4. Sections 205.033, .043, F.S.  
5. Section 205.045, F.S.  
6. Section 205.053, F.S.

have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.<sup>7</sup>

Once a local government has a local business tax in place, changes to the tax must satisfy certain statutory requirements.<sup>8</sup> A county or municipality may pass an ordinance repealing or decreasing a local business tax by majority vote of the governing body, as long as the ordinance does not result in an increase of local business taxes for any taxpayer.<sup>9</sup> However, before passing an ordinance that reclassifies businesses, professions, and occupations, or establishes new rate structures, a county or municipality must establish an equity study commission to recommend appropriate classifications and rate structures.<sup>10</sup> After the study is complete, a county or municipality may pass a reclassification and revision ordinance by majority vote; however, there are statutory limits on any tax increases.<sup>11</sup> After a reclassification ordinance is passed, a county or municipality may increase or decrease its tax rates by up to five percent, every other year; however, an ordinance that increases the tax must be passed by a majority vote plus one of the governing body.<sup>12</sup> State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes. State law also regulates the issuance of local business tax receipts to certain individuals or businesses.<sup>13</sup>

#### **Distribution of Proceeds:**

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and credit given for municipal business taxes, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.<sup>14</sup> Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that established a new rate structure pursuant to s. 205.0535, F.S.<sup>15</sup>

#### **Authorized Uses:**

The tax proceeds are considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.<sup>16</sup> The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., are distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.<sup>17</sup>

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7. Section 205.0315, F.S.

8. Section 205.0535, F.S.

9. Section 205.0535(5), F.S.

10. Section 205.0535(2), F.S.

11. Section 205.0535(3), F.S.

12. Section 205.0535(4), F.S.

13. See Sections 205.054 – 205.192, F.S.

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

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

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

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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2019-04	Local business tax – E-Verify
2014-11	Taxation, business tax, occupational license tax
2011-20	Business license tax, firearms, municipalities
2010-41	Local business tax, reclassify/exempt businesses
2010-23	Local business taxes, amendment of ordinance

Interested persons can also access numerous opinions issued under the revenue source’s prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.<sup>18</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years’ Revenues:**

A summary of prior years’ revenues reported by local governments is available.<sup>19</sup>

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18. <https://www.myfloridalegal.com/ag-opinions>

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

## **Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants**

Section 205.044, Florida Statutes,

as implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code;<sup>20</sup> and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.<sup>21</sup>

### **Summary – Panama City Tax:**

The City of Panama City levies separate license taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 (i.e., 1 percent) of gross sales with a minimum tax of \$1.50 per month. For wholesale merchants, the tax is \$0.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.05 percent) with a minimum tax of \$1.50 per month. Additionally, the tax applies only to the first \$5,000 collected by a merchant for any single item of merchandise. The merchant pays the license tax by the 30<sup>th</sup> day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20<sup>th</sup> day of the month such tax is payable, a 3 percent discount is allowed.

### **Summary – Panama City Beach Tax:**

The City of Panama City Beach levies separate business taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 of gross sales, or major portion thereof, (i.e., 1 percent) with a minimum tax of \$50 per year. For wholesale merchants, the tax is \$1.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.15 percent) with a minimum tax of \$50 per year. On the first day of each month, the merchant submits a statement of gross sales for the preceding month at which time the tax is paid. The statement and payment are delinquent on the 10<sup>th</sup> day of each month following application for receipt. Upon becoming delinquent, the receipt is subject to revocation by the city council, and the city clerk reports at each regular city council meeting any delinquent merchant's business tax receipts. Once revoked, a merchant's receipts may be reinstated if all accrued taxes plus a 10 percent penalty of the gross amount are paid. No merchant can transact business while his or her business tax receipt stands revoked. If payment is made on or before the 10<sup>th</sup> day of the month such tax is payable, a 3 percent discount is allowed.

The cities of Panama City and Panama City Beach are the only known local governments in Florida that levy a license/business tax on the gross receipts of retail and wholesale merchants.

### **General Law Amendments:**

There were no general law amendments resulting from the 2023 Regular Legislative Session.

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

The annual amounts of general fund revenue generated from merchant licenses are reported separately from other local business tax revenues in the City of Panama City's annual budgets.<sup>22</sup> However, such amounts are not separately reported in the City of Panama City Beach's annual budgets or financial statements.<sup>23</sup>

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20. [https://www.municode.com/library/fl/panama\\_city/codes/code\\_of\\_ordinances](https://www.municode.com/library/fl/panama_city/codes/code_of_ordinances) (see Subpart A-General Ordinances, Chapter 7-Business Licenses and Business Regulations, Section 7-53-Amounts of License Taxes-MERCHANTS).

21. [https://www.municode.com/library/fl/panama\\_city\\_beach/codes/code\\_of\\_ordinances](https://www.municode.com/library/fl/panama_city_beach/codes/code_of_ordinances) (see Chapter 14-Licenses and License Taxes, Section 14-29 Business Tax Schedule-MERCHANTS).

22. <http://www.pcgov.org/archive.aspx>

23. <https://www.pcbfl.gov/departments/finance/budgets-financial-statements>

## Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

### Summary:

Nine separate local discretionary sales surtaxes, also known as *local option sales taxes*, are currently authorized in law and represent potential revenue sources for county governments generally.<sup>1</sup> With particular surtax levies, municipal governments and school districts may receive all or some of the revenue proceeds. The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions authorized pursuant to ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.<sup>2</sup>

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

<b>If a selling dealer located in any Florida county</b>	<b>with a discretionary surtax</b>	<b>sells and delivers</b>	<b>into the county where the selling vendor is located</b>	<b>surtax is collected at the county rate where the delivery is made.</b>
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells and delivers	into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made.
<b>If a selling dealer located in any Florida county</b>	<b>with or without a discretionary surtax</b>	<b>sells and delivers</b>	<b>into counties without a discretionary surtax</b>	<b>surtax is not collected.</b>
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where delivery is made.
<b>If an out-of-state selling dealer</b>		<b>sells and delivers</b>	<b>into a Florida county without a discretionary surtax</b>	<b>surtax is not collected.</b>

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

1. Section 212.055, F.S.

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

The local discretionary sales surtax applies to communications services as broadly defined in ch. 202, F.S. Because the new communications services tax base is much larger than the base under prior law, discretionary sales surtax conversion rates are specified in law. For any county or school board that levies the surtax, the tax rate on communications services as authorized by s. 202.19(5), F.S., is expressed in law.<sup>3</sup>

During the 2023-24 local fiscal year, the 59 county governments and 30 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$5.84 billion in revenue. The 66 county governments and 37 school districts not currently levying all possible local discretionary sales surtaxes at the maximum possible rates will allow an estimated \$13.54 billion to go unrealized. Among county governments, only Madison County currently levies its maximum potential tax rate.

### **General Law Amendments:**

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact a local discretionary sales surtax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>4</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

Additionally, it is not unusual for legislation to pass that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues collected by local governments. However, a summary of such changes is not provided here.

### **Administrative Procedures:**

Legislation enacted in 2018 required the completion of a performance audit prior to any referendum to adopt a local discretionary sales surtax held on or after March 23, 2018.<sup>5</sup> Legislation enacted in 2019 amended that requirement.<sup>6</sup> For any surtax referendum held on or after January 1, 2020, an independent certified public accountant (CPA), licensed pursuant to Chapter 473, F.S., must conduct a performance audit of the program associated with the proposed surtax. At least 180 days prior to the referendum date, the county or school district must provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final resolution or ordinance. Within 60 days after receiving the final resolution or ordinance, OPPAGA must procure the CPA and may use carryforward funds to pay for the CPA's services. The performance audit must be completed at least 60 days before the referendum is held. The audit report, including any findings, recommendations, or other accompanying documents, must be made available on the county or school district's official website and kept on the website for two years from the date posted. A county or school district's failure to comply with the requirements of providing OPPAGA with a copy of the final resolution or ordinance at least 180 days prior to the referendum date, or publishing the

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

4. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/pdf/page387-390.pdf>

5. Chapter 2018-118, L.O.F.

6. Chapter 2019-64, L.O.F.



performance audit results on its website at least 60 days before the referendum date, will render the referendum void.

The term *performance audit* means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must address the following issues.

1. The economy, efficiency, or effectiveness of the program.
2. The program's structure or design to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district that relate to the program.
6. The program's compliance with appropriate policies, rules, and laws.

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) administers, collects, and enforces the surtaxes.<sup>7</sup> The governing body of any county levying a local discretionary sales surtax enacts an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S.<sup>8</sup> Current law requires that any initial levy or rate change can only take effect on January 1<sup>st</sup>, and any levy termination can only take effect on December 31<sup>st</sup>.<sup>9</sup>

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund is established for each county imposing the surtax. The DOR is authorized to take an administrative cost deduction not to exceed 3 percent of the total surtax revenue generated by all levying counties. The administrative cost deduction is used only for those costs solely and directly attributable to the surtax, and the costs are prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties.<sup>10</sup>

### **Reporting Requirements:**

The governing body of any county or school board that levies the surtax must notify the DOR within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. The DOR must receive this notice no later than November 16<sup>th</sup> prior to the January 1<sup>st</sup> effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and include a copy of the ordinance and other information required by departmental rule. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.<sup>11</sup>

Additionally, the governing body of any county or school board proposing a surtax levy must notify the DOR by October 1<sup>st</sup> if the referendum or consideration of the ordinance that would result in a surtax imposition,

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

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

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

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

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

termination, or rate change is scheduled to occur on or after October 1<sup>st</sup> of that year. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.<sup>12</sup>

**Distribution of Proceeds:**

After the distribution of monthly proceeds under s. 212.054(4)(b), F.S., DOR distributes the remaining funds using a distribution factor determined for each levying county that is multiplied by the total amount available for distribution. The county's distribution factor equals the product of the county's latest official population, pursuant to s. 186.901, F.S.; the county's surtax rate; and the number of months the county has levied the surtax during the most recent quarterly distribution period divided by the sum of all such products of the counties levying the surtax during the most recent quarterly distribution period. The DOR computes distribution factors for eligible counties once each quarter and makes appropriate quarterly distributions. A county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the out-of-state and non-discretionary county revenues.<sup>13</sup>

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2019-10	Audit exemption to extend discretionary sales surtax

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

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

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.<sup>15</sup> The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2024 tax rates. The third table provides estimates of the revenue amounts that counties, municipalities, and school districts may expect to receive under a 1 percent levy during the local fiscal year ending 2024. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2024.

**Additional Detail:**

Additional information regarding each of the nine individual authorizations to levy can be found in the sections immediately following the four tables previously discussed. Historical local option sales tax receipts and distributions to counties compiled from DOR source data can be found on the EDR's website.<sup>16</sup> Local option sales tax collections and distributions data by fiscal year and by month can be found on the DOR's website.<sup>17</sup>

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

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

14. <https://www.myfloridalegal.com/ag-opinions>

15. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: August 1, 2023) found at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> and *Discretionary Sales Surtax Information for Calendar Year 2024* (DR-15DSS) available at [https://floridarevenue.com/Forms\\_library/current/dr15dss\\_24.pdf](https://floridarevenue.com/Forms_library/current/dr15dss_24.pdf)

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

17. <https://floridarevenue.com/DataPortal/Pages/TaxResearch.aspx>

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of January 1, 2024, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Charter County and Regional Transportation System Surtax - s. 212.055(1), F.S.</b>				
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2019</i>	<i>Dec. 31, 2048</i>
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 1989</i>	<i>Until Repealed</i>
Hillsborough	Imposed Levy	1%	Jan. 1, 2019	Dec. 31, 2048
Hillsborough	Terminated Levy	1%	Mar. 15, 2021	-
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
Walton	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2015
<b>Local Government Infrastructure Surtax - s. 212.055(2), F.S.</b>				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
Alachua	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2022
<i>Alachua</i>	<i>Increased Rate</i>	<i>1.0%</i>	<i>Jan. 1, 2023</i>	<i>Dec. 31, 2032</i>
Bay	Imposed Levy	0.5%	Jun. 1, 1988	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	May 31, 2003
<i>Bay</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2017</i>	<i>Dec. 31, 2026</i>
<i>Brevard</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2017</i>	<i>Dec. 31, 2026</i>
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	-	Dec. 31, 2002
Charlotte	Extended Levy	1%	-	Dec. 31, 2008
Charlotte	Extended Levy	1%	-	Dec. 31, 2014
Charlotte	Extended Levy	1%	-	Dec. 31, 2020
<i>Charlotte</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2026</i>
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	-	Dec. 31, 2019
<i>Clay</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2039</i>
Collier	Imposed Levy	1%	Jan. 1, 2019	Dec. 31, 2025
Collier	Repealed Levy	1%	Dec. 31, 2023	-
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2001</i>	<i>Dec. 31, 2030</i>
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	-	May 31, 2007
Escambia	Extended Levy	1%	-	Dec. 31, 2017
<i>Escambia</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2028</i>
Flagler	Imposed Levy	1%	Dec. 1, 1990	Dec. 31, 2002
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
Glades	Extended Levy	1%	-	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%	-	Dec. 31, 2018
<i>Highlands</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2033</i>
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Dec. 1, 1996</i>	<i>Nov. 30, 2026</i>
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	-	Dec. 31, 2019
<i>Indian River</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2034</i>
Jackson	Imposed Levy	1%	Jun. 1, 1988	Jul. 1, 1992
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lake	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2002
Lake	Extended Levy	1%	-	Dec. 31, 2017
<i>Lake</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2032</i>
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	-	Dec. 31, 2019

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of January 1, 2024, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Leon</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2039</b>
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Jan. 1, 1993
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
<b>Manatee</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2031</b>
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
Marion	Imposed Levy	1%	Jan. 1, 2017	Dec. 31, 2020
<b>Marion</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2024</b>
Martin	Imposed Levy	1%	Jun. 1, 1996	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	Dec. 31, 2001
Martin	Imposed Levy	0.5%	Jan. 1, 2007	Dec. 31, 2011
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	-	Dec. 31, 2018
Monroe	Extended Levy	1%	-	Dec. 31, 2033
<b>Monroe</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2048</b>
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
<b>Okaloosa</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005
Osceola	Extended Levy	1%	-	Aug. 31, 2025
<b>Osceola</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2045</b>
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2026</b>
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
Pasco	Extended Levy	1%	-	Dec. 31, 2024
<b>Pasco</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2039</b>
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Dec. 31, 2019
<b>Pinellas</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2029</b>
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
<b>Putnam</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2032</b>
<b>St. Lucie</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Sep. 1, 1998
Santa Rosa	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
<b>Santa Rosa</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2026</b>
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	-	Aug. 31, 2009
Sarasota	Extended Levy	1%	-	Dec. 31, 2024
<b>Sarasota</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2039</b>
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2015</b>	<b>Dec. 31, 2024</b>
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Dec. 31, 1999
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Wakulla	Extended Levy	1%	-	Dec. 31, 2017
<b>Wakulla</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2037</b>
<b>Small County Surtax - s. 212.055(3), F.S.</b>				
<b>Baker</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	<b>Until Repealed</b>
<b>Bradford</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1993</b>	<b>Until Repealed</b>
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	-	Dec. 31, 2008
<b>Calhoun</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Until Repealed</b>
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1994</b>	<b>Until Repealed</b>
<b>DeSoto</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
<b>Dixie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2005</b>	<b>Dec. 31, 2029</b>
<b>Flagler</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2013</b>	<b>Dec. 31, 2032</b>
<b>Franklin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2008</b>	<b>Until Repealed</b>
<b>Gadsden</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	<b>Until Repealed</b>
<b>Gilchrist</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1992</b>	<b>Until Repealed</b>

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of January 1, 2024, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Glades</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2022</b>	<b>Dec. 31, 2031</b>
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
<b>Gulf</b>	<b>Increased Rate</b>	<b>1%</b>	<b>Jan. 1, 2010</b>	<b>Until Repealed</b>
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2019
<b>Hamilton</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2029</b>
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
<b>Hardee</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Until Repealed</b>
<b>Hendry</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	-	Sep. 30, 2006
Holmes	Extended Levy	1%	-	Dec. 31, 2013
<b>Holmes</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2028</b>
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
<b>Jackson</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2025</b>
<b>Jefferson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2003</b>	<b>Until Repealed</b>
<b>Lafayette</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 2006</b>	<b>Until Repealed</b>
<b>Levy</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1992</b>	<b>Until Repealed</b>
<b>Liberty</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1992</b>	<b>Until Repealed</b>
<b>Madison</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	<b>Until Repealed</b>
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
<b>Nassau</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1996</b>	<b>Until Repealed</b>
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
<b>Okeechobee</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Until Repealed</b>
<b>Sumter</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1993</b>	<b>Until Repealed</b>
<b>Suwannee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
<b>Taylor</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2000</b>	<b>Dec. 31, 2037</b>
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	-	Jan. 31, 2001
Union	Extended Levy	1%	-	Dec. 31, 2005
<b>Union</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Until Repealed</b>
<b>Walton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1995</b>	<b>Until Repealed</b>
<b>Washington</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1993</b>	<b>Until Repealed</b>
<b>Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.</b>				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	-	Sep. 30, 2001
<b>Hillsborough</b>	<b>Increased Rate</b>	<b>0.5%</b>	<b>Oct. 1, 2001</b>	<b>Until Repealed</b>
<b>County Public Hospital Surtax - s. 212.055(5), F.S.</b>				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
<b>Miami-Dade</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Until Repealed</b>
<b>School Capital Outlay Surtax - s. 212.055(6), F.S.</b>				
<b>Alachua</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2030</b>
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Bay	Imposed Levy	0.5%	Jan. 1, 2011	Dec. 31, 2020
<b>Bay</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2030</b>
Brevard	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2020
<b>Brevard</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2026</b>
Calhoun	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2018
<b>Calhoun</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2028</b>
<b>Clay</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2021</b>	<b>Dec. 31, 2050</b>
<b>Columbia</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2023</b>	<b>Dec. 31, 2042</b>
<b>Duval</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2021</b>	<b>Dec. 31, 2035</b>
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	-	Dec. 31, 2017
<b>Escambia</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2027</b>
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Flagler	Extended Levy	0.5%	-	Dec. 31, 2022

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of January 1, 2024, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Flagler</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2032</b>
<b>Franklin</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2023</b>	<b>Dec. 31, 2042</b>
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Dec. 31, 2009
<b>Hendry</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2023</b>	<b>Dec. 31, 2042</b>
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
<b>Hernando</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2016</b>	<b>Dec. 31, 2025</b>
<b>Highlands</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2036</b>
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Dec. 31, 2015
<b>Jackson</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jul. 1, 2016</b>	<b>Dec. 31, 2025</b>
<b>Lee</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
<b>Leon</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2027</b>
Liberty	Imposed Levy	0.5%	Jan. 1, 2012	Dec. 31, 2020
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
<b>Manatee</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2032</b>
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
<b>Martin</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2025</b>
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	-	Dec. 31, 2015
<b>Monroe</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2025</b>
<b>Okaloosa</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2021</b>	<b>Dec. 31, 2030</b>
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
<b>Orange</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2025</b>
<b>Osceola</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2036</b>
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
<b>Polk</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2033</b>
<b>St. Johns</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2016</b>	<b>Dec. 31, 2025</b>
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
<b>St. Lucie</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2026</b>
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Sep. 30, 2008
Santa Rosa	Extended Levy	0.5%	-	Dec. 31, 2018
<b>Santa Rosa</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2028</b>
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
<b>Volusia</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2031</b>
<b>Wakulla</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2023</b>	<b>Dec. 31, 2032</b>
<b>Washington</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
<b>Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.</b>				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
<b>DeSoto</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2015</b>	<b>Dec. 31, 2035</b>
<b>Gadsden</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2009</b>	<b>Dec. 31, 2038</b>
<b>Holmes</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2021</b>	<b>Dec. 31, 2026</b>
<b>Madison</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2007</b>	<b>Until Repealed</b>
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019
<b>Polk</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2044</b>
<b>Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.</b>				
Liberty	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
<b>Liberty</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2026</b>
<b>Pension Liability Surtax - s. 212.055(9), F.S.</b>				
No county government has authorized the levy of this surtax.				

## Notes:

- 1) Chapter 2016-146, Laws of Florida, authorized the Pension Liability Surtax, effective July 1, 2016.
- 2) Effective March 15, 2021, the 1% Charter County and Regional Transportation System Surtax in Hillsborough County was terminated after the Florida Supreme Court ruled that the county's levy was unconstitutional.

## History of Local Discretionary Sales Surtax Levies

### Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

**### Active Levies, as of January 1, 2024, Are Noted in Bold Italics. ###**

County or School District	Action	Rate	Effective Date	Expiration Date
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Data Sources: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2023) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> and "Discretionary Sales Surtax Information for Calendar Year 2024" (November 2023) available at [https://floridarevenue.com/Forms\\_library/current/dr15dss\\_24.pdf](https://floridarevenue.com/Forms_library/current/dr15dss_24.pdf).

### History of Local Discretionary Sales Surtax Imposition Attempts That Failed in Elections

#### **CY 2022**

Hernando County's Local Government Infrastructure Surtax failed in election.  
 Hillsborough County's 1% Charter County and Regional Transportation System Surtax failed in election.  
 Orange County's 1% Charter County and Regional Transportation System Surtax failed in election.  
 St. Johns County's 1% Local Government Infrastructure Surtax failed in election.  
 Walton County's 1% Charter County and Regional Transportation System Surtax failed in election.

#### **CY 2020**

Liberty County's 0.5% School Capital Outlay Surtax failed in election.  
 Union County's 1% Emergency Fire Rescue Services and Facilities Surtax passed in election. However, the result of the referendum was voided because the requirements of s. 212.055(11), F.S., related to the performance audit were not completed.

#### **CY 2019**

Osceola County's 1% Charter County and Regional Transportation System Surtax failed in election.  
 Santa Rosa County's increase in Local Government Infrastructure Surtax from 0.5% to 1% failed in election.  
 Volusia County's 0.5% Local Government Infrastructure Surtax failed in election.

#### **CY 2018**

Columbia County's 1% Charter County and Regional Transportation System Surtax failed in election.

#### **CY 2017**

Martin County's 1% Local Government Infrastructure Surtax failed in election.

#### **CY 2016**

Broward County's 0.5% Charter County and Regional Transportation System Surtax failed in election.  
 Broward County's 0.5% Local Government Infrastructure Surtax failed in election.  
 Citrus County's 0.5% School Capital Outlay Surtax failed in election.  
 Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.  
 St. Lucie County's 0.5% Local Government Infrastructure Surtax failed in election.

#### **CY 2014**

Alachua County's 1% Charter County and Regional Transportation System Surtax failed in election.  
 Citrus County's 1% Charter County and Regional Transportation System Surtax failed in election.  
 Hernando County's 1% Local Government Infrastructure Surtax failed in election.  
 Highland County's 0.5% School Capital Outlay Surtax failed in election.  
 Martin County's 1% Local Government Infrastructure Surtax failed in election.  
 Pinellas County's 1% Charter County and Regional Transportation System Surtax failed in election.  
 Polk County's 1% Charter County and Regional Transportation System Surtax failed in election.  
 Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.  
 Washington County's 0.5% School Capital Outlay Surtax failed in election.

#### **CY 2013**

Manatee County's 0.5% Voter-Approved Indigent Care Surtax failed in election.

#### **CY 2012**

Alachua County's 0.75% Charter County and Regional Transportation System Surtax failed in election.  
 Brevard County's 0.5% School Capital Outlay Surtax failed in election.

## History of Local Discretionary Sales Surtax Levies

**Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts**

**### Active Levies, as of January 1, 2024, Are Noted in Bold Italics. ###**

County or School District	Action	Rate	Effective Date	Expiration Date
<b><u>CY 2010</u></b>				
Hillsborough County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Okaloosa County's 0.5% School Capital Outlay Surtax failed in election.				
Osceola County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Polk County's 0.5% Charter County and Regional Transportation System Surtax failed in election.				
Seminole County's 0.5% School Capital Outlay Surtax failed in election.				
<b><u>CY 2008</u></b>				
St. Johns County's 1% Local Government Infrastructure Surtax failed in election.				
<b><u>CY 2007</u></b>				
Charlotte County's 0.5% School Capital Outlay Surtax failed in election.				
Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Jackson County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
<b><u>CY 2006</u></b>				
Broward County's 1% Charter County Transit System Surtax failed in election.				
Gadsden County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Leon County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Marion County's 1% Local Government Infrastructure Surtax failed in election.				
Okaloosa County's 1% Local Government Infrastructure Surtax failed in election.				
Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.				
<b><u>CY 2004</u></b>				
Alachua County's 1% Local Government Infrastructure Surtax failed in election.				
Bay County's 0.5% Local Government Infrastructure Surtax failed in election.				
Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Hernando County's 0.5% Local Government Infrastructure Surtax failed in election.				
Manatee County's 0.5% Local Government Infrastructure Surtax failed in election.				
Martin County's 1% Local Government Infrastructure Surtax failed in election.				
Osceola County's 0.5% School Capital Outlay Surtax failed in election.				
Data Source: Florida Department of Revenue.				



## 2024 Local Discretionary Sales Surtax Rates in Florida's Counties

### County Government Levies

County	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below										School District Levy					
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care and Trauma Center Surtax s. 212.055(4), F.S. Up to 0.25%, 0.5%	Hospital Surtax s. 212.055(5), F.S. 0.5%	County Public Surtax s. 212.055(6), F.S. 0.5%	County Hospital Surtax s. 212.055(7), F.S. 0.5%	County Public Surtax s. 212.055(8), F.S. 0.5%	County Hospital Surtax s. 212.055(9), F.S. 0.5%	County Public Surtax s. 212.055(10), F.S. 0.5%	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(11), F.S. Up to 1%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate		
Alachua		1									3.5	1.0	2.5	0.5	0.5	0.0
Baker		0.5	1								2.5	1.0	1.5	0.5	0.0	0.5
Bay		0.5	1								2.5	1.0	1.5	0.5	0.5	0.0
Bradford											3.0	0.5	2.5	0.5	0.5	0.0
Brevard	1										3.0	0.5	2.5	0.5	0.5	0.0
Broward			1								2.5	1.0	1.5	0.5	0.5	0.0
Calhoun											3.0	1.0	2.0	0.5	0.5	0.0
Charlotte											2.5	1.0	1.5	0.5	0.5	0.0
Citrus											3.0	1.0	2.0	0.5	0.5	0.0
Clay											2.0	0.0	2.0	0.5	0.5	0.0
Collier											3.0	1.0	2.0	0.5	0.5	0.0
Columbia			1								3.0	1.0	2.0	0.5	0.5	0.0
DeSoto			1								2.5	1.0	1.5	0.5	0.5	0.0
Dixie			1								2.5	1.0	1.5	0.5	0.5	0.0
Duval	0.5										3.0	1.0	2.0	0.5	0.5	0.0
Escambia											2.0	1.0	1.0	0.5	0.5	0.0
Flagler			0.5								2.0	0.5	1.5	0.5	0.5	0.0
Franklin			1								2.5	1.0	1.5	0.5	0.5	0.0
Gadsden			1								2.5	1.5	1.0	0.5	0.0	0.5
Gilchrist			1								2.5	1.0	1.5	0.5	0.0	0.5
Glades			1								2.0	1.0	1.0	0.5	0.0	0.5
Gulf			1								2.5	1.0	1.5	0.5	0.5	0.0
Hamilton			1								2.5	1.0	1.5	0.5	0.5	0.0
Hardee			1								2.5	1.0	1.5	0.5	0.5	0.0
Hendry			1								2.5	1.0	1.5	0.5	0.5	0.0
Hernando											3.0	0.0	3.0	0.5	0.5	0.0
Hillsborough				0.5							3.0	1.0	1.0	0.5	0.5	0.0
Holmes			1								3.0	1.0	2.0	0.5	0.5	0.0
Indian River											2.5	1.5	1.0	0.5	0.0	0.5
Jackson			1								2.0	1.0	1.0	0.5	0.0	0.5
Jefferson			1								2.5	1.0	1.5	0.5	0.5	0.0
Lafayette			1								2.5	1.0	1.5	0.5	0.5	0.0
Lake											2.0	1.0	1.0	0.5	0.5	0.0
Lee											3.0	0.0	3.0	0.5	0.5	0.0
Leon			1								3.5	1.0	2.5	0.5	0.5	0.0
Levy			1								2.5	1.0	1.5	0.5	0.5	0.0
Liberty			1								2.5	1.5	1.0	0.5	0.0	0.5
Madison			1								1.5	1.5	0.0	0.5	0.0	0.5
Manatee											3.0	0.5	2.5	0.5	0.5	0.0
Manon											2.0	1.0	1.0	0.5	0.0	0.5
Martin											2.0	0.0	2.0	0.5	0.5	0.0
Miami-Dade											2.0	1.0	1.0	0.5	0.5	0.0
Monroe	0.5										2.0	1.0	1.0	0.5	0.5	0.0
Nassau			1								2.0	1.0	1.0	0.5	0.5	0.0
Okaloosa											2.0	1.0	1.0	0.5	0.5	0.0
Okeechobee			1								2.5	1.0	1.5	0.5	0.5	0.0
Orange											3.0	0.0	3.0	0.5	0.5	0.0
Osceola											3.0	1.0	2.0	0.5	0.5	0.0
Palm Beach											3.0	1.0	2.0	0.5	0.5	0.0
Pasco											3.0	1.0	2.0	0.5	0.5	0.0
Pinellas											3.0	1.0	2.0	0.5	0.5	0.0
Polk											3.0	0.5	2.5	0.5	0.5	0.0
Puonam											2.0	1.0	1.0	0.5	0.5	0.0
St. Johns											2.0	0.0	2.0	0.5	0.5	0.0
St. Lucie											2.0	0.5	1.5	0.5	0.5	0.0
Santa Rosa											2.0	0.5	1.5	0.5	0.5	0.0
Sarasota											3.0	1.0	2.0	0.5	0.5	0.0
Seminole											3.0	1.0	2.0	0.5	0.5	0.0
Sumter			1								2.0	1.0	1.0	0.5	0.5	0.0
Suwannee			1								2.5	1.0	1.5	0.5	0.5	0.0
Taylor			1								2.5	1.0	1.5	0.5	0.5	0.0
Union			1								3.0	0.0	3.0	0.5	0.5	0.0
Volusia											3.5	1.0	2.5	0.5	0.5	0.0
Wakulla											2.0	1.0	1.0	0.5	0.5	0.0
Walton			1								2.0	1.0	1.0	0.5	0.5	0.0
Washington											2.5	1.0	1.5	0.5	0.5	0.0

## 2024 Local Discretionary Sales Surtax Rates in Florida's Counties

### County Government Levies

County	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below										School District Levy		
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S., 0.25% or 1% Up to 1%	Local Gov't Infrastructure Surtax s. 212.055(2), F.S., 0.25% or 1%	Small County Surtax s. 212.055(3), F.S., 0.5% or 1%	Indigent Care and Trauma Center Surtax s. 212.055(4), F.S., 0.25%, 0.5% Up to 0.25% or 1%	County Public Hospital Surtax s. 212.055(5), F.S., 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S., 0.5% Up to 0.5%, 1%	Pension Liability Surtax s. 212.055(9), F.S., 0.5% Up to 0.5%	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S., 1% Up to 1%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate
# Eligible to Levy:	23	67	31	65	1	59	26	65	67	67	67	67	67
# Levying:	3	26	30	1	1	5	0	1	59	59	30	30	30

- Notes:
- Boxed areas indicate those counties eligible to impose particular surtaxes authorized for county governments or school districts eligible to impose the School Capital Outlay Surtax.
  - 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.
  - Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%.
  - Pursuant to s. 212.055(4)(b)5., F.S., a county cannot levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
  - Pursuant to s. 212.055(5)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
  - Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county, the rate cannot exceed 1%, pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University in Miami-Dade County; Florida State University in Leon County; University of Central Florida in Orange County; University of Florida in Alachua County; and the University of South Florida in Hillsborough County. The Florida International University, University of Central Florida, and University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and Orange counties are not eligible to levy the surtax. Only Alachua and Leon counties could levy the surtax at the maximum 1% rate. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax, at a rate not to exceed 1%, subject to voter approval in a countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies cannot exceed 1.5%, pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate cannot exceed 1%.
  - Effective July 1, 2009, Chapter 2009-146, L.O.F., renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties. Effective July 1, 2010, Chapter 2010-225, L.O.F., renamed the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extended eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, North West Florida Transportation Authority, Tampa Bay Area Regional Transit Authority, and Jacksonville Transportation Authority). As a result of the legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and three counties of the Tampa Bay Area Regional Transit Authority (i.e., Hernando, Manatee, and Pasco) are eligible to levy this surtax. Effective March 15, 2021, the Charter County and Regional Transportation System Surtax in Hillsborough County was terminated after the Florida Supreme Court ruled that the county's levy was unconstitutional. Effective July 1, 2021, Chapter 2021-188, L.O.F., dissolved the Northwest Florida Transportation Corridor Authority by repealing Part III of Chapter 343, F.S. Consequently, the non-charter counties of Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton, which were served by the authority, are no longer eligible to levy this surtax. Although Wakulla County was also served by the Authority, it is still eligible to levy the surtax because it is also a charter county.
  - Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. A county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Miami-Dade counties are not eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining 65 counties are eligible to levy this surtax. However, if Orange or Osceola impose the surtax, neither county can levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.
  - Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments have increased since July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate did not change. For 24 counties (i.e., Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Columbia, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Okaloosa, Orange, Osceola, Palm Beach, Pasco, Polk, Santa Rosa, Seminole, Wakulla, and Walton), the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 1%. Currently, Alachua, Franklin, Gulf, Leon, and Wakulla counties have the highest maximum potential tax rate for county government levies at 3.5%.
  - Effective July 1, 2016, Chapter 2016-146, L.O.F., created the Pension Liability Surtax and specified that a county considering a Pension Liability Surtax levy must currently levy the Local Government Infrastructure Surtax, which is scheduled to terminate and is not subject to renewal. Additionally, the legislation created a number of preconditions that must be satisfied prior to a Pension Liability Surtax levy and specified that a county may not levy this surtax as well as the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax, in excess of a combined rate of 1%.
  - Surtax rate changes effective January 1, 2024: Collier County repealed its 1% Local Government Infrastructure Surtax levy, effective December 31, 2023.
  - The following levies are scheduled to expire on December 30, 2024: Marion County's 1% Local Government Infrastructure Surtax levy and Seminole County's 1% Local Government Infrastructure Surtax levy.
  - The following levies are scheduled to expire on December 30, 2025: Hernando County's 0.5% School Capital Outlay Surtax levy; Jackson County's 1% Small County Surtax levy and 0.5% School Capital Outlay Surtax levy; Martin County's 0.5% School Capital Outlay Surtax levy; Monroe County's 0.5% School Capital Outlay Surtax levy; Orange County's 0.5% School Capital Outlay Surtax levy; and St. Johns County's 0.5% School Capital Outlay Surtax levy.

Data Sources: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2023) available at <https://floridarevenue.com/taxes/HistorySalesTaxRates.pdf> and "Discretionary Sales Surtax Information for Calendar Year 2024" (November 2023) available at [https://floridarevenue.com/Forms/current/dri15dss\\_24.pdf](https://floridarevenue.com/Forms/current/dri15dss_24.pdf).

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<b>ALACHUA BOCC</b>	<b>56.581654</b>	<b>\$ 33,971,964</b>		
Alachua	2.684635	\$ 1,611,871		
Archer	0.284952	\$ 171,087		
Gainesville	35.966281	\$ 21,594,370		
Hawthorne	0.366402	\$ 219,990		
High Springs	1.668860	\$ 1,001,994		
La Crosse	0.071300	\$ 42,809		
Micanopy	0.162405	\$ 97,509		
Newberry	1.996889	\$ 1,198,944		
Waldo	0.216623	\$ 130,061		
Countywide Total	100.000000	\$ 60,040,599		
<b>BAKER BOCC</b>	<b>75.091089</b>	<b>\$ 3,032,532</b>		
Glen St. Mary	1.441981	\$ 58,234		
Maccleddy	23.466930	\$ 947,705		
Countywide Total	100.000000	\$ 4,038,471		
<b>BAY BOCC</b>	<b>59.537137</b>	<b>\$ 40,296,579</b>		
Callaway	5.256131	\$ 3,557,512		
Lynn Haven	7.627819	\$ 5,162,744		
Mexico Beach	0.490791	\$ 332,182		
Panama City	14.405041	\$ 9,749,778		
Panama City Beach	7.618634	\$ 5,156,528		
Parker	1.697600	\$ 1,148,988		
Springfield	3.366847	\$ 2,278,786		
Countywide Total	100.000000	\$ 67,683,098		
<b>BRADFORD BOCC</b>	<b>75.360386</b>	<b>\$ 3,743,726</b>		
Brooker	1.106378	\$ 54,962		
Hampton	1.610806	\$ 80,021		
Lawtey	2.229571	\$ 110,760		
Starke	19.692860	\$ 978,295		
Countywide Total	100.000000	\$ 4,967,764		
<b>BREVARD BOCC</b>	<b>55.419271</b>	<b>\$ 76,270,068</b>	<b>100.000000</b>	<b>\$ 137,623,730</b>
Cape Canaveral	1.118834	\$ 1,539,781	0.000000	\$ -
Cocoa	2.228258	\$ 3,066,612	0.000000	\$ -
Cocoa Beach	1.275323	\$ 1,755,146	0.000000	\$ -
Grant-Valkaria	0.523907	\$ 721,021	0.000000	\$ -
Indianalantic	0.335829	\$ 462,181	0.000000	\$ -
Indian Harbour Beach	1.005696	\$ 1,384,076	0.000000	\$ -
Malabar	0.338182	\$ 465,418	0.000000	\$ -
Melbourne	9.746332	\$ 13,413,266	0.000000	\$ -
Melbourne Beach	0.362602	\$ 499,026	0.000000	\$ -
Melbourne Village	0.076172	\$ 104,831	0.000000	\$ -
Palm Bay	14.198703	\$ 19,540,785	0.000000	\$ -
Palm Shores	0.134197	\$ 184,687	0.000000	\$ -
Rockledge	3.191387	\$ 4,392,106	0.000000	\$ -
Satellite Beach	1.276219	\$ 1,756,380	0.000000	\$ -
Titusville	5.536255	\$ 7,619,201	0.000000	\$ -
West Melbourne	3.232833	\$ 4,449,146	0.000000	\$ -
Countywide Total	100.000000	\$ 137,623,730	100.000000	\$ 137,623,730
<b>BROWARD BOCC</b>	<b>40.315640</b>	<b>\$ 216,353,019</b>		
Coconut Creek	1.772224	\$ 9,510,601		
Cooper City	1.060912	\$ 5,693,359		
Coral Springs	4.123861	\$ 22,130,610		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
Dania Beach	0.983124	\$ 5,275,915		
Davie	3.271259	\$ 17,555,140		
Deerfield Beach	2.673890	\$ 14,349,373		
Fort Lauderdale	5.779266	\$ 31,014,306		
Hallandale Beach	1.274850	\$ 6,841,454		
Hillsboro Beach	0.060596	\$ 325,189		
Hollywood	4.738482	\$ 25,428,960		
Lauderdale-By-The-Sea	0.189804	\$ 1,018,577		
Lauderdale Lakes	1.123374	\$ 6,028,562		
Lauderhill	2.290704	\$ 12,293,014		
Lazy Lake	0.000948	\$ 5,089		
Lighthouse Point	0.321366	\$ 1,724,604		
Margate	1.797398	\$ 9,645,700		
Miramar	4.228505	\$ 22,692,181		
North Lauderdale	1.378852	\$ 7,399,578		
Oakland Park	1.361722	\$ 7,307,652		
Parkland	1.113127	\$ 5,973,571		
Pembroke Park	0.191333	\$ 1,026,784		
Pembroke Pines	5.225669	\$ 28,043,443		
Plantation	2.876816	\$ 15,438,372		
Pompano Beach	3.477030	\$ 18,659,405		
Sea Ranch Lakes	0.016518	\$ 88,643		
Southwest Ranches	0.236023	\$ 1,266,614		
Sunrise	2.981766	\$ 16,001,585		
Tamarac	2.225030	\$ 11,940,575		
Weston	2.089766	\$ 11,214,685		
West Park	0.466265	\$ 2,502,202		
Wilton Manors	0.353882	\$ 1,899,100		
Countywide Total	100.000000	\$ 536,647,861		
<b>CALHOUN BOCC</b>	<b>80.567991</b>	<b>\$ 1,234,552</b>		
Altha	3.483492	\$ 53,378		
Blountstown	15.948517	\$ 244,381		
Countywide Total	100.000000	\$ 1,532,310		
<b>CHARLOTTE BOCC</b>	<b>90.461133</b>	<b>\$ 43,799,902</b>		
Punta Gorda	9.538867	\$ 4,618,574		
Countywide Total	100.000000	\$ 48,418,476		
<b>CITRUS BOCC</b>	<b>93.176707</b>	<b>\$ 24,622,598</b>		
Crystal River	2.100126	\$ 554,973		
Inverness	4.723167	\$ 1,248,130		
Countywide Total	100.000000	\$ 26,425,701		
<b>CLAY BOCC</b>	<b>90.968080</b>	<b>\$ 33,847,490</b>		
Green Cove Springs	4.264090	\$ 1,586,587		
Keystone Heights	0.605822	\$ 225,415		
Orange Park	3.815348	\$ 1,419,618		
Penney Farms	0.346660	\$ 128,986		
Countywide Total	100.000000	\$ 37,208,096		
<b>COLLIER BOCC</b>	<b>91.373703</b>	<b>\$ 128,492,103</b>		
Everglades	0.092344	\$ 129,856		
Marco Island	3.884703	\$ 5,462,772		
Naples	4.649251	\$ 6,537,899		
Countywide Total	100.000000	\$ 140,622,629		
<b>COLUMBIA BOCC</b>	<b>83.157207</b>	<b>\$ 12,495,276</b>		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Fort White	0.859957	\$ 129,218		
Lake City	15.982836	\$ 2,401,595		
Countywide Total	100.000000	\$ 15,026,089		
<b>DESOTO BOCC</b>	<b>79.691963</b>	<b>\$ 4,094,291</b>		
Arcadia	20.308037	\$ 1,043,355		
Countywide Total	100.000000	\$ 5,137,647		
<b>DIXIE BOCC</b>	<b>88.806059</b>	<b>\$ 1,620,508</b>		
Cross City	10.212538	\$ 186,356		
Horseshoe Beach	0.981403	\$ 17,908		
Countywide Total	100.000000	\$ 1,824,772		
<b>JACKSONVILLE-DUVAL</b>	<b>95.649597</b>	<b>\$ 255,342,505</b>	<b>96.880000</b>	<b>\$ 258,627,143</b>
Atlantic Beach	1.268860	\$ 3,387,300	0.970000	\$ 2,589,475
Baldwin	0.131867	\$ 352,028	0.110000	\$ 293,652
Jacksonville Beach	2.266278	\$ 6,049,968	1.500000	\$ 4,004,343
Neptune Beach	0.683398	\$ 1,824,374	0.540000	\$ 1,441,563
Countywide Total	100.000000	\$ 266,956,176	100.000000	\$ 266,956,176
<b>ESCAMBIA BOCC</b>	<b>84.545919</b>	<b>\$ 70,549,874</b>		
Century	0.468314	\$ 390,787		
Pensacola	14.985767	\$ 12,504,968		
Countywide Total	100.000000	\$ 83,445,629		
<b>FLAGLER BOCC</b>	<b>45.624018</b>	<b>\$ 9,622,716</b>		
Beverly Beach	0.251503	\$ 53,045		
Bunnell	1.925795	\$ 406,176		
Flagler Beach (part)	2.659773	\$ 560,982		
Marineland (part)	0.006159	\$ 1,299		
Palm Coast	49.532752	\$ 10,447,120		
Countywide Total	100.000000	\$ 21,091,337		
<b>FRANKLIN BOCC</b>	<b>70.950728</b>	<b>\$ 2,469,432</b>	<b>100.000000</b>	<b>\$ 3,480,489</b>
Apalachicola	16.302114	\$ 567,393	0.000000	\$ -
Carrabelle	12.747157	\$ 443,663	0.000000	\$ -
Countywide Total	100.000000	\$ 3,480,489	100.000000	\$ 3,480,489
<b>GADSDEN BOCC</b>	<b>67.867013</b>	<b>\$ 3,930,306</b>		
Chattahoochee	3.762413	\$ 217,888		
Greensboro	0.890095	\$ 51,547		
Gretna	2.595950	\$ 150,336		
Havana	3.386934	\$ 196,144		
Midway	6.951124	\$ 402,553		
Quincy	14.546471	\$ 842,413		
Countywide Total	100.000000	\$ 5,791,188		
<b>GILCHRIST BOCC</b>	<b>84.324691</b>	<b>\$ 1,768,981</b>		
Bell	2.556296	\$ 53,627		
Fanning Springs (part)	2.660534	\$ 55,813		
Trenton	10.458479	\$ 219,400		
Countywide Total	100.000000	\$ 2,097,821		
<b>GLADES BOCC</b>	<b>88.036510</b>	<b>\$ 1,237,381</b>	<b>80.000000</b>	<b>\$ 1,124,425</b>
Moore Haven	11.963490	\$ 168,151	20.000000	\$ 281,106
Countywide Total	100.000000	\$ 1,405,531	100.000000	\$ 1,405,531
<b>GULF BOCC</b>	<b>67.380217</b>	<b>\$ 2,665,010</b>	<b>33.690108</b>	<b>\$ 1,332,505</b>
Port St. Joe	20.620441	\$ 815,576	10.310221	\$ 407,788
Wewahitchka	11.999342	\$ 474,596	5.999671	\$ 237,298
*** County ***	0.000000	\$ -	50.000000	\$ 1,977,591
Countywide Total	100.000000	\$ 3,955,182	100.000000	\$ 3,955,182

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<b>HAMILTON BOCC</b>	<b>71.962427</b>	<b>\$ 1,073,518</b>		
Jasper	17.720776	\$ 264,354		
Jennings	5.127916	\$ 76,497		
White Springs	5.188882	\$ 77,406		
Countywide Total	100.000000	\$ 1,491,776		
<b>HARDEE BOCC</b>	<b>69.750655</b>	<b>\$ 2,425,260</b>		
Bowling Green	8.159759	\$ 283,718		
Wauchula	16.205723	\$ 563,480		
Zolfo Springs	5.883862	\$ 204,584		
Countywide Total	100.000000	\$ 3,477,042		
<b>HENDRY BOCC</b>	<b>74.715066</b>	<b>\$ 5,184,727</b>		
Clewiston	14.970023	\$ 1,038,820		
LaBelle	10.314911	\$ 715,786		
Countywide Total	100.000000	\$ 6,939,333		
<b>HERNANDO BOCC</b>	<b>95.376941</b>	<b>\$ 36,509,246</b>		
Brooksville	4.623059	\$ 1,769,656		
Countywide Total	100.000000	\$ 38,278,902		
<b>HIGHLANDS BOCC</b>	<b>80.198673</b>	<b>\$ 15,452,175</b>		
Avon Park	8.226203	\$ 1,584,973		
Lake Placid	2.008342	\$ 386,955		
Sebring	9.566782	\$ 1,843,267		
Countywide Total	100.000000	\$ 19,267,370		
<b>HILLSBOROUGH BOCC</b>	<b>74.416888</b>	<b>\$ 289,631,585</b>	<b>100.000000</b>	<b>\$ 389,201,418</b>
Plant City	2.207770	\$ 8,592,673	0.000000	\$ -
Tampa	21.888233	\$ 85,189,313	0.000000	\$ -
Temple Terrace	1.487108	\$ 5,787,847	0.000000	\$ -
Countywide Total	100.000000	\$ 389,201,418	100.000000	\$ 389,201,418
<b>HOLMES BOCC</b>	<b>80.688369</b>	<b>\$ 1,600,643</b>		
Bonifay	12.990350	\$ 257,694		
Esto	1.644943	\$ 32,631		
Noma	1.019865	\$ 20,231		
Ponce de Leon	2.335819	\$ 46,336		
Westville	1.320654	\$ 26,198		
Countywide Total	100.000000	\$ 1,983,735		
<b>INDIAN RIVER BOCC</b>	<b>73.923675</b>	<b>\$ 28,440,086</b>		
Fellsmere	2.451642	\$ 943,201		
Indian River Shores	2.213114	\$ 851,434		
Orchid	0.259486	\$ 99,830		
Sebastian	12.931873	\$ 4,975,180		
Vero Beach	8.220210	\$ 3,162,498		
Countywide Total	100.000000	\$ 38,472,230		
<b>JACKSON BOCC</b>	<b>73.698376</b>	<b>\$ 5,806,576</b>		
Alford	0.902279	\$ 71,089		
Bascom	0.162643	\$ 12,814		
Campbellton	0.369818	\$ 29,137		
Cottdale	1.649660	\$ 129,974		
Graceville	4.085426	\$ 321,884		
Grand Ridge	1.727109	\$ 136,076		
Greenwood	1.055240	\$ 83,141		
Jacob City	0.447267	\$ 35,239		
Malone	1.219819	\$ 96,108		
Marianna	11.384979	\$ 897,004		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Sneads	3.297384	\$ 259,796		
Countywide Total	100.000000	\$ 7,878,838		
<b>JEFFERSON BOCC</b>	<b>83.085086</b>	<b>\$ 1,852,152</b>		
Monticello	16.914914	\$ 377,071		
Countywide Total	100.000000	\$ 2,229,223		
<b>LAFAYETTE BOCC</b>	<b>86.096141</b>	<b>\$ 666,125</b>		
Mayo	13.903859	\$ 107,574		
Countywide Total	100.000000	\$ 773,699		
<b>LAKE BOCC</b>	<b>60.538828</b>	<b>\$ 48,866,791</b>	<b>33.333333</b>	<b>\$ 26,906,584</b>
Astatula	0.364550	\$ 294,264	0.307940	\$ 248,569
Clermont	8.371869	\$ 6,757,752	7.071820	\$ 5,708,356
Eustis	4.312477	\$ 3,481,020	3.642802	\$ 2,940,460
Fruitland Park	1.574785	\$ 1,271,162	1.330240	\$ 1,073,766
Groveland	3.953043	\$ 3,190,886	3.339183	\$ 2,695,381
Howey-in-the-Hills	0.324898	\$ 262,257	0.274445	\$ 221,531
Lady Lake	2.955508	\$ 2,385,679	2.496554	\$ 2,015,212
Leesburg	5.269627	\$ 4,253,630	4.451318	\$ 3,593,093
Mascotte	1.469166	\$ 1,185,907	1.241022	\$ 1,001,750
Minneola	3.005212	\$ 2,425,799	2.538539	\$ 2,049,102
Montverde	0.312837	\$ 252,521	0.264257	\$ 213,308
Mount Dora	3.130383	\$ 2,526,837	2.644273	\$ 2,134,450
Tavares	3.708730	\$ 2,993,678	3.132809	\$ 2,528,796
Umatilla	0.708087	\$ 571,566	0.598130	\$ 482,809
*** School Board ***	0.000000	\$ -	33.333333	\$ 26,906,584
Countywide Total	100.000000	\$ 80,719,751	100.000000	\$ 80,719,751
<b>LEE BOCC</b>	<b>61.862976</b>	<b>\$ 154,813,807</b>		
Bonita Springs	5.159977	\$ 12,912,985		
Cape Coral	19.342104	\$ 48,404,149		
Estero	3.518521	\$ 8,805,196		
Fort Myers	8.993791	\$ 22,507,210		
Fort Myers Beach	0.519661	\$ 1,300,466		
Sanibel	0.602971	\$ 1,508,950		
Countywide Total	100.000000	\$ 250,252,764		
<b>LEON BOCC</b>	<b>53.765362</b>	<b>\$ 34,004,669</b>	<b>12.000000</b>	<b>\$ 7,589,571</b>
Tallahassee	46.234638	\$ 29,241,755	10.000000	\$ 6,324,642
*** Blueprint 2000 ***	0.000000	\$ -	78.000000	\$ 49,332,211
Countywide Total	100.000000	\$ 63,246,424	100.000000	\$ 63,246,424
<b>LEVY BOCC</b>	<b>80.172042</b>	<b>\$ 5,684,406</b>		
Bronson	2.247521	\$ 159,355		
Cedar Key	1.350080	\$ 95,724		
Chiefland	4.547948	\$ 322,461		
Fanning Springs (part)	1.355959	\$ 96,141		
Inglis	2.923541	\$ 207,287		
Otter Creek	0.211624	\$ 15,005		
Williston	6.044990	\$ 428,605		
Yankeetown	1.146295	\$ 81,275		
Countywide Total	100.000000	\$ 7,090,260		
<b>LIBERTY BOCC</b>	<b>86.597646</b>	<b>\$ 538,710</b>		
Bristol	13.402354	\$ 83,374		
Countywide Total	100.000000	\$ 622,083		
<b>MADISON BOCC</b>	<b>79.407558</b>	<b>\$ 1,633,121</b>	<b>100.000000</b>	<b>\$ 2,056,632</b>
Greenville	3.677400	\$ 75,631	0.000000	\$ -

<b>Local Discretionary Sales Surtax</b>				
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Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Lee	1.935999	\$ 39,816	0.000000	\$ -
Madison	14.979043	\$ 308,064	0.000000	\$ -
Countywide Total	100.000000	\$ 2,056,632	100.000000	\$ 2,056,632
<b>MANATEE BOCC</b>	<b>83.517660</b>	<b>\$ 84,762,890</b>		
Anna Maria	0.207723	\$ 210,820		
Bradenton	12.016500	\$ 12,195,663		
Bradenton Beach	0.189358	\$ 192,181		
Holmes Beach	0.638158	\$ 647,673		
Longboat Key (part)	0.582216	\$ 590,897		
Palmetto	2.848385	\$ 2,890,854		
Countywide Total	100.000000	\$ 101,490,978		
<b>MARION BOCC</b>	<b>83.166634</b>	<b>\$ 68,126,648</b>		
Belleview	1.321469	\$ 1,082,492		
Dunnellon	0.456691	\$ 374,102		
McIntosh	0.106607	\$ 87,328		
Ocala	14.840617	\$ 12,156,816		
Reddick	0.107983	\$ 88,455		
Countywide Total	100.000000	\$ 81,915,841		
<b>MARTIN BOCC</b>	<b>84.019383</b>	<b>\$ 45,124,744</b>		
Indiantown	3.688825	\$ 1,981,177		
Jupiter Island	0.443890	\$ 238,403		
Ocean Breeze	0.221665	\$ 119,051		
Sewall's Point	1.122881	\$ 603,072		
Stuart	10.503356	\$ 5,641,094		
Countywide Total	100.000000	\$ 53,707,540		
<b>MIAMI-DADE BOCC</b>	<b>58.961230</b>	<b>\$ 475,554,106</b>		
Aventura	1.066324	\$ 8,600,481		
Bal Harbour	0.081765	\$ 659,477		
Bay Harbor Islands	0.157531	\$ 1,270,569		
Biscayne Park	0.082240	\$ 663,313		
Coral Gables	1.374567	\$ 11,086,628		
Cutler Bay	1.203612	\$ 9,707,780		
Doral	2.145387	\$ 17,303,699		
El Portal	0.052669	\$ 424,802		
Florida City	0.378433	\$ 3,052,265		
Golden Beach	0.025238	\$ 203,555		
Hialeah	6.030771	\$ 48,641,423		
Hialeah Gardens	0.609827	\$ 4,918,580		
Homestead	2.193325	\$ 17,690,348		
Indian Creek	0.002352	\$ 18,970		
Key Biscayne	0.390695	\$ 3,151,165		
Medley	0.027907	\$ 225,083		
Miami	12.066881	\$ 97,325,902		
Miami Beach	2.209762	\$ 17,822,925		
Miami Gardens	3.040491	\$ 24,523,201		
Miami Lakes	0.816723	\$ 6,587,308		
Miami Shores	0.307345	\$ 2,478,900		
Miami Springs	0.366409	\$ 2,955,283		
North Bay Village	0.216859	\$ 1,749,084		
North Miami	1.594518	\$ 12,860,650		
North Miami Beach	1.151974	\$ 9,291,291		
Opa-locka	0.441593	\$ 3,561,686		



<b>Local Discretionary Sales Surtax</b>				
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Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Palmetto Bay	0.661755	\$ 5,337,414		
Pinecrest	0.486096	\$ 3,920,626		
South Miami	0.319501	\$ 2,576,947		
Sunny Isles Beach	0.601370	\$ 4,850,373		
Surfside	0.143921	\$ 1,160,799		
Sweetwater	0.534880	\$ 4,314,095		
Virginia Gardens	0.062790	\$ 506,437		
West Miami	0.193260	\$ 1,558,744		
Charter County and Regional Transportation System Surtax distribution	0.000000	\$ -	50.000000	\$ 403,276,955
County Public Hospital Surtax distribution	0.000000	\$ -	50.000000	\$ 403,276,955
Countywide Total	100.000000	\$ 806,553,909	100.000000	\$ 806,553,909
<b>MONROE BOCC</b>	<b>60.345618</b>	<b>\$ 33,598,584</b>		
Islamorada	6.371477	\$ 3,547,442		
Key Colony Beach	0.707066	\$ 393,672		
Key West	23.691520	\$ 13,190,709		
Layton	0.187499	\$ 104,394		
Marathon	8.696820	\$ 4,842,122		
Countywide Total	100.000000	\$ 55,676,924		
<b>NASSAU BOCC</b>	<b>83.474966</b>	<b>\$ 17,615,569</b>		
Callahan	1.484279	\$ 313,225		
Fernandina Beach	12.263657	\$ 2,587,977		
Hilliard	2.777098	\$ 586,046		
Countywide Total	100.000000	\$ 21,102,816		
<b>OKALOOSA BOCC</b>	<b>67.077030</b>	<b>\$ 45,498,302</b>		
Cinco Bayou	0.165691	\$ 112,388		
Crestview	10.035772	\$ 6,807,257		
Destin	5.270064	\$ 3,574,681		
Fort Walton Beach	7.651279	\$ 5,189,857		
Laurel Hill	0.228326	\$ 154,873		
Mary Esther	1.600829	\$ 1,085,841		
Niceville	5.895320	\$ 3,998,791		
Shalimar	0.281857	\$ 191,183		
Valparaiso	1.793832	\$ 1,216,755		
Countywide Total	100.000000	\$ 67,829,929		
<b>OKEECHOBEE BOCC</b>	<b>86.983170</b>	<b>\$ 7,961,065</b>		
Okeechobee	13.016830	\$ 1,191,355		
Countywide Total	100.000000	\$ 9,152,419		
<b>ORANGE BOCC</b>	<b>70.213439</b>	<b>\$ 533,091,213</b>		
Apopka	3.112671	\$ 23,632,760		
Bay Lake	0.001573	\$ 11,942		
Belle Isle	0.381938	\$ 2,899,841		
Eatonville	0.128596	\$ 976,360		
Edgewood	0.143457	\$ 1,089,191		
Lake Buena Vista	0.001139	\$ 8,648		
Maitland	1.081706	\$ 8,212,786		
Oakland	0.293206	\$ 2,226,149		
Ocoee	2.669987	\$ 20,271,711		
Orlando	17.426074	\$ 132,306,395		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Windermere	0.164772	\$ 1,251,025		
Winter Garden	2.729105	\$ 20,720,565		
Winter Park	1.652335	\$ 12,545,252		
Countywide Total	100.000000	\$ 759,243,838		
<b>OSCEOLA BOCC</b>	<b>72.338935</b>	<b>\$ 70,601,773</b>	<b>54.254202</b>	<b>\$ 52,951,330</b>
Kissimmee	15.751285	\$ 15,373,030	11.813464	\$ 11,529,773
St. Cloud	11.909780	\$ 11,623,776	8.932335	\$ 8,717,832
*** School Board ***	0.000000	\$ -	25.000000	\$ 24,399,645
Countywide Total	100.000000	\$ 97,598,579	100.000000	\$ 97,598,579
<b>PALM BEACH BOCC</b>	<b>59.025627</b>	<b>\$ 249,185,508</b>	<b>30.000000</b>	<b>\$ 126,649,485</b>
Atlantis	0.102870	\$ 434,282	0.050212	\$ 211,978
Belle Glade	0.825504	\$ 3,484,990	0.402937	\$ 1,701,058
Boca Raton	4.773854	\$ 20,153,538	2.330166	\$ 9,837,143
Boynton Beach	3.920486	\$ 16,550,918	1.913628	\$ 8,078,668
Briny Breezes	0.023883	\$ 100,826	0.011658	\$ 49,214
Cloud Lake	0.006666	\$ 28,142	0.003254	\$ 13,737
Delray Beach	3.216700	\$ 13,579,778	1.570103	\$ 6,628,425
Glen Ridge	0.010407	\$ 43,934	0.005080	\$ 21,445
Golf	0.012469	\$ 52,640	0.006086	\$ 25,694
Greenacres	2.148383	\$ 9,069,720	1.048647	\$ 4,427,021
Gulf Stream	0.045896	\$ 193,757	0.022402	\$ 94,575
Haverhill	0.105028	\$ 443,393	0.051265	\$ 216,425
Highland Beach	0.206316	\$ 870,994	0.100705	\$ 425,141
Hypoluxo	0.128816	\$ 543,815	0.062876	\$ 265,441
Juno Beach	0.185550	\$ 783,328	0.090569	\$ 382,350
Jupiter	2.941803	\$ 12,419,262	1.435923	\$ 6,061,966
Jupiter Inlet Colony	0.019471	\$ 82,200	0.009504	\$ 40,123
Lake Clarke Shores	0.170971	\$ 721,779	0.083453	\$ 352,308
Lake Park	0.433062	\$ 1,828,238	0.211382	\$ 892,381
Lake Worth Beach	2.044793	\$ 8,632,400	0.998084	\$ 4,213,561
Lantana	0.580822	\$ 2,452,025	0.283505	\$ 1,196,858
Loxahatchee Groves	0.161859	\$ 683,311	0.079005	\$ 333,531
Manalapan	0.020238	\$ 85,439	0.009879	\$ 41,704
Mangonia Park	0.102343	\$ 432,055	0.049955	\$ 210,891
North Palm Beach	0.631418	\$ 2,665,623	0.308201	\$ 1,301,117
Ocean Ridge	0.087811	\$ 370,709	0.042862	\$ 180,947
Pahokee	0.249431	\$ 1,053,008	0.121750	\$ 513,984
Palm Beach	0.442079	\$ 1,866,301	0.215783	\$ 910,960
Palm Beach Gardens	2.909863	\$ 12,284,422	1.420333	\$ 5,996,149
Palm Beach Shores	0.062777	\$ 265,024	0.030642	\$ 129,361
Palm Springs	1.291226	\$ 5,451,105	0.630260	\$ 2,660,739
Riviera Beach	1.851810	\$ 7,817,691	0.903887	\$ 3,815,893
Royal Palm Beach	1.886915	\$ 7,965,893	0.921022	\$ 3,888,232
South Bay	0.147759	\$ 623,787	0.072123	\$ 304,477
South Palm Beach	0.070594	\$ 298,025	0.034458	\$ 145,469
Tequesta	0.295039	\$ 1,245,550	0.144011	\$ 607,966
Wellington	2.964152	\$ 12,513,610	1.446832	\$ 6,108,018
Westlake	0.142963	\$ 603,541	0.069782	\$ 294,594
West Palm Beach	5.752345	\$ 24,284,384	2.807777	\$ 11,853,450
*** School Board ***	0.000000	\$ -	50.000000	\$ 211,082,474
Countywide Total	100.000000	\$ 422,164,948	100.000000	\$ 422,164,948
<b>PASCO BOCC</b>	<b>91.900197</b>	<b>\$ 100,644,951</b>	<b>45.000000</b>	<b>\$ 49,281,971</b>

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
Dade City	1.245779	\$ 1,364,321	1.620000	\$ 1,774,151
New Port Richey	2.742920	\$ 3,003,922	3.740000	\$ 4,095,879
Port Richey	0.519341	\$ 568,759	0.670000	\$ 733,754
St. Leo	0.393421	\$ 430,857	0.340000	\$ 372,353
San Antonio	0.208376	\$ 228,204	0.290000	\$ 317,595
Zephyrhills	2.989966	\$ 3,274,476	3.340000	\$ 3,657,817
*** School Board ***	0.000000	\$ -	45.000000	\$ 49,281,971
Countywide Total	100.000000	\$ 109,515,490	100.000000	\$ 109,515,490
<b>PINELLAS BOCC</b>	<b>51.542805</b>	<b>\$ 126,737,014</b>		
Belleair	0.304475	\$ 748,665		
Belleair Beach	0.114422	\$ 281,349		
Belleair Bluffs	0.162405	\$ 399,334		
Belleair Shore	0.005154	\$ 12,672		
Clearwater	8.305240	\$ 20,421,500		
Dunedin	2.514080	\$ 6,181,795		
Gulfport	0.821847	\$ 2,020,813		
Indian Rocks Beach	0.258999	\$ 636,845		
Indian Shores	0.084058	\$ 206,688		
Kenneth City	0.351902	\$ 865,280		
Largo	5.869856	\$ 14,433,207		
Madeira Beach	0.274320	\$ 674,518		
North Redington Beach	0.104115	\$ 256,005		
Oldsmar	1.039339	\$ 2,555,599		
Pinellas Park	3.837072	\$ 9,434,858		
Redington Beach	0.095758	\$ 235,456		
Redington Shores	0.151889	\$ 373,476		
Safety Harbor	1.186284	\$ 2,916,917		
St. Pete Beach	0.618283	\$ 1,520,276		
St. Petersburg	18.370964	\$ 45,171,797		
Seminole	1.357395	\$ 3,337,656		
South Pasadena	0.377251	\$ 927,612		
Tarpon Springs	1.793424	\$ 4,409,795		
Treasure Island	0.458663	\$ 1,127,792		
Countywide Total	100.000000	\$ 245,886,917		
<b>POLK BOCC</b>	<b>68.659056</b>	<b>\$ 110,200,595</b>		
Auburndale	1.800671	\$ 2,890,151		
Bartow	2.012691	\$ 3,230,451		
Davenport	1.123550	\$ 1,803,343		
Dundee	0.575187	\$ 923,199		
Eagle Lake	0.349858	\$ 561,537		
Fort Meade	0.533712	\$ 856,629		
Frostproof	0.309311	\$ 496,458		
Haines City	3.300698	\$ 5,297,755		
Highland Park	0.025380	\$ 40,737		
Hillcrest Heights	0.025071	\$ 40,240		
Lake Alfred	0.698272	\$ 1,120,755		
Lake Hamilton	0.160949	\$ 258,330		
Lakeland	12.409496	\$ 19,917,749		
Lake Wales	1.791283	\$ 2,875,082		
Mulberry	0.416817	\$ 669,009		
Polk City	0.304978	\$ 489,502		
Winter Haven	5.503020	\$ 8,832,572		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 160,504,095		
<b>PUTNAM BOCC</b>	<b>81.870574</b>	<b>\$ 9,182,846</b>		
Crescent City	2.016102	\$ 226,132		
Interlachen	1.722981	\$ 193,255		
Palatka	12.560124	\$ 1,408,781		
Pomona Park	0.940133	\$ 105,448		
Welaka	0.890087	\$ 99,835		
Countywide Total	100.000000	\$ 11,216,296		
<b>ST. JOHNS BOCC</b>	<b>92.855470</b>	<b>\$ 71,720,722</b>		
Marineland (part)	0.000963	\$ 744		
St. Augustine	4.924761	\$ 3,803,841		
St. Augustine Beach	2.218806	\$ 1,713,786		
Countywide Total	100.000000	\$ 77,239,093		
<b>ST. LUCIE BOCC</b>	<b>48.695944</b>	<b>\$ 31,626,243</b>		
Fort Pierce	8.963046	\$ 5,821,172		
Port St. Lucie	42.233222	\$ 27,428,940		
St. Lucie Village	0.107787	\$ 70,004		
Countywide Total	100.000000	\$ 64,946,358		
<b>SANTA ROSA BOCC</b>	<b>91.627180</b>	<b>\$ 58,932,441</b>		
Gulf Breeze	3.127369	\$ 2,011,450		
Jay	0.268130	\$ 172,455		
Milton	4.977321	\$ 3,201,295		
Countywide Total	100.000000	\$ 64,317,641		
<b>SARASOTA BOCC</b>	<b>69.976219</b>	<b>\$ 93,799,276</b>	<b>46.846608</b>	<b>\$ 62,795,304</b>
Longboat Key (part)	0.841793	\$ 1,128,378	0.789329	\$ 1,058,052
North Port	14.467138	\$ 19,392,404	13.565481	\$ 18,183,781
Sarasota	9.987830	\$ 13,388,137	9.366172	\$ 12,554,838
Venice	4.727020	\$ 6,336,310	4.432411	\$ 5,941,403
*** School Board ***	0.000000	\$ -	25.000000	\$ 33,511,126
Countywide Total	100.000000	\$ 134,044,505	100.000000	\$ 134,044,505
<b>SEMINOLE BOCC</b>	<b>61.237091</b>	<b>\$ 65,431,338</b>	<b>55.600000</b>	<b>\$ 59,408,151</b>
Altamonte Springs	7.265900	\$ 7,763,555	3.730000	\$ 3,985,475
Casselberry	4.599555	\$ 4,914,588	2.380000	\$ 2,543,011
Lake Mary	2.656230	\$ 2,838,161	1.300000	\$ 1,389,040
Longwood	2.436627	\$ 2,603,517	1.200000	\$ 1,282,190
Oviedo	6.141833	\$ 6,562,499	3.070000	\$ 3,280,270
Sanford	9.680306	\$ 10,343,329	4.730000	\$ 5,053,967
Winter Springs	5.982456	\$ 6,392,206	2.990000	\$ 3,194,791
*** School Board ***	0.000000	\$ -	25.000000	\$ 26,712,298
Countywide Total	100.000000	\$ 106,849,193	100.000000	\$ 106,849,193
<b>SUMTER BOCC</b>	<b>80.420108</b>	<b>\$ 22,019,592</b>		
Bushnell	2.041911	\$ 559,090		
Center Hill	0.556236	\$ 152,301		
Coleman	0.416690	\$ 114,093		
Webster	0.517942	\$ 141,816		
Wildwood	16.047112	\$ 4,393,812		
Countywide Total	100.000000	\$ 27,380,705		
<b>SUWANNEE BOCC</b>	<b>84.053038</b>	<b>\$ 6,356,689</b>		
Branford	1.542174	\$ 116,630		
Live Oak	14.404788	\$ 1,089,393		
Countywide Total	100.000000	\$ 7,562,711		
<b>TAYLOR BOCC</b>	<b>71.553542</b>	<b>\$ 2,618,390</b>		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Perry	28.446458	\$ 1,040,954		
Countywide Total	100.000000	\$ 3,659,343		
<b>UNION BOCC</b>	<b>80.059862</b>	<b>\$ 1,095,030</b>		
Lake Butler	14.871617	\$ 203,409		
Raiford	1.751348	\$ 23,954		
Worthington Springs	3.317172	\$ 45,371		
Countywide Total	100.000000	\$ 1,367,764		
<b>VOLUSIA BOCC</b>	<b>47.923014</b>	<b>\$ 63,722,160</b>		
Daytona Beach	8.865303	\$ 11,787,995		
Daytona Beach Shores	0.603738	\$ 802,778		
DeBary	2.665817	\$ 3,544,677		
DeLand	4.487770	\$ 5,967,288		
Deltona	10.957311	\$ 14,569,692		
Edgewater	2.725334	\$ 3,623,815		
Flagler Beach (part)	0.008225	\$ 10,937		
Holly Hill	1.483129	\$ 1,972,084		
Lake Helen	0.339739	\$ 451,743		
New Smyrna Beach	3.586218	\$ 4,768,514		
Oak Hill	0.233842	\$ 310,934		
Orange City	1.587655	\$ 2,111,070		
Ormond Beach	5.103047	\$ 6,785,407		
Pierson	0.178665	\$ 237,567		
Ponce Inlet	0.387375	\$ 515,084		
Port Orange	7.337393	\$ 9,756,368		
South Daytona	1.526425	\$ 2,029,653		
Countywide Total	100.000000	\$ 132,967,764		
<b>WAKULLA BOCC</b>	<b>97.704274</b>	<b>\$ 4,473,302</b>	<b>100.000000</b>	<b>\$ 4,578,410</b>
St. Marks	0.962821	\$ 44,082	0.000000	\$ -
Sopchoppy	1.332905	\$ 61,026	0.000000	\$ -
Countywide Total	100.000000	\$ 4,578,410	100.000000	\$ 4,578,410
<b>WALTON BOCC</b>	<b>83.459726</b>	<b>\$ 35,661,762</b>		
DeFuniak Springs	6.733159	\$ 2,877,032		
Freeport	9.168460	\$ 3,917,619		
Paxton	0.638656	\$ 272,893		
Countywide Total	100.000000	\$ 42,729,307		
<b>WASHINGTON BOCC</b>	<b>80.696855</b>	<b>\$ 2,746,676</b>		
Caryville	1.082966	\$ 36,861		
Chipley	13.160238	\$ 447,935		
Ebro	0.903692	\$ 30,759		
Vernon	2.733027	\$ 93,024		
Wausau	1.423223	\$ 48,442		
Countywide Total	100.000000	\$ 3,403,697		
<b>STATEWIDE TOTALS</b>		<b>\$ 6,064,009,086</b>		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2024</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
<p>Notes:</p> <p>1) This table is designed to provide local governments with an estimate of possible revenues from the hypothetical imposition of a 1% local option sales surtax. Currently, there are nine statutorily-authorized local option sales surtaxes: the Charter County and Regional Transportation System Surtax, the Local Government Infrastructure Surtax, the Small County Surtax, the Indigent Care and Trauma Center Surtax, the County Public Hospital Surtax, the School Capital Outlay Surtax, the Voter-Approved Indigent Care Surtax, the Emergency Fire Rescue Services and Facilities Surtax, and the Pension Liability Surtax. Of the nine, only three surtaxes, the Local Government Infrastructure Surtax, the Small County Surtax, and the Emergency Fire Rescue Services and Facilities Surtax, require the proceeds to be shared with municipalities.</p> <p>2) Of the nine statutorily-authorized surtaxes, the two most utilized surtaxes are the Local Government Infrastructure Surtax with 26 counties levying and the Small County Surtax with 30 counties levying. Both the Local Government Infrastructure Surtax and Small County Surtax require the proceeds to be shared with municipalities, either by interlocal agreement or by default formula methodology (i.e., Local Government Half-cent Sales Tax Program formula). This table lists the estimated distributions to individual local governments assuming a 1% levy of either the Local Government Infrastructure Surtax or Small County Surtax.</p> <p>3) The distribution percentages and estimated distributions listed under the heading "1% Tax Rate - Default Formula" reflect the use of the default formula methodology. Estimated distributions are provided for every jurisdiction even though some counties do not currently impose a local discretionary sales surtax. For those counties that currently do not levy a surtax, these estimated distributions can assist local officials considering a future levy.</p> <p>4) For those jurisdictions where the distribution of local discretionary sales surtax proceeds is governed by an interlocal agreement, the distribution percentages per the agreement as well as the estimated distributions are listed in the column labeled "1% Tax Rate - Interlocal Agreement". The amounts and percentages are presented in the fashion that the interlocal agreement directs the Department of Revenue to distribute the proceeds. The percentages used are those that the Department understands will be in effect for the 2023-24 local fiscal year.</p> <p>5) If a county imposes a surtax that does not require the proceeds to be shared (i.e., Charter County and Regional Transportation System Surtax, Indigent Care and Trauma Center Surtax, County Public Hospital Surtax, School Capital Outlay Surtax, and Voter-Approved Indigent Care Surtax), then county or school district officials should refer to the estimated countywide total. If the imposed surtax is levied at a rate other than 1%, then the estimated countywide total should be adjusted accordingly (e.g., multiplying the countywide total by 0.5 for a School Capital Outlay Surtax levy).</p> <p>6) If the reader is uncertain which surtax(es) is/are imposed in a particular county, please refer to the EDR table entitled "2024 Local Discretionary Sales Surtax Rates in Florida's Counties".</p> <p>7) Revenue estimates published in this table are based on the \$5,000 cap on transactions, and the dollar figures represent a 100 percent distribution of estimated monies.</p>				

# Local Discretionary Sales Surtax Levies in Florida's Counties

## Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2024

County	County Government Levies				School District Levy - School Capital Outlay Surtax						
	Estimated Countywide Distribution @ 1% Tax Rate	Maximum Potential Tax Rate	2024 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2024 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 60,040,599	3.5	1.0	\$ 60,040,599	2.5	\$ 150,101,496	0.5	0.5	\$ 30,020,299	0.0	\$ -
Baker	\$ 4,038,471	2.5	1.0	\$ 4,038,471	1.5	\$ 6,057,707	0.5	0.0	\$ -	0.5	\$ 2,019,236
Bay	\$ 67,683,098	2.0	0.5	\$ 33,841,549	1.5	\$ 101,524,647	0.5	0.5	\$ 33,841,549	0.0	\$ -
Bradford	\$ 4,967,764	2.5	1.0	\$ 4,967,764	1.5	\$ 7,451,647	0.5	0.0	\$ -	0.5	\$ 2,483,882
Brevard	\$ 137,623,730	3.0	0.5	\$ 68,811,865	2.5	\$ 344,059,325	0.5	0.5	\$ 68,811,865	0.0	\$ -
Broward	\$ 536,647,861	3.0	1.0	\$ 536,647,861	2.0	\$ 1,073,295,722	0.5	0.0	\$ -	0.5	\$ 288,323,931
Calhoun	\$ 1,532,310	2.5	1.0	\$ 1,532,310	1.5	\$ 2,298,466	0.5	0.5	\$ 766,155	0.0	\$ -
Charlotte	\$ 48,418,476	3.0	1.0	\$ 48,418,476	2.0	\$ 96,836,952	0.5	0.0	\$ -	0.5	\$ 24,209,238
Citrus	\$ 26,425,701	2.0	0.0	\$ -	2.0	\$ 52,851,402	0.5	0.0	\$ -	0.5	\$ 13,212,851
Clay	\$ 37,208,096	3.0	1.0	\$ 37,208,096	2.0	\$ 74,416,192	0.5	0.5	\$ 18,604,048	0.0	\$ -
Collier	\$ 140,622,629	2.0	0.0	\$ 35,155,657	2.0	\$ 246,089,602	0.5	0.0	\$ -	0.5	\$ 70,311,315
Columbia	\$ 15,026,089	3.0	1.0	\$ 15,026,089	2.0	\$ 30,052,177	0.5	0.5	\$ 7,513,044	0.0	\$ -
DeSoto	\$ 5,137,647	2.5	1.5	\$ 7,706,470	1.0	\$ 5,137,647	0.5	0.0	\$ -	0.5	\$ 2,568,823
Dixie	\$ 1,824,772	2.5	1.0	\$ 1,824,772	1.5	\$ 2,737,157	0.5	0.0	\$ -	0.5	\$ 912,386
Duval	\$ 266,956,176	3.0	1.0	\$ 266,956,176	2.0	\$ 533,912,351	0.5	0.5	\$ 133,478,088	0.0	\$ -
Escambia	\$ 83,445,629	2.0	1.0	\$ 83,445,629	1.0	\$ 83,445,629	0.5	0.5	\$ 41,722,814	0.0	\$ -
Flagler	\$ 21,091,337	2.0	0.5	\$ 10,545,669	1.5	\$ 31,637,006	0.5	0.5	\$ 10,545,669	0.0	\$ -
Franklin	\$ 3,480,489	2.5	1.0	\$ 3,480,489	1.5	\$ 5,220,733	0.5	0.5	\$ 1,740,244	0.0	\$ -
Gadsden	\$ 5,791,188	2.5	1.5	\$ 8,686,781	1.0	\$ 5,791,188	0.5	0.0	\$ -	0.5	\$ 2,895,594
Gilchrist	\$ 2,097,821	2.5	1.0	\$ 2,097,821	1.5	\$ 3,146,731	0.5	0.0	\$ -	0.5	\$ 1,048,910
Glades	\$ 1,405,531	2.0	1.0	\$ 1,405,531	1.0	\$ 1,405,531	0.5	0.0	\$ -	0.5	\$ 702,766
Gulf	\$ 3,955,182	2.5	1.0	\$ 3,955,182	1.5	\$ 5,932,773	0.5	0.0	\$ -	0.5	\$ 1,977,591
Hamilton	\$ 1,491,776	2.5	1.0	\$ 1,491,776	1.5	\$ 2,237,663	0.5	0.0	\$ -	0.5	\$ 745,888
Hardee	\$ 3,477,042	2.5	1.0	\$ 3,477,042	1.5	\$ 5,215,563	0.5	0.0	\$ -	0.5	\$ 1,738,521
Hendry	\$ 6,939,333	2.5	1.0	\$ 6,939,333	1.5	\$ 10,408,999	0.5	0.5	\$ 3,469,666	0.0	\$ -
Hernando	\$ 38,278,902	3.0	0.0	\$ -	3.0	\$ 114,836,706	0.5	0.5	\$ 19,139,451	0.0	\$ -
Highlands	\$ 19,267,370	2.0	1.0	\$ 19,267,370	1.0	\$ 19,267,370	0.5	0.5	\$ 9,633,685	0.0	\$ -
Hillsborough	\$ 389,201,418	3.0	1.0	\$ 389,201,418	2.0	\$ 778,402,836	0.5	0.5	\$ 194,600,709	0.0	\$ -
Holmes	\$ 1,983,735	2.5	1.5	\$ 2,975,602	1.0	\$ 1,983,735	0.5	0.0	\$ -	0.5	\$ 991,867
Indian River	\$ 38,472,230	2.0	1.0	\$ 38,472,230	1.0	\$ 38,472,230	0.5	0.0	\$ -	0.5	\$ 19,236,115
Jackson	\$ 7,878,838	2.0	1.0	\$ 7,878,838	1.0	\$ 7,878,838	0.5	0.5	\$ 3,939,419	0.0	\$ -
Jefferson	\$ 2,229,223	2.5	1.0	\$ 2,229,223	1.5	\$ 3,343,834	0.5	0.0	\$ -	0.5	\$ 1,114,611
Lafayette	\$ 773,699	2.5	1.0	\$ 773,699	1.5	\$ 1,160,548	0.5	0.0	\$ -	0.5	\$ 386,849
Lake	\$ 80,719,751	2.0	1.0	\$ 80,719,751	1.0	\$ 80,719,751	0.5	0.0	\$ -	0.5	\$ 40,359,876
Lee	\$ 250,252,764	3.0	0.0	\$ -	3.0	\$ 750,758,293	0.5	0.5	\$ 125,126,382	0.0	\$ -
Leon	\$ 63,246,424	3.5	1.0	\$ 63,246,424	2.5	\$ 158,116,061	0.5	0.5	\$ 31,623,212	0.0	\$ -
Levy	\$ 7,090,260	2.5	1.0	\$ 7,090,260	1.5	\$ 10,635,390	0.5	0.0	\$ -	0.5	\$ 3,545,130
Liberty	\$ 622,083	2.5	1.5	\$ 933,125	1.0	\$ 622,083	0.5	0.0	\$ -	0.5	\$ 311,042
Madison	\$ 2,056,632	1.5	1.5	\$ 3,084,948	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 1,028,316
Manatee	\$ 101,490,978	3.0	0.5	\$ 50,745,489	2.5	\$ 253,727,446	0.5	0.5	\$ 50,745,489	0.0	\$ -
Marion	\$ 81,915,841	2.0	1.0	\$ 81,915,841	1.0	\$ 81,915,841	0.5	0.0	\$ -	0.5	\$ 40,957,921
Martin	\$ 53,707,540	2.0	0.0	\$ -	2.0	\$ 107,415,080	0.5	0.5	\$ 26,853,770	0.0	\$ -
Miami-Dade	\$ 806,553,909	2.0	1.0	\$ 806,553,909	1.0	\$ 806,553,909	0.5	0.0	\$ -	0.5	\$ 403,276,955
Monroe	\$ 55,676,924	2.0	1.0	\$ 55,676,924	1.0	\$ 55,676,924	0.5	0.5	\$ 27,838,462	0.0	\$ -
Nassau	\$ 21,102,816	2.0	1.0	\$ 21,102,816	1.0	\$ 21,102,816	0.5	0.0	\$ -	0.5	\$ 10,551,408
Okaloosa	\$ 67,829,929	2.0	0.5	\$ 33,914,964	1.5	\$ 101,744,893	0.5	0.5	\$ 33,914,964	0.0	\$ -
Okeechobee	\$ 9,152,419	2.5	1.0	\$ 9,152,419	1.5	\$ 13,728,629	0.5	0.0	\$ -	0.5	\$ 4,576,210

## Local Discretionary Sales Surtax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2024

County	County Government Levies				School District Levy - School Capital Outlay Surtax						
	Estimated Countywide Distribution @ 1% Tax Rate	Maximum Potential Tax Rate	2024 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2024 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Orange	\$ 759,243,838	3.0	0.0	\$ -	3.0	\$ 2,277,731,514	0.5	0.5	\$ 379,621,919	0.0	\$ -
Osceola	\$ 97,598,579	3.0	1.0	\$ 97,598,579	2.0	\$ 195,197,158	0.5	0.5	\$ 48,799,289	0.0	\$ -
Palm Beach	\$ 422,164,948	3.0	1.0	\$ 422,164,948	2.0	\$ 844,329,897	0.5	0.0	\$ -	0.5	\$ 211,082,474
Pasco	\$ 109,515,490	3.0	1.0	\$ 109,515,490	2.0	\$ 219,030,980	0.5	0.0	\$ -	0.5	\$ 54,757,745
Pinellas	\$ 245,886,917	3.0	1.0	\$ 245,886,917	2.0	\$ 491,773,835	0.5	0.0	\$ -	0.5	\$ 122,943,459
Polk	\$ 160,504,095	3.0	0.5	\$ 80,252,047	2.5	\$ 401,260,237	0.5	0.5	\$ 80,252,047	0.0	\$ -
Putnam	\$ 11,216,296	2.0	1.0	\$ 11,216,296	1.0	\$ 11,216,296	0.5	0.0	\$ -	0.5	\$ 5,608,148
St. Johns	\$ 77,239,093	2.0	0.0	\$ -	2.0	\$ 154,478,186	0.5	0.5	\$ 38,619,546	0.0	\$ -
St. Lucie	\$ 64,946,358	2.0	0.5	\$ 32,473,179	1.5	\$ 97,419,537	0.5	0.5	\$ 32,473,179	0.0	\$ -
Santa Rosa	\$ 64,317,641	2.0	0.5	\$ 32,158,821	1.5	\$ 96,476,462	0.5	0.5	\$ 32,158,821	0.0	\$ -
Sarasota	\$ 134,044,505	3.0	1.0	\$ 134,044,505	2.0	\$ 268,089,010	0.5	0.0	\$ -	0.5	\$ 67,022,253
Seminole	\$ 106,849,193	3.0	1.0	\$ 106,849,193	2.0	\$ 213,698,385	0.5	0.0	\$ -	0.5	\$ 53,424,596
Sumter	\$ 27,380,705	2.0	1.0	\$ 27,380,705	1.0	\$ 27,380,705	0.5	0.0	\$ -	0.5	\$ 13,690,352
Suwannee	\$ 7,562,711	2.5	1.0	\$ 7,562,711	1.5	\$ 11,344,067	0.5	0.0	\$ -	0.5	\$ 3,781,356
Taylor	\$ 3,659,343	2.5	1.0	\$ 3,659,343	1.5	\$ 5,489,015	0.5	0.0	\$ -	0.5	\$ 1,829,672
Union	\$ 1,367,764	2.5	1.0	\$ 1,367,764	1.5	\$ 2,051,646	0.5	0.0	\$ -	0.5	\$ 683,882
Volusia	\$ 132,967,764	3.0	0.0	\$ -	3.0	\$ 398,903,293	0.5	0.5	\$ 66,483,882	0.0	\$ -
Wakulla	\$ 4,578,410	3.5	1.0	\$ 4,578,410	2.5	\$ 11,446,025	0.5	0.5	\$ 2,289,205	0.0	\$ -
Walton	\$ 42,729,307	2.0	1.0	\$ 42,729,307	1.0	\$ 42,729,307	0.5	0.0	\$ -	0.5	\$ 21,364,653
Washington	\$ 3,403,697	2.5	1.0	\$ 3,403,697	1.5	\$ 5,105,545	0.5	0.5	\$ 1,701,848	0.0	\$ -
Statewide	\$ 6,064,009,086			\$ 4,285,478,570		\$ 12,064,478,618			\$ 1,556,328,724		\$ 1,475,675,819

**Notes:**

- 1) Pursuant to law, no initial levy, rate increase, or rate decrease takes effect on a date other than January 1st, and no levy terminates on a day other than December 31st. The governing body of any county or school board that levies a surtax must notify the Florida Department of Revenue within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. For the 2024 calendar year, the Department must have received notice no later than November 16, 2023, prior to the January 1, 2024 effective date.
- 2) A county's unutilized tax rate is determined by subtracting its 2024 tax rate from its maximum potential tax rate.
- 3) Surtax rate changes effective January 1, 2024; Collier County repealed its 1% Local Government Infrastructure Surtax levy, effective December 31, 2023.

**Data Sources:**

- 1) Office of Economic and Demographic Research, Table: 2024 Local Discretionary Sales Surtax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2024.



## Charter County and Regional Transportation System Surtax

Section 212.055(1), Florida Statutes

### Summary:

Each charter county that has adopted a charter, each county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy the Charter County and Regional Transportation System Surtax at a rate of up to 1 percent. The levy is subject to approval by a majority vote of the county's electorate or by a charter amendment approved by a majority vote of the county's electorate. Generally, the tax proceeds are for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, on-demand transportation services, and roads and bridges. During the 2023-24 local fiscal year, the three counties levying this surtax (i.e., Broward, Duval, and Miami-Dade) will realize an estimated \$1.07 billion in revenue. The 22 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.85 billion to go unrealized.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact a local discretionary sales surtax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### Authorization to Levy:

Any county that has adopted a home rule charter, any county government that has consolidated with one or more municipalities, and any county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy this surtax at a rate of up to 1 percent, subject to approval by a majority vote of the county's electorate or a charter amendment approved by a majority vote of the county's electorate. Any such surtax levied pursuant to a referendum held on or after July 1, 2020, shall not be levied for more than 30 years. In addition to the Emergency Fire Rescue Services and Facilities Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts other discretionary sales surtaxes.

### Counties Eligible to Levy:

Twenty-three counties are currently eligible to levy this surtax. Florida's twenty charter counties (i.e., Alachua, Brevard, Broward, Charlotte, Clay, Columbia, Duval, Hillsborough, Lee, Leon, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Polk, Sarasota, Seminole, Volusia and Wakulla) are all eligible to levy this surtax

1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page387-390.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page387-390.pdf)

Additionally, each county that is within or under an interlocal agreement with a regional transportation authority created under to ch. 343, F.S., or a transit authority created under ch. 349, F.S., as summarized in the following table, is authorized to levy the surtax.

<b>Regional Transportation or Transit Authority</b>	<b>Authorizing Statute</b>	<b>Counties Served</b>
South Florida Regional Transportation Authority	Part I of Ch. 343, F.S. (ss. 343.51 – 343.58)	Broward, Miami-Dade, and Palm Beach
Central Florida Regional Transportation Authority	Part II of Ch. 343, F.S. (ss. 343.61 – 343.67)	Orange, Osceola, and Seminole
Tampa Bay Area Regional Transit Authority	Part III of Ch. 343, F.S. (ss. 343.90 – 343.976)	Hernando, Hillsborough, Manatee, Pasco, and Pinellas
Jacksonville Transportation Authority	Ch. 349, F.S.	Duval

Nine of Florida’s twenty charter counties (i.e., Broward, Duval, Hillsborough, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, and Seminole) are also within one of the qualified regional transportation or transit authorities. The three non-charter counties of Hernando, Manatee, and Pasco, which are within the Tampa Bay Area Regional Transit Authority, are also eligible to levy this surtax due to the statutory eligibility requirements.

**Distribution of Proceeds:**

The surtax proceeds are deposited into the county trust fund or remitted by the county’s governing body to an expressway, transit, or transportation authority created by law.

**Authorized Uses of Proceeds:**

Pursuant to Chapter 2019-169, F.S., the authorized uses of the surtax proceeds changed effective October 1, 2022. Except as set forth in #4 and #5 below, the surtax proceeds can be applied to as many or as few of the following uses as the county’s governing body deems appropriate.

1. Deposited into the county trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, on-demand transportation services, and related costs of a fixed guideway rapid transit system.
2. Remitted by the county’s governing body to an expressway or transportation authority created by law to be used at the authority’s discretion for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the operation and maintenance of on-demand transportation services, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval of the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.
3. Used by the county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems; for the planning, development, construction, expansion, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county’s governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges. Pursuant to an interlocal agreement entered into pursuant to ch. 163, F.S., the county’s governing body may distribute surtax proceeds to a municipality, or an

expressway or transportation authority created by law to be expended for such purposes. Any county that has entered into interlocal agreements for the distribution of proceeds to one or more of its municipalities must revise such agreements no less than every five years in order to include any municipalities created since the prior agreements were executed.

4. To the extent not prohibited by contracts or bond covenants in effect on that date, a county as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County only] shall use proceeds from the surtax only for the following purposes:
  - a. The planning, design, engineering, or construction of fixed guideway rapid transit systems, rail systems, and bus systems, including bus rapid transit systems, and for the development of dedicated facilities for autonomous vehicles as defined in s. 316.003, F.S.
  - b. The acquisition of rights-of-way for fixed guideway rapid transit systems, rail systems, and bus systems, including bus rapid transit systems, and for the development of dedicated facilities for autonomous vehicles as defined in s. 316.003, F.S.
  - c. The purchase of buses or other capital costs for bus systems, including bus rapid transit systems.
  - d. The payment of principal and interest on bonds previously issued related to fixed guideway rapid transit systems, rail systems, or bus systems.
  - e. As security by the governing body of the county to refinance existing bonds or to issue new bonds for the planning, design, engineering, or construction of fixed guideway rapid transit systems, rail systems, bus rapid transit systems, or bus systems.
  - f. For the operation and maintenance of fixed guideway rapid transit systems and bus routes or extensions thereof, including bus rapid transit systems, which were implemented or constructed subsequent to the passage of the surtax, and for operation and maintenance of services authorized by electors in passing the surtax or included in the ordinance authorizing the levy of the surtax subject to the electorate's approval.
5. To the extent not prohibited by contracts or bond covenants in effect on October 1, 2022, no more than 25 percent of the surtax proceeds may be distributed to municipalities in total in a county as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County only]. Such municipalities may use the surtax proceeds to plan, develop, construct, operate, and maintain roads and bridges in the municipality and to pay the principal and interest on bonds issued to construct roads or bridges. The governing body of the municipality may pledge the proceeds for bonds issued to refinance existing bonds or new bonds issued to construct such roads or bridges. Additionally, each such municipality may use surtax proceeds for transit systems within the municipality.

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

**Attorney General Opinions:**

No opinions specifically relevant to this surtax have been issued.

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## Local Government Infrastructure Surtax

Section 212.055(2), Florida Statutes

### Summary:

The Local Government Infrastructure Surtax may be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; acquire land for public recreation, conservation, or protection of natural resources; or finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties. During the 2023-24 local fiscal year, the 26 counties levying this surtax will realize an estimated \$2.32 billion in revenue. The 19 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.86 billion to go unrealized.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact a local discretionary sales surtax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### Authorization to Levy:

Local governments may levy this surtax at a rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority of the members of the county's governing body and approved by the voters in a countywide referendum. In lieu of action by the county's governing body, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a countywide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy takes effect.

Additionally, the surtax may not be levied beyond the time established in the ordinance if the surtax was levied pursuant to a referendum held before July 1, 1993. If the pre-July 1, 1993 ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. There is no state-mandated limit on the length of levy for those surtax ordinances enacted after July 1, 1993. The levy may only be extended by voter approval in a countywide referendum. This surtax is one of several surtaxes subject to a combined rate limitation. A county cannot levy this surtax and the Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

### Counties Eligible to Levy:

All counties are eligible to levy the surtax.

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1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page387-390.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page387-390.pdf)

**Distribution of Proceeds:**

The surtax proceeds are distributed to the county and its respective municipalities according to one of the following procedures.

1. An interlocal agreement approved by county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies previously mentioned.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-cent Sales Tax formulas provided in s. 218.62, F.S.

**Authorized Uses of Proceeds:**

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

1. To finance, plan, and construct infrastructure.
2. To acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern.
3. To provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum.
4. To finance the closure of county or municipal-owned solid waste landfills that have been closed or are required to be closed by order of the DEP. Any use of the proceeds or interest for purposes of landfill closures before July 1, 1993, is ratified.

The term *energy efficiency improvement* means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951, F.S; and installation of efficient lighting equipment.

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

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

1. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For this purpose, the term *public facilities* means facilities as defined in ss. 163.3164(39),<sup>2</sup> 163.3221(13),<sup>3</sup> or 189.012(5),<sup>4</sup> F.S., and includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.
2. A fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
3. Any expenditure for the construction, lease, maintenance, or provision of utilities or security for those court facilities as defined in s. 29.008, F.S.
4. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38, F.S. These private facility improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The private facility's owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after the completion of the improvement with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.
5. Any land-acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this provision.
6. Instructional technology used solely in a school district's classrooms. Pursuant to this provision, the term *instructional technology* means an interactive device that assists a teacher in instructing a class or a group of students and includes the necessary hardware and software to operate the interactive device. The term also includes support systems in which an interactive device may mount and is not required to be affixed to the facilities.

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2. Section 163.3164(39), F.S., defines the term *public facilities* as major capital improvements, including transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational facilities.

3. Section 163.3221(13), F.S., which defines the term *public facilities* as major capital improvements, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational, and health systems and facilities.

4. Section 189.012(5), F.S., which defines the term *public facilities* as major capital improvements, including, but not limited to, transportation facilities, sanitary sewer facilities, solid waste facilities, water management and control facilities, potable water facilities, alternative water systems, educational facilities, parks and recreational facilities, health systems and facilities, and, except for spoil disposal by those ports listed in s. 311.09(1), F.S., spoil disposal sites for maintenance dredging in waters of the state.

Any local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit within a county trust fund created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The referendum ballot statement must indicate the intention to make the allocation. School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds, and counties and municipalities may join together for the issuance of bonds.

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

1. The debt service obligations for any year are met.
2. The county's comprehensive plan has been determined to be in compliance with part II of ch. 163, F.S.
3. The county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 125.66, F.S., authorizing additional uses of the proceeds and accrued interest.

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

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

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

**Attorney General Opinions:**

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



<u>Opinion #</u>	<u>Subject</u>
2016-02	Infrastructure surtax, emergency generators
2012-19	Infrastructure surtax, beach erosion projects/studies
2009-28	Counties, use of infrastructure surtax monies
2007-51	Municipalities, use of infrastructure surtax monies
2003-17	Infrastructure surtax use to purchase computer system
2001-45	Local government infrastructure surtax, health care
2000-06	Expenditure of infrastructure surtax revenues
99-24	Capital improvements to property leased by county
95-73	Counties, infrastructure surtax used to fund engineers
95-71	Tourist development tax / infrastructure surtax
94-79	Uses of local government infrastructure surtax
94-46	Vehicles purchased with proceeds of sales surtax
93-92	Local government infrastructure surtax, purchase of vehicle
92-81	Discretionary local option infrastructure sales surtax
92-08	Local government infrastructure surtax proceeds
90-96	Infrastructure surtax proceeds, payment of debt
88-59	Use of discretionary surtax for construction

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

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5. <https://www.myfloridalegal.com/ag-opinions>

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## Small County Surtax

Section 212.055(3), Florida Statutes

### Summary:

Any county having a total population of 50,000 or less on April 1, 1992, may levy the Small County Surtax at the rate of 0.5 or 1 percent. County governments may impose the levy by either an extraordinary vote of the governing body if the proceeds are to be expended for operating purposes or by voter approval in a countywide referendum if the proceeds are to be used to service bonded indebtedness. During the 2023-24 local fiscal year, the 30 counties levying this surtax will realize an estimated \$211 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$10.5 million to go unrealized.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact a local discretionary sales surtax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### Authorization to Levy:

Only those counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is one of several surtaxes subject to a combined rate limitation. A county cannot levy this surtax and the Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

### Counties Eligible to Levy:

According to the official 1992 population estimates, thirty-one counties had a total population of 50,000 or less on April 1, 1992, and are eligible to levy the surtax. These counties are Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Nassau, Okeechobee, Sumter, Suwannee, Taylor, Union, Wakulla, Walton and Washington. Some of these eligible counties currently levy the Local Government Infrastructure Surtax at the 0.5 or 1 percent rate and are only able to levy the Small County Surtax at the 0.5 percent rate or not at all.

### Distribution of Proceeds:

The surtax proceeds are distributed to the county and the municipalities within the county according to one of the following procedures.

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1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page387-390.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page387-390.pdf)

1. An interlocal agreement approved by the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies previously mentioned.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-cent Sales Tax formulas provided in s. 218.62, F.S.

**Authorized Uses of Proceeds:**

If the surtax is levied as a result of voter approval in a countywide referendum, the proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or municipalities within another county in the case of a negotiated joint county agreement, for the purpose of servicing bonded indebtedness to finance, plan, and construct infrastructure and acquiring land for public recreation, conservation, or protection of natural resources. In this case, infrastructure means any fixed capital expenditure or cost associated with the construction, reconstruction, or improvement of public facilities having a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs. If the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the county's governing body, the proceeds and accrued interest may be used for operational expenses of any infrastructure or any public purpose authorized in the ordinance.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

**Attorney General Opinions:**

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

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

The full text of this opinion is available via a searchable on-line database.<sup>2</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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2. <https://www.myfloridalegal.com/ag-opinions>

## Indigent Care and Trauma Center Surtax

Section 212.055(4), Florida Statutes

### Summary:

This surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties having a total population of 800,000 or more (excluding Miami-Dade County) may impose, subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S. During the 2023-24 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$195 million in revenue. The 16 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.05 billion to go unrealized.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact a local discretionary sales surtax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### Authorization to Levy:

Non-consolidated counties having a total population of 800,000 or more are eligible to levy the surtax at a rate not to exceed 0.5 percent. The surtax can be imposed subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum. However, Miami-Dade County is prohibited by law from levying this surtax because it already has statutory authority to levy the County Public Hospital Surtax.

The ordinance adopted by the governing board providing for the imposition of this surtax must include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

1. Qualified as indigent persons as certified by the county.
2. Certified by the county as meeting the definition of medically poor. The term *medically poor* is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the county serves as the payor of last resort.

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1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page387-390.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page387-390.pdf)

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

Non-consolidated counties having a total population of less than 800,000 are eligible to levy a surtax at a rate not to exceed 0.25 percent. The surtax can be imposed subject to voter approval in a countywide referendum. The ordinance adopted by the governing board providing for the imposition of this surtax must include a plan for providing trauma services to trauma victims presenting in the trauma service area in which such county is located.

Both of these surtaxes are subject to a combined rate limitation. A county eligible to levy either the 0.5 percent or 0.25 percent surtax cannot levy it along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

**Counties Eligible to Levy:**

Based on the official 2023 population estimates, the six non-consolidated counties having a total population of 800,000 or more (i.e., Broward, Hillsborough, Lee, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Although Duval County has a total population greater than 800,000, the county is not eligible to levy because it is a consolidated county government. Although Miami-Dade County is a non-consolidated county having a total population greater than 800,000, the county is prohibited by law from levying this 0.5 percent surtax because it has been granted statutory authority to levy the County Public Hospital Surtax. All other counties (i.e., non-consolidated counties with a total population of less than 800,000) are eligible to levy the 0.25 percent surtax, and any levy expires four years after its effective date unless reenacted by ordinance subject to voter approval in a countywide referendum.

**Distribution of Proceeds:**

The 0.5 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, notwithstanding any directive of the authorizing county, the Clerk of Circuit Court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1<sup>st</sup>. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and are in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.
4. Prepares on a biennial basis an audit of the indigent health care trust fund. Beginning February 1, 2004, and every two years thereafter, the audit is delivered to the county's governing body and to the chair of the legislative delegation of each authorizing county.

The 0.25 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in a trauma services trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to the trauma center in its trauma service area upon directive from the authorizing county. If the trauma center receiving funds, requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.
4. Prepares on a biennial basis an audit of the trauma services trust fund to be delivered to the authorizing county.

**Authorized Uses of Proceeds:**

The 0.5 percent surtax proceeds are used to fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The 0.25 percent surtax proceeds are used for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

**Attorney General Opinions:**

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

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

The full text of this opinion is available via a searchable on-line database.<sup>2</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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2. <https://www.myfloridalegal.com/ag-opinions>

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## County Public Hospital Surtax

Section 212.055(5), Florida Statutes

### Summary:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy the County Public Hospital Surtax at a rate of 0.5 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds are used to supplement the operation, maintenance, and administration of the county public general hospital. During the 2023-24 local fiscal year, Miami-Dade County will realize an estimated \$403 million in revenue, and no revenues will go unrealized.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact a local discretionary sales surtax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### Authorization to Levy:

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

This surtax is one of several surtaxes subject to a combined rate limitation. An eligible county cannot levy this surtax along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

### Counties Eligible to Levy:

Only Miami-Dade County is eligible to levy this surtax.

### Distribution of Proceeds:

The proceeds are deposited by the county in a special fund, set aside from other county funds, to be used only for the operation, maintenance, and administration of the county public general hospital. The funds are remitted promptly by the county to the agency, authority, or public health trust created by law that administers or operates the county public general hospital. The county must continue to contribute each year an amount equal to at least 80 percent of that percentage of the total county's 1990-91 budget appropriated from general revenues for the operation, administration, and maintenance of the county public general hospital.

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1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page387-390.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page387-390.pdf)

**Authorized Uses of Proceeds:**

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

**Attorney General Opinions:**

No opinions specifically relevant to this surtax have been issued.

## School Capital Outlay Surtax

Section 212.055(6), Florida Statutes

### Summary:

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up to 0.5 percent pursuant to a resolution conditioned to take effect only upon voter approval in a countywide referendum. The proceeds are expended for school-related capital projects, technology implementation, and bond financing of such projects. During the 2023-24 local fiscal year, the 30 school districts levying this surtax will realize an estimated \$1.56 billion in revenue. The 37 eligible school districts not currently levying this surtax at the maximum rate will allow an estimated \$1.48 billion to go unrealized.

### General Law Amendments:

Chapter 2023-69, L.O.F., (CS/CS/HB 1259) requires surtax revenues shared with charter schools to be allocated based on their proportionate share of total school district capital outlay full-time equivalent enrollment as adopted by the education estimating conference established in s. 216.136, F.S. This change became effective on July 1, 2023.

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact a local discretionary sales surtax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023. On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### Authorization to Levy:

District school boards may levy, pursuant to resolution conditioned to take effect only upon voter approval in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution must include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax. Furthermore, the resolution must include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment. The 2020 law change related to the sharing of surtax proceeds with eligible charter schools applies only to levies authorized by vote of the electors on or after July 1, 2020.

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

### School Districts Eligible to Levy:

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

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1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page387-390.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page387-390.pdf)

**Distribution of Proceeds:**

The surtax revenues collected by the Department of Revenue are distributed to the school board imposing the surtax.

**Authorized Uses of Proceeds:**

The surtax proceeds are used to fund fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses, which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs. Additionally, the authorized uses include any purchase, lease-purchase, lease, or maintenance of school buses, as defined in s. 1006.25, F.S., which have a life expectancy of 5 years or more. Furthermore, the proceeds are used to fund the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

The surtax proceeds may be used to service bonded indebtedness used to finance authorized projects, and any accrued interest may be held in trust to finance such projects. However, the surtax proceeds and any accrued interest cannot be used for operational expenses.

Surtax revenues shared with charter schools shall be allocated based on their proportionate share of total school district capital outlay full-time equivalent enrollment as adopted by the education estimating conference established in s. 216.136, F.S., and must be expended by the charter school in a manner consistent with the allowable uses set forth in s. 1013.62(4), F.S. All revenues and expenditures must be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9), F.S. The charter school's eligibility to receive surtax funds shall be determined in accordance with s. 1013.62(1), F.S. If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered surtax funds shall revert to the sponsor.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2008-08	School Capital Outlay Surtax, required uses
2006-38	Schools, use of school capital outlay surtax
2003-37	School capital outlay surtax
2002-55	School capital outlay surtax, charter schools
2002-12	School capital outlay surtax, contingent on cap
98-29	School sale surtax referendum, authority to set date

The full texts of these opinions are available via a searchable on-line database.<sup>2</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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2. <https://www.myfloridalegal.com/ag-opinions>

## Voter-Approved Indigent Care Surtax

Section 212.055(7), Florida Statutes

### Summary:

Counties with a total population of less than 800,000 may levy the Voter-Approved Indigent Care Surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. In addition, any county with a total population of less than 50,000 may levy the surtax at a rate not to exceed 1 percent. The proceeds are to be used to fund health care services for the medically poor. During the 2023-24 local fiscal year, the five counties levying this surtax (i.e., DeSoto, Gadsden, Holmes, Madison, and Polk) will realize an estimated \$88 million in revenue. The 37 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$583 million to go unrealized.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact a local discretionary sales surtax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### Authorization to Levy:

Counties having a total population of less than 800,000 are eligible to levy this surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent; however, any county that has a total population of less than 50,000 is eligible to levy this surtax, subject to referendum approval, at a rate not to exceed 1 percent.

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

The ordinance adopted by the governing board providing for the imposition of the surtax must include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

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1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page387-390.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page387-390.pdf)

1. Qualified as indigent persons as certified by the county.
2. Certified by the county as meeting the definition of medically poor. The term *medically poor* is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the county serves as the payor of last resort.
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax and the Small County Surtax in excess of a combined rate of 1 percent with the following exceptions. If a publicly supported medical school is located within the county or the county has a total population of less than 50,000, the combined rate cannot exceed 1.5 percent.

**Counties Eligible to Levy:**

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

**Distribution of Proceeds:**

The surtax proceeds are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services subject to the statutory provisions and upon directive from the authorizing county.
4. Disburses the funds, including any interest earned, to service the authorized bonded indebtedness upon directive from the authorizing county, which directive may be irrevocably given at the time the bonded indebtedness is incurred.

**Authorized Uses of Proceeds:**

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

**Attorney General Opinions:**

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

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

The full text of this opinion is available via a searchable on-line database.<sup>2</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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2. <https://www.myfloridalegal.com/ag-opinions>

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## Emergency Fire Rescue Services and Facilities Surtax

Section 212.055(8), Florida Statutes

### Summary:

The Emergency Fire Rescue Services and Facilities Surtax may be levied at the rate of up to 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. However, any county that has imposed two separate discretionary surtaxes without expiration cannot levy this surtax. The proceeds must be expended for specified emergency fire rescue services and facilities. During the 2023-24 local fiscal year, the single county levying this surtax (i.e., Liberty) at the 0.5 percent rate will realize an estimated \$311,042 in revenue. The 65 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$5.26 billion to go unrealized.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact a local discretionary sales surtax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### Authorization to Levy:

Eligible county governments may levy this surtax at a rate of up to 1 percent pursuant to an ordinance enacted by the county's governing body and approved by the voters in a countywide referendum. The referendum must be placed on the ballot of a regularly scheduled election, and the referendum ballot must conform to the requirements of s. 101.161, F.S. Surtax collections must be initiated on January 1<sup>st</sup> of the year following a successful referendum in order to coincide with s. 212.054(5), F.S.

Upon the surtax taking effect and initiation of collections, each local government entity receiving a share of surtax proceeds must reduce the ad valorem tax levy or any non-ad valorem assessment for fire control and emergency rescue services in its next and subsequent budgets by the estimated amount of revenue provided by the surtax. In addition to the Charter County and Regional Transportation System Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

### Counties Eligible to Levy:

Any county, except Madison, Miami-Dade, and certain portions of Orange and Osceola, is eligible to levy the surtax. Any county that has imposed two separate discretionary surtaxes without expiration is not eligible to levy this surtax. Madison County levies both the Small County Surtax and Voter-Approved Indigent Care Surtax without expiration dates, and Miami-Dade County levies both the Charter County Transportation System Surtax and County Public Hospital Surtax without expiration dates.

1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page387-390.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page387-390.pdf)

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

**Distribution of Proceeds:**

The surtax proceeds, less an administrative fee that may be retained by the Department of Revenue, are distributed by the Department to the county. The county distributes the surtax proceeds it receives from the Department to each local government entity providing emergency fire rescue services in the county. The surtax proceeds, less an administrative fee not to exceed 2 percent of the surtax collected, must be distributed by the county based on each entity's average annual expenditures for fire control and emergency fire rescue services in the five fiscal years preceding the fiscal year in which the surtax takes effect in proportion to the average annual total of the expenditures for such entities in the five fiscal years preceding the fiscal year in which the surtax takes effect. The county must revise the distribution proportions to reflect a change in the service area of an entity receiving a distribution of the surtax proceeds. If an entity declines its share of surtax revenue, such revenue must be redistributed proportionally to the entities that are participating in the sharing of such revenue based on each participating entity's average annual expenditures for fire control and emergency fire rescue services in the preceding five fiscal years in proportion to the average annual total of the expenditures for the participating entities in the preceding five fiscal years.

If a local government entity requests personnel or equipment from any other service provider on a long-term basis and the personnel or equipment is provided, the local government entity providing the service is entitled to payment from the requesting service provider from that provider's share of the surtax proceeds for all equipment and personnel costs.

Use of the surtax proceeds does not relieve a local government entity from complying with ch. 200, F.S., and any related statutory provisions that establish millage caps or limits undesignated budget reserves and procedures for establishing rollback rates for ad valorem taxes and budget adoption. If the surtax collections exceed projected collections in any fiscal year, any surplus distribution is used to further reduce ad valorem taxes in the next fiscal year. These proceeds are applied as a rebate to the final millage after the TRIM notice is completed. If a local government entity receiving a share of the surtax is unable to further reduce ad valorem taxes because the millage rate is zero, the funds must be applied to reduce any non-ad valorem assessments levied for the authorized purposes. If no ad valorem or non-ad valorem reduction is possible, the surplus surtax collections must be returned to the county, which must reduce the county millage rates to offset the surplus surtax proceeds.

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2. <https://www.oversightdistrict.org/about/>

**Authorized Uses of Proceeds:**

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

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

**Attorney General Opinions:**

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

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## **Pension Liability Surtax**

Section 212.055(9), Florida Statutes

### **Summary:**

Chapter 2016-146, F.S., created the Pension Liability Surtax effective July 1, 2016. The county's governing body may levy the surtax, at a rate not to exceed 0.5 percent, pursuant to an ordinance conditioned to take effect upon approval by a majority vote of county electors voting in a referendum. The surtax proceeds must be used to fund an underfunded defined benefit retirement plan or system. However, in order to impose this surtax, a county must satisfy five prerequisites. No eligible county has levied this surtax since its authorization in law. During the 2023-24 local fiscal year, the 26 potentially eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.43 billion to go unrealized.

### **General Law Amendments:**

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact a local discretionary sales surtax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### **Authorization to Levy:**

Eligible county governments may levy this surtax at a rate not to exceed 0.5 percent pursuant to an ordinance conditioned to take effect upon approval by a majority vote of electors in a countywide referendum. A county may not impose the surtax unless the underfunded defined benefit retirement plan or system is below 80 percent of actuarial funding at the time the ordinance or referendum is passed. The most recent actuarial report submitted to the Department of Management Services (DMS) pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding for purposes of determining eligibility to impose the surtax.

The county's governing body may only impose the surtax if the following five prerequisites are satisfied.

1. An employee, including a police officer or firefighter, who enters employment on or after the date when the local government certifies that the defined benefit retirement plan or system formerly available to such an employee has been closed may not enroll in a defined benefit retirement plan or system that will receive surtax proceeds.
2. The local government and the collective bargaining representative for the members of the underfunded defined benefit retirement plan or system or, if there is no representative, a majority of the members of the plan or system, mutually consent to requiring each member to make an employee retirement contribution of at least 10 percent of each member's salary for each pay period beginning with the first pay period after the plan or system is closed.

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1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page387-390.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page387-390.pdf)

3. The pension board of trustees for the underfunded defined benefit retirement plan or system, if such board exists, is prohibited from participating in the collective bargaining process and engaging in the determination of pension benefits.
4. The county currently levies a Local Government Infrastructure Surtax pursuant to s. 212.055(2), F.S., which is scheduled to terminate and is not subject to renewal.
5. The Pension Liability Surtax does not take effect until the Local Government Infrastructure Surtax described in #4 above is terminated.

The ordinance providing for the surtax imposition must specify how the proceeds will be used.

1. The ordinance must specify the method of determining the percentage of surtax proceeds, and the frequency of such payments, distributed to each eligible defined benefit retirement plan or system if the surtax proceeds are actuarially recognized as provided in s. 112.64(6), F.S.
2. The ordinance must specify the local government's intention to incur debt for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system if the surtax proceeds are not actuarially recognized as provided in s. 112.64(6), F.S.

The referendum to adopt the surtax must meet the requirements of s. 101.161, F.S., and must include a brief and general description of the purposes for which the surtax proceeds will be used. The surtax levy will terminate on December 31<sup>st</sup> of the year in which the actuarial funding level is expected to reach or exceed 100 percent for the defined benefit retirement plan or system for which the surtax was levied or December 31, 2060, whichever occurs first. The most recent actuarial report submitted to the DMS pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

**Counties Eligible to Levy:**

As previously mentioned, the Pension Liability Surtax can only be imposed by a county that currently levies a Local Government Infrastructure Surtax, which is scheduled to terminate and not subject to renewal. The county must then terminate the Local Government Infrastructure Surtax as a prerequisite to imposition of the Pension Liability Surtax. During the 2024 calendar year, 26 counties will be levying a Local Government Infrastructure Surtax. Consequently, those counties are potentially eligible to levy the Pension Liability Surtax, assuming the other prerequisites are satisfied.

**Distribution of Proceeds:**

Pursuant to s. 212.054(4), F.S., the surtax proceeds, less an administrative fee that may be retained by the Department of Revenue (DOR), are distributed back to the local government that generated the proceeds.

**Authorized Uses of Proceeds:**

The surtax proceeds are to be used in the following manner.

1. If the surtax proceeds have been actuarially recognized as provided in s. 112.64(6), F.S., the local government must distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System.

2. If the surtax proceeds have not been actuarially recognized, the local government is authorized to distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System, to pledge the surtax proceeds to repay debts incurred for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system and to reimburse itself from the surtax proceeds for any borrowing costs associated with such debts.

**Attorney General Opinions:**

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

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## Local Option Food and Beverage Taxes

Section 212.0306, Florida Statutes

### Summary:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A 2 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds are used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel. With some exceptions, a 1 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. Not less than 15 percent of the proceeds are used for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) authorizes the imposition of the 1 percent tax within a municipality that levies the Municipal Resort Tax (i.e., Bal Harbour, Miami Beach, and Surfside) if the levy is approved by referendum within the municipality at a general election. Additionally, the legislation requires that a referendum to reenact an expiring 1 percent tax must be held at a general election occurring within the 48 months preceding the effective date of the reenacted tax, and the referendum may only appear on the ballot once during that 48-month period. These changes became effective on July 1, 2023.

On June 23, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero/positive indeterminate fiscal impact.<sup>1</sup> Beginning July 1, 2023, any future imposition of the 1 percent tax on eligible sales within one or more of the three municipalities, and the resulting tax proceeds going to Miami-Dade County, would be subject to two conditions. First, the municipality's governing body would need to call for a local referendum to approve the tax levy within the jurisdiction. Second, the registered voters within that municipality would need to approve the referendum, which must be held at a general election.

### Authorization to Levy:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. The first tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels at the rate of 2 percent. A second tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, this 1 percent tax does not apply to any alcoholic beverage sold by the package for off-premises consumption.

An authorized tax may take effect on the first day of any month, but may not take effect until at least 60 days after the adoption of the ordinance levying the tax. In addition, two exemptions exist for both taxes. All transactions that are exempt from the state sales tax are also exempt from these taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by ch. 67-930, L.O.F., are also exempt. However, the 1 percent tax may be levied if the municipality's governing body adopts an ordinance that is subsequently approved by referendum held at a general election as defined in s. 97.021, F.S. The tax

1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page667-669.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page667-669.pdf)

would take effect on the first day of January following the general election in which the ordinance was approved. A referendum to reenact an expiring 1 percent tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

Several additional exemptions also exist for the 1 percent tax. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, which had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt. Sales in any veterans' organization are also exempt. Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county must appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force includes, but is not limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan addresses the needs of persons who have become, or are about to become, homeless, and the county's governing body adopts this plan as part of the ordinance levying the 1 percent tax.

**Counties Eligible to Levy:**

Only a county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is eligible to levy these taxes. According to the Department of Revenue (DOR), the county began levying these taxes on October 1, 1993.

**Administrative Procedures:**

The county levying either tax locally administers the tax using the powers and duties enumerated for local administration of the tourist development tax by s. 125.0104, F.S. (1992 Supp.). The county ordinance should provide for brackets applicable to taxable transactions. The county appoints an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions to prepare and submit to the governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Each member of the county's governing board appoints a member, and the county manager appoints two members to the oversight board.

**Reporting Requirements:**

The county furnishes a certified copy of the ordinance that authorizes the imposition of either tax to the DOR within 10 days after the adoption of the ordinance.

**Distribution of Proceeds:**

The county distributes the 2 percent tax proceeds to a countywide convention and visitors' bureau, which by interlocal agreement and contract with the county has been given the primary responsibility for tourist and convention promotion, to be used for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors' bureau, the county allocates the proceeds for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

The 1 percent tax proceeds are distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and operation of domestic violence centers. The county and its respective municipalities continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally-operated homeless shelter services at or above the average level of such expenditures in the two fiscal years

preceding the levy date of this tax.

**Authorized Uses of Proceeds:**

As described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.), the 2 percent tax proceeds are used for the following purposes.

1. Promoting and advertising tourism in the State of Florida and nationally and internationally.
2. Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

For the first 12 months of the 1 percent tax levy, the proceeds are used by the county to assist persons who have become or are about to become homeless. These funds are made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of the proceeds are made available for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless. In addition, the proceeds and accrued interest may be used as collateral, pledged, or hypothecated for authorized projects, including bonds issued in connection with such authorized projects.

**Attorney General Opinions:**

No opinions specifically relevant to these taxes have been issued.

**Prior Years' Revenues:**

A summary of prior years' tax collections reported by Miami-Dade County is available.<sup>2</sup>

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

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## **Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Option Fuel Taxes)**

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

### **Summary:**

County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county.<sup>1</sup> Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.<sup>2</sup> This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county, and diesel fuel is not subject to this tax.<sup>3</sup> This additional tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum, and the proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

A countywide referendum to adopt, amend, or reenact any of these taxes must be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.<sup>4</sup> Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate.

During the 2023-24 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$1.02 billion in revenue. The counties not currently levying all possible local option fuel taxes at the maximum rate will allow an estimated \$190 million to go unrealized.

### **General Law Amendments:**

Chapter 2023-157, L.O.F., (HB 7063) amends ss. 336.021 and 336.025, F.S., to require a referendum to adopt, amend, or reenact the Ninth-Cent Fuel Tax, 1 to 6 Cents Local Option Fuel Tax, or 1 to 5 Cents Local Option Fuel Tax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

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

**Administrative Procedures:**

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in tax collection, administration, enforcement, and distribution of proceeds.<sup>5</sup> Such administrative costs may not exceed 2 percent of collections. Additionally, several deductions (i.e., General Revenue Service Charge, collection allowances, and refunds) from one or more of the local option fuel tax collections are statutorily authorized. The total administrative costs are prorated among those counties levying the tax according to formula, which shall be revised on July 1<sup>st</sup> of each year. Two-thirds of the amounts deducted are based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30<sup>th</sup> of the preceding state fiscal year. One-third of the amounts deducted are based on the county's share of the total amount of tax collected during the preceding state fiscal year. The DOR has the authority to promulgate rules necessary to enforce these taxes, and these rules have the full force and effect of law.

The ninth-cent fuel tax proceeds are transferred to the Ninth-Cent Fuel Tax Trust Fund. The 1 to 6 cents of optional fuel tax are collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax are collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. These tax proceeds are transferred to the Local Option Fuel Tax Trust Fund, which was created for the distribution of tax proceeds to eligible local governments.

**Reporting Requirements:**

All local option fuel tax impositions must be levied before October 1<sup>st</sup> of each year to be effective January 1<sup>st</sup> of the following year.<sup>6</sup> However, tax levies that were in effect on July 1, 2002, and expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. Additionally, the imposition of the 1 to 6 cents tax cannot exceed 30 years.

A certified copy of the ordinance proposing the levy of the ninth-cent fuel tax pursuant to referendum must be furnished to the DOR by the county within 10 days after the ordinance's approval; however, the failure to furnish the certified copy does not invalidate the ordinance's passage. Within 10 days after referendum passage, the county notifies the DOR of the referendum's passage and the time period during which the tax will be levied. A county levying this tax pursuant to ordinance notifies the DOR within 10 days after the ordinance's adoption, and the county furnishes the DOR with a certified copy of the ordinance.<sup>7</sup>

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

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5. See Sections 336.021(2)(a), 336.025(2)(a), F.S.

6. See Sections 336.021(5), 336.025(1)(a)1. and (b)1., F.S.

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

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

9. See Sections 336.021(5), 336.025(5)(a), F.S.

Any dispute as to a county's determination of the distribution proportions for these two taxes are resolved through an appeal to the Administration Commission in accordance with procedures developed by the Commission. The Administration Commission is made up of the Governor and the Cabinet and is housed within the Executive Office of the Governor. Pending final disposition of such proceedings, the tax is collected, and the Clerk of the Circuit Court holds such funds in escrow.<sup>10</sup>

**Distribution of Proceeds:**

The local option fuel taxes on motor fuel are distributed monthly by the DOR to the county reported by the terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or use. The taxes on diesel fuel are distributed monthly by the DOR to each county according to the procedure specified in law.<sup>11</sup>

With regard to the ninth-cent fuel tax, the county's governing body may provide, by joint agreement with one or more municipalities located within the county, for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the tax proceeds with municipalities.<sup>12</sup>

A county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

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

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a distribution of the tax revenues in the first full fiscal year following incorporation.<sup>14</sup> The distribution is equal to the county's per lane mile expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility,

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

11. See Sections 336.021(1)(d), 336.025(2)(a), F.S.

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

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

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

in which case the county's share would be reduced proportionately; or as determined by the local act incorporating the municipality. Such a distribution does not materially or adversely affect the rights of holders of outstanding bonds that are backed by these taxes. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the redistribution date.

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

A table listing the 2024 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C. The first table immediately following this section lists the estimated motor fuel gallons sold in each county, the ninth-cent fuel tax rates on motor and diesel fuels, and estimated tax receipts for the local fiscal year ending 2024. The second table provides estimated distributions of the 1 to 6 cents and 1 to 5 cents local option fuel taxes for the local fiscal year ending 2024 based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default formula. The third table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2024.

**Additional Detail:**

Additional information regarding each of the three individual authorizations to levy can be found in the three sections immediately following the two tables previously discussed. Additionally, a primer detailing Florida's transportation tax sources is available via the Department of Transportation's website.<sup>15</sup> Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR's website.<sup>16</sup> Local option fuel tax collections and distributions data by fiscal year and by month can be found via this DOR webpage.<sup>17</sup>

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15. <https://fdotewp1.dot.state.fl.us/FMSupportApps/Documents/pra/Primer.pdf>

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

17. <https://floridarevenue.com/DataPortal/Pages/TaxResearch.aspx>



## Ninth-Cent Fuel Tax

### Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2024

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	128,146,566	\$ 0.01	\$ 1,268,328	\$ 0.01	\$ 181,844	\$ 1,454,310
Baker	18,001,095	\$ 0.01	\$ 178,165	\$ 0.01	\$ 34,175	\$ 212,341
Bay	111,277,038	\$ 0.01	\$ 1,101,362	\$ 0.01	\$ 182,943	\$ 1,284,305
Bradford	12,637,632	\$ 0.01	\$ 125,081	\$ 0.01	\$ 31,161	\$ 156,242
Brevard	275,278,417	\$ -	\$ 2,724,562	\$ 0.01	\$ 2,229,161	\$ 2,229,161
Broward	835,148,644	\$ 0.01	\$ 8,265,867	\$ 0.01	\$ 1,083,767	\$ 9,349,633
Calhoun	3,805,507	\$ -	\$ 37,665	\$ 0.01	\$ 23,542	\$ 23,542
Charlotte	99,258,541	\$ 0.01	\$ 982,409	\$ 0.01	\$ 168,655	\$ 1,151,065
Citrus	61,820,276	\$ 0.01	\$ 611,865	\$ 0.01	\$ 83,961	\$ 695,825
Clay	79,356,888	\$ 0.01	\$ 785,433	\$ 0.01	\$ 109,950	\$ 895,383
Collier	181,794,385	\$ 0.01	\$ 1,799,306	\$ 0.01	\$ 176,795	\$ 1,976,101
Columbia	59,182,007	\$ 0.01	\$ 585,753	\$ 0.01	\$ 337,970	\$ 924,857
DeSoto	11,386,274	\$ 0.01	\$ 112,695	\$ 0.01	\$ 35,990	\$ 148,685
Dixie	6,659,307	\$ -	\$ 65,910	\$ 0.01	\$ 39,652	\$ 39,652
Duval	482,359,627	\$ 0.01	\$ 4,774,144	\$ 0.01	\$ 1,253,917	\$ 6,028,061
Escambia	147,302,188	\$ 0.01	\$ 1,457,920	\$ 0.01	\$ 320,646	\$ 1,779,642
Flagler	43,821,751	\$ 0.01	\$ 433,725	\$ 0.01	\$ 54,658	\$ 488,383
Franklin	5,563,405	\$ -	\$ 55,064	\$ 0.01	\$ 15,079	\$ 15,079
Gadsden	23,875,772	\$ -	\$ 236,310	\$ 0.01	\$ 220,875	\$ 220,875
Gilchrist	7,384,890	\$ 0.01	\$ 73,092	\$ 0.01	\$ 14,038	\$ 87,130
Glades	6,335,727	\$ 0.01	\$ 62,708	\$ 0.01	\$ 71,274	\$ 133,982
Gulf	6,611,354	\$ 0.01	\$ 65,436	\$ 0.01	\$ 10,486	\$ 75,922
Hamilton	17,207,868	\$ -	\$ 170,315	\$ 0.01	\$ 333,779	\$ 333,779
Hardee	13,791,086	\$ 0.01	\$ 136,497	\$ 0.01	\$ 46,776	\$ 183,273
Hendry	21,383,998	\$ 0.01	\$ 211,648	\$ 0.01	\$ 109,835	\$ 321,483
Hernando	80,444,876	\$ 0.01	\$ 796,202	\$ 0.01	\$ 162,340	\$ 958,542
Highlands	47,160,900	\$ 0.01	\$ 466,774	\$ 0.01	\$ 131,270	\$ 598,044
Hillsborough	630,290,019	\$ 0.01	\$ 6,238,282	\$ 0.01	\$ 1,297,721	\$ 7,536,004
Holmes	8,559,825	\$ 0.01	\$ 84,721	\$ 0.01	\$ 40,562	\$ 125,282
Indian River	73,658,407	\$ -	\$ 729,033	\$ 0.01	\$ 194,971	\$ 194,971
Jackson	33,682,696	\$ 0.01	\$ 333,374	\$ 0.01	\$ 248,628	\$ 582,002
Jefferson	8,172,536	\$ 0.01	\$ 80,888	\$ 0.01	\$ 44,073	\$ 125,108
Lafayette	2,288,755	\$ -	\$ 22,653	\$ 0.01	\$ 15,672	\$ 15,672
Lake	170,687,549	\$ 0.01	\$ 1,689,377	\$ 0.01	\$ 205,309	\$ 1,894,685
Lee	406,522,503	\$ 0.01	\$ 4,023,548	\$ 0.01	\$ 507,311	\$ 4,530,859
Leon	120,827,131	\$ 0.01	\$ 1,195,884	\$ 0.01	\$ 171,679	\$ 1,367,563
Levy	25,238,863	\$ -	\$ 249,801	\$ 0.01	\$ 54,347	\$ 54,347
Liberty	3,184,799	\$ 0.01	\$ 31,521	\$ 0.01	\$ 23,272	\$ 54,872
Madison	13,813,116	\$ 0.01	\$ 136,715	\$ 0.01	\$ 183,993	\$ 321,325
Manatee	193,389,561	\$ 0.01	\$ 1,914,069	\$ 0.01	\$ 274,965	\$ 2,189,034
Marion	198,404,676	\$ 0.01	\$ 1,963,706	\$ 0.01	\$ 564,319	\$ 2,528,025
Martin	84,094,602	\$ 0.01	\$ 832,325	\$ 0.01	\$ 112,692	\$ 945,017
Miami-Dade	1,063,631,170	\$ 0.01	\$ 10,527,268	\$ 0.01	\$ 1,571,168	\$ 12,098,436
Monroe	53,062,869	\$ 0.01	\$ 525,189	\$ 0.01	\$ 56,559	\$ 581,748
Nassau	47,758,226	\$ 0.01	\$ 472,686	\$ 0.01	\$ 102,494	\$ 575,180
Okaloosa	123,082,746	\$ 0.01	\$ 1,218,209	\$ 0.01	\$ 115,407	\$ 1,333,616
Okeechobee	29,390,167	\$ 0.01	\$ 290,889	\$ 0.01	\$ 101,320	\$ 392,208
Orange	693,252,326	\$ -	\$ 6,861,451	\$ 0.01	\$ 1,342,782	\$ 1,342,782
Osceola	219,372,449	\$ 0.01	\$ 2,171,234	\$ 0.01	\$ 207,224	\$ 2,378,458
Palm Beach	598,751,673	\$ 0.01	\$ 5,926,132	\$ 0.01	\$ 831,105	\$ 6,757,237
Pasco	250,627,551	\$ 0.01	\$ 2,480,581	\$ 0.01	\$ 344,478	\$ 2,825,059

## Ninth-Cent Fuel Tax

### Estimated Gallons and Tax by Fuel Type

#### Revenue Estimates for the Local Fiscal Year Ending September 30, 2024

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	353,710,247	\$ 0.01	\$ 3,500,840	\$ 0.01	\$ 477,028	\$ 3,977,868
Polk	334,676,770	\$ 0.01	\$ 3,312,456	\$ 0.01	\$ 962,410	\$ 4,274,866
Putnam	35,468,415	\$ 0.01	\$ 351,048	\$ 0.01	\$ 79,242	\$ 430,290
St. Johns	129,380,598	\$ -	\$ 1,280,542	\$ 0.01	\$ 255,871	\$ 255,871
St. Lucie	163,287,940	\$ 0.01	\$ 1,616,139	\$ 0.01	\$ 280,174	\$ 1,896,313
Santa Rosa	76,678,300	\$ 0.01	\$ 758,922	\$ 0.01	\$ 119,504	\$ 878,426
Sarasota	182,464,022	\$ 0.01	\$ 1,805,934	\$ 0.01	\$ 184,674	\$ 1,990,608
Seminole	193,249,630	\$ 0.01	\$ 1,912,684	\$ 0.01	\$ 198,827	\$ 2,111,511
Sumter	72,750,595	\$ 0.01	\$ 720,048	\$ 0.01	\$ 354,452	\$ 1,075,690
Suwannee	27,460,555	\$ 0.01	\$ 271,790	\$ 0.01	\$ 94,082	\$ 365,872
Taylor	11,800,865	\$ -	\$ 116,799	\$ 0.01	\$ 75,811	\$ 75,811
Union	4,638,443	\$ 0.01	\$ 45,909	\$ 0.01	\$ 33,442	\$ 79,351
Volusia	236,768,718	\$ 0.01	\$ 2,343,414	\$ 0.01	\$ 336,258	\$ 2,679,671
Wakulla	11,991,938	\$ 0.01	\$ 118,690	\$ 0.01	\$ 32,351	\$ 151,149
Walton	61,213,499	\$ 0.01	\$ 605,859	\$ 0.01	\$ 166,150	\$ 772,010
Washington	11,219,229	\$ 0.01	\$ 111,042	\$ 0.01	\$ 26,431	\$ 137,473
<b>Totals</b>	<b>9,745,500,000</b>		<b>\$ 96,455,886</b>		<b>\$ 19,753,295</b>	<b>\$ 103,667,567</b>

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As the result of statewide equalization, all counties levy the tax on diesel fuel at the \$0.01 rate.
- 3) Dollar figures are provided for each county in the "Estimated Tax Receipts from Motor Fuel" even though all counties do not currently levy the tax on motor fuel. The estimates for non-levying counties are provided for informational purposes only.
- 4) The dollar figures in the "Total Estimated Tax Receipts" represent the estimated distributions to counties based on their respective tax rates on motor and diesel fuels.

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2024

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	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution	Motor Fuel Tax Rate	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution
<b>ALACHUA BOCC</b>	<b>\$ 0.06</b>	<b>50.0000000</b>	<b>\$ 4,058,531</b>	<b>\$ 0.05</b>	<b>50.0000000</b>	<b>\$ 2,927,537</b>
Alachua		2.4700000	\$ 200,491		2.4700000	\$ 144,620
Archer		0.4900000	\$ 39,774		0.4900000	\$ 28,690
Gainesville		40.8000000	\$ 3,311,761		40.8000000	\$ 2,388,870
Hawthorne		0.6700000	\$ 54,384		0.6700000	\$ 39,229
High Springs		2.2400000	\$ 181,822		2.2400000	\$ 131,154
La Crosse		0.1300000	\$ 10,552		0.1300000	\$ 7,612
Micanopy		0.5300000	\$ 43,020		0.5300000	\$ 31,032
Newberry		2.2100000	\$ 179,387		2.2100000	\$ 129,397
Waldo		0.4600000	\$ 37,338		0.4600000	\$ 26,933
Countywide Total		100.0000000	\$ 8,117,062		100.0000000	\$ 5,855,073
<b>BAKER BOCC</b>	<b>\$ 0.06</b>	<b>86.0000000</b>	<b>\$ 1,022,131</b>	<b>\$ -</b>		
Glen St. Mary		1.0000000	\$ 11,885			
Macclenny		13.0000000	\$ 154,508			
Countywide Total		100.0000000	\$ 1,188,525			\$ 164,496
<b>BAY BOCC</b>	<b>\$ 0.06</b>	<b>59.7700000</b>	<b>\$ 3,980,458</b>	<b>\$ -</b>		
Callaway		3.6600000	\$ 282,058			
Lynn Haven		4.9400000	\$ 354,763			
Mexico Beach		1.1600000	\$ 291,150			
Panama City		21.4100000	\$ 1,438,609			
Panama City Beach		4.4200000	\$ 326,128			
Parker		1.4100000	\$ 223,913			
Springfield		3.2300000	\$ 280,098			
Countywide Total		100.0000000	\$ 7,177,178			\$ 1,016,859
<b>BRADFORD BOCC</b>	<b>\$ 0.06</b>	<b>70.0000000</b>	<b>\$ 614,190</b>	<b>\$ 0.05</b>	<b>70.0000000</b>	<b>\$ 404,193</b>
Brooker		1.8000000	\$ 15,793		1.8000000	\$ 10,394
Hampton		1.9000000	\$ 16,671		1.9000000	\$ 10,971
Lawley		2.9000000	\$ 25,445		2.9000000	\$ 16,745
Starke		23.4000000	\$ 205,315		23.4000000	\$ 135,116
Countywide Total		100.0000000	\$ 877,414		100.0000000	\$ 577,419
<b>BREVARD BOCC</b>	<b>\$ 0.06</b>	<b>47.1400427</b>	<b>\$ 13,076,844</b>	<b>\$ -</b>		
Cape Canaveral		1.2117664	\$ 336,149			
Cocoa		2.2033725	\$ 611,225			
Cocoa Beach		1.3847732	\$ 384,142			
Grant-Valkaria		0.6324941	\$ 175,456			
Indialantic		0.5455107	\$ 151,327			
Indian Harbor Beach		1.3956526	\$ 387,160			
Malabar		0.5052534	\$ 140,159			
Melbourne		15.0003220	\$ 4,161,152			
Melbourne Beach		0.5023787	\$ 139,362			
Melbourne Village		0.0751816	\$ 20,856			
Palm Bay		16.3491921	\$ 4,535,334			
Palm Shores		0.1152386	\$ 31,968			
Rockledge		3.5633905	\$ 988,499			
Satellite Beach		1.8905208	\$ 524,438			
Titusville		4.0897798	\$ 1,134,522			
West Melbourne		3.3951303	\$ 941,823			
Countywide Total		100.0000000	\$ 27,740,416			\$ 2,515,518
<b>BROWARD BOCC</b>	<b>\$ 0.06</b>	<b>62.5000000</b>	<b>\$ 32,581,365</b>	<b>\$ 0.05</b>	<b>64.0380000</b>	<b>\$ 24,435,818</b>
Coconut Creek		1.1196240	\$ 583,662		1.0737046	\$ 409,708
Cooper City		0.6654750	\$ 346,913		0.6381814	\$ 243,519
Coral Springs		2.6032790	\$ 1,357,094		2.4965098	\$ 952,626

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2024

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	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution	Motor Fuel Tax Rate	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution
Dania Beach		0.6159470	\$ 321,094		0.5906852	\$ 225,395
Davie		2.0546200	\$ 1,071,077		1.9703536	\$ 751,854
Deerfield Beach		1.6852300	\$ 878,514		1.6161134	\$ 616,682
Fort Lauderdale		3.5999920	\$ 1,876,682		3.4523442	\$ 1,317,356
Hallandale Beach		0.7962600	\$ 415,092		0.7636030	\$ 291,378
Hillsboro Beach		0.0384230	\$ 20,030		0.0368472	\$ 14,060
Hollywood		2.9765960	\$ 1,551,705		2.8545166	\$ 1,089,235
Lauderdale-By-The-Sea		0.1200090	\$ 62,561		0.1150868	\$ 43,915
Lauderdale Lakes		0.7090050	\$ 369,606		0.6799266	\$ 259,448
Lauderhill		1.4420790	\$ 751,758		1.3829342	\$ 527,704
Lazy Lake		0.0006370	\$ 332		0.0006104	\$ 233
Lighthouse Point		0.2031230	\$ 105,888		0.1947924	\$ 74,329
Margate		1.1359330	\$ 592,164		1.0893448	\$ 415,676
Miramar		2.6313130	\$ 1,371,708		2.5233934	\$ 962,884
North Lauderdale		0.8678050	\$ 452,388		0.8322134	\$ 317,559
Oakland Park		0.8569900	\$ 446,750		0.8218422	\$ 313,601
Parkland		0.6856540	\$ 357,433		0.6575330	\$ 250,903
Pembroke Park		0.1203760	\$ 62,752		0.1154396	\$ 44,050
Pembroke Pines		3.3055520	\$ 1,723,190		3.1699798	\$ 1,209,611
Plantation		1.7920640	\$ 934,206		1.7185656	\$ 655,776
Pompano Beach		2.1889850	\$ 1,141,122		2.0992072	\$ 801,022
Sea Ranch Lakes		0.0103510	\$ 5,396		0.0099258	\$ 3,788
Southwest Ranches		0.1484870	\$ 77,407		0.1423974	\$ 54,336
Sunrise		1.8835940	\$ 981,921		1.8063416	\$ 689,269
Tamarac		1.4028240	\$ 731,295		1.3452894	\$ 513,340
Weston		1.3214890	\$ 688,895		1.2672906	\$ 483,577
West Park		0.2946340	\$ 153,593		0.2825496	\$ 107,816
Wilton Manors		0.2236500	\$ 116,589		0.2144772	\$ 81,841
Countywide Total		100.0000000	\$ 52,130,184		100.0000000	\$ 38,158,309
<b>CALHOUN BOCC</b>	<b>\$ 0.06</b>	<b>79.8900000</b>	<b>\$ 279,323</b>	<b>\$ -</b>		
Altha		1.2200000	\$ 4,266			
Blountstown		18.8900000	\$ 66,046			
Countywide Total		100.0000000	\$ 349,634			\$ 34,775
<b>CHARLOTTE BOCC</b>	<b>\$ 0.06</b>	<b>89.0200000</b>	<b>\$ 5,728,287</b>	<b>\$ 0.05</b>	<b>93.2600000</b>	<b>\$ 4,229,496</b>
Punta Gorda		10.9800000	\$ 706,544		6.7400000	\$ 305,670
Countywide Total		100.0000000	\$ 6,434,831		100.0000000	\$ 4,535,166
<b>CITRUS BOCC</b>	<b>\$ 0.06</b>	<b>90.9500000</b>	<b>\$ 3,530,004</b>	<b>\$ 0.05</b>	<b>90.9500000</b>	<b>\$ 2,568,970</b>
Crystal River		3.5000000	\$ 135,844		3.5000000	\$ 98,861
Inverness		5.5500000	\$ 215,410		5.5500000	\$ 156,765
Countywide Total		100.0000000	\$ 3,881,258		100.0000000	\$ 2,824,596
<b>CLAY BOCC</b>	<b>\$ 0.06</b>	<b>79.9193520</b>	<b>\$ 3,992,204</b>	<b>\$ 0.05</b>	<b>82.9600000</b>	<b>\$ 3,008,006</b>
Green Cove Springs		4.9681920	\$ 248,176		3.4300000	\$ 124,367
Keystone Heights		1.3299280	\$ 66,434		0.9700000	\$ 35,171
Orange Park		13.3213840	\$ 665,442		12.1500000	\$ 440,541
Penney Farms		0.4611440	\$ 23,035		0.4900000	\$ 17,767
Countywide Total		100.0000000	\$ 4,995,291		100.0000000	\$ 3,625,851
<b>COLLIER BOCC</b>	<b>\$ 0.06</b>	<b>85.4800000</b>	<b>\$ 9,396,764</b>	<b>\$ 0.05</b>	<b>85.4800000</b>	<b>\$ 7,100,196</b>
Everglades		0.1900000	\$ 20,887		0.1900000	\$ 15,782
Marco Island		6.1200000	\$ 672,768		6.1200000	\$ 508,343
Naples		8.2100000	\$ 902,520		8.2100000	\$ 681,944
Countywide Total		100.0000000	\$ 10,992,939		100.0000000	\$ 8,306,266
<b>COLUMBIA BOCC</b>	<b>\$ 0.06</b>	<b>71.3900000</b>	<b>\$ 3,760,812</b>	<b>\$ -</b>		

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2024

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	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution	Motor Fuel Tax Rate	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution
Fort White		1.1000000	\$ 57,948			
Lake City		27.5100000	\$ 1,449,222			
Countywide Total		100.0000000	\$ 5,267,981			\$ 540,810
<b>DESOTO BOCC</b>	<b>\$ 0.06</b>	<b>78.0000000</b>	<b>\$ 653,653</b>	<b>\$ 0.05</b>	<b>83.0000000</b>	<b>\$ 431,802</b>
Arcadia		22.0000000	\$ 184,364		17.0000000	\$ 88,441
Countywide Total		100.0000000	\$ 838,017		100.0000000	\$ 520,244
<b>DIXIE BOCC</b>	<b>\$ 0.06</b>	<b>81.2500000</b>	<b>\$ 489,562</b>	<b>\$ -</b>		
Cross City		12.5000000	\$ 75,317			
Horseshoe Beach		6.2500000	\$ 37,659			
Countywide Total		100.0000000	\$ 602,538			\$ 60,853
<b>JACKSONVILLE-DUVAL</b>	<b>\$ 0.06</b>	<b>95.4499000</b>	<b>\$ 32,335,350</b>	<b>\$ 0.05</b>	<b>95.4499000</b>	<b>\$ 21,036,417</b>
Atlantic Beach		1.3301000	\$ 450,595		1.3301000	\$ 293,144
Baldwin		0.1372000	\$ 46,479		0.1372000	\$ 30,238
Jacksonville Beach		2.3686000	\$ 802,405		2.3686000	\$ 522,021
Neptune Beach		0.7142000	\$ 241,948		0.7142000	\$ 157,404
Countywide Total		100.0000000	\$ 33,876,777		100.0000000	\$ 22,039,224
<b>ESCAMBIA BOCC</b>	<b>\$ 0.06</b>	<b>84.0400000</b>	<b>\$ 8,385,554</b>	<b>\$ 0.04</b>	<b>100.0000000</b>	<b>\$ 5,384,241</b>
Century		0.8100000	\$ 80,822		0.0000000	\$ -
Pensacola		15.1500000	\$ 1,511,675		0.0000000	\$ -
Countywide Total		100.0000000	\$ 9,978,051		100.0000000	\$ 5,384,241
<b>FLAGLER BOCC</b>	<b>\$ 0.06</b>	<b>20.6200000</b>	<b>\$ 561,299</b>	<b>\$ -</b>		
Beverly Beach		0.3300000	\$ 8,983			
Bunnell		3.0600000	\$ 83,297			
Flagler Beach		3.9700000	\$ 108,068			
Palm Coast		72.0200000	\$ 1,960,465			
Countywide Total		100.0000000	\$ 2,722,112			\$ 400,447
<b>FRANKLIN BOCC</b>	<b>\$ 0.06</b>	<b>75.0800000</b>	<b>\$ 296,135</b>	<b>\$ -</b>		
Appalachicola		16.8500000	\$ 66,461			
Carrabelle		8.0700000	\$ 31,830			
Countywide Total		100.0000000	\$ 394,426			\$ 50,839
<b>GADSDEN BOCC</b>	<b>\$ 0.06</b>	<b>77.9447000</b>	<b>\$ 2,049,697</b>	<b>\$ -</b>		
Chattahoochee		6.8309000	\$ 179,631			
Greensboro		0.5810000	\$ 15,278			
Gretna		1.3216000	\$ 34,754			
Havana		3.3009000	\$ 86,803			
Midway		1.1996000	\$ 31,546			
Quincy		8.8213000	\$ 231,972			
Countywide Total		100.0000000	\$ 2,629,681			\$ 218,179
<b>GILCHRIST BOCC</b>	<b>\$ 0.06</b>	<b>87.0700000</b>	<b>\$ 424,638</b>	<b>\$ -</b>		
Bell		0.9700000	\$ 4,731			
Fanning Springs (part)		2.9900000	\$ 14,582			
Trenton		8.9700000	\$ 43,746			
Countywide Total		100.0000000	\$ 487,697			\$ 67,484
<b>GLADES BOCC</b>	<b>\$ 0.06</b>	<b>80.0000000</b>	<b>\$ 619,034</b>	<b>\$ -</b>		
Moore Haven		20.0000000	\$ 154,759			
Countywide Total		100.0000000	\$ 773,793			\$ 57,896
<b>GULF BOCC</b>	<b>\$ 0.06</b>	<b>100.0000000</b>	<b>\$ 424,124</b>	<b>\$ -</b>		<b>\$ 60,415</b>
<b>HAMILTON BOCC</b>	<b>\$ 0.06</b>	<b>72.4900000</b>	<b>\$ 2,133,243</b>	<b>\$ -</b>		
Jasper		13.5600000	\$ 399,045			
Jennings		7.4000000	\$ 217,768			
White Springs		6.5500000	\$ 192,754			
Countywide Total		100.0000000	\$ 2,942,811			\$ 157,247

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2024

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	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution	Motor Fuel Tax Rate	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution
<b>HARDEE BOCC</b>	\$ 0.06	86.000000	\$ 889,341	\$ 0.05	89.580000	\$ 564,462
Bowling Green		3.520000	\$ 36,401		1.080000	\$ 6,805
Wauchula		7.220000	\$ 74,663		8.310000	\$ 52,363
Zolfo Springs		3.260000	\$ 33,712		1.030000	\$ 6,490
Countywide Total		100.000000	\$ 1,034,118		100.000000	\$ 630,121
<b>HENDRY BOCC</b>	\$ 0.06	65.000000	\$ 1,187,748	\$ 0.02	65.000000	\$ 254,032
Clewiston		20.670000	\$ 377,704		20.670000	\$ 80,782
LaBelle		14.330000	\$ 261,853		14.330000	\$ 56,004
Countywide Total		100.000000	\$ 1,827,304		100.000000	\$ 390,818
<b>HERNANDO BOCC</b>	\$ 0.06	95.000000	\$ 5,100,619	\$ 0.05	95.000000	\$ 3,317,195
Brooksville		5.000000	\$ 268,454		5.000000	\$ 174,589
Countywide Total		100.000000	\$ 5,369,073		100.000000	\$ 3,491,784
<b>HIGHLANDS BOCC</b>	\$ 0.06	81.347370	\$ 2,736,697	\$ 0.05	81.450000	\$ 1,755,086
Avon Park		8.402290	\$ 282,671		7.140000	\$ 153,853
Lake Placid		2.012110	\$ 67,692		2.160000	\$ 46,544
Sebring		8.238230	\$ 277,151		9.250000	\$ 199,319
Countywide Total		100.000000	\$ 3,364,211		100.000000	\$ 2,154,802
<b>HILLSBOROUGH BOCC</b>	\$ 0.06	69.200000	\$ 29,217,381	\$ -		
Plant City		2.700000	\$ 1,139,985			
Tampa		26.290000	\$ 11,100,071			
Temple Terrace		1.810000	\$ 764,212			
Countywide Total		100.000000	\$ 42,221,648			\$ 5,759,646
<b>HOLMES BOCC</b>	\$ 0.06	85.000000	\$ 604,373	\$ -		
Bonifay		10.000000	\$ 71,103			
Esto		1.000000	\$ 7,110			
Noma		1.000000	\$ 7,110			
Ponce de Leon		2.000000	\$ 14,221			
Westville		1.000000	\$ 7,110			
Countywide Total		100.000000	\$ 711,028			\$ 78,220
<b>INDIAN RIVER BOCC</b>	\$ 0.06	70.493217	\$ 3,661,477	\$ -		
Fellsmere		3.123699	\$ 162,248			
Indian River Shores		1.490465	\$ 77,416			
Orchid		0.206992	\$ 10,751			
Sebastian		14.432557	\$ 749,639			
Vero Beach		10.253070	\$ 532,553			
Countywide Total		100.000000	\$ 5,194,084			\$ 673,097
<b>JACKSON BOCC</b>	\$ 0.06	75.920000	\$ 2,529,649	\$ -		
Alford		0.930000	\$ 30,988			
Campbellton		0.160000	\$ 5,331			
Cottdale		1.110000	\$ 36,985			
Graceville		4.370000	\$ 145,608			
Grand Ridge		1.410000	\$ 46,981			
Greenwood		0.590000	\$ 19,659			
Malone		1.100000	\$ 36,652			
Marianna		11.550000	\$ 384,845			
Sneads		2.860000	\$ 95,295			
Countywide Total		100.000000	\$ 3,331,993			\$ 307,795
<b>JEFFERSON BOCC</b>	\$ 0.06	88.910000	\$ 632,883	\$ 0.05	88.780000	\$ 331,511
Monticello		11.090000	\$ 78,941		11.220000	\$ 41,896
Countywide Total		100.000000	\$ 711,824		100.000000	\$ 373,407
<b>LAFAYETTE BOCC</b>	\$ 0.06	100.000000	\$ 219,390	\$ -		\$ 20,915
<b>LAKE BOCC</b>	\$ 0.06	66.380000	\$ 7,007,877	\$ -		

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2024

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	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution	Motor Fuel Tax Rate	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution
Astatula		0.5509400	\$ 58,164			
Clermont		5.6976800	\$ 601,516			
Eustis		4.8411800	\$ 511,094			
Fruitland Park		1.5251900	\$ 161,018			
Groveland		3.1422600	\$ 331,735			
Howey-in-the-Hills		0.4118800	\$ 43,483			
Lady Lake		2.5138500	\$ 265,392			
Leesburg		4.4138100	\$ 465,975			
Mascotte		1.2393800	\$ 130,844			
Minneola		2.4497600	\$ 258,626			
Montverde		0.6458800	\$ 68,187			
Mount Dora		2.5775800	\$ 272,121			
Tavares		2.9082300	\$ 307,028			
Umatilla		0.7023800	\$ 74,152			
Countywide Total		100.0000000	\$ 10,557,211			\$ 1,559,758
<b>LEE BOCC</b>	<b>\$ 0.06</b>	<b>52.5600000</b>	<b>\$ 13,273,424</b>	<b>\$ 0.05</b>	<b>52.5600000</b>	<b>\$ 9,762,595</b>
Bonita Springs		4.4900000	\$ 1,133,898		4.4900000	\$ 833,981
Cape Coral		29.8200000	\$ 7,530,698		29.8200000	\$ 5,538,824
Esteros		2.6600000	\$ 671,752		2.6600000	\$ 494,074
Fort Myers		8.4900000	\$ 2,144,052		8.4900000	\$ 1,576,949
Fort Myers Beach		0.6200000	\$ 156,574		0.6200000	\$ 115,160
Sanibel		1.3600000	\$ 343,452		1.3600000	\$ 252,609
Countywide Total		100.0000000	\$ 25,253,851		100.0000000	\$ 18,574,192
<b>LEON BOCC</b>	<b>\$ 0.06</b>	<b>46.6700000</b>	<b>\$ 3,561,552</b>	<b>\$ 0.05</b>	<b>50.0000000</b>	<b>\$ 2,760,322</b>
Tallahassee		53.3300000	\$ 4,069,801		50.0000000	\$ 2,760,322
Countywide Total		100.0000000	\$ 7,631,353		100.0000000	\$ 5,520,645
<b>LEVY BOCC</b>	<b>\$ 0.06</b>	<b>90.5900000</b>	<b>\$ 1,545,539</b>	<b>\$ 0.05</b>	<b>90.5900000</b>	<b>\$ 1,044,661</b>
Bronson		0.1300000	\$ 2,218		0.1300000	\$ 1,499
Cedar Key		0.3600000	\$ 6,142		0.3600000	\$ 4,151
Chiefland		1.9500000	\$ 33,269		1.9500000	\$ 22,487
Fanning Springs (part)		0.1800000	\$ 3,071		0.1800000	\$ 2,076
Inglis		1.0000000	\$ 17,061		1.0000000	\$ 11,532
Otter Creek		0.0800000	\$ 1,365		0.0800000	\$ 923
Williston		5.1300000	\$ 87,522		5.1300000	\$ 59,158
Yankeetown		0.5800000	\$ 9,895		0.5800000	\$ 6,688
Countywide Total		100.0000000	\$ 1,706,081		100.0000000	\$ 1,153,175
<b>LIBERTY BOCC</b>	<b>\$ 0.06</b>	<b>85.0000000</b>	<b>\$ 266,985</b>	<b>\$ -</b>		
Bristol		15.0000000	\$ 47,115			
Countywide Total		100.0000000	\$ 314,100			\$ 29,103
<b>MADISON BOCC</b>	<b>\$ 0.06</b>	<b>70.1700000</b>	<b>\$ 1,306,795</b>	<b>\$ 0.05</b>	<b>70.1700000</b>	<b>\$ 442,862</b>
Greenville		6.1600000	\$ 114,719		6.1600000	\$ 38,877
Lee		1.9800000	\$ 36,874		1.9800000	\$ 12,496
Madison		21.6900000	\$ 403,939		21.6900000	\$ 136,892
Countywide Total		100.0000000	\$ 1,862,328		100.0000000	\$ 631,127
<b>MANATEE BOCC</b>	<b>\$ 0.06</b>	<b>100.0000000</b>	<b>\$ 12,215,450</b>	<b>\$ 0.05</b>	<b>100.0000000</b>	<b>\$ 8,836,054</b>
<b>MARION BOCC</b>	<b>\$ 0.06</b>	<b>80.4600000</b>	<b>\$ 11,445,895</b>	<b>\$ 0.05</b>	<b>80.4600000</b>	<b>\$ 7,293,858</b>
Bellevue		1.2100000	\$ 172,129		1.2100000	\$ 109,689
Dunnellon		0.6300000	\$ 89,621		0.6300000	\$ 57,111
McIntosh		0.1800000	\$ 25,606		0.1800000	\$ 16,317
Ocala		17.4100000	\$ 2,476,672		17.4100000	\$ 1,578,251
Reddick		0.1100000	\$ 15,648		0.1100000	\$ 9,972
Countywide Total		100.0000000	\$ 14,225,572		100.0000000	\$ 9,065,197

## Local Option Fuel Taxes

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Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution	Motor Fuel Tax Rate	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution
<b>MARTIN BOCC</b>	<b>\$ 0.06</b>	<b>86.6600000</b>	<b>\$ 4,567,490</b>	<b>\$ 0.05</b>	<b>86.6600000</b>	<b>\$ 3,329,754</b>
Indiantown		1.2600000	\$ 66,409		1.2600000	\$ 48,413
Jupiter Island		2.3400000	\$ 123,332		2.3400000	\$ 89,910
Ocean Breeze		0.5000000	\$ 26,353		0.5000000	\$ 19,212
Sewall's Point		2.8300000	\$ 149,158		2.8300000	\$ 108,738
Stuart		6.4100000	\$ 337,845		6.4100000	\$ 246,293
Countywide Total		100.0000000	\$ 5,270,587		100.0000000	\$ 3,842,319
<b>MIAMI-DADE BOCC</b>	<b>\$ 0.06</b>	<b>70.4000000</b>	<b>\$ 47,546,419</b>	<b>\$ 0.03</b>	<b>74.0000000</b>	<b>\$ 21,577,413</b>
Aventura		0.6170000	\$ 416,707		0.5420100	\$ 158,043
Bal Harbour		0.0450000	\$ 30,392		0.0392000	\$ 11,430
Bay Harbor Islands		0.1080000	\$ 72,941		0.0947800	\$ 27,637
Biscayne Park		0.0860000	\$ 58,082		0.0752200	\$ 21,933
Coral Gables		1.3030000	\$ 880,014		1.1449700	\$ 333,858
Cutler Bay		0.8710000	\$ 588,252		0.7653200	\$ 223,157
Doral		1.3350000	\$ 901,626		1.1725600	\$ 341,903
El Portal		0.0590000	\$ 39,847		0.0514600	\$ 15,005
Florida City		0.2940000	\$ 198,560		0.2585000	\$ 75,375
Golden Beach		0.0410000	\$ 27,690		0.0359900	\$ 10,494
Hialeah		4.1120000	\$ 2,777,143		3.6115200	\$ 1,053,071
Hialeah Gardens		0.4270000	\$ 288,385		0.3746500	\$ 109,243
Homestead		1.5550000	\$ 1,050,209		1.3657600	\$ 398,237
Indian Creek		0.0060000	\$ 4,052		0.0056700	\$ 1,653
Key Biscayne		0.2630000	\$ 177,624		0.2312000	\$ 67,415
Medley		0.1000000	\$ 67,538		0.0878000	\$ 25,601
Miami		8.0840000	\$ 5,459,734		7.1026500	\$ 2,071,038
Miami Beach		1.4960000	\$ 1,010,361		1.3142400	\$ 383,215
Miami Gardens		2.4790000	\$ 1,674,255		2.1777900	\$ 635,015
Miami Lakes		0.6160000	\$ 416,031		0.5410700	\$ 157,769
Miami Shores		0.3050000	\$ 205,989		0.2679300	\$ 78,125
Miami Springs		0.4120000	\$ 278,255		0.3622800	\$ 105,636
North Bay Village		0.1340000	\$ 90,500		0.1173400	\$ 34,215
North Miami		1.1300000	\$ 763,174		0.9923200	\$ 289,347
North Miami Beach		0.9190000	\$ 620,670		0.8071400	\$ 235,351
Opa Locka		0.3280000	\$ 221,523		0.2880300	\$ 83,986
Palmetto Bay		0.6530000	\$ 441,020		0.5735300	\$ 167,234
Pincrest		0.5240000	\$ 353,897		0.4601000	\$ 134,159
South Miami		0.2830000	\$ 191,131		0.2488400	\$ 72,558
Sunny Isles Beach		0.3470000	\$ 234,355		0.3044900	\$ 88,785
Surfside		0.1100000	\$ 74,291		0.0962000	\$ 28,051
Sweetwater		0.3730000	\$ 251,915		0.3272800	\$ 95,430
Virginia Gardens		0.0500000	\$ 33,769		0.0435300	\$ 12,693
West Miami		0.1350000	\$ 91,176		0.1186300	\$ 34,591
Countywide Total		100.0000000	\$ 67,537,527		100.0000000	\$ 29,158,666
<b>MONROE BOCC</b>	<b>\$ 0.06</b>	<b>56.5200000</b>	<b>\$ 1,830,342</b>	<b>\$ 0.05</b>	<b>46.6200000</b>	<b>\$ 1,130,286</b>
Islamorada		0.0000000	\$ 294,500		8.5800000	\$ 208,019
Key Colony Beach		0.5000000	\$ 16,192		0.9500000	\$ 23,032
Key West		28.3200000	\$ 917,114		31.9100000	\$ 773,647
Layton		0.1200000	\$ 3,886		0.2500000	\$ 6,061
Marathon		0.0000000	\$ 279,733		11.6900000	\$ 283,420
Countywide Total		100.0000000	\$ 3,238,397		100.0000000	\$ 2,424,466
<b>NASSAU BOCC</b>	<b>\$ 0.06</b>	<b>85.6065000</b>	<b>\$ 2,760,117</b>	<b>\$ 0.05</b>	<b>85.6065000</b>	<b>\$ 1,868,015</b>
Callahan		0.7494000	\$ 24,162		0.7494000	\$ 16,353



## Local Option Fuel Taxes

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Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution	Motor Fuel Tax Rate	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution
Fernandina Beach		9.0497000	\$ 291,780		9.0497000	\$ 197,473
Hilliard		4.5944000	\$ 148,132		4.5944000	\$ 100,254
Countywide Total		100.0000000	\$ 3,224,191		100.0000000	\$ 2,182,094
<b>OKALOOSA BOCC</b>	<b>\$ 0.06</b>	<b>64.0000000</b>	<b>\$ 4,746,850</b>	<b>\$ 0.03</b>	<b>64.0000000</b>	<b>\$ 2,159,503</b>
Cinco Bayou		0.3828000	\$ 28,392		0.3828000	\$ 12,917
Crestview		7.8062000	\$ 578,982		7.8062000	\$ 263,399
Destin		7.9133000	\$ 586,926		7.9133000	\$ 267,012
Fort Walton Beach		9.7956000	\$ 726,535		9.7956000	\$ 330,525
Laurel Hill		0.4593000	\$ 34,066		0.4593000	\$ 15,498
Mary Esther		1.9899000	\$ 147,590		1.9899000	\$ 67,144
Niceville		4.3618000	\$ 323,513		4.3618000	\$ 147,177
Shalimar		0.6124000	\$ 45,421		0.6124000	\$ 20,664
Valparaiso		2.6787000	\$ 198,678		2.6787000	\$ 90,385
Countywide Total		100.0000000	\$ 7,416,953		100.0000000	\$ 3,374,223
<b>OKEECHOBEE BOCC</b>	<b>\$ 0.06</b>	<b>80.6600000</b>	<b>\$ 1,785,509</b>	<b>\$ 0.05</b>	<b>80.6600000</b>	<b>\$ 1,083,143</b>
Okeechobee		19.3400000	\$ 428,115		19.3400000	\$ 259,707
Countywide Total		100.0000000	\$ 2,213,624		100.0000000	\$ 1,342,850
<b>ORANGE BOCC</b>	<b>\$ 0.06</b>	<b>63.2719000</b>	<b>\$ 29,061,986</b>	<b>\$ -</b>		
Apopka		3.8909000	\$ 1,787,164			
Bay Lake		0.0000000	\$ -			
Belle Isle		0.4820000	\$ 221,392			
Eatonville		0.1608000	\$ 73,858			
Edgewood		0.1840000	\$ 84,515			
Lake Buena Vista		0.0000000	\$ -			
Maitland		1.3406000	\$ 615,763			
Oakland		0.2671000	\$ 122,684			
Ocoee		3.3062000	\$ 1,518,601			
Orlando		21.5719000	\$ 9,908,384			
Windermere		0.2093000	\$ 96,135			
Winter Garden		3.2563000	\$ 1,495,680			
Winter Park		2.0590000	\$ 945,738			
Countywide Total		100.0000000	\$ 45,931,901			\$ 6,335,001
<b>OSCEOLA BOCC</b>	<b>\$ 0.06</b>	<b>62.5000000</b>	<b>\$ 8,267,847</b>	<b>\$ 0.05</b>	<b>100.0000000</b>	<b>\$ 10,023,224</b>
Kissimmee		25.0000000	\$ 3,307,139		0.0000000	
St. Cloud		12.5000000	\$ 1,653,569		0.0000000	
Countywide Total		100.0000000	\$ 13,228,554		100.0000000	\$ 10,023,224
<b>PALM BEACH BOCC</b>	<b>\$ 0.06</b>	<b>66.5648000</b>	<b>\$ 25,094,185</b>	<b>\$ 0.05</b>	<b>78.9240000</b>	<b>\$ 21,591,418</b>
Atlantis		0.1919400	\$ 72,359		0.1209900	\$ 33,100
Belle Glade		0.8572500	\$ 323,174		0.5403700	\$ 147,830
Boca Raton		4.1433600	\$ 1,562,000		2.6117800	\$ 714,511
Boynton Beach		2.5174100	\$ 949,035		1.5868600	\$ 434,121
Briny Breezes		0.0092500	\$ 3,487		0.0058300	\$ 1,595
Cloud Lake		0.0115500	\$ 4,354		0.0072800	\$ 1,992
Delray Beach		2.7197800	\$ 1,025,327		1.7144200	\$ 469,018
Glen Ridge		0.0261800	\$ 9,870		0.0165000	\$ 4,514
Golf		0.0688000	\$ 25,937		0.0433700	\$ 11,865
Greenacres		0.8321700	\$ 313,719		0.5245600	\$ 143,505
Gulfstream		0.0664400	\$ 25,047		0.0418800	\$ 11,457
Haverhill		0.0874200	\$ 32,956		0.0551000	\$ 15,074
Highland Beach		0.0667900	\$ 25,179		0.0421000	\$ 11,517
Hypoluxo		0.0320300	\$ 12,075		0.0201900	\$ 5,523
Juno Beach		0.1088400	\$ 41,031		0.0686100	\$ 18,770

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2024

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	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution	Motor Fuel Tax Rate	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution
Jupiter		2.5226300	\$ 951,003		1.5901500	\$ 435,021
Jupiter Inlet Colony		0.0389300	\$ 14,676		0.0245400	\$ 6,713
Lake Clarke Shores		0.2168200	\$ 81,739		0.1366800	\$ 37,392
Lake Park		0.4891200	\$ 184,393		0.3083200	\$ 84,348
Lake Worth		1.7826300	\$ 672,032		1.1236900	\$ 307,410
Lantana		0.5516700	\$ 207,973		0.3477500	\$ 95,135
Loxahatchee Groves		0.7396400	\$ 278,836		0.4662400	\$ 127,550
Manalapan		0.0359100	\$ 13,538		0.0226300	\$ 6,191
Mangonia Park		0.1244000	\$ 46,897		0.0784100	\$ 21,451
North Palm Beach		0.5582100	\$ 210,439		0.3518700	\$ 96,262
Ocean Ridge		0.1050000	\$ 39,584		0.0661900	\$ 18,108
Pahokee		0.3430100	\$ 129,311		0.2162200	\$ 59,152
Palm Beach		0.6498000	\$ 244,967		0.4096100	\$ 112,058
Palm Beach Gardens		1.5660900	\$ 590,398		0.9871900	\$ 270,068
Palm Beach Shores		0.0768400	\$ 28,968		0.0484300	\$ 13,249
Palm Springs		0.8324000	\$ 313,805		0.5247100	\$ 143,546
Riviera Beach		1.4650200	\$ 552,296		0.9234800	\$ 252,639
Royal Palm Beach		1.3862400	\$ 522,597		0.8738200	\$ 239,053
South Bay		0.2260000	\$ 85,199		0.1424600	\$ 38,973
South Palm Beach		0.0175300	\$ 6,609		0.0110500	\$ 3,023
Tequesta		0.3594200	\$ 135,497		0.2265600	\$ 61,981
Wellington		3.0066600	\$ 1,133,477		1.8952600	\$ 518,491
West Palm Beach		4.6020200	\$ 1,734,910		2.9009000	\$ 793,606
Westlake		0.0000000	\$ -		0.0000000	\$ -
Countywide Total		100.0000000	\$ 37,698,881		100.0000000	\$ 27,357,228
<b>PASCO BOCC</b>	<b>\$ 0.06</b>	<b>90.4403000</b>	<b>\$ 14,253,098</b>	<b>\$ 0.05</b>	<b>90.4403000</b>	<b>\$ 10,356,575</b>
Dade City		1.5395000	\$ 242,620		1.5395000	\$ 176,293
New Port Richey		4.9726000	\$ 783,666		4.9726000	\$ 569,427
Port Richey		0.6553000	\$ 103,273		0.6553000	\$ 75,040
St. Leo		0.0409000	\$ 6,446		0.0409000	\$ 4,684
San Antonio		0.3718000	\$ 58,594		0.3718000	\$ 42,576
Zephyrhills		1.9796000	\$ 311,979		1.9796000	\$ 226,690
Countywide Total		100.0000000	\$ 15,759,676		100.0000000	\$ 11,451,283
<b>PINELLAS BOCC</b>	<b>\$ 0.06</b>	<b>100.0000000</b>	<b>\$ 22,186,807</b>	<b>\$ -</b>		<b>\$ 3,232,235</b>
<b>POLK BOCC</b>	<b>\$ 0.06</b>	<b>65.3280000</b>	<b>\$ 15,717,407</b>	<b>\$ 0.05</b>	<b>65.3280000</b>	<b>\$ 9,989,650</b>
Auburndale		1.9080000	\$ 459,050		1.9080000	\$ 291,762
Bartow		2.5630000	\$ 616,638		2.5630000	\$ 391,922
Davenport		1.0630000	\$ 255,750		1.0630000	\$ 162,549
Dundee		0.6980000	\$ 167,933		0.6980000	\$ 106,735
Eagle Lake		0.4170000	\$ 100,327		0.4170000	\$ 63,766
Fort Meade		0.8140000	\$ 195,842		0.8140000	\$ 124,473
Frostproof		0.7350000	\$ 176,835		0.7350000	\$ 112,393
Haines City		2.8520000	\$ 686,169		2.8520000	\$ 436,114
Highland Park		0.0390000	\$ 9,383		0.0390000	\$ 5,964
Hillcrest Heights		0.0390000	\$ 9,383		0.0390000	\$ 5,964
Lake Alfred		0.7880000	\$ 189,587		0.7880000	\$ 120,497
Lake Hamilton		0.3250000	\$ 78,192		0.3250000	\$ 49,697
Lake Wales		2.1520000	\$ 517,754		2.1520000	\$ 329,074
Lakeland		13.1860000	\$ 3,172,449		13.1860000	\$ 2,016,341
Mulberry		1.0150000	\$ 244,201		1.0150000	\$ 155,209
Polk City		0.4520000	\$ 108,748		0.4520000	\$ 69,118
Winter Haven		5.6260000	\$ 1,353,572		5.6260000	\$ 860,301

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2024

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	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution	Motor Fuel Tax Rate	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution
Countywide Total		100.000000	\$ 24,059,219		100.000000	\$ 15,291,529
<b>PUTNAM BOCC</b>	<b>\$ 0.06</b>	<b>79.0647000</b>	<b>\$ 1,908,019</b>	<b>\$ 0.05</b>	<b>79.0647000</b>	<b>\$ 1,281,297</b>
Crescent City		2.1690000	\$ 52,343		2.1690000	\$ 35,150
Interlachen		1.8728000	\$ 45,195		1.8728000	\$ 30,350
Palatka		14.7013000	\$ 354,777		14.7013000	\$ 238,244
Pomona Park		1.2053000	\$ 29,087		1.2053000	\$ 19,533
Welaka		0.9869000	\$ 23,816		0.9869000	\$ 15,993
Countywide Total		100.000000	\$ 2,413,237		100.000000	\$ 1,620,568
<b>ST. JOHNS BOCC</b>	<b>\$ 0.06</b>	<b>92.3400000</b>	<b>\$ 7,949,521</b>	<b>\$ -</b>		
St. Augustine		5.2500000	\$ 451,971			
St. Augustine Beach		2.4100000	\$ 207,476			
Countywide Total		100.000000	\$ 8,608,968			\$ 1,182,291
<b>ST. LUCIE BOCC</b>	<b>\$ 0.06</b>	<b>19.0226000</b>	<b>\$ 2,016,801</b>	<b>\$ 0.05</b>	<b>19.0226000</b>	<b>\$ 1,419,219</b>
Fort Pierce		14.0710000	\$ 1,491,826		14.0710000	\$ 1,049,795
Port St. Lucie		66.8231000	\$ 7,084,671		66.8231000	\$ 4,985,470
St. Lucie Village		0.0833000	\$ 8,832		0.0833000	\$ 6,215
Countywide Total		100.000000	\$ 10,602,129		100.000000	\$ 7,460,698
<b>SANTA ROSA BOCC</b>	<b>\$ 0.06</b>	<b>90.9514000</b>	<b>\$ 4,462,322</b>	<b>\$ 0.05</b>	<b>89.4200000</b>	<b>\$ 3,132,799</b>
Gulf Breeze		2.2328000	\$ 109,547		4.0800000	\$ 142,941
Jay		0.3873000	\$ 19,002		0.3900000	\$ 13,664
Milton		6.4285000	\$ 315,400		6.1100000	\$ 214,062
Countywide Total		100.000000	\$ 4,906,271		100.000000	\$ 3,503,465
<b>SARASOTA BOCC</b>	<b>\$ 0.06</b>	<b>62.7685000</b>	<b>\$ 6,952,740</b>	<b>\$ 0.05</b>	<b>62.7685000</b>	<b>\$ 5,232,923</b>
Longboat Key		1.0786000	\$ 119,474		1.0786000	\$ 89,921
North Port		17.6960000	\$ 1,960,150		17.6960000	\$ 1,475,291
Sarasota		12.5447000	\$ 1,389,551		12.5447000	\$ 1,045,834
Venice		5.9122000	\$ 654,882		5.9122000	\$ 492,892
Countywide Total		100.000000	\$ 11,076,798		100.000000	\$ 8,336,861
<b>SEMINOLE BOCC</b>	<b>\$ 0.06</b>	<b>63.6000000</b>	<b>\$ 7,473,622</b>	<b>\$ -</b>		
Altamonte Springs		5.3000000	\$ 622,802			
Casselberry		4.8000000	\$ 564,047			
Lake Mary		2.2000000	\$ 258,522			
Longwood		3.2000000	\$ 376,031			
Oviedo		6.4000000	\$ 752,063			
Sanford		9.5000000	\$ 1,116,343			
Winter Springs		5.0000000	\$ 587,549			
Countywide Total		100.000000	\$ 11,750,978			\$ 1,765,932
<b>SUMTER BOCC</b>	<b>\$ 0.06</b>	<b>77.5160000</b>	<b>\$ 4,735,077</b>	<b>\$ -</b>		
Bushnell		2.3450000	\$ 143,245			
Center Hill		0.6400000	\$ 39,094			
Coleman		0.4790000	\$ 29,260			
Webster		0.5960000	\$ 36,407			
Wildwood		18.4240000	\$ 1,125,433			
Countywide Total		100.000000	\$ 6,108,515			\$ 664,801
<b>SUWANNEE BOCC</b>	<b>\$ 0.06</b>	<b>85.9110000</b>	<b>\$ 1,773,868</b>	<b>\$ 0.05</b>	<b>85.9110000</b>	<b>\$ 1,077,912</b>
Branford		1.0000000	\$ 20,648		1.0000000	\$ 12,547
Live Oak		13.0890000	\$ 270,258		13.0890000	\$ 164,226
Countywide Total		100.000000	\$ 2,064,774		100.000000	\$ 1,254,685
<b>TAYLOR BOCC</b>	<b>\$ 0.06</b>	<b>70.0000000</b>	<b>\$ 769,716</b>	<b>\$ -</b>		
Perry		30.0000000	\$ 329,878			
Countywide Total		100.000000	\$ 1,099,594			\$ 107,837
<b>UNION BOCC</b>	<b>\$ 0.06</b>	<b>89.1900000</b>	<b>\$ 404,986</b>	<b>\$ -</b>		

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2024

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	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution	Motor Fuel Tax Rate	FY 2022-23 Distribution Percentage	FY 2023-24 Estimated Distribution
Lake Butler		9.8900000	\$ 44,908			
Raiford		0.0000000	\$ -			
Worthington Springs		0.9200000	\$ 4,177			
Countywide Total		100.0000000	\$ 454,071			\$ 42,387
<b>VOLUSIA BOCC</b>	<b>\$ 0.06</b>	<b>57.2390000</b>	<b>\$ 8,559,055</b>	<b>\$ 0.05</b>	<b>57.2380000</b>	<b>\$ 6,192,045</b>
Daytona Beach		7.2420000	\$ 1,082,910		7.4750000	\$ 808,651
Daytona Beach Shores		0.7560000	\$ 113,046		0.9920000	\$ 107,315
DeBary		2.3120000	\$ 345,718		2.1750000	\$ 235,293
DeLand		2.6890000	\$ 402,091		2.5190000	\$ 272,507
Deltona		9.6280000	\$ 1,439,693		9.5280000	\$ 1,030,745
Edgewater		2.2690000	\$ 339,288		2.0580000	\$ 222,636
Holly Hill		1.2260000	\$ 183,326		1.2360000	\$ 133,711
Lake Helen		0.4090000	\$ 61,159		0.3310000	\$ 35,808
New Smyrna Beach		3.3170000	\$ 495,997		3.3190000	\$ 359,052
Oak Hill		0.3030000	\$ 45,308		0.2280000	\$ 24,665
Orange City		0.8870000	\$ 132,635		0.8640000	\$ 93,468
Ormond Beach		4.6750000	\$ 699,062		4.8810000	\$ 528,030
Pierson		0.2980000	\$ 44,560		0.2540000	\$ 27,478
Ponce Inlet		0.5110000	\$ 76,411		0.5820000	\$ 62,961
Port Orange		4.9860000	\$ 745,566		5.0020000	\$ 541,120
South Daytona		1.2530000	\$ 187,363		1.3180000	\$ 142,582
Countywide Total		100.0000000	\$ 14,953,188		100.0000000	\$ 10,818,067
<b>WAKULLA BOCC</b>	<b>\$ 0.06</b>	<b>100.0000000</b>	<b>\$ 849,923</b>	<b>\$ -</b>		<b>\$ 109,583</b>
<b>WALTON BOCC</b>	<b>\$ 0.06</b>	<b>92.0800000</b>	<b>\$ 3,997,420</b>	<b>\$ -</b>		
DeFuniak Springs		7.6100000	\$ 330,369			
Freeport		0.2700000	\$ 11,721			
Paxton		0.0400000	\$ 1,736			
Countywide Total		100.0000000	\$ 4,341,247			\$ 559,374
<b>WASHINGTON BOCC</b>	<b>\$ 0.06</b>	<b>85.3500000</b>	<b>\$ 658,508</b>	<b>\$ -</b>		
Caryville		0.0100000	\$ 77			
Chipley		12.7000000	\$ 97,985			
Vernon		1.8100000	\$ 13,965			
Wausau		0.1300000	\$ 1,003			
Countywide Total		100.0000000	\$ 771,538			\$ 102,522
<b>STATEWIDE TOTALS</b>			<b>\$ 650,022,915</b>			<b>\$ 266,010,379</b>

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that particular column are for motor fuel only.
- 3) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the following exception. For those counties that do not currently impose the 1 to 5 cents local option fuel tax, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy and is provided for those officials that may be considering a future tax levy.
- 4) Revenue estimates are based on FY 2022-23 distribution percentages specified by either locally-determined interlocal agreement or statutory default formula if no interlocal agreement has been established. Examples of factors used in interlocal agreements to determine distribution percentages include lane miles, population, roadway miles, and transportation expenditures. Under the statutory default formula, the distribution is based on the transportation expenditures of each local government for the immediately preceding five fiscal years as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions are recalculated every ten years based on the transportation expenditures of the immediately preceding five years.

## Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties Estimation of Realized and Unrealized Tax Revenues Local Fiscal Year Ending September 30, 2024

County	Ninth-Cent Fuel Tax			1-6 Cents Local Option Fuel Tax			1-5 Cents Local Option Fuel Tax			1-5 Cents Local Option Fuel Tax			Combined Total: All Taxes			
	2024 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2024 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2024 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2024 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2024 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	1	\$ 1,450,172	0	6	\$ 8,117,062	0	5	\$ 5,855,073	0	12	\$ 15,422,307	0	12	\$ 15,422,307	0	\$ -
Baker	1	\$ 212,341	0	6	\$ 1,188,525	0	0	\$ -	5	\$ 822,478	0	7	\$ 1,400,866	5	\$ 822,478	\$ -
Bay	1	\$ 1,284,305	0	6	\$ 7,177,178	0	0	\$ -	5	\$ 5,084,297	0	7	\$ 8,461,483	5	\$ 5,084,297	\$ -
Bradford	1	\$ 156,242	0	6	\$ 877,414	0	0	\$ -	5	\$ 577,419	0	12	\$ 1,611,075	0	\$ -	\$ -
Brevard	0	\$ 2,229,161	1	6	\$ 2,740,416	0	0	\$ -	5	\$ 12,577,592	0	6	\$ 29,969,577	6	\$ 15,302,155	\$ -
Broward	1	\$ 9,349,633	1	6	\$ 52,130,184	0	0	\$ -	5	\$ 38,158,309	0	12	\$ 99,638,127	0	\$ -	\$ -
Calhoun	0	\$ 23,542	1	6	\$ 349,634	0	0	\$ -	5	\$ 173,875	0	6	\$ 373,176	6	\$ 211,540	\$ -
Charlotte	1	\$ 1,151,065	0	6	\$ 6,434,831	0	0	\$ -	5	\$ 4,535,166	0	12	\$ 12,121,062	0	\$ -	\$ -
Citrus	1	\$ 695,825	0	6	\$ 3,881,258	0	0	\$ -	5	\$ 2,824,596	0	12	\$ 7,401,679	0	\$ -	\$ -
Clay	1	\$ 895,383	0	6	\$ 4,995,291	0	0	\$ -	5	\$ 3,625,851	0	12	\$ 9,516,525	0	\$ -	\$ -
Collier	1	\$ 1,976,101	0	6	\$ 10,982,939	0	0	\$ -	5	\$ 8,306,266	0	12	\$ 21,275,305	0	\$ -	\$ -
Columbia	1	\$ 923,723	0	6	\$ 5,267,981	0	0	\$ -	5	\$ 2,704,052	0	7	\$ 6,191,704	5	\$ 2,704,052	\$ -
DeSoto	1	\$ 148,685	1	6	\$ 838,017	0	0	\$ -	5	\$ 520,244	0	12	\$ 1,506,946	0	\$ -	\$ -
Dixie	0	\$ 39,652	1	6	\$ 602,538	0	0	\$ -	5	\$ 304,267	0	6	\$ 642,190	6	\$ 370,177	\$ -
Duval	1	\$ 6,028,061	0	6	\$ 33,876,777	0	0	\$ -	5	\$ 22,039,224	0	12	\$ 61,944,061	0	\$ -	\$ -
Escambia	1	\$ 1,778,566	0	6	\$ 9,978,051	0	0	\$ -	4	\$ 5,384,241	1	11	\$ 17,140,859	1	\$ 1,346,060	\$ -
Flagler	1	\$ 486,983	0	6	\$ 2,722,112	0	0	\$ -	5	\$ 2,002,235	5	7	\$ 3,210,495	5	\$ 2,002,235	\$ -
Franklin	0	\$ 15,079	1	6	\$ 394,426	0	0	\$ -	5	\$ 254,194	6	6	\$ 409,505	6	\$ 309,258	\$ -
Gadsden	0	\$ 220,875	1	6	\$ 2,629,681	0	0	\$ -	5	\$ 1,090,895	6	6	\$ 2,850,556	6	\$ 1,327,205	\$ -
Gilchrist	1	\$ 87,130	0	6	\$ 487,697	0	0	\$ -	5	\$ 337,419	7	7	\$ 574,827	5	\$ 337,419	\$ -
Glades	1	\$ 133,982	0	6	\$ 773,793	0	0	\$ -	5	\$ 289,482	7	7	\$ 907,775	5	\$ 289,482	\$ -
Gulf	1	\$ 75,922	0	6	\$ 424,124	0	0	\$ -	5	\$ 302,076	7	7	\$ 500,046	5	\$ 302,076	\$ -
Hamilton	0	\$ 333,779	1	6	\$ 2,942,811	0	0	\$ -	5	\$ 786,235	6	6	\$ 3,276,590	6	\$ 956,550	\$ -
Hardee	1	\$ 183,273	0	6	\$ 1,034,118	0	0	\$ -	5	\$ 630,121	12	12	\$ 1,847,511	0	\$ -	\$ -
Hendry	1	\$ 321,483	0	6	\$ 1,827,304	0	2	\$ 390,818	5	\$ 586,227	9	9	\$ 2,539,604	3	\$ 586,227	\$ -
Hernando	1	\$ 958,542	0	6	\$ 5,369,073	0	0	\$ -	5	\$ 3,491,784	12	12	\$ 9,819,398	0	\$ -	\$ -
Highlands	1	\$ 596,044	0	6	\$ 3,364,211	0	5	\$ 2,154,802	0	\$ -	12	\$ 6,117,057	0	\$ -	\$ -	
Hillsborough	1	\$ 7,536,004	0	6	\$ 42,221,648	0	0	\$ -	5	\$ 28,798,229	7	7	\$ 49,757,652	5	\$ 28,798,229	\$ -
Holmes	1	\$ 125,282	0	6	\$ 711,028	0	0	\$ -	5	\$ 391,102	7	7	\$ 836,310	5	\$ 391,102	\$ -
Indian River	0	\$ 194,971	1	6	\$ 5,194,084	0	0	\$ -	5	\$ 3,365,485	6	6	\$ 5,389,054	6	\$ 4,094,518	\$ -
Jackson	1	\$ 582,002	0	6	\$ 3,331,993	0	0	\$ -	5	\$ 1,538,977	7	7	\$ 3,913,996	5	\$ 1,538,977	\$ -
Jefferson	1	\$ 124,960	0	6	\$ 711,824	0	5	\$ 373,407	0	\$ -	12	\$ 1,210,191	0	\$ -	\$ -	
Lalayette	1	\$ 15,672	1	6	\$ 10,557,211	0	0	\$ -	5	\$ 104,574	6	6	\$ 235,061	6	\$ 127,227	\$ -
Lake	1	\$ 1,894,685	0	6	\$ 10,572,111	0	0	\$ -	5	\$ 7,798,789	7	7	\$ 12,451,897	5	\$ 7,798,789	\$ -
Lee	1	\$ 4,530,959	0	6	\$ 25,263,851	0	0	\$ -	5	\$ 18,574,192	12	12	\$ 48,358,902	0	\$ -	\$ -
Leon	1	\$ 1,967,563	0	6	\$ 7,631,353	0	0	\$ -	5	\$ 5,520,645	0	12	\$ 14,519,561	0	\$ -	\$ -
Levy	0	\$ 54,347	1	6	\$ 1,706,081	0	5	\$ 1,153,175	0	\$ -	11	\$ 2,913,603	1	\$ 249,801	\$ -	\$ -
Liberty	1	\$ 54,794	0	6	\$ 314,100	0	0	\$ -	5	\$ 145,515	7	7	\$ 368,893	5	\$ 145,515	\$ -
Madison	1	\$ 320,708	0	6	\$ 1,862,328	0	0	\$ -	5	\$ 631,127	0	12	\$ 2,814,163	0	\$ -	\$ -
Manatee	1	\$ 2,189,034	0	6	\$ 12,215,450	0	0	\$ -	5	\$ 8,836,054	0	12	\$ 23,240,539	0	\$ -	\$ -
Manatee	1	\$ 2,528,025	0	6	\$ 14,225,572	0	0	\$ -	5	\$ 9,065,197	0	12	\$ 25,818,794	0	\$ -	\$ -
Marion	1	\$ 945,017	0	6	\$ 5,270,587	0	0	\$ -	5	\$ 3,842,319	0	12	\$ 10,057,923	0	\$ -	\$ -
Martin	1	\$ 12,098,436	0	6	\$ 52,956,194	0	3	\$ 14,579,333	0	\$ -	10	\$ 94,215,295	2	\$ 34,018,444	\$ -	\$ -
Miami-Dade **	1	\$ 581,748	0	6	\$ 3,238,397	0	0	\$ -	5	\$ 2,424,466	0	12	\$ 6,244,610	0	\$ -	\$ -
Monroe	1	\$ 575,180	0	6	\$ 3,224,191	0	0	\$ -	5	\$ 2,182,094	0	12	\$ 5,981,466	0	\$ -	\$ -
Nassau	1	\$ 1,333,616	0	6	\$ 7,416,953	0	0	\$ -	5	\$ 3,374,223	2	10	\$ 12,124,792	2	\$ 2,249,482	\$ -
Okaloosa	1	\$ 392,208	0	6	\$ 2,213,624	0	0	\$ -	5	\$ 1,342,850	0	12	\$ 3,948,662	0	\$ -	\$ -
Okechobee	1	\$ 1,342,782	1	6	\$ 45,931,901	0	0	\$ -	5	\$ 31,675,004	6	6	\$ 47,274,683	6	\$ 38,536,455	\$ -
Orange	0	\$ 2,378,458	0	6	\$ 13,228,554	0	0	\$ -	5	\$ 10,023,224	0	12	\$ 25,630,236	0	\$ -	\$ -
Osceola	1	\$ 6,757,237	0	6	\$ 37,698,881	0	0	\$ -	5	\$ 27,357,228	0	12	\$ 71,813,346	0	\$ -	\$ -
Palm Beach	1	\$ 2,825,059	0	6	\$ 15,759,676	0	0	\$ -	5	\$ 11,451,283	0	12	\$ 30,036,018	0	\$ -	\$ -
Pasco	1	\$ 3,977,968	0	6	\$ 22,186,807	0	0	\$ -	5	\$ 16,161,177	7	7	\$ 26,164,675	5	\$ 16,161,177	\$ -
Pinellas	1	\$ 4,274,966	0	6	\$ 24,059,219	0	0	\$ -	5	\$ 15,291,529	0	12	\$ 43,625,615	0	\$ -	\$ -
Polk	1	\$ 4,274,966	0	6	\$ 24,059,219	0	0	\$ -	5	\$ 15,291,529	0	12	\$ 43,625,615	0	\$ -	\$ -
Pulam	0	\$ 255,871	1	6	\$ 1,280,542	0	0	\$ -	5	\$ 1,620,568	0	12	\$ 4,464,095	0	\$ -	\$ -
St. Johns	1	\$ 1,896,313	0	6	\$ 10,602,129	0	0	\$ -	5	\$ 7,460,698	0	12	\$ 19,959,139	6	\$ 7,191,998	\$ -
St. Lucie	1	\$ 878,426	0	6	\$ 4,906,271	0	0	\$ -	5	\$ 3,503,465	0	12	\$ 9,288,162	0	\$ -	\$ -
Santa Rosa	1	\$ 1,990,608	0	6	\$ 11,076,798	0	0	\$ -	5	\$ 8,336,861	0	12	\$ 21,404,267	0	\$ -	\$ -
Seminole	1	\$ 2,111,511	0	6	\$ 11,750,978	0	0	\$ -	5	\$ 8,329,661	7	7	\$ 13,862,489	5	\$ 8,329,661	\$ -
Seminole	1	\$ 1,074,500	0	6	\$ 6,108,515	0	0	\$ -	5	\$ 3,324,007	7	7	\$ 7,183,015	5	\$ 3,324,007	\$ -
Sumter	1	\$ 365,872	0	6	\$ 2,064,774	0	0	\$ -	5	\$ 1,254,685	0	12	\$ 3,685,331	0	\$ -	\$ -
Suwannee	1	\$ 365,872	0	6	\$ 2,064,774	0	0	\$ -	5	\$ 1,254,685	0	12	\$ 3,685,331	0	\$ -	\$ -

## Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2024

County	Ninth-Cent Fuel Tax			1-6 Cents Local Option Fuel Tax			1-5 Cents Local Option Fuel Tax			Countywide Local Option Fuel Tax			Combined Total: All Taxes		
	2024 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2024 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2024 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2024 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2024 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate
Taylor	0	\$ 75,811	1	6	\$ 1,099,594	0	0	\$ -	5	6	\$ 539,187	6	\$ 1,175,404	6	\$ 655,986
Union	1	\$ 79,351	0	6	\$ 454,071	0	0	\$ -	5	7	\$ 211,933	5	\$ 533,422	5	\$ 211,933
Volusia	1	\$ 2,679,671	0	6	\$ 14,953,188	0	5	\$ 10,818,067	0	12	\$ -	0	\$ 28,450,926	0	\$ -
Wakulla	1	\$ 151,041	0	6	\$ 849,923	0	0	\$ -	5	7	\$ 547,917	5	\$ 1,000,964	5	\$ 547,917
Walton	1	\$ 772,010	0	6	\$ 4,341,247	0	0	\$ -	5	7	\$ 2,796,872	5	\$ 5,113,256	5	\$ 2,796,872
Washington	1	\$ 137,473	0	6	\$ 771,536	0	0	\$ -	5	7	\$ 512,612	5	\$ 909,011	5	\$ 512,612
<b>Florida Total</b>		<b>\$ 103,659,077</b>			<b>\$ 635,761,571</b>			<b>\$ 282,089,937</b>			<b>\$ 14,579,333</b>		<b>\$ 1,021,570,585</b>		<b>\$ 190,131,909</b>

**Notes:**

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning September 1, 2023.
- 2) The estimation of unrealized revenues from the Ninth-Cent Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.01 per gallon and reflects countywide totals.
- 3) The estimation of unrealized revenues from the 1-6 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.06 per gallon and reflects countywide totals.
- 4) The estimation of unrealized revenues from the 1-5 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.05 per gallon and reflects countywide totals.
- 5) The Ninth-Cent Fuel Tax and 1-6 Cents Local Option Fuel Tax are imposed on diesel fuel in every county at the maximum rate of \$0.01 and \$0.06 per gallon, respectively, as the result of statewide equalization. Consequently, there are no unrealized tax revenues resulting from these levies on diesel fuel.
- 6) Current law requires the countywide tax proceeds generated from the 1-6 Cents and 1-5 Cents Local Option Fuel Taxes to be distributed among the county government and municipalities within the county's boundaries pursuant to interlocal agreement or default formula (i.e., historical transportation expenditures) methodology. County governments are not required by law to share the Ninth-Cent Fuel Tax proceeds with municipalities within their respective boundaries.
- 7) County local option tax rate changes for 2024: Due to an administrative oversight by Miami-Dade County government, its 6 cents levy of the 1 to 6 cents Local Option Fuel Tax that was scheduled to expire on August 31, 2023 was not renewed prior to the July 1, 2023 statutory deadline. Consequently, the county's 1 to 6 cents Local Option Fuel Tax levy expired and was not collected during the period of September 1, 2023 through December 31, 2023. Collection of this 1 to 6 cents tax begins again on January 1, 2024.

**Data Sources:**

- 1) Office of Economic and Demographic Research, Table: 2024 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, Tables: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2024.

## Ninth-Cent Fuel Tax

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes

### Summary:

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2023-24 local fiscal year, counties levying this tax will realize an estimated \$104 million in revenue. The 12 counties not currently levying this tax on motor fuel will allow an estimated \$13 million to go unrealized.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact the tax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### Authorization to Levy:

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a countywide referendum. A referendum to adopt, amend, or reenact the tax must be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. Since January 1, 1994, this tax has been imposed on diesel fuel in every county as the result of statewide equalization.

All impositions of the tax must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year. However, tax levies that were in effect on July 1, 2002, and expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. A decision to rescind the tax cannot take effect on any date other than December 31<sup>st</sup>, and a county must provide a minimum of 60 days notice to the Department of Revenue of such decision.

### Counties Eligible to Levy:

All counties are eligible to levy this tax on motor fuel.

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1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page387-390.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page387-390.pdf)

**Distribution of Proceeds:**

The county’s governing body may provide by joint agreement with one or more of its respective municipalities for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the tax proceeds with municipalities. If the county does not levy the tax on motor fuel, it still receives proceeds from the levy on diesel fuel.

**Authorized Uses of Proceeds:**

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting installation, operation, maintenance, and repair.
5. Traffic signs, traffic engineering, signalization, and pavement markings installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
90-79	Local option fuel tax funding transportation disadvantaged
86-39	Authority to use funds for sports complex
85-104	Use of excess funds from gas tax trust fund
83-25	Eligibility for refunds on motor fuel taxes
82-54	Use of motor fuel tax for road construction, bond issue
81-30	Refund provisions of F.S. 206
79-98	Cattle gaps, construction and maintenance

The full texts of these opinions are available via a searchable on-line database.<sup>2</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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2. <https://www.myfloridalegal.com/ag-opinions>



## 1 to 6 Cents Local Option Fuel Tax

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

### Summary:

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As the result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2023-24 local fiscal year, counties levying this tax will realize an estimated \$636 million in revenue, and no revenues will go unrealized because all counties are levying the tax at the maximum rate.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact the tax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### Authorization to Levy:

The tax may be levied using either of the following procedures.

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. A countywide referendum to adopt, amend, or reenact the tax must be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. Such ordinance must be adopted in accordance with the requirements imposed under one of the following two circumstances, whichever is applicable:
  - a. Prior to June 1<sup>st</sup>, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1<sup>st</sup>. However, any interlocal agreement executed after the initial tax levy, extension, or rate change, cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

1. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/pdf/page387-390.pdf>

- b. If an interlocal agreement has not been executed, the county may, prior to June 10<sup>th</sup>, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described in #1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20<sup>th</sup>, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum is held in accordance with the provisions of the resolution and applicable state law, provided that the county bears the costs of such referendum. The tax is levied and collected countywide on January 1<sup>st</sup>, following 30 days after voter approval.

All tax impositions and rate changes must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year for a period not to exceed 30 years. However, tax levies that were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the distribution method is made.

**Counties Eligible to Levy:**

All counties are eligible to levy this tax on motor fuel. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in the same proportion as other local option fuel tax monies. Since the tax is imposed on diesel fuel at the maximum rate of 6 cents in all counties as the result of statewide equalization, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

**Distribution of Proceeds:**

The tax proceeds are distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local governmental entities, then the parties to the agreement must review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1<sup>st</sup> of each year for dividing the proceeds. This provision applies only to Orange County.

**Authorized Uses of Proceeds:**

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting installation, operation, maintenance, and repair.
5. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Small counties, which are defined as having a total population of 50,000 or less on April 1, 1992, and municipalities within such counties, are authorized to use the proceeds to fund infrastructure projects if the projects are consistent with the local government’s approved comprehensive plan. If the approval or denial of the plan has not become final, the projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to 4 cents of tax proceeds may be used by the county for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., these funds cannot be used for the operational expenses of any infrastructure. The funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state land-planning agency. Additionally, the proceeds cannot be pledged for bonded indebtedness for a period exceeding 10 years with one exception. For the express purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For these purposes, the term *infrastructure* has the same meaning as provided in s. 212.055, F.S.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2013-32	Local option gas tax - municipalities

2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
2000-37	Interest on municipal fuel tax fund, uses
99-70	Municipalities, dredging canals as part of road program
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues
93-12	Distribution of local option gas tax
92-20	Use of local option gas tax funds
90-79	Local option tax funding transportation disadvantaged

The full texts of these opinions are available via a searchable on-line database.<sup>2</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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2. <https://www.myfloridalegal.com/ag-opinions>

## **1 to 5 Cents Local Option Fuel Tax**

Sections 206.41(1)(e) and 336.025, Florida Statutes

### **Summary:**

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. During the 2023-24 local fiscal year, the 37 counties levying this tax will realize an estimated \$282 million in revenue. The 34 counties not currently levying this tax at the maximum rate will allow an estimated \$163 million to go unrealized.

### **General Law Amendments:**

Chapter 2023-157, L.O.F., (HB 7063) requires a referendum to adopt, amend, or reenact the tax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### **Authorization to Levy:**

The tax on motor fuel may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. A countywide referendum to adopt, amend, or reenact the tax must be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

All tax impositions and rate changes must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year. However, tax levies that were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. A decision to rescind the tax may not take effect on any date other than December 31<sup>st</sup>, and a county must provide a minimum of 60 days notice to the Department of Revenue (DOR) of such decision.

Prior to a tax levy, the county may establish by interlocal agreement with one or more of its respective municipalities representing a majority of the county's incorporated area population a distribution formula for dividing the entire tax proceeds among the county government and all eligible municipalities. If no interlocal

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1. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/pdf/page387-390.pdf>

agreement is adopted before the tax's effective date, the revenues are distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below. If no interlocal agreement exists, a new agreement may be established prior to June 1<sup>st</sup> of any year. However, any interlocal agreement established after the initial tax levy or rate change cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by the proceeds. The amounts distributed to each local government cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the establishment date of the new interlocal agreement.

**Counties Eligible to Levy:**

All counties are eligible to levy this tax. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

**Distribution of Proceeds:**

The tax proceeds are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement must review and hold public hearings on the terms of the agreement at least every two years. If no interlocal agreement is established, then a local government's distribution is to be based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

**Authorized Uses of Proceeds:**

The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
97-25	County local option fuel tax funding transit operations
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues

The full texts of these opinions are available via a searchable on-line database.<sup>2</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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## **Municipal Pari-Mutuel Tax**

Section 550.105(9), Florida Statutes

### **Summary:**

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

### **General Law Amendments:**

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### **Eligibility Requirements:**

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

### **Administrative Procedures:**

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

### **Distribution of Proceeds:**

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

### **Authorized Uses:**

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

### **Attorney General Opinions:**

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

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

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

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1. <https://www.myfloridalegal.com/ag-opinions>

**Prior Years' Revenues:**

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

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

## Municipal Parking Facility Space Surcharges

Sections 166.271, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

The governing body of any municipality with a resident population of 200,000 or more, which has more than 20 percent of its real property exempt from ad valorem taxation, and is located in a county with a population greater than 500,000, may impose and collect a discretionary per-vehicle surcharge. Subject to referendum approval by voters in the municipality, the surcharge may be up to 15 percent of the amount charged for the sale, lease, or rental of space at municipal parking facilities that are open for use to the general public and are not airports, seaports, county administration buildings, or other projects as defined under ss. 125.011 and 125.015, F.S. Based on April 1, 2023 population estimates, only seven municipalities (i.e., Cape Coral, Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa) had a municipal population of 200,000 or more and were located in a county having a population greater than 500,000.

### Administrative Procedures:

Any municipality imposing the surcharge locally administers and provides brackets applicable to transactions subject to the surcharge.<sup>1</sup>

### Distribution of Proceeds:

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

### Authorized Uses:

The surcharge proceeds are used for the following purposes.<sup>2</sup>

1. No less than 60 percent and no more than 80 percent are used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments.
2. No less than 20 percent and no more than 40 percent are used to improve transportation, including, but not limited to, street, sidewalk, roadway, landscape, transit, and streetscape beautification improvements in downtown or urban core areas. Downtown or urban core areas shall be coterminous with any downtown development district established pursuant to s. 166.0497, F.S., or Chapter 65-1090, L.O.F. Alternatively, any eligible local governmental entity may identify the downtown or urban core area as any contiguous area consisting of lands where the predominant acreage is designated as

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1. Section 166.271(3), F.S.

2. Section 166.271(2), F.S.

commercial or its substantial equivalent pursuant to the local government comprehensive plan or other implementing land development regulations.

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

A summary of prior years' reported revenues is available.<sup>3</sup>

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

## **Municipal Resort Tax**

Chapter 67-930, Laws of Florida,

As amended by Chapters 82-142, 83-363, 93-286, and 94-344, Laws of Florida

### **Summary:**

The Municipal Resort Tax may be levied at a rate of up to 4 percent on transient rental transactions and up to 2 percent on the sale of food and beverages consumed in restaurants and bars in certain municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for this tax levy prior to January 1, 1968. The three municipalities of Bal Harbour, Miami Beach, and Surfside, located within Miami-Dade County currently impose this tax. The tax levy must be adopted by an ordinance approved by the governing body, and the tax proceeds are used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief from ad valorem taxes being used for any of these purposes.

### **General Law Amendments:**

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### **Authorization to Levy:**

Municipalities in counties having a population of not less than 330,000 and not more than 340,000 (i.e., Broward County) and in counties having a population of more than 900,000 (i.e., Miami-Dade County), according to the 1960 decennial census, whose charter specifically provided or was amended prior to January 1, 1968, to provide for this tax levy, are eligible to impose it by ordinance adopted by the governing body. The tax is levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, tourist or trailer camp, as defined in part I of ch. 212, F.S., and upon the retail sale price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax does not apply to those sales the amount of which is less than 50 cents or sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than \$10.

### **Municipalities Eligible to Levy:**

The Miami-Dade County municipalities of Bal Harbour, Miami Beach, and Surfside are eligible to impose the tax. According to their official government websites, Bal Harbour<sup>1</sup>, Miami Beach<sup>2</sup>, and Surfside<sup>3</sup> are imposing the tax at 4 percent on transient rental transactions and 2 percent on the sale of food and beverages.

### **Administrative Procedures:**

It is the duty of every person renting a room or rooms and selling at retail food or beverages or alcoholic beverages for consumption on the premises to act as the tax collection agent. These persons must collect, report, and pay over to the municipality all taxes levied in accordance with the enacted ordinance. Any municipality collecting the tax has the same duties and privileges as the Department of Revenue (DOR) under part I of ch. 212, F.S., and may use any power granted to the DOR under this part including enforcement and collection procedures and penalties. Additionally, municipalities participate in the Registration Information

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1. <http://www.balharbourfl.gov/doing-business/resort-tax-registration>

2. <https://www.miamibeachfl.gov/city-hall/finance/filepay-resort-tax/>

3. See document entitled "Resort Tax Form" available at <http://www.townofsurfsidefl.gov/departments-services/finance/certificate-of-use-local-business-tax-receipt-and-resort-tax-information>

Sharing and Exchange Program and share tax administration information with the DOR.<sup>4</sup>

**Distribution of Proceeds:**

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend the tax proceeds as the body may determine appropriate.

**Authorized Uses of Proceeds:**

The tax proceeds are used for the creation and maintenance of convention and publicity bureaus; development and maintenance of art and cultural centers; enhancement of tourism; publicity and advertising; construction, operation, and maintenance of auditoriums, community centers, and convention structures; or relief from ad valorem taxes being used for any of these other purposes.

**Attorney General Opinions:**

No opinions specifically relevant to this tax have been issued.

**Prior Years' Revenues:**

A summary of prior years' revenues reported by these municipalities is available.<sup>5</sup>

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4. Section 213.0535, F.S.

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

## Public Service Tax

Sections 166.231-.235, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2023 Regular Legislative Session.

### Eligibility Requirements:

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service, as of May 4, 1977, may continue the tax levy in order to satisfy debt obligations incurred prior to that date. By virtue of a number of legal rulings in Florida case law, a charter county may levy the tax within the unincorporated area. For example, the Florida Supreme Court ruled in 1972 that charter counties, unless specifically precluded by general or special law, could impose by ordinance any tax in the area of its tax jurisdiction that a municipality could impose.<sup>3</sup> In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.<sup>4</sup>

### Administrative Procedures:

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.<sup>5</sup> At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax is levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.<sup>6</sup> A number of tax exemptions are specified in law.<sup>7</sup>

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

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

2. Section 166.231(2), F.S.

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

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

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

6. Section 166.232, F.S.

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

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

**Distribution of Proceeds:**

The seller of the service remits the taxes collected to the governing body in the manner prescribed by ordinance.<sup>9</sup>

**Authorized Uses:**

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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2013-11	Taxability of municipal sale of gas outside city
2003-61	Public Service Tax, exemptions
97-83	Taxation, collection of past-due municipal utility tax
95-42	Part of audit w/info from its telecommunications audit exempt
95-02	Municipality tax certain services if taxing one utility
94-76	Imposition of monetary cap on items or services tax
94-08	Municipality grant church exempt from public service tax
93-38	Municipality / not require state or county to pay tax
93-35	Past due public service tax
89-11	Municipality, authority to impose utility tax cap
87-45	Authority to place cap on public service tax
82-96	Pledging use of service tax for sewer system
82-06	Fuel oil sale; taxable
79-26	Public service tax, utility services
78-142	Municipalities, taxation, bonds, issuance
78-124	Municipalities, housing authorities, tax exemption
78-44	Exemption from tax, church group
77-24	Fuel adjustment charge
76-42	Exemption from municipal public service tax
75-209	Church property and taxation
75-49	Fuel adjustment charge
75-20	Services for users residing outside city limits
75-05	Public service tax and exempt organizations
74-157	Municipal utility tax exemptions
74-379	Utility tax and sewer system

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

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

10. <https://www.myfloridalegal.com/ag-opinions>



**Tax Rates Imposed by Taxing Authorities:**

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

**Prior Years' Revenues:**

Summaries of prior years' revenues reported by county and municipal governments are available.<sup>12</sup>

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11. <http://floridarevenue.com/taxes/governments/Pages/mpst.aspx>

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

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## Tourist Development Taxes

Section 125.0104, Florida Statutes

### Summary:

Section 125.0104, F.S., authorizes five separate tourist development taxes that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies are by vote of the county's governing body or referendum approval. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2023-24 state fiscal year, the 62 counties levying a tourist development tax will realize an estimated \$1.81 billion in revenue. The 33 counties not currently levying all possible tourist development taxes will allow an estimated \$112 million to go unrealized.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) requires that any ordinance enacted to levy any of the tourist development taxes must be approved in a referendum held at a general election. Additionally, the legislation requires that the reenactment or increase of a currently levied tourist development tax must appear on the ballot in a general election within the 48 months preceding the effective date of the reenacted or increased tax, and the referendum may only appear on the ballot once during that 48-month period. Furthermore, the legislation amends s. 125.0104(5)(c), F.S., related to authorized uses of the revenue to increase the population threshold from 225,000 to 275,000 to allow the continued uses of funds for public safety purposes by select counties (i.e., Bay, Okaloosa, and Walton). Also, it allows this use of funds by fiscally constrained counties as described in s. 218.67(1), F.S., that border the Gulf of Mexico or Atlantic Ocean. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change to local referenda and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### Authorization to Levy:

Any county may levy and impose a tourist development tax within its boundaries, except there is no additional levy of a tourist development tax in those municipalities levying the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes is authorized to levy more than 2 percent of tourist development tax;<sup>2</sup> however, this restriction does not apply to a county's levy of the Professional Sports Franchise Facility Tax<sup>3</sup> and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.<sup>4</sup> A county may elect to levy a tourist development tax in a subcounty special district, and if it does, the district must embrace all or a significant contiguous portion of the county. The county must also assist the Department of Revenue (DOR) in identifying those rental units within the district that are subject to the tax.

1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/\\_pdf/page387-390.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page387-390.pdf)

2. Section 125.0104(3)(b), F.S.

3. Section 125.0104(3)(l)4., F.S.

4. Section 125.0104(3)(n)2., F.S.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body and referendum approval. Depending on the particular tax levy, the effective date of the levy and imposition of the tax is the first day on the second month following approval of the ordinance by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month specified in the ordinance. At least 60 days before the enactment or renewal of the ordinance levying the tax, the county's governing body must adopt a resolution establishing and appointing the members of the county tourist development council and indicating the county's intention to consider the enactment or renewal of an ordinance levying and imposing the tax.

The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.<sup>5</sup> These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements. The plan sets forth the anticipated net tax revenue to be derived by the county for two years following the tax levy as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan provides a list, in order of priority, of the proposed uses of the tax revenue by specific project or use as well as the approximate cost or expense allocation for each specific project or use. The governing body adopts the county plan for tourist development as part of the ordinance levying the tax.

An ordinance enacted or renewed by a county levying a tourist development tax may not take effect until the ordinance levying and imposing the tax has been approved in a referendum held at a general election, as defined in s. 97.021, F.S., by a majority of the electors voting in the election.<sup>6</sup> Furthermore, a referendum to reenact an expiring tourist development tax must be held at a general election occurring within the 48-month period immediately preceding the reenacted tax's effective date, and the referendum may appear on the ballot only once with that 48-month period.

#### **Administrative Procedures:**

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium or timeshare resort for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations that are exempt according to the provisions of ch. 212, F.S. The tax is charged by the person receiving the consideration for rent or lease at the time of payment, and this person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR keeps records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied and promulgates rules and publishes forms as necessary to enforce these taxes.<sup>7</sup>

A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.<sup>8</sup>

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5. Section 125.0104(4), F.S.

6. Section 125.0104(6), F.S.

7. Section 125.0104(3), F.S.

8. Section 125.0104(10), F.S.

**Reporting Requirements:**

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county also notifies the DOR within 10 days after the ordinance’s approval by referendum of the time period during which the tax will be levied.<sup>9</sup>

**Distribution of Proceeds:**

Tax collections received by the DOR, less the costs of administration, are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in the county tourist development trust fund of the respective county, which is established by each county as a pre-condition to the receipt of such funds.<sup>10</sup>

**Automatic Expiration on Retirement of Bonds:**

If the plan for tourist development approved by the county’s governing body, as amended pursuant to s. 125.0104(4)(d), F.S., includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned or operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of either of the following.

1. The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization.
2. The expiration of any agreement by the county for the operation and maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the county board determines it necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions re-imposing a tourist development tax, upon or following the expiration of the previous ordinance.<sup>11</sup>

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2021-02	Tourist development tax use for design, engineering
2020-02	Tourist development tax – tourist industry reps
2019-13	Tourist development tax – for-profit museum
2019-02	Tourist development tax – nature center – road shoulder
2017-06	Funding transit system with tourist development tax
2016-18	Tourist development tax expenditures
2015-14	Tourist development tax – nature centers

9. Section 125.0104(4)(a), F.S.

10. Section 125.0104(3)(i), F.S.

11. Section 125.0104(7), F.S.

2014-02	Counties – tourist development tax - taxation
2013-29	Tourist development tax, tourism
2012-38	Tourist development tax, uses
2010-26	Tourist development tax, subcounty special district
2010-09	Tourist development tax, used to stock lakes with fish
2008-26	Local option tourist development, convention centers
2002-34	Tourist development tax, taxability of boat slips
2001-42	Tourist development tax, purchase of beach property
2000-56	Use of tourist development tax to pay debt service
2000-50	Tourist development tax, welcome signs
2000-29	Tourist development tax, transfer of revenues
2000-25	Tourist development tax revenues
2000-15	Tourist development tax, use of tax for museum parking lot
98-74	Tourist development tax, construction of war memorial
97-64	Tourist development tax, convention development tax
97-48	Tourist development tax revenues for artificial reef
97-13	Tourist development tax, foreign national’s residence
96-54	Tourist development tax funds for raceway facility
96-26	Tourist development tax, creation of second district
95-71	Tourist development tax, infrastructure surtax
94-12	County use of tourist development tax revenues for rail trail
92-66	Tourist development tax revenues, purchase of all terrain vehicles
92-34	Use of tourist development tax revenue
92-16	Tourist development tax – Concert in the Park
92-03	Clerk of Court’s authority regarding tourist development tax
91-62	Tourist development tax revenues
90-83	Immunity from suit, county tourist development councils
90-59	Tourist development tax, hydrilla and weed control
90-55	Tourist development tax, beach facilities
90-14	Revenues derived from tourist development tax
89-50	Tourist tax revenues used for travel expenses
88-49	Use of tourist development tax
88-37	Local option tourist development tax
87-16	Use of tourist tax to improve shoreline
86-96	Authority to increase tourist development tax
86-87	Funds used for advertising
86-68	Use of tourist development tax to maintain beaches
83-18	Use of tourist tax for convention center
79-30	Tourist development tax, usage
77-81	Counties, tourist development tax

The full texts of these opinions are available via a searchable on-line database.<sup>12</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

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12. <https://www.myfloridalegal.com/ag-opinions>

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

**Tax Rates, Taxable Sales, and Estimates of Realized and Unrealized Revenues:**

Optional tourist taxes can be a valuable revenue source for tourist facilities development and promotion, and the tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a tourist tax levy. Although these tables are useful in estimating revenues, the user should recognize their limitations. Besides seasonal factors and normal variations due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors such as the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities.

The first table to follow provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.<sup>13</sup> The second table contains estimates of taxable sales reported by transient rental facilities on a county-by-county basis for the state fiscal year ending 2024. In order to calculate a revenue estimate using this table, take the county's estimate of taxable sales reported by transient rental facilities and multiply it by the county's applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). The third table summarizes the counties eligible to levy the various local option tourist taxes and shows the applicable 2024 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the state fiscal year ending 2024.

**Additional Detail:**

Additional information regarding each of the five individual authorizations to levy can be found in the sections immediately following the three tables previously discussed. Additional tourist development tax data can be found on the EDR's website.<sup>14</sup>

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13. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: August 1, 2023) found at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>

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

# History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of August 1, 2023, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	Nov. 14, 1991
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Dixie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gilchrist</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2007</i>	-
<i>Glades</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2009</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hardee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2017</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</i>	-
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West)	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)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1977</i>	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
<i>Palm Beach</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Jan. 1, 1984</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-



# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of August 1, 2023, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 1992</b>	-
<b>Sarasota</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Nov. 1, 1988</b>	-
<b>Seminole</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 1989</b>	-
Sumter	Imposed Levy	2%	Jan. 1, 2005	Sep. 30, 2020
<b>Suwannee</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 1991</b>	-
<b>Taylor</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Dec. 1, 1998</b>	-
<b>Volusia</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>May 1, 1978</b>	-
<b>Wakulla</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Apr. 1, 1995</b>	-
<b>Walton (select zip codes)</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Oct. 1, 1986</b>	-
<b>Walton (remainder of county)</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Mar. 1, 2021</b>	-
<b>Washington</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 2001</b>	-
<b>Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.</b>				
<b>Alachua</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1993</b>	-
<b>Baker</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2012</b>	-
<b>Bay (select zip codes)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1997</b>	-
<b>Bradford</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2007</b>	-
<b>Brevard</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 1989</b>	-
<b>Broward</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1987</b>	-
<b>Charlotte</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1993</b>	-
<b>Citrus</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2002</b>	-
<b>Clay</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 1999</b>	-
Collier	Imposed Levy	1%	Nov. 1, 1990	Nov. 14, 1991
<b>Collier</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2010</b>	-
<b>DeSoto</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2015</b>	-
<b>Dixie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2017</b>	-
<b>Escambia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1988</b>	-
<b>Flagler</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2004</b>	-
<b>Franklin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2021</b>	-
<b>Gilchrist</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2020</b>	-
<b>Gulf</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2002</b>	-
<b>Hamilton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2002</b>	-
<b>Hendry</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2007</b>	-
<b>Hernando</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1998</b>	-
<b>Highlands</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2018</b>	-
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1986</b>	-
<b>Holmes</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2018</b>	-
<b>Indian River</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 30, 1993</b>	-
<b>Jackson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	-
<b>Jefferson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2017</b>	-
<b>Lake</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2003</b>	-
<b>Lee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1988</b>	-
<b>Leon</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	-
<b>Levy</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2020</b>	-
<b>Madison</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2002</b>	-
<b>Manatee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1986</b>	-
<b>Marion</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2015</b>	-
<b>Martin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2008</b>	-
Monroe (Key West)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
<b>Monroe (countywide)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1987</b>	-
<b>Nassau (Amelia Island)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2008</b>	-
<b>Okaloosa</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1999</b>	-
<b>Okeechobee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 1996</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 1986</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1986</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1989</b>	-
<b>Pasco</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2017</b>	-
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1988</b>	-
<b>Polk</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1990</b>	-
<b>Putnam</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2008</b>	-

## History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of August 1, 2023, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1988</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1996</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 1997</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2011</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>Nov. 1, 2011</i>	-
<i>Walton (select zip codes)</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>	-
<b>Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2009</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2013</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
Escambia	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2010</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2007</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2018</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2020</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2022</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2015</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Okaloosa (TDT district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Okaloosa (Expansion district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2022</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>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2017</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
St. Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2016</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2012</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-

# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of August 1, 2023, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>High Tourism Impact Tax - s. 125.0104(3)(m), F.S.</b>				
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2018</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2019</i>	-
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Okaloosa (TDT district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2023</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2015</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2016</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2022</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2020</i>	-
<b>Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2009</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2005</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2007</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2017</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2015</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2021</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2017</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2015</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2023</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1994</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2023</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2009</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2022</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2015</i>	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2018</i>	-
<i>Okaloosa (TDT district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2008</i>	-
<i>Okaloosa (Expansion district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2023</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>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2022</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2021</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2014</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>May 1, 2010</i>	<i>Apr. 30, 2011</i>
<i>Sarasota</i>	<i>Increased Rate</i>	<i>1%</i>	<i>May 1, 2011</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2016</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Oct. 1, 2009</i>	<i>Sep. 30, 2014</i>
<b>Tourist Impact Tax - s. 125.0108, F.S.</b>				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
<b>Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.</b>				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
<b>Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.</b>				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
<b>Special District Convention Development Tax - s. 212.0305(4)(c), F.S.</b>				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	<i>Aug. 31, 1991</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	<i>Sep. 30, 1995</i>

# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

**### Active Levies, as of August 1, 2023, Are Noted in Bold Italics. ###**

County	Action	Rate	Effective Date	Expiration Date
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>3%</b>	<b>Oct. 1, 1995</b>	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
<b>Special Convention Development Tax - s. 212.0305(4)(d), F.S.</b>				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>3%</b>	<b>Oct. 1, 2000</b>	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
<b>Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.</b>				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>3%</b>	<b>Oct. 1, 1995</b>	-
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				
<b>Local Administration of Tourist Taxes</b>				
County	Effective Date	Termination Date		
<b>Alachua</b>	<b>Jul. 1, 2001</b>			
<b>Baker</b>	<b>May 1, 2000</b>			
<b>Bay</b>	<b>Jan. 1, 1994</b>			
<b>Brevard</b>	<b>Oct. 1, 1992</b>			
<b>Broward</b>	<b>Mar. 1, 1994</b>			
<b>Charlotte</b>	<b>Sep. 1, 1990</b>			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
<b>Clay</b>	<b>Jan. 1, 1989</b>			
<b>Collier</b>	<b>Jan. 1, 1993</b>			
<b>Duval</b>	<b>Dec. 1, 1990</b>			
<b>Escambia</b>	<b>Jun. 1, 1989</b>			
<b>Flagler</b>	<b>Jul. 1, 2018</b>			
<b>Gulf</b>	<b>Jun. 1, 2001</b>			
<b>Hernando</b>	<b>Jan. 1, 1993</b>			
Highlands	Jan. 1, 2014	Mar. 31, 2018		
<b>Hillsborough</b>	<b>Jan. 1, 1992</b>			
<b>Indian River</b>	<b>Oct. 1, 2000</b>			
<b>Lake</b>	<b>Nov. 1, 1998</b>			
<b>Lee</b>	<b>May 1, 1988</b>			
<b>Leon</b>	<b>Oct. 1, 1994</b>			
<b>Manatee</b>	<b>Oct. 1, 1989</b>			
<b>Marion</b>	<b>Apr. 1, 2008</b>			
<b>Martin</b>	<b>Nov. 1, 2002</b>			
<b>Miami-Dade</b>	<b>Apr. 1, 1988</b>			
<b>Monroe (Tourist Development Taxes)</b>	<b>Jan. 1, 1991</b>			
<b>Monroe (Tourist Impact Tax)</b>	<b>Jan. 1, 1996</b>			
<b>Nassau</b>	<b>May 1, 1989</b>			
Okaloosa	Jul. 1, 1992	Feb. 28, 2017		
<b>Okaloosa (TDT district)</b>	<b>Jan. 1, 2022</b>			
<b>Okaloosa (Expansion district)</b>	<b>Mar. 1, 2022</b>			
<b>Orange</b>	<b>Jan. 1, 1992</b>			
<b>Osceola</b>	<b>May 1, 1992</b>			
<b>Palm Beach</b>	<b>Jan. 1, 1993</b>			
<b>Pasco</b>	<b>Oct. 1, 2019</b>			
<b>Pinellas</b>	<b>Oct. 1, 1990</b>			
<b>Polk</b>	<b>Jan. 1, 1994</b>			
<b>Putnam</b>	<b>Apr. 1, 1999</b>			
<b>St. Johns</b>	<b>Aug. 1, 1988</b>			
<b>St. Lucie</b>	<b>May 1, 1991</b>			
<b>Santa Rosa</b>	<b>May 1, 1994</b>			
<b>Sarasota</b>	<b>Jun. 1, 1992</b>			
<b>Seminole</b>	<b>Sep. 1, 1993</b>			
<b>Suwannee</b>	<b>Nov. 1, 2001</b>			
<b>Taylor</b>	<b>Jul. 1, 2006</b>			
<b>Volusia (Tourist Development Taxes)</b>	<b>Apr. 1, 1990</b>			
<b>Volusia (Convention Development Tax)</b>	<b>Apr. 1, 1990</b>			
Wakulla	Dec. 1, 1996	Sep. 30, 2009		

## History of Local Option Tourist Tax Levies

### Summary of Impositions, Expirations, and Rate Changes

**### Active Levies, as of August 1, 2023, Are Noted in Bold Italics. ###**

County	Action	Rate	Effective Date	Expiration Date
<b><i>Walton (select zip codes)</i></b>	<b><i>Oct. 1, 1991</i></b>			

Note: The Miami-Dade municipalities of Bal Harbour and Surfside impose a 4% Municipal Resort Tax and are exempt from the county's levies of the Tourist Development Tax and Convention Development Tax. The municipality of Miami Beach imposes a 4% Municipal Resort Tax and is exempt from the county's Tourist Development Tax levy, but is not exempt from the county's Convention Development Tax levy.

Data Source: Based on the current rates reported in Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2023) available at <https://floridarevenue.com/taxes/Documents/filHistorySalesTaxRates.pdf>.

<b>Estimates of Taxable Sales Reported by Transient Rental Facilities State Fiscal Year Ending June 30, 2024</b>	
<b>County</b>	<b>Estimate</b>
Alachua	\$ 176,684,785
Baker	\$ 8,420,276
Bay	\$ 1,018,963,601
Bradford	\$ 5,129,070
Brevard	\$ 503,404,829
Broward	\$ 2,360,051,223
Calhoun	\$ 249,717
Charlotte	\$ 176,347,926
Citrus	\$ 68,100,451
Clay	\$ 34,719,574
Collier	\$ 1,105,219,565
Columbia	\$ 42,632,881
DeSoto	\$ 4,406,481
Dixie	\$ 4,994,657
Duval	\$ 595,776,312
Escambia	\$ 508,163,649
Flagler	\$ 107,580,048
Franklin	\$ 125,734,227
Gadsden	\$ 9,960,674
Gilchrist	\$ 5,673,813
Glades	\$ 1,462,466
Gulf	\$ 115,864,093
Hamilton	\$ 2,086,710
Hardee	\$ 4,027,143
Hendry	\$ 17,356,161
Hernando	\$ 52,841,961
Highlands	\$ 42,054,520
Hillsborough	\$ 1,105,881,397
Holmes	\$ 5,301,505
Indian River	\$ 126,968,860
Jackson	\$ 15,988,925
Jefferson	\$ 3,382,985
Lafayette	\$ 2,727,364
Lake	\$ 124,369,861
Lee	\$ 1,353,192,075
Leon	\$ 173,753,628
Levy	\$ 21,289,688
Liberty	\$ 262,010
Madison	\$ 5,836,902
Manatee	\$ 701,002,102
Marion	\$ 147,101,234
Martin	\$ 125,085,163
Miami-Dade	\$ 5,136,544,853
Monroe	\$ 2,208,877,873
Nassau	\$ 206,548,643
Okaloosa	\$ 967,103,024
Okeechobee	\$ 17,613,662
Orange	\$ 6,231,489,630
Osceola	\$ 1,584,424,615
Palm Beach	\$ 1,495,092,459
Pasco	\$ 137,599,574
Pinellas	\$ 1,770,613,788
Polk	\$ 496,915,104
Putnam	\$ 23,515,731
St. Johns	\$ 581,554,209
St. Lucie	\$ 171,475,655
Santa Rosa	\$ 168,986,339
Sarasota	\$ 878,723,415
Seminole	\$ 140,001,748
Sumter	\$ 73,622,851
Suwannee	\$ 14,504,895
Taylor	\$ 15,119,625
Union	\$ 225,681
Volusia	\$ 622,006,781
Wakulla	\$ 8,843,526
Walton	\$ 1,545,191,700
Washington	\$ 4,857,332
<b>Statewide Total</b>	<b>\$ 35,511,503,225</b>

## 2024 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

### Local Option Taxes on Transient Rental Transactions

County	Tourist Development Taxes s. 125.0104(3), F.S.				Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Food and Beverage Taxes s. 212.0306, F.S.		Unutilized Tax Rate	Current Tax Rate	Maximum Potential Tax Rate
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Tax (up to 1%)	High Tourism Impact Tax (1%)		Additional Professional Sports Franchise Tax (up to 1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Subcounty Convention Tax (up to 3%)	Food and Beverages in Hotels and Motels (2%)			
Alachua *	2	1	1		1						5	5	0
Baker *	2	1	1		1						5	3	2
Bay *	2	1	1		1						6	5	1
Bradford	2	1	1		1						5	4	1
Brevard *	2	1	1		1						5	5	0
Broward *	2	1	1		1						6	6	0
Calhoun											4	0	4
Charlotte *	2	1	1		1						5	5	0
Citrus	2	1	1		1						5	5	0
Clay *	2	1	1		1						5	5	0
Collier *	2	1	1		1						6	5	1
Columbia	2	1	1		1						5	5	0
DeSoto	2	1	1		1						5	3	2
Dixie	2	1	1		1						5	3	2
Duval *	2	1	1		1						6	6	0
Escambia *	2	1	1		1						5	5	0
Flagler *	2	1	1		1						5	5	0
Franklin	2	1	1		1						5	3	2
Gadsden	2	1	1		1						5	2	3
Gilchrist	2	1	1		1						5	3	2
Glades	2	1	1		1						5	2	3
Gulf *	2	1	1		1						5	3	2
Hamilton	2	1	1		1						5	3	2
Hardee	2	1	1		1						5	2	3
Henry	2	1	1		1						5	3	2
Hernando *	2	1	1		1						5	5	0
Highlands	2	1	1		1						5	5	0
Hillsborough *	2	1	1		1						6	6	0
Holmes	2	1	1		1						5	3	2
Indian River *	2	1	1		1						5	4	1
Jackson	2	1	1		1						5	5	0
Jefferson	2	1	1		1						5	3	2
Lafayette											4	0	4
Lake *	2	1	1		1						5	4	1
Lee *	2	1	1		1						6	5	1
Leon *	2	1	1		1						5	5	0
Levy	2	1	1		1						5	4	1
Liberty											4	0	4
Madison	2	1	1		1						5	5	0
Manatee *	2	1	1		1						5	5	0
Marion *	2	1	1		1						5	4	1
Marin *	2	1	1		1						5	5	0
Miami-Dade *	2	1	1		1						7	6	0
Montroe	2	1	1		1						5	5	2
Nassau *	2	1	1		1						5	5	0
Okaloosa *	2	1	1		1						6	6	0
Okeechobee	2	1	1		1						5	3	2
Orange *	2	1	1		1						6	6	0
Osceola *	2	1	1		1						6	6	0
Palm Beach *	2	1	1		1						6	6	0
Pasco *	2	1	1		1						5	5	0

## 2024 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

### Local Option Taxes on Transient Rental Transactions

County	Tourist Development Taxes s. 125.0104(3), F.S.				Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Local Option Food and Beverage Taxes s. 212.0306, F.S.			
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Tax (up to 1%)	High Tourism Impact Tax (1%)		Consolidated County Tax (2%)	Charter County Convention Tax (3%)	Special District, Subcounty Convention Tax (up to 3%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)
Pinellas*	2	1	1	1	1				6	6	0	
Polk*	2	1	1	1	1				6	5	1	
Putnam*	2	1	1	1	1				5	4	1	
St. Johns*	2	1	1	1	1				5	5	0	
St. Lucie*	2	1	1	1	1				5	5	0	
Santa Rosa*	2	1	1	1	1				5	5	0	
Sarasota*	2	1	1	1	1				6	6	0	
Seminole*	2	1	1	1	1				5	5	0	
Sumter									4	0	4	
Suwannee*	2	1	1	1	1				5	3	2	
Taylor*	2	1	1	1	1				4	0	4	
Union									4	0	4	
Volusia*	2	1	1	1	1			3	6	6	0	
Wakulla	2	1	1	1	1				5	4	1	
Walton*	2	1	1	1	1			3	6	5	1	
Washington	2	1	1	1	1				5	3	2	
# Eligible to Levy:	67	59	67	14	1	1	1	1	67	67	1	1
# Levying:	62	56	46	10	1	1	1	1	62	62	1	1

**Notes:**

- 1) County names followed by an asterisk indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- 2) Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
- 3) Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
- 4) Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
- 5) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- 6) The tourist development tax levies in Bay, Nassau, and Walton counties are less than countywide. In Okaloosa County, the rate is 6% within the Tourist Development Tax district, but 5% within the Expansion district.
- 7) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
- 8) Pursuant to s. 125.0104(3)(m), F.S., a county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year or were at least 18% of the county's total taxable sales under Ch. 212, F.S., where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million. No county authorized to levy a Convention Development Tax shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the period of the tax levy.

Data Source: Based on the current rates reported in Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2023) available at <https://floridarevenue.com/taxes/Documents/HistorySalesTaxRates.pdf>.



## Local Option Tourist Tax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2024

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies				Convention Development Tax Levies				
		Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate
Alachua	\$ 1,766,848	5	5	\$ 8,834,239	0	\$ -	-	\$ -	-	\$ -
Baker	\$ 84,203	5	3	\$ 252,608	2	\$ 168,406	-	\$ -	-	\$ -
Bay	\$ 10,189,636	6	5	\$ 50,948,180	1	\$ 10,189,636	-	\$ -	-	\$ -
Bradford	\$ 51,291	5	4	\$ 205,163	1	\$ 51,291	-	\$ -	-	\$ -
Brevard	\$ 5,034,048	5	5	\$ 25,170,241	0	\$ -	-	\$ -	-	\$ -
Broward	\$ 23,600,512	6	6	\$ 141,603,073	0	\$ -	-	\$ -	-	\$ -
Calhoun	\$ 2,497	4	0	\$ -	4	\$ 9,989	-	\$ -	-	\$ -
Charlotte	\$ 1,763,479	5	5	\$ 8,817,396	0	\$ -	-	\$ -	-	\$ -
Citrus	\$ 681,005	5	5	\$ 3,405,023	0	\$ -	-	\$ -	-	\$ -
Clay	\$ 347,196	5	5	\$ 1,735,979	0	\$ -	-	\$ -	-	\$ -
Collier	\$ 11,052,196	6	5	\$ 55,260,978	1	\$ 11,052,196	-	\$ -	-	\$ -
Columbia	\$ 426,329	5	5	\$ 2,131,644	0	\$ -	-	\$ -	-	\$ -
DeSoto	\$ 44,065	5	3	\$ 132,194	2	\$ 88,130	-	\$ -	-	\$ -
Dixie	\$ 49,947	5	3	\$ 149,840	2	\$ 99,893	-	\$ -	-	\$ -
Duval	\$ 5,957,763	4	4	\$ 23,831,052	0	\$ -	-	\$ 11,915,526	2	\$ -
Escambia	\$ 5,081,636	5	5	\$ 25,408,182	0	\$ -	-	\$ -	-	\$ -
Flagler	\$ 1,075,800	5	5	\$ 5,379,002	0	\$ -	-	\$ -	-	\$ -
Franklin	\$ 1,257,342	5	3	\$ 3,772,027	2	\$ 2,514,685	-	\$ -	-	\$ -
Gadsden	\$ 99,607	5	2	\$ 199,213	3	\$ 298,820	-	\$ -	-	\$ -
Glachrist	\$ 56,738	5	3	\$ 170,214	2	\$ 113,476	-	\$ -	-	\$ -
Glades	\$ 14,625	5	2	\$ 29,249	3	\$ 43,874	-	\$ -	-	\$ -
Gulf	\$ 1,158,641	5	5	\$ 5,793,205	0	\$ -	-	\$ -	-	\$ -
Hamilton	\$ 20,867	5	3	\$ 62,601	2	\$ 41,734	-	\$ -	-	\$ -
Hardee	\$ 40,271	5	2	\$ 80,543	3	\$ 120,814	-	\$ -	-	\$ -
Hendry	\$ 173,562	5	3	\$ 520,685	2	\$ 347,123	-	\$ -	-	\$ -
Hernando	\$ 528,420	5	5	\$ 2,642,098	0	\$ -	-	\$ -	-	\$ -
Highlands	\$ 420,545	5	5	\$ 2,102,726	0	\$ -	-	\$ -	-	\$ -
Hillsborough	\$ 11,058,814	6	6	\$ 66,352,884	0	\$ -	-	\$ -	-	\$ -
Holmes	\$ 53,015	5	3	\$ 159,045	2	\$ 106,030	-	\$ -	-	\$ -
Indian River	\$ 1,269,689	5	4	\$ 5,078,754	1	\$ 1,269,689	-	\$ -	-	\$ -
Jackson	\$ 159,889	5	5	\$ 799,446	0	\$ -	-	\$ -	-	\$ -
Jefferson	\$ 33,830	5	3	\$ 101,490	2	\$ 67,660	-	\$ -	-	\$ -
Lafayette	\$ 27,274	4	0	\$ -	4	\$ 109,095	-	\$ -	-	\$ -
Lake	\$ 1,243,699	5	4	\$ 4,974,794	1	\$ 1,243,699	-	\$ -	-	\$ -
Lee	\$ 13,531,921	6	5	\$ 67,659,604	1	\$ 13,531,921	-	\$ -	-	\$ -
Leon	\$ 1,737,536	5	5	\$ 8,687,681	0	\$ -	-	\$ -	-	\$ -
Levy	\$ 212,897	5	4	\$ 851,588	1	\$ 212,897	-	\$ -	-	\$ -
Liberty	\$ 2,620	4	0	\$ -	4	\$ 10,480	-	\$ -	-	\$ -
Madison	\$ 58,369	5	5	\$ 291,845	0	\$ -	-	\$ -	-	\$ -
Manatee	\$ 7,010,021	5	5	\$ 35,050,105	0	\$ -	-	\$ -	-	\$ -
Manion	\$ 1,471,012	5	4	\$ 5,884,049	1	\$ 1,471,012	-	\$ -	-	\$ -
Martin	\$ 1,250,852	5	5	\$ 6,254,258	0	\$ -	-	\$ -	-	\$ -
Miami-Dade	\$ 51,365,449	3	3	\$ 154,096,346	0	\$ -	-	\$ 154,096,346	3	\$ -

## Local Option Tourist Tax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2024

County	Tourist Development and Tourist Impact Tax Levies				Convention Development Tax Levies						
	Estimated Tax Revenues @ 1% Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 22,088,779	7	5	\$ 110,443,894	2	\$ 44,177,557			\$ -		\$ -
Nassau	\$ 2,065,486	5	5	\$ 10,327,432	0	\$ -			\$ -		\$ -
Okaloosa	\$ 9,671,030	6	6	\$ 58,026,181	0	\$ -			\$ -		\$ -
Okeechobee	\$ 176,137	5	3	\$ 528,410	2	\$ 352,273			\$ -		\$ -
Orange	\$ 62,314,896	6	6	\$ 373,889,378	0	\$ -			\$ -		\$ -
Osceola	\$ 15,844,246	6	6	\$ 95,065,477	0	\$ -			\$ -		\$ -
Palm Beach	\$ 14,950,925	6	6	\$ 89,705,548	0	\$ -			\$ -		\$ -
Pasco	\$ 1,375,996	5	5	\$ 6,879,979	0	\$ -			\$ -		\$ -
Pinellas	\$ 17,706,138	6	6	\$ 106,236,827	0	\$ -			\$ -		\$ -
Polk	\$ 4,969,151	6	5	\$ 24,845,755	1	\$ 4,969,151			\$ -		\$ -
Putnam	\$ 235,157	5	4	\$ 940,629	1	\$ 235,157			\$ -		\$ -
St. Johns	\$ 5,815,542	5	5	\$ 29,077,710	0	\$ -			\$ -		\$ -
St. Lucie	\$ 1,714,757	5	5	\$ 8,573,783	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 1,689,863	5	5	\$ 8,449,317	0	\$ -			\$ -		\$ -
Sarasota	\$ 8,787,234	6	6	\$ 52,723,405	0	\$ -			\$ -		\$ -
Seminole	\$ 1,400,017	5	5	\$ 7,000,087	0	\$ -			\$ -		\$ -
Sumter	\$ 736,229	4	0	\$ -	4	\$ 2,944,914			\$ -		\$ -
Suwannee	\$ 145,049	5	3	\$ 435,147	2	\$ 290,098			\$ -		\$ -
Taylor	\$ 151,196	5	5	\$ 755,981	0	\$ -			\$ -		\$ -
Union	\$ 2,257	4	0	\$ -	4	\$ 9,027			\$ -		\$ -
Volusia	\$ 6,220,068	3	3	\$ 18,660,203	0	\$ -	3	3	\$ 18,660,203	0	\$ -
Wakulla	\$ 88,435	5	4	\$ 353,741	1	\$ 88,435			\$ -		\$ -
Walton	\$ 15,451,917	6	5	\$ 77,259,585	1	\$ 15,451,917			\$ -		\$ -
Washington	\$ 48,573	5	3	\$ 145,720	2	\$ 97,147			\$ -		\$ -
Statewide	\$ 355,115,032			\$ 1,805,203,437		\$ 111,778,225			\$ 184,672,075		\$ -

**Notes:**

- 1) The shaded cells indicate those counties that are not eligible to levy convention development taxes.
- 2) A county's unrealized tax rate is determined by subtracting its tax rate, as of August 1, 2023, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire state fiscal year (i.e., July 1, 2023 through June 30, 2024).

**Data Sources:**

- 1) Office of Economic and Demographic Research, Table: 2024 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Estimates of Taxable Sales Reported by Transient Rental Facilities: SFY 2023-24.

## 1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

### Summary:

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax.<sup>1</sup> Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2023-24 state fiscal year, 62 of the eligible 67 counties currently levying this tax will realize an estimated \$709 million in revenue. The five counties not currently levying this tax at the maximum rate will allow an estimated \$1.5 million to go unrealized.

### Counties Eligible to Levy:

All counties are eligible to levy the tax.

### Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>2</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline

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1. Section 125.0104(6), F.S.

2. Section 125.0104(5), F.S.

protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services,

which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. a) Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section; b) have at least three municipalities; and c) have an estimated population of less than 275,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.
2. Be a fiscally constrained county as described in s. 218.67(1), F.S.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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## **Additional 1 Percent Tax**

Section 125.0104(3)(d), Florida Statutes

### **Summary:**

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. No county can levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of this additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax can only be levied within the district. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2023-24 state fiscal year, 56 of the eligible 59 counties currently levying this tax will realize an estimated \$291 million in revenue. The three counties not currently levying this tax will allow \$154,503 to go unrealized.

### **Counties Eligible to Levy:**

To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

### **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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1. Section 125.0104(5), F.S.

4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes #1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified in authorized purpose #1 above unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.<sup>2</sup>

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2. Section 125.0104(3)(d), F.S.



A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. a) Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section; b) have at least three municipalities; and c) have an estimated population of less than 275,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.
2. Be a fiscally constrained county as described in s. 218.67(1), F.S.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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## Professional Sports Franchise Facility Tax

Section 125.0104(3)(l), Florida Statutes

### Summary:

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. In addition, these proceeds can be used to promote tourism in the State of Florida, nationally and internationally.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan, are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax. During the 2023-24 state fiscal year, 46 of the eligible 67 counties currently levying this tax will realize an estimated \$330 million in revenue. The 22 counties not currently levying this tax at the maximum rate will allow an estimated \$25 million to go unrealized.

### Counties Eligible to Levy:

All counties are eligible to levy this tax.

### Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(l), F.S., is prohibited.<sup>1</sup>

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.
4. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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1. Section 125.0104(5)(d), F.S.

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## High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

### Summary:

In addition to any other tourist development tax imposed, a *high tourism impact* county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The tax proceeds are used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to the county that its sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under ch. 212, F.S., where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax (i.e., Duval, Miami-Dade, and Volusia) is considered a high tourism impact county. Once a county receives this high tourism impact designation, it retains it for the period of the tax levy.

Ten counties currently levy this tax, and these counties will realize an estimated \$201 million in revenue during the 2023-24 state fiscal year. There are four counties potentially eligible to levy the tax, which currently do not, allowing an estimated \$40 million to go unrealized.

### Counties Eligible to Levy:

Broward, Hillsborough, Monroe, Okaloosa, Orange, Osceola, Palm Beach, Pinellas, Sarasota and Walton counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department, Bay, Collier, Lee, and Polk are potentially eligible to levy the tax.

### Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.

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1. Section 125.0104(5), F.S.

3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. a) Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section; b) have at least three municipalities; and c) have an estimated population of less than 275,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.
2. Be a fiscally constrained county as described in s. 218.67(1), F.S.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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## **Additional Professional Sports Franchise Facility Tax**

Section 125.0104(3)(n), Florida Statutes

### **Summary:**

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities and promote tourism.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax (i.e., Duval County) pursuant to s. 212.0305(4)(a), F.S., may levy this tax. During the 2023-24 state fiscal year, 36 of the eligible 65 counties currently levying this tax will realize an estimated \$252 million in revenue. The 31 counties not currently levying this tax at the maximum rate will allow an estimated \$45 million to go unrealized.

### **Counties Eligible to Levy:**

With the exception of Miami-Dade and Volusia counties, any county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax.

### **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.<sup>1</sup>

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
3. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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1. Section 125.0104(5)(d), F.S.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to purposes listed in #1 and #2 above.

## Tourist Impact Tax

Section 125.0108, Florida Statutes

### Summary:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., may levy a 1 percent tax subject to referendum approval on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area(s) of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and offset the loss of ad valorem taxes due to those land purchases. During the 2023-24 state fiscal year, Monroe County will realize an estimated \$22 million in revenue.

### General Law Amendments:

Chapter 2023-157, L.O.F., (HB 7063) requires that a referendum to reenact an expiring tourist impact tax must be held at a general election occurring within the 48 months preceding the effective date of the reenacted tax, and the referendum may only appear on the ballot once during that 48-month period. These changes became effective on July 1, 2023.

On April 7, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a zero cash/zero recurring fiscal impact.<sup>1</sup> The Conference concluded that this change does not increase or decrease local revenues; it only shifts the timing of revenues collected from local levies that may be approved by voters in the future.

### Authorization to Levy:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax is not effective until land development regulations and a local comprehensive plan that meets the requirements of ch. 380, F.S., have become effective.<sup>2</sup> The tax is effective only upon approval by a majority vote of qualified voters in the area or areas of critical state concern in the county seeking the levy. If the area or areas of critical state concern are greater than 50 percent of the county's land area and the tax is to be imposed countywide, then the tax must be approved in a countywide referendum.<sup>3</sup>

The effective date of the levy and the imposition of this tax are to be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.<sup>4</sup> The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.<sup>5</sup> The tax is repealed 10 years after the date the area of critical state concern designation is removed, unless it is repealed before the end of the 10 year period by the county's governing body.<sup>6</sup> A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an

1. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/pdf/page387-390.pdf>

2. Section 125.0108(1)(a), F.S.

3. Section 125.0108(5), F.S.

4. Section 125.0108(6), F.S..

5. Section 125.0108(1)(c), F.S.

6. Section 125.0108(6), F.S.

ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.<sup>7</sup>

**Areas Eligible to Levy:**

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; the Brevard Barrier Island Area, in south Brevard County; and the Apalachicola Bay Area, in Franklin County.<sup>8</sup> Only Monroe County has created the land authority pursuant to s. 380.0663(1), F.S., and levied the tax in the area or areas within the county designated as an area of critical state concern.

**Administrative Procedures:**

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (or within the entire county, as applicable) receives, accounts for, and remits the tourist impact tax to the Department of Revenue (DOR). The DOR keeps records showing the taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes.<sup>9</sup> A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.<sup>10</sup>

**Reporting Requirements:**

A certified copy of the ordinance, including the levy's time period and effective date, must be furnished by the county to the DOR within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. If applicable, the county levying the tax provides the DOR with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification, and the DOR assists the county in compiling such a list.<sup>11</sup>

**Distribution of Proceeds:**

Tax collections received by the DOR, less its administrative costs, are paid and returned monthly to the county and the land authority imposing the tax.<sup>12</sup>

**Authorized Uses of Proceeds:**

The proceeds are distributed for the following uses.<sup>13</sup>

1. Fifty percent is transferred to the land authority to be used in accordance with s. 380.0666, F.S., in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to the exercise of such powers.

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7. Section 125.0108(1)(g), F.S.

8. Sections 380.055, .0551, .0552, .0553, .0555, F.S.

9. Section 125.0108(2), F.S.

10. Section 125.0104(10), F.S.

11. Section 125.0108(6), F.S.

12. Section 125.0108(2)(c), F.S.

13. Section 125.0108(3), F.S.

2. Fifty percent is distributed to the county's governing body where the revenue was generated. Such proceeds are used to offset the loss of ad valorem taxes due to property acquisitions.

**Attorney General Opinions:**

No opinions specifically relevant to this tax have been issued.

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## Traffic Citation Penalties Resulting from Use of Traffic Infraction Detectors

Section 316.0083, Florida Statutes

### Summary:

In 2010, the Legislature established the Mark Wandall Traffic Safety Program, which authorized the use of traffic infraction detectors, commonly known as red light cameras.<sup>1</sup> A traffic infraction detector is defined as a vehicle sensor installed to work in conjunction with a traffic control signal and a camera or cameras synchronized to automatically record two or more sequenced photographic or electronic images or streaming video of only the rear of a motor vehicle at the time the vehicle fails to stop behind the stop bar or clearly marked stop line when facing a traffic control signal steady red light.<sup>2</sup> A civil penalty of \$158 is imposed on the motor vehicle's owner when a traffic infraction detector has indicated that the driver failed to stop at a traffic signal, and a traffic ticket has been issued by a state or local traffic enforcement officer. Eligible county or municipal governments receive or retain a local government share of the penalty.

### General Law Amendments:

Chapter 2023-174, L.O.F., (CS/CS/HB 657) authorizes county and municipal governments to use speed detection systems, which are similar to red light cameras, to enforce school zone speed limits for violations in excess of 10 miles per hour over the applicable speed limit when children are going to or from school and during the entirety of the school day. The legislation provides for a \$100 penalty for each violation with the distribution of the proceeds as follows: \$20 for deposit into the State General Revenue Fund; \$60 retained by the county or municipality to be used to administer speed detection systems in school zones and other public safety initiatives; \$3 for deposit into the Department of Law Enforcement Criminal Justice Standards and Training Trust Fund; \$12 remitted to the county school district in which the violation occurred for school security initiatives, student transportation, or improvements to the safety of student walking conditions; and \$5 retained by the county or municipality for the School Crossing Guard Recruitment and Retention Program, which is created by the legislation. These changes became effective on July 1, 2023. On June 13, 2023, the Revenue Estimating Conference reviewed the proposed change and adopted a positive indeterminate cash/recurring fiscal impact.<sup>3</sup>

### Eligibility Requirements:

A county or municipal government may use traffic infraction detectors to enforce obedience of traffic control devices when a driver fails to stop at a traffic signal on streets and highways under its jurisdiction. Only a county may install or authorize the installation of such detectors within the county's unincorporated area. Only a municipality may install or authorize the installation of such detector within the municipality's incorporated area.<sup>4</sup> Those county or municipal governments having such installed detectors within their respective jurisdictions are eligible to receive a portion of the proceeds.

### Administrative Procedures:

Penalties assessed and collected by the Department of Highway and Motor Vehicles (DHSMV), county, or municipality authorized to collect the funds, less any authorized amount retained by the county or municipality, are paid to the Department of Revenue (DOR) on a weekly basis by means of electronic funds transfer.<sup>5</sup> Each

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1. Chapter 2010-80, L.O.F.

2. Section 316.003(100), F.S.

3. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/pdf/page584-587.pdf>

4. Section 316.008(8), F.S.

5. Section 316.0083(1)(b)2., F.S.

county or municipality operating a traffic infraction detector submits an annual report to the DHSMV by October 1<sup>st</sup>, which details the results of using traffic infraction detectors and enforcement procedures for the preceding state fiscal year.<sup>6</sup>

**Distribution of Proceeds:**

If enforcement is made by the DHSMV’s traffic infraction enforcement officer, the \$158 penalty is divided and remitted in the following manner.<sup>7</sup>

1. \$100 to the DOR for deposit into the state’s General Revenue Fund.
2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.
4. \$45 to the municipality in which the violation occurred or to the county if the violation occurred in the unincorporated area.

If enforcement is made by a county or municipal traffic infraction enforcement officer, the \$158 penalty is divided and remitted in the following manner.<sup>8</sup>

1. \$70 to the DOR for deposit into the state’s General Revenue Fund.
2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.
4. \$75 retained by the county or municipality enforcing the enacted ordinance.

**Authorized Uses:**

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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2013-26	Local hearing officer – dual office-holding
2013-18	Dual office-holding – code enforcement boards
2010-35	Traffic cameras, requirements for use

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

**Prior Years’ Revenues:**

A summary of prior years’ state portion collection reports is available.<sup>10</sup>

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6. Section 316.0083(4)(a), F.S.

7. Section 316.0083(1)(b)3.a., F.S.

8. Section 316.0083(1)(b)3.b., F.S.

9. <https://www.myfloridalegal.com/ag-opinions>

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



## Appendix A:

# Adjusted 2022 Population Estimates for Florida's Counties and Municipalities Used in the FY 2023-24 State Revenue-Sharing Calculations

**Adjusted 2022 Population Estimates for Florida's Counties and Municipalities  
Used for the FY 2023-24 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2022 Total Population	April 1, 2022 Inmate Population	April 1, 2022 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
<b>Alachua County</b>	<b>287,872</b>	<b>863</b>	<b>287,009</b>	-	-	<b>287,009</b>
Alachua	10,844	-	10,844	-	-	10,844
Archer	1,151	-	1,151	-	-	1,151
Gainesville	145,879	601	145,278	-	-	145,278
Hawthorne	1,480	-	1,480	-	-	1,480
High Springs	6,741	-	6,741	-	-	6,741
La Crosse	288	-	288	-	-	288
Micanopy	656	-	656	-	-	656
Newberry	8,066	-	8,066	-	-	8,066
Waldo	875	-	875	-	-	875
Unincorporated County	111,892	262	111,630	-	-	111,630
<b>Baker County</b>	<b>27,881</b>	<b>873</b>	<b>27,008</b>	-	-	<b>27,008</b>
Glen St. Mary	467	-	467	-	-	467
Macclenny	7,600	-	7,600	-	-	7,600
Unincorporated County	19,814	873	18,941	-	-	18,941
<b>Bay County</b>	<b>184,002</b>	<b>1,139</b>	<b>182,863</b>	-	-	<b>182,863</b>
Callaway	13,162	-	13,162	-	-	13,162
Lynn Haven	19,107	6	19,101	-	-	19,101
Mexico Beach	1,229	-	1,229	-	-	1,229
Panama City	36,139	163	35,976	96	-	36,072
Panama City Beach	19,078	-	19,078	-	-	19,078
Parker	4,251	-	4,251	-	-	4,251
Springfield	8,431	-	8,431	-	-	8,431
Unincorporated County	82,605	970	81,635	(96)	-	81,539
<b>Bradford County</b>	<b>27,013</b>	<b>2,161</b>	<b>24,852</b>	-	-	<b>24,852</b>
Brooker	329	-	329	-	-	329
Hampton	479	-	479	-	-	479
Lawtey	663	-	663	-	-	663
Starke	5,867	11	5,856	-	-	5,856
Unincorporated County	19,675	2,150	17,525	-	-	17,525
<b>Brevard County</b>	<b>627,544</b>	<b>148</b>	<b>627,396</b>	-	-	<b>627,396</b>
Cape Canaveral	9,988	-	9,988	-	-	9,988
Cocoa	19,892	-	19,892	-	-	19,892
Cocoa Beach	11,385	-	11,385	-	-	11,385
Grant-Valkaria	4,677	-	4,677	-	-	4,677
Indialantic	2,998	-	2,998	-	-	2,998
Indian Harbour Beach	8,978	-	8,978	-	-	8,978
Malabar	3,019	-	3,019	-	-	3,019
Melbourne	87,007	6	87,001	6	-	87,007
Melbourne Beach	3,237	-	3,237	-	-	3,237
Melbourne Village	680	-	680	-	-	680
Palm Bay	126,748	-	126,748	6	-	126,754
Palm Shores	1,198	-	1,198	-	-	1,198
Rockledge	28,500	10	28,490	-	-	28,490
Satellite Beach	11,393	-	11,393	-	-	11,393
Titusville	49,493	70	49,423	-	-	49,423
West Melbourne	28,857	-	28,857	3	-	28,860
Unincorporated County	229,494	62	229,432	(15)	-	229,417
<b>Broward County</b>	<b>1,969,099</b>	<b>718</b>	<b>1,968,381</b>	-	-	<b>1,968,381</b>
Coconut Creek	57,937	-	57,937	-	-	57,937
Cooper City	34,683	-	34,683	-	-	34,683
Coral Springs	134,816	-	134,816	-	-	134,816
Dania Beach	32,140	-	32,140	-	-	32,140
Davie	106,984	41	106,943	-	-	106,943
Deerfield Beach	87,414	-	87,414	-	-	87,414

**Adjusted 2022 Population Estimates for Florida's Counties and Municipalities**  
**Used for the FY 2023-24 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2022 Total Population	April 1, 2022 Inmate Population	April 1, 2022 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Fort Lauderdale	189,019	85	188,934	-	-	188,934
Hallandale Beach	41,677	-	41,677	-	-	41,677
Hillsboro Beach	1,981	-	1,981	-	-	1,981
Hollywood	154,909	-	154,909	-	-	154,909
Lauderdale-By-The-Sea	6,205	-	6,205	-	-	6,205
Lauderdale Lakes	36,725	-	36,725	-	-	36,725
Lauderhill	74,887	-	74,887	-	-	74,887
Lazy Lake	31	-	31	-	-	31
Lighthouse Point	10,506	-	10,506	-	-	10,506
Margate	58,760	-	58,760	-	-	58,760
Miramar	138,237	-	138,237	-	-	138,237
North Lauderdale	45,077	-	45,077	-	-	45,077
Oakland Park	44,517	-	44,517	-	-	44,517
Parkland	36,390	-	36,390	-	-	36,390
Pembroke Park	6,255	-	6,255	-	-	6,255
Pembroke Pines	171,309	473	170,836	-	-	170,836
Plantation	94,048	-	94,048	-	-	94,048
Pompano Beach	113,789	119	113,670	-	-	113,670
Sea Ranch Lakes	540	-	540	-	-	540
Southwest Ranches	7,716	-	7,716	-	-	7,716
Sunrise	97,479	-	97,479	-	-	97,479
Tamarac	72,740	-	72,740	-	-	72,740
Weston	68,318	-	68,318	-	-	68,318
West Park	15,243	-	15,243	-	-	15,243
Wilton Manors	11,569	-	11,569	-	-	11,569
Unincorporated County	17,198	-	17,198	-	-	17,198
<b>Calhoun County</b>	<b>13,740</b>	<b>1,296</b>	<b>12,444</b>	-	-	<b>12,444</b>
Altha	498	-	498	-	-	498
Blountstown	2,280	-	2,280	-	-	2,280
Unincorporated County	10,962	1,296	9,666	-	-	9,666
<b>Charlotte County</b>	<b>196,742</b>	<b>1,094</b>	<b>195,648</b>	-	-	<b>195,648</b>
Punta Gorda	19,930	-	19,930	-	-	19,930
Unincorporated County	176,812	1,094	175,718	-	-	175,718
<b>Citrus County</b>	<b>158,009</b>	<b>115</b>	<b>157,894</b>	-	-	<b>157,894</b>
Crystal River	3,474	-	3,474	-	-	3,474
Inverness	7,812	-	7,812	1	-	7,813
Unincorporated County	146,723	115	146,608	(1)	-	146,607
<b>Clay County</b>	<b>225,553</b>	-	<b>225,553</b>	-	-	<b>225,553</b>
Green Cove Springs	10,234	-	10,234	-	-	10,234
Keystone Heights	1,454	-	1,454	-	-	1,454
Orange Park	9,157	-	9,157	-	-	9,157
Penney Farms	832	-	832	-	-	832
Unincorporated County	203,876	-	203,876	-	-	203,876
<b>Collier County</b>	<b>390,912</b>	<b>9</b>	<b>390,903</b>	-	-	<b>390,903</b>
Everglades	383	-	383	-	-	383
Marco Island	16,112	-	16,112	-	-	16,112
Naples	19,283	-	19,283	-	-	19,283
Unincorporated County	355,134	9	355,125	-	-	355,125
<b>Columbia County</b>	<b>71,525</b>	<b>4,014</b>	<b>67,511</b>	-	-	<b>67,511</b>
Fort White	654	-	654	-	-	654
Lake City	12,455	300	12,155	-	-	12,155
Unincorporated County	58,416	3,714	54,702	-	-	54,702
<b>DeSoto County</b>	<b>34,748</b>	<b>2,357</b>	<b>32,391</b>	-	-	<b>32,391</b>
Arcadia	7,608	-	7,608	-	-	7,608
Unincorporated County	27,140	2,357	24,783	-	-	24,783

**Adjusted 2022 Population Estimates for Florida's Counties and Municipalities**  
**Used for the FY 2023-24 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2022 Total Population	April 1, 2022 Inmate Population	April 1, 2022 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
<b>Dixie County</b>	<b>16,988</b>	<b>1,430</b>	<b>15,558</b>	-	-	<b>15,558</b>
Cross City	1,717	-	1,717	-	-	1,717
Horseshoe Beach	165	-	165	-	-	165
Unincorporated County	15,106	1,430	13,676	-	-	13,676
<b>Duval County</b>	<b>1,033,533</b>	<b>443</b>	<b>1,033,090</b>	-	-	<b>1,033,090</b>
Atlantic Beach	13,500	-	13,500	-	-	13,500
Baldwin	1,403	-	1,403	-	-	1,403
Jacksonville	987,247	443	986,804	-	-	986,804
Jacksonville Beach	24,112	-	24,112	-	-	24,112
Neptune Beach	7,271	-	7,271	-	-	7,271
<b>Escambia County</b>	<b>329,583</b>	<b>1,871</b>	<b>327,712</b>	-	-	<b>327,712</b>
Century	1,711	-	1,711	-	-	1,711
Pensacola	54,772	21	54,751	-	-	54,751
Unincorporated County	273,100	1,850	271,250	-	-	271,250
<b>Flagler County</b>	<b>124,202</b>	-	<b>124,202</b>	-	-	<b>124,202</b>
Beverly Beach	490	-	490	-	-	490
Bunnell	3,752	-	3,752	-	-	3,752
Flagler Beach (part)	5,182	-	5,182	-	-	5,182
Marineland (part)	12	-	12	-	-	12
Palm Coast	96,504	-	96,504	-	-	96,504
Unincorporated County	18,262	-	18,262	-	-	18,262
<b>Franklin County</b>	<b>12,729</b>	<b>957</b>	<b>11,772</b>	-	-	<b>11,772</b>
Apalachicola	2,380	-	2,380	-	-	2,380
Carrabelle	2,818	957	1,861	-	-	1,861
Unincorporated County	7,531	-	7,531	-	-	7,531
<b>Gadsden County</b>	<b>43,967</b>	<b>2,740</b>	<b>41,227</b>	-	-	<b>41,227</b>
Chattahoochee	2,744	770	1,974	-	-	1,974
Greensboro	467	-	467	-	-	467
Gretna	1,362	-	1,362	-	-	1,362
Havana	1,777	-	1,777	-	-	1,777
Midway	3,647	-	3,647	-	-	3,647
Quincy	7,923	291	7,632	-	-	7,632
Unincorporated County	26,047	1,679	24,368	-	-	24,368
<b>Gilchrist County</b>	<b>18,841</b>	<b>800</b>	<b>18,041</b>	-	-	<b>18,041</b>
Bell	515	-	515	-	-	515
Fanning Springs (part)	536	-	536	-	-	536
Trenton	2,107	-	2,107	-	-	2,107
Unincorporated County	15,683	800	14,883	-	-	14,883
<b>Glades County</b>	<b>12,273</b>	<b>981</b>	<b>11,292</b>	-	-	<b>11,292</b>
Moore Haven	1,468	-	1,468	-	-	1,468
Unincorporated County	10,805	981	9,824	-	-	9,824
<b>Gulf County</b>	<b>15,938</b>	<b>1,669</b>	<b>14,269</b>	-	-	<b>14,269</b>
Port St. Joe	3,760	-	3,760	-	-	3,760
Wewahitchka	2,188	-	2,188	-	-	2,188
Unincorporated County	9,990	1,669	8,321	-	-	8,321
<b>Hamilton County</b>	<b>13,395</b>	<b>1,392</b>	<b>12,003</b>	-	-	<b>12,003</b>
Jasper	3,726	1,110	2,616	-	-	2,616
Jennings	757	-	757	-	-	757
White Springs	766	-	766	-	-	766
Unincorporated County	8,146	282	7,864	-	-	7,864
<b>Hardee County</b>	<b>25,544</b>	<b>1,691</b>	<b>23,853</b>	-	-	<b>23,853</b>
Bowling Green	2,438	-	2,438	-	-	2,438
Wauchula	4,842	-	4,842	-	-	4,842
Zolfo Springs	1,758	-	1,758	-	-	1,758
Unincorporated County	16,506	1,691	14,815	-	-	14,815

**Adjusted 2022 Population Estimates for Florida's Counties and Municipalities  
Used for the FY 2023-24 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2022 Total Population	April 1, 2022 Inmate Population	April 1, 2022 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
<b>Hendry County</b>	<b>40,633</b>	-	<b>40,633</b>	-	-	<b>40,633</b>
Clewiston	7,316	-	7,316	-	-	7,316
LaBelle	5,041	-	5,041	-	-	5,041
Unincorporated County	28,276	-	28,276	-	-	28,276
<b>Hernando County</b>	<b>199,207</b>	<b>447</b>	<b>198,760</b>	-	-	<b>198,760</b>
Brooksville	9,481	-	9,481	-	-	9,481
Unincorporated County	189,726	447	189,279	-	-	189,279
<b>Highlands County</b>	<b>103,102</b>	<b>24</b>	<b>103,078</b>	-	-	<b>103,078</b>
Avon Park	9,769	-	9,769	-	-	9,769
Lake Placid	2,385	-	2,385	-	-	2,385
Sebring	11,361	-	11,361	-	-	11,361
Unincorporated County	79,587	24	79,563	-	-	79,563
<b>Hillsborough County</b>	<b>1,520,529</b>	<b>584</b>	<b>1,519,945</b>	-	-	<b>1,519,945</b>
Plant City	40,365	-	40,365	92	-	40,457
Tampa	401,512	414	401,098	-	-	401,098
Temple Terrace	27,251	-	27,251	-	-	27,251
Unincorporated County	1,051,401	170	1,051,231	(92)	-	1,051,139
<b>Holmes County</b>	<b>19,784</b>	<b>1,246</b>	<b>18,538</b>	-	-	<b>18,538</b>
Bonifay	2,764	-	2,764	-	-	2,764
Esto	350	-	350	-	-	350
Noma	217	-	217	-	-	217
Ponce de Leon	497	-	497	-	-	497
Westville	281	-	281	-	-	281
Unincorporated County	15,675	1,246	14,429	-	-	14,429
<b>Indian River County</b>	<b>165,559</b>	-	<b>165,559</b>	-	-	<b>165,559</b>
Fellsmere	4,913	-	4,913	-	-	4,913
Indian River Shores	4,435	-	4,435	-	-	4,435
Orchid	520	-	520	-	-	520
Sebastian	25,915	-	25,915	-	-	25,915
Vero Beach	16,473	-	16,473	-	-	16,473
Unincorporated County	113,303	-	113,303	-	-	113,303
<b>Jackson County</b>	<b>48,395</b>	<b>5,804</b>	<b>42,591</b>	-	-	<b>42,591</b>
Alford	466	-	466	-	-	466
Bascom	84	-	84	-	-	84
Campbellton	191	-	191	-	-	191
Cottdale	852	-	852	-	-	852
Graceville	2,110	-	2,110	-	-	2,110
Grand Ridge	892	-	892	-	-	892
Greenwood	545	-	545	-	-	545
Jacob City	231	-	231	-	-	231
Malone	1,574	944	630	-	-	630
Marianna	7,035	1,155	5,880	-	-	5,880
Sneads	1,703	-	1,703	-	-	1,703
Unincorporated County	32,712	3,705	29,007	-	-	29,007
<b>Jefferson County</b>	<b>14,923</b>	<b>1,044</b>	<b>13,879</b>	-	-	<b>13,879</b>
Monticello	2,646	-	2,646	-	-	2,646
Unincorporated County	12,277	1,044	11,233	-	-	11,233
<b>Lafayette County</b>	<b>7,808</b>	<b>793</b>	<b>7,015</b>	-	-	<b>7,015</b>
Mayo	1,075	-	1,075	-	-	1,075
Unincorporated County	6,733	793	5,940	-	-	5,940
<b>Lake County</b>	<b>403,857</b>	<b>575</b>	<b>403,282</b>	-	-	<b>403,282</b>
Astatula	1,995	-	1,995	-	-	1,995
Clermont	45,812	-	45,812	3	-	45,815
Eustis	23,595	-	23,595	5	-	23,600
Fruitland Park	8,615	-	8,615	3	-	8,618

**Adjusted 2022 Population Estimates for Florida's Counties and Municipalities**  
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County / Municipality	April 1, 2022 Total Population	April 1, 2022 Inmate Population	April 1, 2022 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Groveland	21,633	-	21,633	-	-	21,633
Howey-in-the-Hills	1,778	-	1,778	-	-	1,778
Lady Lake	16,174	-	16,174	-	-	16,174
Leesburg	28,833	-	28,833	5	-	28,838
Mascotte	8,040	-	8,040	-	-	8,040
Minneola	16,446	-	16,446	-	-	16,446
Montverde	1,712	-	1,712	-	-	1,712
Mount Dora	17,129	-	17,129	2	-	17,131
Tavares	20,296	-	20,296	-	-	20,296
Umatilla	3,875	-	3,875	-	-	3,875
Unincorporated County	187,924	575	187,349	(18)	-	187,331
<b>Lee County</b>	<b>802,178</b>	<b>114</b>	<b>802,064</b>	<b>-</b>	<b>-</b>	<b>802,064</b>
Bonita Springs	55,502	6	55,496	-	-	55,496
Cape Coral	208,053	27	208,026	-	-	208,026
Estero	37,842	-	37,842	-	-	37,842
Fort Myers	96,755	26	96,729	-	-	96,729
Fort Myers Beach	5,589	-	5,589	-	-	5,589
Sanibel	6,485	-	6,485	-	-	6,485
Unincorporated County	391,952	55	391,897	-	-	391,897
<b>Leon County</b>	<b>299,130</b>	<b>1,159</b>	<b>297,971</b>	<b>-</b>	<b>-</b>	<b>297,971</b>
Tallahassee	200,289	1,141	199,148	2	-	199,150
Unincorporated County	98,841	18	98,823	(2)	-	98,821
<b>Levy County</b>	<b>44,288</b>	<b>-</b>	<b>44,288</b>	<b>-</b>	<b>-</b>	<b>44,288</b>
Bronson	1,147	-	1,147	-	-	1,147
Cedar Key	689	-	689	-	-	689
Chiefland	2,321	-	2,321	-	-	2,321
Fanning Springs (part)	692	-	692	-	-	692
Inglis	1,492	-	1,492	-	-	1,492
Otter Creek	108	-	108	-	-	108
Williston	3,085	-	3,085	-	-	3,085
Yankeetown	585	-	585	-	-	585
Unincorporated County	34,169	-	34,169	-	-	34,169
<b>Liberty County</b>	<b>7,831</b>	<b>1,410</b>	<b>6,421</b>	<b>-</b>	<b>-</b>	<b>6,421</b>
Bristol	945	-	945	-	-	945
Unincorporated County	6,886	1,410	5,476	-	-	5,476
<b>Madison County</b>	<b>18,438</b>	<b>1,148</b>	<b>17,290</b>	<b>-</b>	<b>-</b>	<b>17,290</b>
Greenville	756	19	737	-	-	737
Lee	388	-	388	-	-	388
Madison	3,002	-	3,002	-	-	3,002
Unincorporated County	14,292	1,129	13,163	-	-	13,163
<b>Manatee County</b>	<b>421,768</b>	<b>113</b>	<b>421,655</b>	<b>-</b>	<b>-</b>	<b>421,655</b>
Anna Maria	984	-	984	-	-	984
Bradenton	56,957	34	56,923	-	-	56,923
Bradenton Beach	897	-	897	-	-	897
Holmes Beach	3,023	-	3,023	-	-	3,023
Longboat Key (part)	2,758	-	2,758	-	-	2,758
Palmetto	13,493	-	13,493	-	-	13,493
Unincorporated County	343,656	79	343,577	-	-	343,577
<b>Marion County</b>	<b>391,983</b>	<b>4,751</b>	<b>387,232</b>	<b>-</b>	<b>-</b>	<b>387,232</b>
Belleview	5,770	6	5,764	-	-	5,764
Dunnellon	1,992	-	1,992	-	-	1,992
McIntosh	465	-	465	-	-	465
Ocala	64,951	222	64,729	3	-	64,732
Reddick	471	-	471	-	-	471
Unincorporated County	318,334	4,523	313,811	(3)	-	313,808

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
<b>Martin County</b>	<b>161,655</b>	<b>2,040</b>	<b>159,615</b>	-	-	<b>159,615</b>
Indiantown	6,590	-	6,590	-	-	6,590
Jupiter Island	793	-	793	-	-	793
Ocean Breeze	396	-	396	-	-	396
Sewall's Point	2,006	-	2,006	-	-	2,006
Stuart	18,788	24	18,764	-	-	18,764
Unincorporated County	133,082	2,016	131,066	-	-	131,066
<b>Miami-Dade County</b>	<b>2,757,592</b>	<b>8,844</b>	<b>2,748,748</b>	-	-	<b>2,748,748</b>
Aventura	40,350	-	40,350	-	-	40,350
Bal Harbour	3,094	-	3,094	-	-	3,094
Bay Harbor Islands	5,961	-	5,961	-	-	5,961
Biscayne Park	3,112	-	3,112	-	-	3,112
Coral Gables	52,014	-	52,014	-	-	52,014
Cutler Bay	45,545	-	45,545	-	-	45,545
Doral	81,182	-	81,182	-	-	81,182
El Portal	1,993	-	1,993	-	-	1,993
Florida City	14,320	-	14,320	-	-	14,320
Golden Beach	955	-	955	-	-	955
Hialeah	228,206	-	228,206	-	-	228,206
Hialeah Gardens	23,076	-	23,076	-	-	23,076
Homestead	83,012	16	82,996	-	-	82,996
Indian Creek	89	-	89	-	-	89
Key Biscayne	14,784	-	14,784	-	-	14,784
Medley	1,056	-	1,056	-	-	1,056
Miami	459,224	2,610	456,614	-	-	456,614
Miami Beach	83,618	-	83,618	-	-	83,618
Miami Gardens	115,053	-	115,053	-	-	115,053
Miami Lakes	30,905	-	30,905	-	-	30,905
Miami Shores	11,630	-	11,630	-	-	11,630
Miami Springs	13,865	-	13,865	-	-	13,865
North Bay Village	8,206	-	8,206	-	-	8,206
North Miami	60,337	-	60,337	-	-	60,337
North Miami Beach	43,591	-	43,591	-	-	43,591
Opa-locka	16,710	-	16,710	-	-	16,710
Palmetto Bay	25,041	-	25,041	-	-	25,041
Pinecrest	18,394	-	18,394	-	-	18,394
South Miami	12,090	-	12,090	-	-	12,090
Sunny Isles Beach	22,756	-	22,756	-	-	22,756
Surfside	5,446	-	5,446	-	-	5,446
Sweetwater	20,240	-	20,240	-	-	20,240
Virginia Gardens	2,376	-	2,376	-	-	2,376
West Miami	7,313	-	7,313	-	-	7,313
Unincorporated County	1,202,048	6,218	1,195,830	-	-	1,195,830
<b>Monroe County</b>	<b>83,961</b>	-	<b>83,961</b>	-	-	<b>83,961</b>
Islamorada	7,272	-	7,272	-	-	7,272
Key Colony Beach	807	-	807	-	-	807
Key West	27,040	-	27,040	-	-	27,040
Layton	214	-	214	-	-	214
Marathon	9,926	-	9,926	-	-	9,926
Unincorporated County	38,702	-	38,702	-	-	38,702
<b>Nassau County</b>	<b>95,809</b>	<b>68</b>	<b>95,741</b>	-	-	<b>95,741</b>
Callahan	1,597	-	1,597	-	-	1,597
Fernandina Beach	13,188	-	13,188	7	-	13,195
Hilliard	2,988	-	2,988	-	-	2,988
Unincorporated County	78,036	68	77,968	(7)	-	77,961

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
<b>Okaloosa County</b>	<b>215,751</b>	<b>1,416</b>	<b>214,335</b>	-	-	<b>214,335</b>
Cinco Bayou	455	-	455	-	-	455
Crestview	27,542	-	27,542	17	-	27,559
Destin	14,472	-	14,472	-	-	14,472
Fort Walton Beach	21,011	-	21,011	-	-	21,011
Laurel Hill	627	-	627	-	-	627
Mary Esther	4,396	-	4,396	-	-	4,396
Niceville	16,186	-	16,186	3	-	16,189
Shalimar	774	-	774	-	-	774
Valparaiso	4,926	-	4,926	-	-	4,926
Unincorporated County	125,362	1,416	123,946	(20)	-	123,926
<b>Okeechobee County</b>	<b>39,385</b>	<b>1,837</b>	<b>37,548</b>	-	-	<b>37,548</b>
Okeechobee	5,352	-	5,352	-	-	5,352
Unincorporated County	34,033	1,837	32,196	-	-	32,196
<b>Orange County</b>	<b>1,481,321</b>	<b>3,694</b>	<b>1,477,627</b>	-	-	<b>1,477,627</b>
Apopka	57,390	-	57,390	-	-	57,390
Bay Lake	29	-	29	-	-	29
Belle Isle	7,042	-	7,042	-	-	7,042
Eatonville	2,371	-	2,371	-	-	2,371
Edgewood	2,645	-	2,645	-	-	2,645
Lake Buena Vista	21	-	21	-	-	21
Maitland	19,944	-	19,944	-	-	19,944
Oakland	5,396	-	5,396	10	-	5,406
Ocoee	49,221	-	49,221	7	-	49,228
Orlando	321,904	622	321,282	12	-	321,294
Windermere	3,038	-	3,038	-	-	3,038
Winter Garden	50,318	-	50,318	-	-	50,318
Winter Park	30,465	-	30,465	-	-	30,465
Unincorporated County	931,537	3,072	928,465	(29)	-	928,436
<b>Osceola County</b>	<b>424,946</b>	<b>282</b>	<b>424,664</b>	-	-	<b>424,664</b>
Kissimmee	82,168	163	82,005	9	-	82,014
St. Cloud	61,331	-	61,331	681	-	62,012
Unincorporated County	281,447	119	281,328	(690)	-	280,638
<b>Palm Beach County</b>	<b>1,518,152</b>	<b>2,587</b>	<b>1,515,565</b>	-	-	<b>1,515,565</b>
Atlantis	2,145	-	2,145	-	-	2,145
Belle Glade	17,213	-	17,213	-	-	17,213
Boca Raton	99,542	-	99,542	-	-	99,542
Boynton Beach	81,748	-	81,748	-	-	81,748
Briny Breezes	498	-	498	-	-	498
Cloud Lake	139	-	139	-	-	139
Delray Beach	67,073	-	67,073	-	-	67,073
Glen Ridge	217	-	217	-	-	217
Golf	260	-	260	-	-	260
Greenacres	44,797	-	44,797	-	-	44,797
Gulf Stream	957	-	957	-	-	957
Haverhill	2,190	-	2,190	-	-	2,190
Highland Beach	4,302	-	4,302	-	-	4,302
Hypoluxo	2,686	-	2,686	-	-	2,686
Juno Beach	3,869	-	3,869	-	-	3,869
Jupiter	61,341	-	61,341	-	-	61,341
Jupiter Inlet Colony	406	-	406	-	-	406
Lake Clarke Shores	3,565	-	3,565	-	-	3,565
Lake Park	9,030	-	9,030	-	-	9,030
Lake Worth	42,637	-	42,637	-	-	42,637
Lantana	12,132	21	12,111	-	-	12,111



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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Loxahatchee Groves	3,375	-	3,375	-	-	3,375
Manalapan	422	-	422	-	-	422
Mangonia Park	2,134	-	2,134	-	-	2,134
North Palm Beach	13,166	-	13,166	-	-	13,166
Ocean Ridge	1,831	-	1,831	-	-	1,831
Pahokee	5,579	378	5,201	-	-	5,201
Palm Beach	9,218	-	9,218	-	-	9,218
Palm Beach Gardens	60,675	-	60,675	-	-	60,675
Palm Beach Shores	1,309	-	1,309	-	-	1,309
Palm Springs	26,924	-	26,924	-	-	26,924
Riviera Beach	38,613	-	38,613	-	-	38,613
Royal Palm Beach	39,345	-	39,345	-	-	39,345
South Bay	5,015	1,934	3,081	-	-	3,081
South Palm Beach	1,472	-	1,472	-	-	1,472
Tequesta	6,152	-	6,152	-	-	6,152
Wellington	61,807	-	61,807	-	-	61,807
Westlake	2,981	-	2,981	-	-	2,981
West Palm Beach	119,971	26	119,945	-	-	119,945
Unincorporated County	661,416	228	661,188	-	-	661,188
<b>Pasco County</b>	<b>592,669</b>	<b>668</b>	<b>592,001</b>	-	-	<b>592,001</b>
Dade City	7,779	-	7,779	17	-	7,796
New Port Richey	17,165	-	17,165	-	-	17,165
Port Richey	3,250	-	3,250	-	-	3,250
St. Leo	2,462	-	2,462	-	-	2,462
San Antonio	1,304	-	1,304	-	-	1,304
Zephyrhills	18,631	-	18,631	80	-	18,711
Unincorporated County	542,078	668	541,410	(97)	-	541,313
<b>Pinellas County</b>	<b>972,852</b>	<b>808</b>	<b>972,044</b>	-	-	<b>972,044</b>
Belleair	4,372	-	4,372	-	-	4,372
Belleair Beach	1,643	-	1,643	-	-	1,643
Belleair Bluffs	2,332	-	2,332	-	-	2,332
Belleair Shore	74	-	74	-	-	74
Clearwater	119,208	-	119,208	48	-	119,256
Dunedin	36,102	6	36,096	4	-	36,100
Gulfport	11,801	-	11,801	-	-	11,801
Indian Rocks Beach	3,719	-	3,719	-	-	3,719
Indian Shores	1,207	-	1,207	-	-	1,207
Kenneth City	5,053	-	5,053	-	-	5,053
Largo	84,286	-	84,286	-	-	84,286
Madeira Beach	3,939	-	3,939	-	-	3,939
North Redington Beach	1,495	-	1,495	-	-	1,495
Oldsmar	14,924	-	14,924	-	-	14,924
Pinellas Park	55,092	-	55,092	5	-	55,097
Redington Beach	1,375	-	1,375	-	-	1,375
Redington Shores	2,181	-	2,181	-	-	2,181
Safety Harbor	17,039	6	17,033	1	-	17,034
St. Pete Beach	8,878	-	8,878	-	-	8,878
St. Petersburg	264,220	429	263,791	-	-	263,791
Seminole	19,476	-	19,476	15	-	19,491
South Pasadena	5,417	-	5,417	-	-	5,417
Tarpon Springs	25,752	-	25,752	-	-	25,752
Treasure Island	6,586	-	6,586	-	-	6,586
Unincorporated County	276,681	367	276,314	(73)	-	276,241
<b>Polk County</b>	<b>770,019</b>	<b>3,284</b>	<b>766,735</b>	-	-	<b>766,735</b>
Auburndale	17,453	-	17,453	-	-	17,453

**Adjusted 2022 Population Estimates for Florida's Counties and Municipalities**  
**Used for the FY 2023-24 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2022 Total Population	April 1, 2022 Inmate Population	April 1, 2022 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Bartow	19,653	145	19,508	-	-	19,508
Davenport	10,824	-	10,824	66	-	10,890
Dundee	5,575	-	5,575	-	-	5,575
Eagle Lake	3,391	-	3,391	-	-	3,391
Fort Meade	5,173	-	5,173	-	-	5,173
Frostproof	2,998	-	2,998	-	-	2,998
Haines City	31,979	-	31,979	13	-	31,992
Highland Park	246	-	246	-	-	246
Hillcrest Heights	243	-	243	-	-	243
Lake Alfred	6,762	-	6,762	6	-	6,768
Lake Hamilton	1,560	-	1,560	-	-	1,560
Lakeland	120,279	-	120,279	-	-	120,279
Lake Wales	17,359	-	17,359	3	-	17,362
Mulberry	4,040	-	4,040	-	-	4,040
Polk City	2,956	-	2,956	-	-	2,956
Winter Haven	53,331	-	53,331	7	-	53,338
Unincorporated County	466,197	3,139	463,058	(95)	-	462,963
<b>Putnam County</b>	<b>74,249</b>	<b>468</b>	<b>73,781</b>	-	-	<b>73,781</b>
Crescent City	1,692	-	1,692	-	-	1,692
Interlachen	1,446	-	1,446	-	-	1,446
Palatka	10,529	-	10,529	12	-	10,541
Pomona Park	789	-	789	-	-	789
Welaka	747	-	747	-	-	747
Unincorporated County	59,046	468	58,578	(12)	-	58,566
<b>St. Johns County</b>	<b>296,919</b>	<b>152</b>	<b>296,767</b>	-	-	<b>296,767</b>
Marineland (part)	3	-	3	-	-	3
St. Augustine	15,346	-	15,346	-	-	15,346
St. Augustine Beach	6,914	-	6,914	-	-	6,914
Unincorporated County	274,656	152	274,504	-	-	274,504
<b>St. Lucie County</b>	<b>350,518</b>	<b>127</b>	<b>350,391</b>	-	-	<b>350,391</b>
Fort Pierce	47,841	116	47,725	6	-	47,731
Port St. Lucie	224,916	11	224,905	-	-	224,905
St. Lucie Village	574	-	574	-	-	574
Unincorporated County	77,187	-	77,187	(6)	-	77,181
<b>Santa Rosa County</b>	<b>196,834</b>	<b>4,216</b>	<b>192,618</b>	-	-	<b>192,618</b>
Gulf Breeze	6,380	-	6,380	-	-	6,380
Jay	547	-	547	-	-	547
Milton	10,154	-	10,154	-	-	10,154
Unincorporated County	179,753	4,216	175,537	-	-	175,537
<b>Sarasota County</b>	<b>452,378</b>	<b>5</b>	<b>452,373</b>	-	-	<b>452,373</b>
Longboat Key (part)	4,761	-	4,761	-	-	4,761
North Port	81,823	-	81,823	-	-	81,823
Sarasota	56,494	5	56,489	-	-	56,489
Venice	26,728	-	26,728	7	-	26,735
Unincorporated County	282,572	-	282,572	(7)	-	282,565
<b>Seminole County</b>	<b>484,054</b>	<b>142</b>	<b>483,912</b>	-	-	<b>483,912</b>
Altamonte Springs	47,413	-	47,413	-	-	47,413
Casselberry	30,020	6	30,014	-	-	30,014
Lake Mary	17,333	-	17,333	-	-	17,333
Longwood	15,894	-	15,894	6	-	15,900
Oviedo	40,078	-	40,078	-	-	40,078
Sanford	63,172	10	63,162	6	-	63,168
Winter Springs	39,038	-	39,038	-	-	39,038
Unincorporated County	231,106	126	230,980	(12)	-	230,968
<b>Sumter County</b>	<b>141,420</b>	<b>7,460</b>	<b>133,960</b>	-	-	<b>133,960</b>

**Adjusted 2022 Population Estimates for Florida's Counties and Municipalities**  
**Used for the FY 2023-24 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2022 Total Population	April 1, 2022 Inmate Population	April 1, 2022 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Bushnell	3,141	-	3,141	5	-	3,146
Center Hill	857	-	857	-	-	857
Coleman	642	-	642	-	-	642
Webster	798	-	798	-	-	798
Wildwood	24,681	-	24,681	43	-	24,724
Unincorporated County	111,301	7,460	103,841	(48)	-	103,793
<b>Suwannee County</b>	<b>44,688</b>	<b>1,979</b>	<b>42,709</b>	-	-	<b>42,709</b>
Branford	737	-	737	-	-	737
Live Oak	6,884	-	6,884	-	-	6,884
Unincorporated County	37,067	1,979	35,088	-	-	35,088
<b>Taylor County</b>	<b>21,375</b>	<b>1,397</b>	<b>19,978</b>	-	-	<b>19,978</b>
Perry	7,013	-	7,013	-	-	7,013
Unincorporated County	14,362	1,397	12,965	-	-	12,965
<b>Union County</b>	<b>15,550</b>	<b>3,866</b>	<b>11,684</b>	-	-	<b>11,684</b>
Lake Butler	2,004	-	2,004	-	-	2,004
Raiford	236	-	236	-	-	236
Worthington Springs	447	-	447	-	-	447
Unincorporated County	12,863	3,866	8,997	-	-	8,997
<b>Volusia County</b>	<b>572,815</b>	<b>1,350</b>	<b>571,465</b>	-	-	<b>571,465</b>
Daytona Beach	77,633	28	77,605	-	-	77,605
Daytona Beach Shores	5,279	-	5,279	6	-	5,285
DeBary	23,336	-	23,336	-	-	23,336
DeLand	39,282	-	39,282	3	-	39,285
Deltona	95,918	-	95,918	-	-	95,918
Edgewater	23,855	-	23,855	2	-	23,857
Flagler Beach (part)	72	-	72	-	-	72
Holly Hill	12,983	-	12,983	-	-	12,983
Lake Helen	2,974	-	2,974	-	-	2,974
New Smyrna Beach	31,380	-	31,380	13	-	31,393
Oak Hill	2,036	-	2,036	11	-	2,047
Orange City	13,898	-	13,898	-	-	13,898
Ormond Beach	44,677	6	44,671	-	-	44,671
Pierson	1,564	-	1,564	-	-	1,564
Ponce Inlet	3,391	-	3,391	-	-	3,391
Port Orange	64,230	-	64,230	-	-	64,230
South Daytona	13,362	-	13,362	-	-	13,362
Unincorporated County	116,945	1,316	115,629	(35)	-	115,594
<b>Wakulla County</b>	<b>35,169</b>	<b>2,442</b>	<b>32,727</b>	-	-	<b>32,727</b>
St. Marks	320	-	320	-	-	320
Sopchoppy	443	-	443	-	-	443
Unincorporated County	34,406	2,442	31,964	-	-	31,964
<b>Walton County</b>	<b>79,544</b>	<b>1,250</b>	<b>78,294</b>	-	-	<b>78,294</b>
DeFuniak Springs	5,945	20	5,925	-	-	5,925
Freeport	8,068	-	8,068	-	-	8,068
Paxton	562	-	562	-	-	562
Unincorporated County	64,969	1,230	63,739	-	-	63,739
<b>Washington County</b>	<b>25,461</b>	<b>1,646</b>	<b>23,815</b>	-	-	<b>23,815</b>
Caryville	296	-	296	-	-	296
Chipley	3,597	-	3,597	-	-	3,597
Ebro	247	-	247	-	-	247
Vernon	747	-	747	-	-	747
Wausau	389	-	389	-	-	389
Unincorporated County	20,185	1,646	18,539	-	-	18,539

**Adjusted 2022 Population Estimates for Florida's Counties and Municipalities  
Used for the FY 2023-24 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2022 Total Population	April 1, 2022 Inmate Population	April 1, 2022 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
<b>Statewide Total</b>	<b>22,276,132</b>	<b>100,001</b>	<b>22,176,131</b>	-	-	<b>22,176,131</b>
<b>Statewide Incorporated</b>	<b>11,202,434</b>	<b>16,053</b>	<b>11,186,381</b>	<b>1,358</b>	-	<b>11,187,739</b>
<b>Statewide Unincorporated</b>	<b>11,073,698</b>	<b>83,948</b>	<b>10,989,750</b>	<b>(1,358)</b>	-	<b>10,988,392</b>

## Notes:

1) The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, Florida Departments of Corrections, Health, and Children and Family Services as of April 1, 2022. Pursuant to s. 186.901(2)(b), F.S., for the purpose of revenue-sharing distribution formulas and distribution proportions for the Local Government Half-cent Sales Tax Program, inmates and patients are not be considered residents of the governmental unit in which the institutions are located.

2) Pursuant to s. 186.901(1), F.S., the Office of Economic and Demographic Research provides the Executive Office of the Governor with population estimates for municipal annexations or consolidations occurring during the period of April 1st through February 28th, and the Executive Office of the Governor includes these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation.

3) The population estimates were adjusted to reflect the population effects of any population corrections, municipal incorporations and disincorporations, and municipal annexations and de-annexations that occurred during the period of April 1, 2022 through February 28, 2023. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.

4) The population estimates in this table are those reflected in the 2023 Florida Annexation Report with 2022 Population Estimates, dated June 12, 2023, emailed to the Governor's Office of Policy and Budget and Florida Department of Revenue by the Office of Economic and Demographic Research.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.

Appendix B:

Comparison of 2021 and 2022  
Adjusted Population Estimates  
Used for the FY 2022-23 and FY 2023-24  
State Revenue-Sharing Calculations

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<b>Comparison of 2021 and 2022 Adjusted Population Estimates Used for FY 2022-23 and FY 2023-24 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>April 1, 2022 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
<b>Alachua County</b>	<b>283,538</b>	<b>287,009</b>	<b>3,471</b>	<b>1.2%</b>
Alachua	10,756	10,844	88	0.8%
Archer	1,149	1,151	2	0.2%
Gainesville	143,223	145,278	2,055	1.4%
Hawthorne	1,468	1,480	12	0.8%
High Springs	6,499	6,741	242	3.7%
La Crosse	314	288	(26)	-8.3%
Micanopy	654	656	2	0.3%
Newberry	7,693	8,066	373	4.8%
Waldo	861	875	14	1.6%
Unincorporated County	110,921	111,630	709	0.6%
<b>Baker County</b>	<b>26,359</b>	<b>27,008</b>	<b>649</b>	<b>2.5%</b>
Glen St. Mary	476	467	(9)	-1.9%
Macclenny	7,522	7,600	78	1.0%
Unincorporated County	18,361	18,941	580	3.2%
<b>Bay County</b>	<b>177,162</b>	<b>182,863</b>	<b>5,701</b>	<b>3.2%</b>
Callaway	13,081	13,162	81	0.6%
Lynn Haven	18,805	19,101	296	1.6%
Mexico Beach	1,037	1,229	192	18.5%
Panama City	34,621	36,072	1,451	4.2%
Panama City Beach	18,783	19,078	295	1.6%
Parker	4,027	4,251	224	5.6%
Springfield	8,109	8,431	322	4.0%
Unincorporated County	78,699	81,539	2,840	3.6%
<b>Bradford County</b>	<b>24,660</b>	<b>24,852</b>	<b>192</b>	<b>0.8%</b>
Brooker	327	329	2	0.6%
Hampton	436	479	43	9.9%
Lawtey	643	663	20	3.1%
Starke	5,789	5,856	67	1.2%
Unincorporated County	17,465	17,525	60	0.3%
<b>Brevard County</b>	<b>616,577</b>	<b>627,396</b>	<b>10,819</b>	<b>1.8%</b>
Cape Canaveral	9,959	9,988	29	0.3%
Cocoa	19,653	19,892	239	1.2%
Cocoa Beach	11,346	11,385	39	0.3%
Grant-Valkaria	4,612	4,677	65	1.4%
Indialantic	3,003	2,998	(5)	-0.2%
Indian Harbour Beach	9,017	8,978	(39)	-0.4%
Malabar	2,993	3,019	26	0.9%
Melbourne	85,792	87,007	1,215	1.4%
Melbourne Beach	3,236	3,237	1	0.0%
Melbourne Village	695	680	(15)	-2.2%
Palm Bay	122,765	126,754	3,989	3.2%
Palm Shores	1,203	1,198	(5)	-0.4%
Rockledge	27,814	28,490	676	2.4%
Satellite Beach	11,332	11,393	61	0.5%
Titusville	49,013	49,423	410	0.8%
West Melbourne	28,142	28,860	718	2.6%
Unincorporated County	226,002	229,417	3,415	1.5%

<b>Comparison of 2021 and 2022 Adjusted Population Estimates Used for FY 2022-23 and FY 2023-24 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>April 1, 2022 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
<b>Broward County</b>	<b>1,954,945</b>	<b>1,968,381</b>	<b>13,436</b>	<b>0.7%</b>
Coconut Creek	57,871	57,937	66	0.1%
Cooper City	34,397	34,683	286	0.8%
Coral Springs	134,558	134,816	258	0.2%
Dania Beach	31,840	32,140	300	0.9%
Davie	106,158	106,943	785	0.7%
Deerfield Beach	87,106	87,414	308	0.4%
Fort Lauderdale	186,039	188,934	2,895	1.6%
Hallandale Beach	41,157	41,677	520	1.3%
Hillsboro Beach	1,986	1,981	(5)	-0.3%
Hollywood	153,854	154,909	1,055	0.7%
Lauderdale-By-The-Sea	6,203	6,205	2	0.0%
Lauderdale Lakes	36,647	36,725	78	0.2%
Lauderhill	74,538	74,887	349	0.5%
Lazy Lake	33	31	(2)	-6.1%
Lighthouse Point	10,499	10,506	7	0.1%
Margate	58,714	58,760	46	0.1%
Miramar	136,007	138,237	2,230	1.6%
North Lauderdale	44,855	45,077	222	0.5%
Oakland Park	44,296	44,517	221	0.5%
Parkland	35,440	36,390	950	2.7%
Pembroke Park	6,222	6,255	33	0.5%
Pembroke Pines	170,671	170,836	165	0.1%
Plantation	92,628	94,048	1,420	1.5%
Pompano Beach	113,022	113,670	648	0.6%
Sea Ranch Lakes	535	540	5	0.9%
Southwest Ranches	7,675	7,716	41	0.5%
Sunrise	97,359	97,479	120	0.1%
Tamarac	72,509	72,740	231	0.3%
Weston	68,305	68,318	13	0.0%
West Park	15,229	15,243	14	0.1%
Wilton Manors	11,560	11,569	9	0.1%
Unincorporated County	17,032	17,198	166	1.0%
<b>Calhoun County</b>	<b>12,261</b>	<b>12,444</b>	<b>183</b>	<b>1.5%</b>
Altha	494	498	4	0.8%
Blountstown	2,273	2,280	7	0.3%
Unincorporated County	9,494	9,666	172	1.8%
<b>Charlotte County</b>	<b>189,604</b>	<b>195,648</b>	<b>6,044</b>	<b>3.2%</b>
Punta Gorda	19,639	19,930	291	1.5%
Unincorporated County	169,965	175,718	5,753	3.4%
<b>Citrus County</b>	<b>155,531</b>	<b>157,894</b>	<b>2,363</b>	<b>1.5%</b>
Crystal River	3,429	3,474	45	1.3%
Inverness	7,765	7,813	48	0.6%
Unincorporated County	144,337	146,607	2,270	1.6%
<b>Clay County</b>	<b>221,440</b>	<b>225,553</b>	<b>4,113</b>	<b>1.9%</b>
Green Cove Springs	9,959	10,234	275	2.8%
Keystone Heights	1,454	1,454	-	0.0%
Orange Park	9,126	9,157	31	0.3%



<b>Comparison of 2021 and 2022 Adjusted Population Estimates Used for FY 2022-23 and FY 2023-24 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>April 1, 2022 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Penney Farms	826	832	6	0.7%
Unincorporated County	200,075	203,876	3,801	1.9%
<b>Collier County</b>	<b>382,666</b>	<b>390,903</b>	<b>8,237</b>	<b>2.2%</b>
Everglades	363	383	20	5.5%
Marco Island	16,086	16,112	26	0.2%
Naples	19,186	19,283	97	0.5%
Unincorporated County	347,031	355,125	8,094	2.3%
<b>Columbia County</b>	<b>66,906</b>	<b>67,511</b>	<b>605</b>	<b>0.9%</b>
Fort White	631	654	23	3.6%
Lake City	12,104	12,155	51	0.4%
Unincorporated County	54,171	54,702	531	1.0%
<b>DeSoto County</b>	<b>31,772</b>	<b>32,391</b>	<b>619</b>	<b>1.9%</b>
Arcadia	7,479	7,608	129	1.7%
Unincorporated County	24,293	24,783	490	2.0%
<b>Dixie County</b>	<b>15,286</b>	<b>15,558</b>	<b>272</b>	<b>1.8%</b>
Cross City	1,710	1,717	7	0.4%
Horseshoe Beach	166	165	(1)	-0.6%
Unincorporated County	13,410	13,676	266	2.0%
<b>Duval County</b>	<b>1,016,403</b>	<b>1,033,090</b>	<b>16,687</b>	<b>1.6%</b>
Atlantic Beach	13,519	13,500	(19)	-0.1%
Baldwin	1,394	1,403	9	0.6%
Jacksonville	970,156	986,804	16,648	1.7%
Jacksonville Beach	24,075	24,112	37	0.2%
Neptune Beach	7,259	7,271	12	0.2%
<b>Escambia County</b>	<b>322,430</b>	<b>327,712</b>	<b>5,282</b>	<b>1.6%</b>
Century	1,732	1,711	(21)	-1.2%
Pensacola	54,466	54,751	285	0.5%
Unincorporated County	266,232	271,250	5,018	1.9%
<b>Flagler County</b>	<b>119,662</b>	<b>124,202</b>	<b>4,540</b>	<b>3.8%</b>
Beverly Beach	479	490	11	2.3%
Bunnell	3,495	3,752	257	7.4%
Flagler Beach (part)	5,133	5,182	49	1.0%
Marineland (part)	12	12	-	0.0%
Palm Coast	92,866	96,504	3,638	3.9%
Unincorporated County	17,677	18,262	585	3.3%
<b>Franklin County</b>	<b>11,523</b>	<b>11,772</b>	<b>249</b>	<b>2.2%</b>
Apalachicola	2,370	2,380	10	0.4%
Carrabelle	1,707	1,861	154	9.0%
Unincorporated County	7,446	7,531	85	1.1%
<b>Gadsden County</b>	<b>41,175</b>	<b>41,227</b>	<b>52</b>	<b>0.1%</b>
Chattahoochee	1,976	1,974	(2)	-0.1%
Greensboro	471	467	(4)	-0.8%
Gretna	1,365	1,362	(3)	-0.2%
Havana	1,777	1,777	-	0.0%
Midway	3,617	3,647	30	0.8%
Quincy	7,612	7,632	20	0.3%
Unincorporated County	24,357	24,368	11	0.0%
<b>Gilchrist County</b>	<b>17,411</b>	<b>18,041</b>	<b>630</b>	<b>3.6%</b>

<b>Comparison of 2021 and 2022 Adjusted Population Estimates</b>				
<b>Used for FY 2022-23 and FY 2023-24 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>April 1, 2022 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Bell	515	515	-	0.0%
Fanning Springs (part)	521	536	15	2.9%
Trenton	2,065	2,107	42	2.0%
Unincorporated County	14,310	14,883	573	4.0%
<b>Glades County</b>	<b>11,148</b>	<b>11,292</b>	<b>144</b>	<b>1.3%</b>
Moore Haven	1,530	1,468	(62)	-4.1%
Unincorporated County	9,618	9,824	206	2.1%
<b>Gulf County</b>	<b>13,645</b>	<b>14,269</b>	<b>624</b>	<b>4.6%</b>
Port St. Joe	3,547	3,760	213	6.0%
Wewahitchka	2,124	2,188	64	3.0%
Unincorporated County	7,974	8,321	347	4.4%
<b>Hamilton County</b>	<b>11,845</b>	<b>12,003</b>	<b>158</b>	<b>1.3%</b>
Jasper	2,594	2,616	22	0.8%
Jennings	749	757	8	1.1%
White Springs	762	766	4	0.5%
Unincorporated County	7,740	7,864	124	1.6%
<b>Hardee County</b>	<b>23,690</b>	<b>23,853</b>	<b>163</b>	<b>0.7%</b>
Bowling Green	2,395	2,438	43	1.8%
Wauchula	4,872	4,842	(30)	-0.6%
Zolfo Springs	1,734	1,758	24	1.4%
Unincorporated County	14,689	14,815	126	0.9%
<b>Hendry County</b>	<b>40,540</b>	<b>40,633</b>	<b>93</b>	<b>0.2%</b>
Clewiston	7,368	7,316	(52)	-0.7%
LaBelle	5,019	5,041	22	0.4%
Unincorporated County	28,153	28,276	123	0.4%
<b>Hernando County</b>	<b>196,153</b>	<b>198,760</b>	<b>2,607</b>	<b>1.3%</b>
Brooksville	9,165	9,481	316	3.4%
Unincorporated County	186,988	189,279	2,291	1.2%
<b>Highlands County</b>	<b>102,042</b>	<b>103,078</b>	<b>1,036</b>	<b>1.0%</b>
Avon Park	9,721	9,769	48	0.5%
Lake Placid	2,373	2,385	12	0.5%
Sebring	10,894	11,361	467	4.3%
Unincorporated County	79,054	79,563	509	0.6%
<b>Hillsborough County</b>	<b>1,489,850</b>	<b>1,519,945</b>	<b>30,095</b>	<b>2.0%</b>
Plant City	40,198	40,457	259	0.6%
Tampa	391,400	401,098	9,698	2.5%
Temple Terrace	27,005	27,251	246	0.9%
Unincorporated County	1,031,247	1,051,139	19,892	1.9%
<b>Holmes County</b>	<b>18,659</b>	<b>18,538</b>	<b>(121)</b>	<b>-0.6%</b>
Bonifay	2,783	2,764	(19)	-0.7%
Esto	348	350	2	0.6%
Noma	220	217	(3)	-1.4%
Ponce de Leon	502	497	(5)	-1.0%
Westville	275	281	6	2.2%
Unincorporated County	14,531	14,429	(102)	-0.7%
<b>Indian River County</b>	<b>161,702</b>	<b>165,559</b>	<b>3,857</b>	<b>2.4%</b>
Fellsmere	4,824	4,913	89	1.8%
Indian River Shores	4,264	4,435	171	4.0%

<b>Comparison of 2021 and 2022 Adjusted Population Estimates</b>				
<b>Used for FY 2022-23 and FY 2023-24 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>April 1, 2022 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Orchid	518	520	2	0.4%
Sebastian	25,454	25,915	461	1.8%
Vero Beach	16,402	16,473	71	0.4%
Unincorporated County	110,240	113,303	3,063	2.8%
<b>Jackson County</b>	<b>42,224</b>	<b>42,591</b>	<b>367</b>	<b>0.9%</b>
Alford	481	466	(15)	-3.1%
Bascom	82	84	2	2.4%
Campbellton	193	191	(2)	-1.0%
Cottondale	844	852	8	0.9%
Graceville	2,159	2,110	(49)	-2.3%
Grand Ridge	882	892	10	1.1%
Greenwood	551	545	(6)	-1.1%
Jacob City	219	231	12	5.5%
Malone	646	630	(16)	-2.5%
Marianna	5,878	5,880	2	0.0%
Sneads	1,707	1,703	(4)	-0.2%
Unincorporated County	28,582	29,007	425	1.5%
<b>Jefferson County</b>	<b>13,837</b>	<b>13,879</b>	<b>42</b>	<b>0.3%</b>
Monticello	2,623	2,646	23	0.9%
Unincorporated County	11,214	11,233	19	0.2%
<b>Lafayette County</b>	<b>6,950</b>	<b>7,015</b>	<b>65</b>	<b>0.9%</b>
Mayo	1,064	1,075	11	1.0%
Unincorporated County	5,886	5,940	54	0.9%
<b>Lake County</b>	<b>399,342</b>	<b>403,282</b>	<b>3,940</b>	<b>1.0%</b>
Astatula	1,945	1,995	50	2.6%
Clermont	44,687	45,815	1,128	2.5%
Eustis	23,414	23,600	186	0.8%
Fruitland Park	8,675	8,618	(57)	-0.7%
Groveland	20,197	21,633	1,436	7.1%
Howey-in-the-Hills	1,680	1,778	98	5.8%
Lady Lake	16,045	16,174	129	0.8%
Leesburg	28,249	28,838	589	2.1%
Mascotte	7,321	8,040	719	9.8%
Minneola	15,038	16,446	1,408	9.4%
Montverde	1,693	1,712	19	1.1%
Mount Dora	16,688	17,131	443	2.7%
Tavares	19,604	20,296	692	3.5%
Umatilla	3,785	3,875	90	2.4%
Unincorporated County	190,321	187,331	(2,990)	-1.6%
<b>Lee County</b>	<b>782,435</b>	<b>802,064</b>	<b>19,629</b>	<b>2.5%</b>
Bonita Springs	54,740	55,496	756	1.4%
Cape Coral	201,526	208,026	6,500	3.2%
Estero	37,213	37,842	629	1.7%
Fort Myers	91,519	96,729	5,210	5.7%
Fort Myers Beach	5,584	5,589	5	0.1%
Sanibel	6,443	6,485	42	0.7%
Unincorporated County	385,410	391,897	6,487	1.7%
<b>Leon County</b>	<b>294,826</b>	<b>297,971</b>	<b>3,145</b>	<b>1.1%</b>

<b>Comparison of 2021 and 2022 Adjusted Population Estimates Used for FY 2022-23 and FY 2023-24 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>April 1, 2022 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Tallahassee	197,276	199,150	1,874	0.9%
Unincorporated County	97,550	98,821	1,271	1.3%
<b>Levy County</b>	<b>43,577</b>	<b>44,288</b>	<b>711</b>	<b>1.6%</b>
Bronson	1,147	1,147	-	0.0%
Cedar Key	687	689	2	0.3%
Chiefland	2,331	2,321	(10)	-0.4%
Fanning Springs (part)	697	692	(5)	-0.7%
Inglis	1,483	1,492	9	0.6%
Otter Creek	110	108	(2)	-1.8%
Williston	3,041	3,085	44	1.4%
Yankeetown	587	585	(2)	-0.3%
Unincorporated County	33,494	34,169	675	2.0%
<b>Liberty County</b>	<b>6,320</b>	<b>6,421</b>	<b>101</b>	<b>1.6%</b>
Bristol	954	945	(9)	-0.9%
Unincorporated County	5,366	5,476	110	2.0%
<b>Madison County</b>	<b>17,022</b>	<b>17,290</b>	<b>268</b>	<b>1.6%</b>
Greenville	741	737	(4)	-0.5%
Lee	385	388	3	0.8%
Madison	2,977	3,002	25	0.8%
Unincorporated County	12,919	13,163	244	1.9%
<b>Manatee County</b>	<b>411,084</b>	<b>421,655</b>	<b>10,571</b>	<b>2.6%</b>
Anna Maria	976	984	8	0.8%
Bradenton	56,406	56,923	517	0.9%
Bradenton Beach	900	897	(3)	-0.3%
Holmes Beach	3,017	3,023	6	0.2%
Longboat Key (part)	2,757	2,758	1	0.0%
Palmetto	13,351	13,493	142	1.1%
Unincorporated County	333,677	343,577	9,900	3.0%
<b>Marion County</b>	<b>376,996</b>	<b>387,232</b>	<b>10,236</b>	<b>2.7%</b>
Bellevue	5,603	5,764	161	2.9%
Dunnellon	1,934	1,992	58	3.0%
McIntosh	462	465	3	0.6%
Ocala	64,020	64,732	712	1.1%
Reddick	461	471	10	2.2%
Unincorporated County	304,516	313,808	9,292	3.1%
<b>Martin County</b>	<b>156,987</b>	<b>159,615</b>	<b>2,628</b>	<b>1.7%</b>
Indiantown	6,580	6,590	10	0.2%
Jupiter Island	800	793	(7)	-0.9%
Ocean Breeze	325	396	71	21.8%
Sewall's Point	1,997	2,006	9	0.5%
Stuart	17,664	18,764	1,100	6.2%
Unincorporated County	129,621	131,066	1,445	1.1%
<b>Miami-Dade County</b>	<b>2,723,167</b>	<b>2,748,748</b>	<b>25,581</b>	<b>0.9%</b>
Aventura	40,371	40,350	(21)	-0.1%
Bal Harbour	3,084	3,094	10	0.3%
Bay Harbor Islands	5,975	5,961	(14)	-0.2%
Biscayne Park	3,119	3,112	(7)	-0.2%
Coral Gables	50,193	52,014	1,821	3.6%

<b>Comparison of 2021 and 2022 Adjusted Population Estimates Used for FY 2022-23 and FY 2023-24 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>April 1, 2022 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Cutler Bay	45,478	45,545	67	0.1%
Doral	80,703	81,182	479	0.6%
El Portal	1,991	1,993	2	0.1%
Florida City	13,857	14,320	463	3.3%
Golden Beach	955	955	-	0.0%
Hialeah	225,493	228,206	2,713	1.2%
Hialeah Gardens	23,055	23,076	21	0.1%
Homestead	81,092	82,996	1,904	2.3%
Indian Creek	84	89	5	6.0%
Key Biscayne	14,815	14,784	(31)	-0.2%
Medley	1,047	1,056	9	0.9%
Miami	447,094	456,614	9,520	2.1%
Miami Beach	82,785	83,618	833	1.0%
Miami Gardens	112,508	115,053	2,545	2.3%
Miami Lakes	30,857	30,905	48	0.2%
Miami Shores	11,548	11,630	82	0.7%
Miami Springs	13,851	13,865	14	0.1%
North Bay Village	8,211	8,206	(5)	-0.1%
North Miami	60,175	60,337	162	0.3%
North Miami Beach	43,749	43,591	(158)	-0.4%
Opa-locka	16,570	16,710	140	0.8%
Palmetto Bay	24,499	25,041	542	2.2%
Pincrest	18,419	18,394	(25)	-0.1%
South Miami	12,071	12,090	19	0.2%
Sunny Isles Beach	22,655	22,756	101	0.4%
Surfside	5,593	5,446	(147)	-2.6%
Sweetwater	19,941	20,240	299	1.5%
Virginia Gardens	2,371	2,376	5	0.2%
West Miami	7,275	7,313	38	0.5%
Unincorporated County	1,191,683	1,195,830	4,147	0.3%
<b>Monroe County</b>	<b>83,410</b>	<b>83,961</b>	<b>551</b>	<b>0.7%</b>
Islamorada	7,116	7,272	156	2.2%
Key Colony Beach	793	807	14	1.8%
Key West	26,686	27,040	354	1.3%
Layton	211	214	3	1.4%
Marathon	9,915	9,926	11	0.1%
Unincorporated County	38,689	38,702	13	0.0%
<b>Nassau County</b>	<b>92,992</b>	<b>95,741</b>	<b>2,749</b>	<b>3.0%</b>
Callahan	1,609	1,597	(12)	-0.7%
Fernandina Beach	13,051	13,195	144	1.1%
Hilliard	3,047	2,988	(59)	-1.9%
Unincorporated County	75,285	77,961	2,676	3.6%
<b>Okaloosa County</b>	<b>211,961</b>	<b>214,335</b>	<b>2,374</b>	<b>1.1%</b>
Cinco Bayou	457	455	(2)	-0.4%
Crestview	27,369	27,559	190	0.7%
Destin	14,217	14,472	255	1.8%
Fort Walton Beach	20,948	21,011	63	0.3%
Laurel Hill	624	627	3	0.5%

<b>Comparison of 2021 and 2022 Adjusted Population Estimates</b>				
<b>Used for FY 2022-23 and FY 2023-24 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>April 1, 2022 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Mary Esther	4,027	4,396	369	9.2%
Niceville	16,043	16,189	146	0.9%
Shalimar	763	774	11	1.4%
Valparaiso	4,793	4,926	133	2.8%
Unincorporated County	122,720	123,926	1,206	1.0%
<b>Okeechobee County</b>	<b>37,177</b>	<b>37,548</b>	<b>371</b>	<b>1.0%</b>
Okeechobee	5,284	5,352	68	1.3%
Unincorporated County	31,893	32,196	303	1.0%
<b>Orange County</b>	<b>1,454,937</b>	<b>1,477,627</b>	<b>22,690</b>	<b>1.6%</b>
Apopka	56,727	57,390	663	1.2%
Bay Lake	29	29	-	0.0%
Belle Isle	7,027	7,042	15	0.2%
Eatonville	2,344	2,371	27	1.2%
Edgewood	2,683	2,645	(38)	-1.4%
Lake Buena Vista	24	21	(3)	-12.5%
Maitland	19,545	19,944	399	2.0%
Oakland	3,898	5,406	1,508	38.7%
Ocoee	48,278	49,228	950	2.0%
Orlando	314,088	321,294	7,206	2.3%
Windermere	3,051	3,038	(13)	-0.4%
Winter Garden	47,478	50,318	2,840	6.0%
Winter Park	30,021	30,465	444	1.5%
Unincorporated County	919,744	928,436	8,692	0.9%
<b>Osceola County</b>	<b>406,171</b>	<b>424,664</b>	<b>18,493</b>	<b>4.6%</b>
Kissimmee	80,824	82,014	1,190	1.5%
St. Cloud	61,033	62,012	979	1.6%
Unincorporated County	264,314	280,638	16,324	6.2%
<b>Palm Beach County</b>	<b>1,499,708</b>	<b>1,515,565</b>	<b>15,857</b>	<b>1.1%</b>
Atlantis	2,145	2,145	-	0.0%
Belle Glade	16,893	17,213	320	1.9%
Boca Raton	98,046	99,542	1,496	1.5%
Boynton Beach	81,011	81,748	737	0.9%
Briny Breezes	499	498	(1)	-0.2%
Cloud Lake	136	139	3	2.2%
Delray Beach	66,948	67,073	125	0.2%
Glen Ridge	217	217	-	0.0%
Golf	257	260	3	1.2%
Greenacres	44,549	44,797	248	0.6%
Gulf Stream	949	957	8	0.8%
Haverhill	2,193	2,190	(3)	-0.1%
Highland Beach	4,300	4,302	2	0.0%
Hypoluxo	2,686	2,686	-	0.0%
Juno Beach	3,862	3,869	7	0.2%
Jupiter	61,121	61,341	220	0.4%
Jupiter Inlet Colony	403	406	3	0.7%
Lake Clarke Shores	3,562	3,565	3	0.1%
Lake Park	9,039	9,030	(9)	-0.1%
Lake Worth	42,572	42,637	65	0.2%

<b>Comparison of 2021 and 2022 Adjusted Population Estimates Used for FY 2022-23 and FY 2023-24 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>April 1, 2022 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Lantana	11,558	12,111	553	4.8%
Loxahatchee Groves	3,379	3,375	(4)	-0.1%
Manalapan	419	422	3	0.7%
Mangonia Park	2,142	2,134	(8)	-0.4%
North Palm Beach	13,167	13,166	(1)	0.0%
Ocean Ridge	1,828	1,831	3	0.2%
Pahokee	5,238	5,201	(37)	-0.7%
Palm Beach	9,253	9,218	(35)	-0.4%
Palm Beach Gardens	59,755	60,675	920	1.5%
Palm Beach Shores	1,330	1,309	(21)	-1.6%
Palm Springs	26,904	26,924	20	0.1%
Riviera Beach	38,125	38,613	488	1.3%
Royal Palm Beach	39,144	39,345	201	0.5%
South Bay	2,982	3,081	99	3.3%
South Palm Beach	1,472	1,472	-	0.0%
Tequesta	6,152	6,152	-	0.0%
Wellington	61,768	61,807	39	0.1%
Westlake	1,757	2,981	1,224	69.7%
West Palm Beach	119,081	119,945	864	0.7%
Unincorporated County	652,866	661,188	8,322	1.3%
<b>Pasco County</b>	<b>575,274</b>	<b>592,001</b>	<b>16,727</b>	<b>2.9%</b>
Dade City	7,549	7,796	247	3.3%
New Port Richey	16,812	17,165	353	2.1%
Port Richey	3,185	3,250	65	2.0%
St. Leo	2,363	2,462	99	4.2%
San Antonio	1,297	1,304	7	0.5%
Zephyrhills	17,790	18,711	921	5.2%
Unincorporated County	526,278	541,313	15,035	2.9%
<b>Pinellas County</b>	<b>963,703</b>	<b>972,044</b>	<b>8,341</b>	<b>0.9%</b>
Belleair	4,324	4,372	48	1.1%
Belleair Beach	1,632	1,643	11	0.7%
Belleair Bluffs	2,317	2,332	15	0.6%
Belleair Shore	74	74	-	0.0%
Clearwater	117,826	119,256	1,430	1.2%
Dunedin	36,112	36,100	(12)	0.0%
Gulfport	11,777	11,801	24	0.2%
Indian Rocks Beach	3,696	3,719	23	0.6%
Indian Shores	1,193	1,207	14	1.2%
Kenneth City	5,034	5,053	19	0.4%
Largo	83,084	84,286	1,202	1.4%
Madeira Beach	3,886	3,939	53	1.4%
North Redington Beach	1,493	1,495	2	0.1%
Oldsmar	14,905	14,924	19	0.1%
Pinellas Park	54,241	55,097	856	1.6%
Redington Beach	1,372	1,375	3	0.2%
Redington Shores	2,180	2,181	1	0.0%
Safety Harbor	17,108	17,034	(74)	-0.4%
St. Pete Beach	8,867	8,878	11	0.1%

<b>Comparison of 2021 and 2022 Adjusted Population Estimates</b>				
<b>Used for FY 2022-23 and FY 2023-24 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>April 1, 2022 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
St. Petersburg	260,453	263,791	3,338	1.3%
Seminole	19,367	19,491	124	0.6%
South Pasadena	5,359	5,417	58	1.1%
Tarpon Springs	25,359	25,752	393	1.5%
Treasure Island	6,570	6,586	16	0.2%
Unincorporated County	275,474	276,241	767	0.3%
<b>Polk County</b>	<b>745,439</b>	<b>766,735</b>	<b>21,296</b>	<b>2.9%</b>
Auburndale	16,539	17,453	914	5.5%
Bartow	19,406	19,508	102	0.5%
Davenport	10,611	10,890	279	2.6%
Dundee	5,557	5,575	18	0.3%
Eagle Lake	3,197	3,391	194	6.1%
Fort Meade	5,107	5,173	66	1.3%
Frostproof	2,944	2,998	54	1.8%
Haines City	29,182	31,992	2,810	9.6%
Highland Park	252	246	(6)	-2.4%
Hillcrest Heights	249	243	(6)	-2.4%
Lake Alfred	6,573	6,768	195	3.0%
Lake Hamilton	1,568	1,560	(8)	-0.5%
Lakeland	116,421	120,279	3,858	3.3%
Lake Wales	17,001	17,362	361	2.1%
Mulberry	4,011	4,040	29	0.7%
Polk City	2,902	2,956	54	1.9%
Winter Haven	51,138	53,338	2,200	4.3%
Unincorporated County	452,781	462,963	10,182	2.2%
<b>Putnam County</b>	<b>73,319</b>	<b>73,781</b>	<b>462</b>	<b>0.6%</b>
Crescent City	1,662	1,692	30	1.8%
Interlachen	1,443	1,446	3	0.2%
Palatka	10,468	10,541	73	0.7%
Pomona Park	781	789	8	1.0%
Welaka	719	747	28	3.9%
Unincorporated County	58,246	58,566	320	0.5%
<b>St. Johns County</b>	<b>285,406</b>	<b>296,767</b>	<b>11,361</b>	<b>4.0%</b>
Marineland (part)	3	3	-	0.0%
St. Augustine	14,976	15,346	370	2.5%
St. Augustine Beach	6,888	6,914	26	0.4%
Unincorporated County	263,539	274,504	10,965	4.2%
<b>St. Lucie County</b>	<b>339,948</b>	<b>350,391</b>	<b>10,443</b>	<b>3.1%</b>
Fort Pierce	48,257	47,731	(526)	-1.1%
Port St. Lucie	214,514	224,905	10,391	4.8%
St. Lucie Village	611	574	(37)	-6.1%
Unincorporated County	76,566	77,181	615	0.8%
<b>Santa Rosa County</b>	<b>187,521</b>	<b>192,618</b>	<b>5,097</b>	<b>2.7%</b>
Gulf Breeze	6,359	6,380	21	0.3%
Jay	547	547	-	0.0%
Milton	10,160	10,154	(6)	-0.1%
Unincorporated County	170,455	175,537	5,082	3.0%
<b>Sarasota County</b>	<b>441,502</b>	<b>452,373</b>	<b>10,871</b>	<b>2.5%</b>



<b>Comparison of 2021 and 2022 Adjusted Population Estimates Used for FY 2022-23 and FY 2023-24 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>April 1, 2022 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Longboat Key (part)	4,762	4,761	(1)	0.0%
North Port	78,129	81,823	3,694	4.7%
Sarasota	55,380	56,489	1,109	2.0%
Venice	26,105	26,735	630	2.4%
Unincorporated County	277,126	282,565	5,439	2.0%
<b>Seminole County</b>	<b>477,382</b>	<b>483,912</b>	<b>6,530</b>	<b>1.4%</b>
Altamonte Springs	46,735	47,413	678	1.5%
Casselberry	29,566	30,014	448	1.5%
Lake Mary	16,867	17,333	466	2.8%
Longwood	15,496	15,900	404	2.6%
Oviedo	40,073	40,078	5	0.0%
Sanford	62,086	63,168	1,082	1.7%
Winter Springs	38,767	39,038	271	0.7%
Unincorporated County	227,792	230,968	3,176	1.4%
<b>Sumter County</b>	<b>128,024</b>	<b>133,960</b>	<b>5,936</b>	<b>4.6%</b>
Bushnell	3,265	3,146	(119)	-3.6%
Center Hill	849	857	8	0.9%
Coleman	642	642	-	0.0%
Webster	794	798	4	0.5%
Wildwood	20,927	24,724	3,797	18.1%
Unincorporated County	101,547	103,793	2,246	2.2%
<b>Suwannee County</b>	<b>42,094</b>	<b>42,709</b>	<b>615</b>	<b>1.5%</b>
Branford	724	737	13	1.8%
Live Oak	6,794	6,884	90	1.3%
Unincorporated County	34,576	35,088	512	1.5%
<b>Taylor County</b>	<b>19,712</b>	<b>19,978</b>	<b>266</b>	<b>1.3%</b>
Perry	6,910	7,013	103	1.5%
Unincorporated County	12,802	12,965	163	1.3%
<b>Union County</b>	<b>11,565</b>	<b>11,684</b>	<b>119</b>	<b>1.0%</b>
Lake Butler	2,017	2,004	(13)	-0.6%
Raiford	231	236	5	2.2%
Worthington Springs	405	447	42	10.4%
Unincorporated County	8,912	8,997	85	1.0%
<b>Volusia County</b>	<b>561,625</b>	<b>571,465</b>	<b>9,840</b>	<b>1.8%</b>
Daytona Beach	74,086	77,605	3,519	4.7%
Daytona Beach Shores	5,259	5,285	26	0.5%
DeBary	23,014	23,336	322	1.4%
DeLand	38,342	39,285	943	2.5%
Deltona	94,953	95,918	965	1.0%
Edgewater	23,323	23,857	534	2.3%
Flagler Beach (part)	72	72	-	0.0%
Holly Hill	12,971	12,983	12	0.1%
Lake Helen	2,913	2,974	61	2.1%
New Smyrna Beach	30,975	31,393	418	1.3%
Oak Hill	2,029	2,047	18	0.9%
Orange City	13,483	13,898	415	3.1%
Ormond Beach	44,041	44,671	630	1.4%
Pierson	1,547	1,564	17	1.1%

<b>Comparison of 2021 and 2022 Adjusted Population Estimates Used for FY 2022-23 and FY 2023-24 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>April 1, 2022 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Ponce Inlet	3,382	3,391	9	0.3%
Port Orange	63,275	64,230	955	1.5%
South Daytona	13,140	13,362	222	1.7%
Unincorporated County	114,820	115,594	774	0.7%
<b>Wakulla County</b>	<b>31,808</b>	<b>32,727</b>	<b>919</b>	<b>2.9%</b>
St. Marks	282	320	38	13.5%
Sopchoppy	431	443	12	2.8%
Unincorporated County	31,095	31,964	869	2.8%
<b>Walton County</b>	<b>76,677</b>	<b>78,294</b>	<b>1,617</b>	<b>2.1%</b>
DeFuniak Springs	5,914	5,925	11	0.2%
Freeport	7,320	8,068	748	10.2%
Paxton	556	562	6	1.1%
Unincorporated County	62,887	63,739	852	1.4%
<b>Washington County</b>	<b>23,571</b>	<b>23,815</b>	<b>244</b>	<b>1.0%</b>
Caryville	290	296	6	2.1%
Chipley	3,631	3,597	(34)	-0.9%
Ebro	242	247	5	2.1%
Vernon	756	747	(9)	-1.2%
Wausau	385	389	4	1.0%
Unincorporated County	18,267	18,539	272	1.5%
<b>Statewide Total</b>	<b>21,802,278</b>	<b>22,176,131</b>	<b>373,853</b>	<b>1.7%</b>
<b>Statewide Incorporated</b>	<b>11,001,853</b>	<b>11,187,739</b>	<b>185,886</b>	<b>1.7%</b>
<b>Statewide Unincorporate</b>	<b>10,800,425</b>	<b>10,988,392</b>	<b>187,967</b>	<b>1.7%</b>
Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.				

## Appendix C:

# 2024 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

## 2024 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)											Diesel Fuel Tax Rates (# of Cents Per Gallon)											Total Fuel Tax													
	Federal			State			County (Local Option)			Ninth-cent		1-6 Cents		1-5 Cents		Federal			State			Ninth-cent			1-6 Cents		1-5 Cents									
	Fuel Tax	Excise Tax	Fuel Tax	Fuel Tax	SCETS Tax	Const. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Fuel Tax	Fuel Tax	Fuel Tax	Fuel Tax	Fuel Tax	Fuel Tax	Total Tax	Fuel Tax	Excise Tax	Fuel Tax	Fuel Tax	SCETS Tax	Fuel Sales Tax	Fuel Excise Tax	Fuel Tax	Fuel Tax	Fuel Tax	Fuel Tax	Fuel Tax	Total Tax	Fuel Tax	Excise Tax	Fuel Tax	Fuel Tax	Fuel Tax	Fuel Tax		
Alachua	18.4		1	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Baker	18.4		2	1	9.4	2	1	1	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8
Bay	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Bradford	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Brevard	18.4		2	1	9.4	2	1	1	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8
Broward	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Calhoun	18.4		2	1	9.4	2	1	1	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8
Charlotte	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Citrus	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Clay	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Collier	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Columbia	18.4		2	1	9.4	2	1	1	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8
DeSoto	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Dixie	18.4		2	1	9.4	2	1	1	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8
Duval	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Escambia	18.4		2	1	9.4	2	1	1	1	1	6	6	4	59.8	0	24.4	17.0	9.4	4	1	1	6	6	4	59.8	0	24.4	17.0	9.4	4	1	1	6	6	4	59.8
Flagler	18.4		2	1	9.4	2	1	1	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8
Franklin	18.4		2	1	9.4	2	1	1	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8
Gadsden	18.4		2	1	9.4	2	1	1	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8
Gadsden	18.4		2	1	9.4	2	1	1	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8
Glades	18.4		2	1	9.4	2	1	1	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8
Gulf	18.4		2	1	9.4	2	1	1	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8
Hamilton	18.4		2	1	9.4	2	1	1	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8
Hardee	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Hendry	18.4		2	1	9.4	2	1	1	1	1	6	6	3	57.8	0	24.4	17.0	9.4	4	1	1	6	6	3	57.8	0	24.4	17.0	9.4	4	1	1	6	6	3	57.8
Hernando	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Highlands	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Highlands	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Hillsborough	18.4		2	1	9.4	2	1	1	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8
Holmes	18.4		2	1	9.4	2	1	1	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8
Indian River	18.4		2	1	9.4	2	1	1	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8
Jackson	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Jefferson	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Jefferson	18.4		2	1	9.4	2	1	1	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8	0	24.4	17.0	9.4	4	1	1	6	6	0	54.8
Lafayette	18.4		2	1	9.4	2	1	1	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8
Lake	18.4		2	1	9.4	2	1	1	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8	0	24.4	17.0	9.4	4	1	1	6	6	0	55.8
Lake	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Lee	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Lee	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Leon	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Levy	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Liberty	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Madison	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Madison	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Manatee	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8
Manatee	18.4		2	1	9.4	2	1	1	1	1	6	6	5	60.8	0	24.4	17.0	9.4	4	1	1	6	6	5	61.8	0	24.4	17.0	9.4							

### 2024 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)												Diesel Fuel Tax Rates (# of Cents Per Gallon)																							
	Federal						State						County (Local Option)						Federal						State						County (Local Option)					
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Tax	Excise Tax	Fuel Tax	Total Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Tax	Excise Tax	Fuel Tax	Total Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Tax	Excise Tax	Fuel Tax	Total Tax	
Union	18.4	17.0	9.4	2	1	1	1	6	0	55.8	0	0	5	5	24.4	17.0	9.4	4	4	1	61.8	24.4	17.0	9.4	4	4	1	6	n/a	n/a	n/a	61.8				
Volusia	18.4	17.0	9.4	2	1	1	1	6	5	60.8	0	0	0	0	24.4	17.0	9.4	4	4	1	61.8	24.4	17.0	9.4	4	4	1	6	n/a	n/a	n/a	61.8				
Wakulla	18.4	17.0	9.4	2	1	1	1	6	0	55.8	0	0	5	5	24.4	17.0	9.4	4	4	1	61.8	24.4	17.0	9.4	4	4	1	6	n/a	n/a	n/a	61.8				
Walton	18.4	17.0	9.4	2	1	1	1	6	0	55.8	0	0	5	5	24.4	17.0	9.4	4	4	1	61.8	24.4	17.0	9.4	4	4	1	6	n/a	n/a	n/a	61.8				
Washington	18.4	17.0	9.4	2	1	1	1	6	0	55.8	0	0	5	5	24.4	17.0	9.4	4	4	1	61.8	24.4	17.0	9.4	4	4	1	6	n/a	n/a	n/a	61.8				

Notes:

- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code.
- 2) State taxes on motor fuel consist of the Fuel Sales Tax, pursuant to s. 206.41(1)(g), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.41(1)(f), F.S.; the Constitutional Fuel Tax, pursuant to s. 206.41(1)(a), F.S.; the County Fuel Tax, pursuant to s. 206.41(1)(b), F.S.; and the Municipal Fuel Tax, pursuant to s. 206.41(1)(c), F.S. The Municipal Fuel Tax is one of the revenue sources that fund the Municipal Revenue Sharing Program. This table excludes the state inspection fee of \$0.00125 per gallon imposed on motor fuel.
- 3) County/local option taxes on motor fuel consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.41(1)(d), F.S.; the 1 to 6 cents of Local Option Fuel Tax, pursuant to s. 206.41(1)(e), F.S.
- 4) State taxes on diesel fuel consist of the Fuel Sales Tax, pursuant to s. 206.87(1)(e), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.87(1)(d), F.S.; and the Fuel Excise Tax, pursuant to s. 206.41(1)(a), F.S.
- 5) County taxes on diesel fuel for local use consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.87(1)(b), F.S.; and 1 to 6 cents of Local Option Fuel Tax, pursuant to s. 206.87(1)(c), F.S. The 1 to 5 cents Local Option Fuel Tax is not authorized for levy on diesel fuel.
- 6) County/local option tax rate changes for 2024: Due to an administrative oversight by Miami-Dade County government, its 6 cents levy of the 1 to 6 cents Local Option Fuel Tax that was scheduled to expire on August 31, 2023 was not renewed prior to the July 1, 2023 statutory deadline. Consequently, the county's 1 to 6 cents Local Option Fuel Tax levy expired and was not collected during the period of September 1, 2023 through December 31, 2023. Collection of this 1 to 6 cents tax begins again on January 1, 2024.
- 7) For a list of transportation funding sources, please refer to the Florida Department of Transportation's "Florida's Transportation Tax Sources: A Primer".

Data Sources:

- 1) Florida Department of Revenue, "2024 Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates" available at [https://floridarevenue.com/taxes/Documents/fuel\\_charts/23B05-03\\_chart.pdf](https://floridarevenue.com/taxes/Documents/fuel_charts/23B05-03_chart.pdf)
- 2) Florida Department of Transportation, Office of Work Program and Budget, "Florida's Transportation Tax Sources - A Primer (2023)" available at <https://dotemp1.dot.state.fl.us/FMSsupport/Apps/Documents/Primer.pdf>.

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