

2013
**Local Government Financial
Information Handbook**

December 2013

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



2013 Local Government Financial Information Handbook

December 2013

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

Melissa Hallaian, Economist
Office of Economic and Demographic Research
111 West Madison Street, Suite 574
Tallahassee, FL 32399-6588
Phone: (850) 487-1402

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.

Steven O'Cain, Senior Legislative Analyst
Office of Economic and Demographic Research
111 West Madison Street, Suite 574
Tallahassee, FL 32399-6588
Phone: (850) 487-1402

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 2013-14 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 2012 county and municipal population estimates used for the 2013-14 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2011 and 2012 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2012-13 and 2013-14 is provided in Appendix B. Finally, a listing of the 2014 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.¹ 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.² 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.³ These files serve as another source of local government fiscal data.

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>

Table of Contents

	<u>Page No.</u>
Part One: Revenue Source Authorized in the Constitution	1
Ad Valorem Tax	3
Part Two: Revenue Sources Based on Home Rule Authority	9
Proprietary Fees.....	11
Regulatory Fees.....	13
Special Assessments	15
Part Three: Revenue Sources Authorized by the Legislature.....	17
 <i>State-Imposed Fees or Taxes Shared with Local Governments or School Districts</i>	
Alcoholic Beverage License Tax	19
Cardroom Revenues.....	21
Constitutional Fuel Tax	23
Estimated Distributions	26
County Fuel Tax	29
Estimated Distributions	31
County Revenue Sharing Program (Derives Funding from Transfers of 2.9 Percent of Net Cigarette Tax Collections and 2.044 Percent of Sales and Use Tax Collections)	33
Estimated Distributions	36
Distribution of Sales and Use Taxes to Counties.....	39
Emergency Management Assistance	41
Enhanced 911 Fee.....	43
Fuel Tax Refunds and Credits	47
Indian Gaming Revenues.....	49
Insurance License Tax	51
Intergovernmental Radio Communication Program.....	53
Local Government Half-Cent Sales Tax Program (Derives Funding from Separate Transfers of Net Sales Tax Proceeds).....	55
Estimated Distributions	62
Miami-Dade County Lake Belt Mitigation Fee	73
Miami-Dade County Lake Belt Water Treatment Plant Fee.....	75
Mobile Home License Tax	77
Municipal Revenue Sharing Program (Derives Funding from Transfers of 1.3409 Percent of Sales and Use Tax Collections, 12.5 Percent of the State Alternative Fuel User Decal Fee Collections, and Net Collections from the Municipal Fuel Tax).....	79
Estimated Distributions	85
Oil, Gas, and Sulfur Production Tax.....	93

Payments from State Forest Timber Sales to Eligible Fiscally Constrained County Governments	95
Phosphate Rock Severance Tax	99
State Housing Initiatives Partnership Program	103
Support for School Capital Outlay Purposes	105
Vessel Registration Fee	107

Other Local Revenue Sources

Communications Services Tax	111
Estimated Distributions	115
Convention Development Taxes	125
Consolidated County Convention Development Tax	127
Charter County Convention Development Tax	129
Special District, Special, and Subcounty Convention Development Taxes	131
Discretionary Surtax on Documents	133
Green Utility Fee	137
Gross Receipts Tax on Commercial Hazardous Waste Facilities	139
Highway Safety Fees – Red Light Cameras	141
Insurance Premium Tax	143
Local Business Tax (Including the Panama City and Panama City Beach Merchant License Tax)	145
Local Discretionary Sales Surtaxes	149
History of Local Discretionary Sales Surtax Levies.....	152
2014 Local Discretionary Sales Surtax Rates in Florida’s Counties	155
Estimated Distributions	157
Estimation of Realized and Unrealized Tax Revenues.....	169
Charter County and Regional Transportation System Surtax.....	171
Local Government Infrastructure Surtax	175
Small County Surtax.....	179
Indigent Care and Trauma Center Surtax	181
County Public Hospital Surtax	185
School Capital Outlay Surtax	187
Voter-Approved Indigent Care Surtax.....	189
Emergency Fire Rescue Services and Facilities Surtax.....	191
Local Option Food and Beverage Taxes.....	195
Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Options).....	199
Ninth-Cent Fuel Tax: Estimated Distributions	203
Local Option Fuel Tax: Estimated Distributions	205
Estimation of Realized and Unrealized Tax Revenues.....	213
Ninth-Cent Fuel Tax.....	215
1 to 6 Cents Local Option Fuel Tax.....	217
1 to 5 Cents Local Option Fuel Tax.....	221
Municipal Pari-Mutuel Tax	223
Municipal Parking Facility Space Surcharges	225
Municipal Resort Tax	227
Public Service Tax	229

Tourist Development Taxes.....	233
History of Local Option Tourist Tax Levies	238
Taxable Sales Reported by Transient Rental Facilities	242
2014 Local Option Tourist Tax Rates in Florida’s Counties.....	244
Estimation of Realized and Unrealized Tax Revenues.....	246
1 or 2 Percent Tax.....	249
Additional 1 Percent Tax	251
Professional Sports Franchise Facility Tax	253
High Tourism Impact Tax	255
Additional Professional Sports Franchise Facility Tax	257
Tourist Impact Tax.....	259
 Appendix A: Adjusted 2012 Population Estimates for Florida’s Counties and Municipalities Used in the FY 2013-14 State Revenue-Sharing Calculations	 261
 Appendix B: Comparison of 2011 and 2012 Adjusted Population Estimates Used for FY 2012-13 and FY 2013-14 State Revenue-Sharing Calculations	 271
 Appendix C: 2014 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida’s Counties	 283

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.¹

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

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.

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

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

This page was intentionally left blank.

Ad Valorem Tax

Section 9, Article VII, 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.¹

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.²

With the exception of the ad valorem tax and constitutionally and statutorily authorized home-rule revenue sources, 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.

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

County Millages:

County government millages are composed of four categories of millage rates.³

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 Section 12, Art. VII, State Constitution.
3. County voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
4. County dependent special district millage is 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.⁴

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.⁵ 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 to ten mills.⁶

Municipal Millages:

Municipal government millages are composed of four categories of millage rates.⁷

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 Section 12, Art. VII, State Constitution.
3. Municipal voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
4. Municipal dependent special district millage is 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.

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

4. Section 189.403(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. 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.⁸

1. Nonvoted required school operating millage (otherwise known as *required local effort*) is set by the school board for current operating purposes and imposed pursuant to s. 1011.60(6), F.S. It 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.⁹
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 caps the maximum rate at 1.5 mills.¹⁰ 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.¹¹
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.

Independent Special District Millages:

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

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

Adjustments to the Tax Base:

The ad valorem taxable base is the fair market value of locally assessed real estate, tangible personal property, and state assessed railroad property, less certain exclusions, differentials, exemptions, credits and deferrals. 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

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

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

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

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

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

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.¹³

General Law Amendments:

The following list highlights the legislation passed during the 2013 Regular Legislative Session that amended provisions related to the ad valorem tax and its administration. These chapter laws are available via the Department of State's Division of Elections website.¹⁴

<u>Chapter Law #</u>	<u>Subject</u>
2013-64	Rental of Homestead Property
2013-72	Ad Valorem Taxation
2013-77	Assessment of Residential and Nonhomestead Real Property
2013-83	Community Development
2013-95	Taxation of Property
2013-109	Clerks of the Court
2013-148	Tax Deeds
2013-192	Paper Reduction
2013-246	Adverse Possession

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.¹⁵ Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures:

The DOR and units of local government administer the ad valorem tax. Two county constitutional officers, the property appraiser and tax collector, have primary responsibility for the 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.

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. The following chapters of the Florida Statutes address the ad valorem tax, its administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and

13. See the Florida Revenue Estimating Conference's *2013 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 191-202 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2013.pdf> for additional detail.

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

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

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.

Distribution of Proceeds:

The tax collector distributes taxes to each taxing authority.¹⁶

Authorized Uses:

Ad valorem taxes are considered general revenue for general-purpose local governments (i.e., county, municipality, or consolidated city-county government) as well as for school districts. An independent special district may be restricted in the expenditure of the revenue for the purpose associated with the 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.¹⁷ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *ad valorem tax*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

The DOR annually publishes online its *Florida Property Valuations & Tax Data*, which details property valuations and tax data by local jurisdiction. Annual data for the years 1976 through 2013 are available via the DOR's website.¹⁸ 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.¹⁹

16. Section 197.383, F.S.

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

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

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

This page was intentionally left blank.

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.

This page was intentionally left blank.

Proprietary Fees

Home Rule Authority
Sections 403.0893, Florida Statutes

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 the fee payer receives a special benefit.

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

General Law Amendments:

Chapter 2013-223, L.O.F., (CS/CS/HB 85) creates s. 287.05712, F.S., to govern the procurement process for public-private partnerships for public purpose projects. With respect to fees, the legislation provides that the comprehensive agreement may authorize the private entity to impose fees on members of the public for use of the facility. The responsible public entity regulates any revenues pursuant to the agreement, and the negotiated portion of the revenues are returned to the responsible public entity over the life of the agreement. These changes became effective on July 1, 2013. The House of Representatives' Final Bill Analysis states that the legislation has an indeterminate fiscal impact on local governments that enter into public-private partnerships.¹

Attorney General Opinions:

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

Prior Years' Revenues:

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

1. <http://www.myfloridahouse.gov/Sections/Documents/loaddoc.aspx?FileName=h0085z1.GVOPS.DOCX&DocumentType=Analysis&BillNumber=0085&Session=2013>

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

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

This page was intentionally left blank.

Regulatory Fees

Home Rule Authority

Sections 163.31801, 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 population growth. Rather than imposing the costs of these additional capital facilities upon the general public, the purpose of impact fees is to shift the expense burden to newcomers.

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.¹ The Act was amended in 2009 to impose new restrictive rules on impact fees by requiring local governments to shoulder the burden of proof when an impact fee is challenged in court and prohibiting the judiciary from giving deference to local government impact fee determinations.²

General Law Amendments:

Chapter 2013-78, L.O.F., (CS/CS/CS/HB 319) encourages local governments without a transportation concurrency funding system to implement an alternative mobility funding system and imposes new requirements on local governments that implement such systems. The revenue derived from the alternative system's funding mechanism must be used to implement the needs of the local government's plan that serves as the basis for the imposed fee. A mobility fee-based funding system should comply with the dual rational nexus test applicable to impact fees. An alternative system that is not mobility fee-based should not be applied in a manner that imposes upon new development any responsibility for funding an existing transportation deficiency. These changes became effective on May 30, 2013.

Chapter 2013-92, L.O.F., (CS/CS/CS/HB 999) amends s. 373.308, F.S., to specify that upon authorization from the Department of Environmental Protection, issuance of well permits is the sole responsibility of water management districts, delegated local governments, or local county health departments. Other local governmental entities cannot impose additional or duplicate requirements or fees or establish a separate

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

program for the permitting of the location, abandonment, boring, or other activities reasonably associated with the installation and abandonment of a groundwater well. These changes became effective July 1, 2013. The House of Representatives' Final Bill Analysis states that local governments who currently operate permitting programs for water well construction will see an insignificant negative fiscal impact due to the loss of permit fees.³

Attorney General Opinions:

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

Prior Years' Revenues:

Summaries of prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available.⁵

3. <http://www.myfloridahouse.gov/Sections/Documents/loaddoc.aspx?FileName=h0999z1.ANRS.DOCX&DocumentType=Analysis&BillNumber=0999&Session=2013>

4. <http://myfloridalegal.com/ago.nsf/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 governments¹ and for county emergency medical services.² Special districts derive their authority to levy special assessments through general law or special act creating the district.³ 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.⁴

General Law Amendments:

Chapter 2013-183, L.O.F., (CS/CS/SB 1410) amends s. 191.009, F.S., to authorize independent special fire control districts to levy non-ad valorem assessments for emergency medical and emergency transport services and recognizes that the provision of such services constitutes a benefit to real property. Also, it provides that if a district levies a non-ad valorem assessment for either service, then the district must cease charging an ad valorem tax for such service. Additionally, the legislation provides that a district can levy non-ad valorem assessments on lands within the district rather than being limited to the imposition of such assessments to benefited real property only. These changes became effective on July 1, 2013.

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.

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.⁵ 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.⁶

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

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

Part Three: Revenue Sources Authorized by the Legislature

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

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

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

Alcoholic Beverage License Tax

Cardroom Revenues

Constitutional Fuel Tax

County Fuel Tax

County Revenue Sharing Program (Derives Funding from Transfers of 2.9 Percent of Net Cigarette Tax Collections and 2.044 Percent of Sales and Use Tax Collections)

Distribution of Sales and Use Taxes to Counties

Emergency Management Assistance

Enhanced 911 Fee

Fuel Tax Refunds and Credits

Indian Gaming Revenues

Insurance License Tax

Intergovernmental Radio Communication Program

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

Miami-Dade County Lake Belt Mitigation Fee

Miami-Dade County Lake Belt Water Treatment Plant Fee

Mobile Home License Tax

Municipal Revenue Sharing Program (Derives Funding from Transfers of 1.3409 Percent of Sales and Use Tax Collections, 12.5 Percent of the State Alternative Fuel User Decal Fee Collections, and Net Collections from the Municipal Fuel Tax)

Oil, Gas, and Sulfur Production Tax

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

Phosphate Rock Severance Tax

State Housing Initiatives Partnership Program

Support for School Capital Outlay Purposes

1. Section 218.23, F.S.

Vessel Registration Fee

A special case of state-shared revenues is funding for school districts.² During the 2010-11 fiscal year, school districts received 35.53 percent of their financial support from state sources; 46.32 percent from local sources, including the Required Local Effort (RLE) portion of the Florida Education Finance Program (FEFP); and 18.14 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.

Communication Services Tax

Convention Development Taxes

Discretionary Surtax on Documents

Green Utility Fee

Gross Receipts Tax on Commercial Hazardous Waste Facilities

Highway Safety Fees - Red Light Cameras

Insurance Premium Tax

Local Business Tax (Including the Panama City and Panama City Beach Merchant License Tax)

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

2. Refer to the Florida Department of Education's *2012-13 Funding for Florida School Districts* for an overview of school district funding available at <http://www.fldoe.org/fefp/pdf/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;¹ 2) vendors of malt beverages containing alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume;² 3) vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted;³ 4) vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton;⁴ and 5) authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4)-(5), F.S.⁵

General Law Amendments:

There were no general law amendments resulting from the 2013 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.⁶

Distribution of Proceeds:

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

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.

-
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.⁹ 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.¹⁰

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

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

Cardroom Revenues

Section 849.086, Florida Statutes

Summary:

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

Several taxes and fees are authorized in law; however, only a portion of the tax proceeds are shared with eligible local governments. An annual cardroom license fee for each facility is \$1,000 for each table to be operated at the cardroom.¹ 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.² 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.³ Each cardroom operator pays a tax of 10 percent of the cardroom operation’s monthly gross receipts.⁴ 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.⁵

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

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

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.⁸

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

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

The full texts of these opinions are available via a searchable on-line database.¹⁰ 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.¹¹

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

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

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

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

Constitutional Fuel Tax (2 Cents)

Section 9(c), Article XII, 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.¹ The first call on the tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called the surplus funds, is also used, as necessary, to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads.

General Law Amendments:

There were no general law amendments resulting from the 2013 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.² The DOR transmits the tax, as collected monthly, to the State Board of Administration (SBA).³ The SBA calculates a monthly allocation of the taxes received from the DOR based on the formula contained in Section 9(c)(4), Art. XII, State Constitution, and credits to each county's account the amount of tax allocated by the formula.⁴

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

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

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 30th for each fiscal year. On or before July 31st 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.⁵

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 Section 16, Art. IX, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining taxes credited to each county are surplus fuel tax funds.⁶ 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.⁷ 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.⁸

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.⁹

Authorized Uses:

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

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

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.¹¹ *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.¹²

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.¹³

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.¹⁴ 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 2014. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions. A table listing the 2014 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

13. Section 336.023, F.S.

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

Constitutional Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.62757%	0.32343%	0.40960%	1.36060%	\$ 2,637,047
Baker	0.09718%	0.03531%	0.24530%	0.37780%	\$ 732,233
Bay	0.53185%	0.22201%	0.36710%	1.12100%	\$ 2,172,666
Bradford	0.08098%	0.03570%	0.12260%	0.23930%	\$ 463,799
Brevard	1.80636%	0.71513%	0.54030%	3.06180%	\$ 5,934,228
Broward	4.42690%	2.32130%	0.51240%	7.26060%	\$ 14,072,132
Calhoun	0.03171%	0.01919%	0.24060%	0.29150%	\$ 564,971
Charlotte	0.48541%	0.21410%	0.33840%	1.03790%	\$ 2,011,606
Citrus	0.29445%	0.18449%	0.27480%	0.75370%	\$ 1,460,784
Clay	0.43721%	0.25174%	0.26040%	0.94940%	\$ 1,840,080
Collier	0.74842%	0.43232%	0.86260%	2.04330%	\$ 3,960,222
Columbia	0.30788%	0.08877%	0.33290%	0.72950%	\$ 1,413,880
DeSoto	0.07093%	0.04510%	0.26590%	0.38190%	\$ 740,179
Dixie	0.04706%	0.02136%	0.30930%	0.37770%	\$ 732,039
Duval	2.75232%	1.13991%	0.35900%	4.25120%	\$ 8,239,463
Escambia	0.81041%	0.39256%	0.31990%	1.52290%	\$ 2,951,609
Flagler	0.21217%	0.12734%	0.21280%	0.55230%	\$ 1,070,440
Franklin	0.03605%	0.01511%	0.32150%	0.37270%	\$ 722,349
Gadsden	0.24281%	0.06226%	0.22460%	0.52970%	\$ 1,026,638
Gilchrist	0.03691%	0.02221%	0.14920%	0.20830%	\$ 403,717
Glades	0.02692%	0.01661%	0.41210%	0.45560%	\$ 883,021
Gulf	0.03213%	0.02085%	0.27390%	0.32690%	\$ 633,581
Hamilton	0.07597%	0.01944%	0.21750%	0.31290%	\$ 606,447
Hardee	0.07429%	0.03639%	0.26760%	0.37830%	\$ 733,202
Hendry	0.12723%	0.04998%	0.49600%	0.67320%	\$ 1,304,763
Hernando	0.43046%	0.22688%	0.20730%	0.86460%	\$ 1,675,724
Highlands	0.27393%	0.12970%	0.45980%	0.86340%	\$ 1,673,399
Hillsborough	3.46985%	1.64634%	0.52040%	5.63660%	\$ 10,924,576
Holmes	0.05963%	0.02619%	0.20860%	0.29440%	\$ 570,591
Indian River	0.41776%	0.18277%	0.22120%	0.82170%	\$ 1,592,578
Jackson	0.26309%	0.06533%	0.39660%	0.72500%	\$ 1,405,159
Jefferson	0.06083%	0.01898%	0.25160%	0.33140%	\$ 642,303
Lafayette	0.01653%	0.01135%	0.23090%	0.25880%	\$ 501,593
Lake	0.75579%	0.39277%	0.48500%	1.63360%	\$ 3,166,162
Lee	1.57122%	0.83624%	0.42980%	2.83730%	\$ 5,499,113
Leon	0.73265%	0.36393%	0.29790%	1.39450%	\$ 2,702,750
Levy	0.12581%	0.05287%	0.48590%	0.66460%	\$ 1,288,094
Liberty	0.02268%	0.01117%	0.34770%	0.38150%	\$ 739,404
Madison	0.15491%	0.02520%	0.30000%	0.48010%	\$ 930,506
Manatee	0.83220%	0.43291%	0.35570%	1.62080%	\$ 3,141,354
Marion	1.05523%	0.43643%	0.68440%	2.17610%	\$ 4,217,608
Martin	0.41380%	0.19293%	0.28450%	0.89120%	\$ 1,727,279
Miami-Dade	5.73204%	3.34386%	0.91700%	9.99290%	\$ 19,367,739
Monroe	0.27727%	0.09554%	0.82010%	1.19290%	\$ 2,312,019
Nassau	0.19816%	0.09665%	0.27480%	0.56960%	\$ 1,103,970
Okaloosa	0.57871%	0.24546%	0.41760%	1.24180%	\$ 2,406,795
Okeechobee	0.16460%	0.05217%	0.37080%	0.58760%	\$ 1,138,857
Orange	3.45030%	1.54125%	0.41850%	5.41010%	\$ 10,485,585

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2014

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.88721%	0.36812%	0.62880%	1.88410%	\$ 3,651,668
Palm Beach	3.04011%	1.75027%	0.93300%	5.72340%	\$ 11,092,808
Pasco	1.07713%	0.61412%	0.32410%	2.01540%	\$ 3,906,148
Pinellas	2.01119%	1.20630%	0.18120%	3.39870%	\$ 6,587,190
Polk	1.54352%	0.79542%	0.83950%	3.17840%	\$ 6,160,216
Putnam	0.16945%	0.09588%	0.34560%	0.61090%	\$ 1,184,016
St. Johns	0.63496%	0.25698%	0.29250%	1.18440%	\$ 2,295,545
St. Lucie	0.70222%	0.36745%	0.25450%	1.32420%	\$ 2,566,498
Santa Rosa	0.39076%	0.20366%	0.48500%	1.07940%	\$ 2,092,039
Sarasota	0.83804%	0.50285%	0.24910%	1.59000%	\$ 3,081,659
Seminole	1.05529%	0.56110%	0.14620%	1.76260%	\$ 3,416,183
Sumter	0.40807%	0.13132%	0.24110%	0.78050%	\$ 1,512,726
Suwannee	0.14529%	0.05740%	0.28870%	0.49140%	\$ 952,407
Taylor	0.08640%	0.03001%	0.44040%	0.55680%	\$ 1,079,162
Union	0.03369%	0.02033%	0.10450%	0.15850%	\$ 307,197
Volusia	1.21296%	0.65159%	0.52300%	2.38750%	\$ 4,627,333
Wakulla	0.05839%	0.04033%	0.26040%	0.35910%	\$ 695,990
Walton	0.16461%	0.07466%	0.47960%	0.71890%	\$ 1,393,336
Washington	0.06214%	0.03266%	0.26040%	0.35520%	\$ 688,431
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 193,815,000

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

This page was intentionally left blank.

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.¹ 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.² 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 2013 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.³ Additionally, the DOR is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction 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 30th 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.⁴

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.⁵ 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 2014. 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.⁶ A table listing the 2014 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

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

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.62757%	0.32343%	0.40960%	1.36060%	\$ 1,162,361
Baker	0.09718%	0.03531%	0.24530%	0.37780%	\$ 322,755
Bay	0.53185%	0.22201%	0.36710%	1.12100%	\$ 957,670
Bradford	0.08098%	0.03570%	0.12260%	0.23930%	\$ 204,434
Brevard	1.80636%	0.71513%	0.54030%	3.06180%	\$ 2,615,696
Broward	4.42690%	2.32130%	0.51240%	7.26060%	\$ 6,202,731
Calhoun	0.03171%	0.01919%	0.24060%	0.29150%	\$ 249,028
Charlotte	0.48541%	0.21410%	0.33840%	1.03790%	\$ 886,678
Citrus	0.29445%	0.18449%	0.27480%	0.75370%	\$ 643,886
Clay	0.43721%	0.25174%	0.26040%	0.94940%	\$ 811,072
Collier	0.74842%	0.43232%	0.86260%	2.04330%	\$ 1,745,591
Columbia	0.30788%	0.08877%	0.33290%	0.72950%	\$ 623,212
DeSoto	0.07093%	0.04510%	0.26590%	0.38190%	\$ 326,257
Dixie	0.04706%	0.02136%	0.30930%	0.37770%	\$ 322,669
Duval	2.75232%	1.13991%	0.35900%	4.25120%	\$ 3,631,800
Escambia	0.81041%	0.39256%	0.31990%	1.52290%	\$ 1,301,013
Flagler	0.21217%	0.12734%	0.21280%	0.55230%	\$ 471,830
Franklin	0.03605%	0.01511%	0.32150%	0.37270%	\$ 318,398
Gadsden	0.24281%	0.06226%	0.22460%	0.52970%	\$ 452,523
Gilchrist	0.03691%	0.02221%	0.14920%	0.20830%	\$ 177,951
Glades	0.02692%	0.01661%	0.41210%	0.45560%	\$ 389,219
Gulf	0.03213%	0.02085%	0.27390%	0.32690%	\$ 279,271
Hamilton	0.07597%	0.01944%	0.21750%	0.31290%	\$ 267,310
Hardee	0.07429%	0.03639%	0.26760%	0.37830%	\$ 323,182
Hendry	0.12723%	0.04998%	0.49600%	0.67320%	\$ 575,115
Hernando	0.43046%	0.22688%	0.20730%	0.86460%	\$ 738,628
Highlands	0.27393%	0.12970%	0.45980%	0.86340%	\$ 737,603
Hillsborough	3.46985%	1.64634%	0.52040%	5.63660%	\$ 4,815,347
Holmes	0.05963%	0.02619%	0.20860%	0.29440%	\$ 251,506
Indian River	0.41776%	0.18277%	0.22120%	0.82170%	\$ 701,978
Jackson	0.26309%	0.06533%	0.39660%	0.72500%	\$ 619,368
Jefferson	0.06083%	0.01898%	0.25160%	0.33140%	\$ 283,115
Lafayette	0.01653%	0.01135%	0.23090%	0.25880%	\$ 221,093
Lake	0.75579%	0.39277%	0.48500%	1.63360%	\$ 1,395,584
Lee	1.57122%	0.83624%	0.42980%	2.83730%	\$ 2,423,905
Leon	0.73265%	0.36393%	0.29790%	1.39450%	\$ 1,191,321
Levy	0.12581%	0.05287%	0.48590%	0.66460%	\$ 567,768
Liberty	0.02268%	0.01117%	0.34770%	0.38150%	\$ 325,915
Madison	0.15491%	0.02520%	0.30000%	0.48010%	\$ 410,149
Manatee	0.83220%	0.43291%	0.35570%	1.62080%	\$ 1,384,649
Marion	1.05523%	0.43643%	0.68440%	2.17610%	\$ 1,859,042
Martin	0.41380%	0.19293%	0.28450%	0.89120%	\$ 761,352
Miami-Dade	5.73204%	3.34386%	0.91700%	9.99290%	\$ 8,536,934
Monroe	0.27727%	0.09554%	0.82010%	1.19290%	\$ 1,019,094
Nassau	0.19816%	0.09665%	0.27480%	0.56960%	\$ 486,609
Okaloosa	0.57871%	0.24546%	0.41760%	1.24180%	\$ 1,060,870
Okeechobee	0.16460%	0.05217%	0.37080%	0.58760%	\$ 501,987
Orange	3.45030%	1.54125%	0.41850%	5.41010%	\$ 4,621,848

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.88721%	0.36812%	0.62880%	1.88410%	\$ 1,609,587
Palm Beach	3.04011%	1.75027%	0.93300%	5.72340%	\$ 4,889,501
Pasco	1.07713%	0.61412%	0.32410%	2.01540%	\$ 1,721,756
Pinellas	2.01119%	1.20630%	0.18120%	3.39870%	\$ 2,903,509
Polk	1.54352%	0.79542%	0.83950%	3.17840%	\$ 2,715,307
Putnam	0.16945%	0.09588%	0.34560%	0.61090%	\$ 521,892
St. Johns	0.63496%	0.25698%	0.29250%	1.18440%	\$ 1,011,833
St. Lucie	0.70222%	0.36745%	0.25450%	1.32420%	\$ 1,131,264
Santa Rosa	0.39076%	0.20366%	0.48500%	1.07940%	\$ 922,131
Sarasota	0.83804%	0.50285%	0.24910%	1.59000%	\$ 1,358,337
Seminole	1.05529%	0.56110%	0.14620%	1.76260%	\$ 1,505,789
Sumter	0.40807%	0.13132%	0.24110%	0.78050%	\$ 666,781
Suwannee	0.14529%	0.05740%	0.28870%	0.49140%	\$ 419,803
Taylor	0.08640%	0.03001%	0.44040%	0.55680%	\$ 475,674
Union	0.03369%	0.02033%	0.10450%	0.15850%	\$ 135,407
Volusia	1.21296%	0.65159%	0.52300%	2.38750%	\$ 2,039,641
Wakulla	0.05839%	0.04033%	0.26040%	0.35910%	\$ 306,779
Walton	0.16461%	0.07466%	0.47960%	0.71890%	\$ 614,156
Washington	0.06214%	0.03266%	0.26040%	0.35520%	\$ 303,447
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 85,430,000
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.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties, which receives 2.9 percent of net cigarette tax collections and 2.044 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

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. Due to ongoing disputes with the Agency for Health Care Administration (AHCA), a backlog of unpaid county billings for Medicaid residents has developed in recent years. In 2012, legislation enacted a number of changes to county contributions to Medicaid and, as it relates to this program, authorized the Department of Revenue to begin reducing the portion of the sales tax shared with counties in order to reduce and eventually eliminate the backlog of unpaid county billings over a period of several years.² In 2013, legislation enacted a new Medicaid county billing methodology.³

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session. It is not unusual for legislation to pass that result 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.⁴ 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].⁵

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

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

2. Chapter 2012-33, L.O.F.

3. Chapter 2013-48, L.O.F.

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

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

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 2014 is also noted.

2.9 percent of net cigarette tax collections ⁶ = 2.1 percent of total program funding

2.044 percent of sales and use tax collections ⁷ = 97.9 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*.⁸ A county population factor is an eligible county’s population divided by total population of all eligible counties in the state. Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Children and Family Services, 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.⁹ An unincorporated county population factor is an eligible county’s unincorporated population divided by total unincorporated population of all eligible counties in the state. A county sales tax collections factor is an eligible county’s sales tax collections during the preceding year divided by total sales tax collections during the preceding year of all eligible counties in the state.

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

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

Additionally, any unit of local government that is consolidated pursuant to the provisions contained in Section 6(e), Art. VIII, State Constitution (i.e., City of Jacksonville-Duval County) receives an annual distribution from the Trust Fund equal to \$6.24 multiplied by its population.¹⁰

The distribution to an eligible county is determined by the following procedure.¹¹ 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 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

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

the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies shall be distributed on the basis of additional money of each qualified county in proportion to the total additional money for all qualified counties.

Authorized Uses:

There are no use restrictions on these revenues; however, statutory provisions exist that restrict the amount of funds that can be pledged for bonded indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.¹² 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.¹³ 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.¹⁴ Consequently, it is possible that some portion of a county’s growth monies will become available as a pledge for bonded indebtedness.

Attorney General Opinions:

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

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

The full texts of these opinions are available via a searchable on-line database.¹⁵ 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 2014, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years’ distributions is available.¹⁶

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

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

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

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

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

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2014				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 2,874,335	\$ 4,135,750
Baker	\$ 28,273	\$ 90,639	\$ 331,075	\$ 449,987
Bay	\$ 154,793	\$ 684,481	\$ 2,441,188	\$ 3,280,462
Bradford	\$ 28,713	\$ 129,364	\$ 296,287	\$ 454,364
Brevard	\$ 464,254	\$ 1,807,775	\$ 6,516,582	\$ 8,788,611
Broward	\$ 3,573,165	\$ 4,779,269	\$ 15,732,420	\$ 24,084,854
Calhoun	\$ 14,713	\$ 68,369	\$ 148,153	\$ 231,235
Charlotte	\$ 187,080	\$ 493,387	\$ 2,996,459	\$ 3,676,926
Citrus	\$ 90,480	\$ 499,080	\$ 2,435,815	\$ 3,025,375
Clay	\$ 102,028	\$ 599,690	\$ 3,390,229	\$ 4,091,947
Collier	\$ 491,318	\$ 594,600	\$ 7,294,408	\$ 8,380,326
Columbia	\$ 72,308	\$ 288,232	\$ 990,973	\$ 1,351,513
DeSoto	\$ 30,961	\$ 132,516	\$ 437,591	\$ 601,068
Dixie	\$ 15,487	\$ 54,021	\$ 216,005	\$ 285,513
Duval	\$ 1,999,042	\$ 4,106,467	\$ 17,705,769	\$ 23,811,278
Escambia	\$ 728,024	\$ 1,779,956	\$ 4,221,505	\$ 6,729,485
Flagler	\$ 23,543	\$ 78,036	\$ 1,012,394	\$ 1,113,973
Franklin	\$ 18,862	\$ 41,026	\$ 137,850	\$ 197,738
Gadsden	\$ 80,864	\$ 239,311	\$ 430,085	\$ 750,260
Gilchrist	\$ 5,883	\$ 45,494	\$ 238,240	\$ 289,617
Glades	\$ 12,360	\$ 41,438	\$ 156,310	\$ 210,108
Gulf	\$ 68,034	\$ 19,920	\$ 128,601	\$ 216,555
Hamilton	\$ 23,270	\$ 109,630	\$ 90,645	\$ 223,545
Hardee	\$ 36,082	\$ 144,439	\$ 245,337	\$ 425,858
Hendry	\$ 28,673	\$ 148,507	\$ 510,383	\$ 687,563
Hernando	\$ 79,474	\$ 409,209	\$ 3,243,279	\$ 3,731,962
Highlands	\$ 104,948	\$ 349,039	\$ 1,498,210	\$ 1,952,197
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 20,283,441	\$ 27,035,917
Holmes	\$ 20,087	\$ 112,718	\$ 192,234	\$ 325,039
Indian River	\$ 205,850	\$ 425,545	\$ 2,201,548	\$ 2,832,943
Jackson	\$ 67,470	\$ 259,685	\$ 448,862	\$ 776,017
Jefferson	\$ 29,079	\$ 67,261	\$ 201,112	\$ 297,452
Lafayette	\$ 6,472	\$ 29,717	\$ 88,208	\$ 124,397
Lake	\$ 256,097	\$ 708,355	\$ 4,236,693	\$ 5,201,145
Lee	\$ 578,772	\$ 1,764,708	\$ 10,402,688	\$ 12,746,168
Leon	\$ 316,798	\$ 1,026,649	\$ 3,077,284	\$ 4,420,731
Levy	\$ 34,157	\$ 137,533	\$ 589,597	\$ 761,287
Liberty	\$ 8,441	\$ 28,423	\$ 89,232	\$ 126,096
Madison	\$ 34,591	\$ 95,970	\$ 186,688	\$ 317,249
Manatee	\$ 530,269	\$ 1,054,577	\$ 5,539,668	\$ 7,124,514
Marion	\$ 251,941	\$ 1,024,873	\$ 5,609,672	\$ 6,886,486
Martin	\$ 244,331	\$ 553,167	\$ 2,738,053	\$ 3,535,551
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 30,777,774	\$ 47,244,513
Monroe	\$ 246,464	\$ 455,801	\$ 1,318,443	\$ 2,020,708
Nassau	\$ 65,716	\$ 252,268	\$ 1,195,224	\$ 1,513,208
Okaloosa	\$ 147,680	\$ 859,331	\$ 2,891,891	\$ 3,898,902
Okeechobee	\$ 41,041	\$ 173,472	\$ 578,741	\$ 793,254
Orange	\$ 1,632,765	\$ 3,816,110	\$ 25,745,832	\$ 31,194,707
Osceola	\$ 95,114	\$ 414,462	\$ 5,139,991	\$ 5,649,567
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 19,716,191	\$ 25,052,795

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2014				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	\$ 310,426	\$ 1,782,481	\$ 8,069,076	\$ 10,161,983
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 8,927,103	\$ 14,748,080
Polk	\$ 857,616	\$ 2,627,126	\$ 7,879,027	\$ 11,363,769
Putnam	\$ 98,535	\$ 409,282	\$ 890,638	\$ 1,398,455
St. Johns	\$ 152,548	\$ 403,262	\$ 3,930,226	\$ 4,486,036
St. Lucie	\$ 187,010	\$ 618,973	\$ 2,899,011	\$ 3,704,994
Santa Rosa	\$ 77,885	\$ 448,253	\$ 2,588,491	\$ 3,114,629
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 5,771,570	\$ 8,039,719
Seminole	\$ 339,130	\$ 1,316,016	\$ 6,196,458	\$ 7,851,604
Sumter	\$ 35,653	\$ 182,301	\$ 1,757,170	\$ 1,975,124
Suwannee	\$ 32,719	\$ 175,516	\$ 588,428	\$ 796,663
Taylor	\$ 36,940	\$ 118,139	\$ 222,824	\$ 377,903
Union	\$ 18,615	\$ 33,326	\$ 136,272	\$ 188,213
Volusia	\$ 698,366	\$ 1,525,368	\$ 4,895,395	\$ 7,119,129
Wakulla	\$ 24,054	\$ 90,110	\$ 460,078	\$ 574,242
Walton	\$ 39,806	\$ 151,427	\$ 1,352,462	\$ 1,543,695
Washington	\$ 16,827	\$ 101,973	\$ 296,767	\$ 415,567
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 275,830,191	\$ 370,916,521

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,423,427 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2012 countywide population of 869,139).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state fiscal year 2014 has been estimated to be as follows: state sales tax, \$381.9 million or 97.88%; cigarette tax, \$8.253 million or 2.1%.

This page was intentionally left blank.

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 2013 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 5th 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.

This page was intentionally left blank.

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 2013 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.¹

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.² The Trust Fund is administered by the Division of Emergency Management within the Executive Office of the Governor.³

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.⁴ If adequate funding is available, every county receives funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.⁵

Distribution of Proceeds:

The Division allocates funds appropriated from the Trust Fund.

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

2. Sections 252.372, F.S.

3. Sections 252.371, F.S.

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

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

Authorized Uses:

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

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.⁷

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

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

Enhanced 911 Fee

Sections 365.172-.173, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

Each voice communications service provider, as part of its monthly billing process, collects the E911 fee. Specifically, the voice communications service provider other than a wireless provider bills the fee to a subscriber based on the number of access lines having access to the E911 system on a service-identifier basis, up to a maximum of 25 access lines per account bill rendered. Additionally, each voice communications service provider other than a wireless provider bills the fee to a subscriber on a basis of five service-identified access lines for each digital transmission link, including primary rate interface service or equivalent Digital-Signal-1-level service, which can be channelized and split into 23 or 24 voice-grade or data-grade channels for communications, up to a maximum of 25 access lines per account bill rendered. Except in the case of prepaid wireless service, each wireless provider bills the fee to a subscriber on a per service-identifier basis for service identifiers whose primary place of use is within Florida. The voice communications service providers not previously addressed bill the fee on a per-service identifier basis for service identifiers whose primary place of use is within the state up to a maximum of 25 service identifiers for each account bill rendered.¹

Each provider may retain 1 percent of the amount of fees collected as reimbursement for the administrative costs incurred by the provider to bill, collect, and remit the fee.² State and local taxes do not apply to this fee, and local governments are prohibited from levying any additional fee on providers or subscribers for the provision of E911 service.³

All revenues derived from the fee levied on subscribers under s. 365.172, F.S., are paid by the E911 Board [hereinafter, Board] into the State Treasury on or before the 15th day of each month. Such monies are accounted for in the designated Emergency Communications Number E911 System Fund, and, for accounting purposes, segregated into two separate categories: 1) the wireless category, and 2) the nonwireless category.

1. Section 365.172(8)(a), F.S.
2. Section 365.172(8)(d), F.S.
3. Section 365.172(8)(j)-(k), F.S.

The Chief Financial Officer invests all monies, and the funds are not subject to the General Revenue Service Charges pursuant to s. 215.20, F.S.⁴

The Board is charged with administering the E911 fee, including receiving revenues derived from the fee; distributing portions of the revenues to wireless providers and counties; accounting for receipts, distributions, and income derived by the funds; and providing annual reports to the Governor and the Legislature on amounts collected and expended, the purposes for which expenditures have been made, and the status of E911 service in the state.⁵

Distribution of Proceeds:

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

Monies in the wireless category of the fund:

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

Monies in the nonwireless category of the fund:

1. Ninety seven percent are distributed monthly to counties based on the total number of service identifiers in each county.
2. Two 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.

Authorized Uses:

The monies in the wireless and nonwireless categories of the fund are used as specified below.⁷

Monies in the wireless category of the fund:

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

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

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

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

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

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

Monies in the nonwireless category of the fund:

1. The proceeds of the 97 percent portion distributed monthly to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(9), F.S.
2. The proceeds of the 2 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants to rural counties by the Technology Program within the Department of Management Services for upgrading and replacing E911 systems.
3. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S.

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.⁸ 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.⁹

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

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

This page was intentionally left blank.

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 2013 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.¹

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 refunded 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.²

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

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

Administrative Procedures:

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

Distribution of Proceeds:

The DOR pays claims on a quarterly basis.

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.

5. Section 206.41(5), 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.⁶ 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.⁷ 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.⁸ 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.

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

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

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

Indian Gaming Revenues

Section 285.710, Florida Statutes

Summary:

On April 7, 2010, Florida's Governor and the Seminole Tribe of Florida [hereinafter Tribe] executed a gaming compact, which was subsequently ratified by the Legislature and later approved by the U.S. Secretary of the Interior.¹ The compact allows for select gaming activity in tribal facilities and requires the Tribe to make payments to the State for the privilege of conducting gaming activity in seven facilities located in Broward, Collier, Glades, Hendry, and Hillsborough counties.² 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.

General Law Amendments:

There were no general law amendments resulting from the 2013 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.

Administrative Procedures:

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

Distribution of Proceeds:

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

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

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

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

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

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

7. From the Seminole Hard Rock Hotel & Casino in Tampa, Hillsborough County receives 100 percent.⁵

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.⁶

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

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

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.¹ 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.² 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.³ Municipal governments may also impose a tax on insurance agents not to exceed 50 percent of the applicable state tax.⁴ This tax may apply only to those agents having business offices within the municipal jurisdiction. If no such office is required, the tax may be imposed by the municipal government where the agent's place of residence is located. An authorized use of the county or municipal tax proceeds is not specified in current law.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

The Department of Financial Services administers this tax and deposits county monies in the Agents County Tax Trust Fund.⁵ 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.⁶

Distribution of Proceeds:

The Chief Financial Officer (CFO) annually, as of January 1st 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.⁷

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

Authorized Uses:

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

Attorney General Opinions:

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

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

The full texts of these opinions are available via a searchable on-line database.⁸ 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.⁹

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

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

Intergovernmental Radio Communication Program

Section 318.21(9), Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2013 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.¹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

Prior Years' Revenues:

A summary of prior years' revenues reported by local governments is available.²

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.¹ It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. Additionally, the program distributes a portion of communications services tax revenue to eligible 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 8.814 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund [hereinafter Trust Fund].² The *emergency* and *supplemental* distributions are possible due to the transfer of 0.095 percent of net sales tax proceeds to the Trust Fund.³ 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*.⁴ A fiscally constrained county is one that is entirely within a rural area of critical economic concern as designated by the Governor pursuant to s. 288.0656, F.S., or for which the value of one mill of property tax levy will raise no more than \$5 million in revenue based on the taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S. This separate distribution is in addition to the qualifying county's ordinary distribution and any emergency or supplemental distribution.

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. Due to ongoing disputes with the Agency for Health Care Administration (AHCA), a backlog of unpaid county billings for Medicaid residents has developed in recent years. In 2012, legislation enacted a number of changes to county contributions to Medicaid and, as it relates to this program, authorized the Department of Revenue to begin reducing the portion of the sales tax shared with counties to pay for future county billings, and the amount of each county's future reduction was to be equal to the monthly Medicaid amount billed by AHCA.⁵ In 2013, legislation enacted a new Medicaid county billing methodology.⁶

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

2. Section 212.20(6)(d)2., F.S.

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

4. Section 218.67, F.S.

5. Chapter 2012-33, L.O.F.

6. Chapter 2013-48, L.O.F.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session. It is not unusual for legislation to pass that result 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:

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.⁷ However, a municipality incorporated subsequent to the effective date of ch. 82-154, L.O.F. (i.e., April 19, 1982), which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., cannot participate in the program, and distributions to eligible units of local government in that county will be made as though the nonparticipating municipality had not incorporated.

The monies that otherwise would be distributed to a unit of local government failing to certify compliance as required by s. 218.23(1), F.S., or having otherwise failed to meet the requirements of s. 200.065, F.S., are deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR).⁸

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.⁹ 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 Family Services.

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.

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

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

9. 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.¹⁰ 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.¹¹ 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.¹²

STEP #1. The 2013-14 state fiscal year per capita limitation of \$53.17 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.

10. Section 218.61, F.S.

11. Section 218.62, F.S.

12. 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.¹³

STEP #1. The 2013-14 state fiscal year per capita limitation of \$53.17 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 1st taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S.; tax data; population as defined in s. 218.21, F.S.; and the millage rate levied for the prior fiscal year. The distributions are allocated based upon the following factors.¹⁴

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.¹⁵ Beginning on July 1st 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 1st 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

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

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

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

the amount it would have received had monies been sufficient to fully fund the transitional distribution to all eligible counties.

For those counties that will no longer qualify for the fiscally constrained county distribution after July 1, 2006, there is a two-year phase-out period.¹⁶ Beginning on July 1st of the year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county 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.¹⁷

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.¹⁸

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.

2012 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 245,480
Total unincorporated population: 98,402
Total incorporated population: 147,078

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

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

$$\frac{98,402 + (2/3 \times 147,078)}{245,480 + (2/3 \times 147,078)} = 0.57186521$$

16. Section 218.67(4), F.S.

17. Section 218.66, F.S.

18. Section 218.64(1), F.S.

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2014 ordinary distribution amount by the county government's distribution factor.

$$\$18,433,787 \times 0.57186521 = \$10,541,642$$

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.

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

$$A = \frac{(2/3 \times 147,078)}{[245,480 + (2/3 \times 147,078)]} = 0.28542319$$

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

$$B = \frac{98,402}{[245,480 + (2/3 \times 147,078)]} = 0.28644202$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28542319 / (0.28542319 + 0.28644202)] = 0.49910920$$

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.

$$\$10,541,642 \times 0.49910920 = \$5,261,431$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.28644202 / (0.28542319 + 0.28644202)] = 0.50089080$$

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.

$$\$10,541,642 \times 0.50089080 = \$5,280,211$$

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.¹⁹

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 \$2 million of the tax proceeds allocated annually to that county to fund any of the following certified applicants:

1. 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. A certified applicant as a motorsport entertainment complex as provided for in s. 288.1171, F.S.

A county or municipality may pledge the proceeds for the payment of principal and interest on any capital project.²⁰ 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.²¹

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.²² 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 2014 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Several summaries of prior years’ distributions are available.²³

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

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

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

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

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

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 10,541,642	\$ -	\$ -	\$ -	\$ 10,541,642
Alachua	\$ 490,127	\$ -	\$ -	\$ -	\$ 490,127
Archer	\$ 60,635	\$ -	\$ -	\$ -	\$ 60,635
Gainesville	\$ 6,609,950	\$ -	\$ -	\$ -	\$ 6,609,950
Hawthorne	\$ 74,533	\$ -	\$ -	\$ -	\$ 74,533
High Springs	\$ 287,347	\$ -	\$ -	\$ -	\$ 287,347
La Crosse	\$ 19,103	\$ -	\$ -	\$ -	\$ 19,103
Micanopy	\$ 32,464	\$ -	\$ -	\$ -	\$ 32,464
Newberry	\$ 265,991	\$ -	\$ -	\$ -	\$ 265,991
Waldo	\$ 51,996	\$ -	\$ -	\$ -	\$ 51,996
Countywide Total	\$ 18,433,787	\$ -	\$ -	\$ -	\$ 18,433,787
BAKER BOCC	\$ 679,622	\$ 791,303	\$ 21,696	\$ 518,238	\$ 2,010,859
Glen St. Mary	\$ 12,834	\$ -	\$ -	\$ -	\$ 12,834
Macclenny	\$ 190,558	\$ -	\$ -	\$ -	\$ 190,558
Countywide Total	\$ 883,014	\$ 791,303	\$ 21,696	\$ 518,238	\$ 2,214,251
BAY BOCC	\$ 10,458,205	\$ -	\$ -	\$ -	\$ 10,458,205
Callaway	\$ 1,075,693	\$ -	\$ -	\$ -	\$ 1,075,693
Lynn Haven	\$ 1,436,503	\$ -	\$ -	\$ -	\$ 1,436,503
Mexico Beach	\$ 83,829	\$ -	\$ -	\$ -	\$ 83,829
Panama City	\$ 2,732,831	\$ -	\$ -	\$ -	\$ 2,732,831
Panama City Beach	\$ 923,805	\$ -	\$ -	\$ -	\$ 923,805
Parker	\$ 329,575	\$ -	\$ -	\$ -	\$ 329,575
Springfield	\$ 680,815	\$ -	\$ -	\$ -	\$ 680,815
Countywide Total	\$ 17,721,255	\$ -	\$ -	\$ -	\$ 17,721,255
BRADFORD BOCC	\$ 858,977	\$ 591,302	\$ 31,519	\$ 608,302	\$ 2,090,100
Brooker	\$ 12,927	\$ -	\$ -	\$ -	\$ 12,927
Hampton	\$ 18,628	\$ -	\$ -	\$ -	\$ 18,628
Lawtey	\$ 28,509	\$ -	\$ -	\$ -	\$ 28,509
Starke	\$ 211,864	\$ -	\$ -	\$ -	\$ 211,864
Countywide Total	\$ 1,130,905	\$ 591,302	\$ 31,519	\$ 608,302	\$ 2,362,028
BREVARD BOCC	\$ 21,392,676	\$ -	\$ -	\$ -	\$ 21,392,676
Cape Canaveral	\$ 491,857	\$ -	\$ -	\$ -	\$ 491,857
Cocoa	\$ 869,199	\$ -	\$ -	\$ -	\$ 869,199
Cocoa Beach	\$ 556,969	\$ -	\$ -	\$ -	\$ 556,969
Grant-Valkaria	\$ 191,916	\$ -	\$ -	\$ -	\$ 191,916
Indialantic	\$ 137,855	\$ -	\$ -	\$ -	\$ 137,855
Indian Harbour Beach	\$ 419,015	\$ -	\$ -	\$ -	\$ 419,015
Malabar	\$ 135,674	\$ -	\$ -	\$ -	\$ 135,674
Melbourne	\$ 3,820,539	\$ -	\$ -	\$ -	\$ 3,820,539
Melbourne Beach	\$ 153,513	\$ -	\$ -	\$ -	\$ 153,513
Melbourne Village	\$ 32,903	\$ -	\$ -	\$ -	\$ 32,903
Palm Bay	\$ 5,137,642	\$ -	\$ -	\$ -	\$ 5,137,642
Palm Shores	\$ 44,201	\$ -	\$ -	\$ -	\$ 44,201
Rockledge	\$ 1,250,653	\$ -	\$ -	\$ -	\$ 1,250,653
Satellite Beach	\$ 511,133	\$ -	\$ -	\$ -	\$ 511,133
Titusville	\$ 2,155,926	\$ -	\$ -	\$ -	\$ 2,155,926
West Melbourne	\$ 947,343	\$ -	\$ -	\$ -	\$ 947,343
Countywide Total	\$ 38,249,013	\$ -	\$ -	\$ -	\$ 38,249,013
BROWARD BOCC	\$ 71,485,176	\$ -	\$ -	\$ -	\$ 71,485,176
Coconut Creek	\$ 3,216,494	\$ -	\$ -	\$ -	\$ 3,216,494
Cooper City	\$ 1,836,816	\$ -	\$ -	\$ -	\$ 1,836,816
Coral Springs	\$ 7,401,624	\$ -	\$ -	\$ -	\$ 7,401,624

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dania Beach	\$ 1,802,306	\$ -	\$ -	\$ -	\$ 1,802,306
Davie	\$ 5,601,429	\$ -	\$ -	\$ -	\$ 5,601,429
Deerfield Beach	\$ 4,555,449	\$ -	\$ -	\$ -	\$ 4,555,449
Fort Lauderdale	\$ 10,157,421	\$ -	\$ -	\$ -	\$ 10,157,421
Hallandale Beach	\$ 2,276,457	\$ -	\$ -	\$ -	\$ 2,276,457
Hillsboro Beach	\$ 114,028	\$ -	\$ -	\$ -	\$ 114,028
Hollywood	\$ 8,589,747	\$ -	\$ -	\$ -	\$ 8,589,747
Lauderdale-By-The-Sea	\$ 368,329	\$ -	\$ -	\$ -	\$ 368,329
Lauderdale Lakes	\$ 2,001,101	\$ -	\$ -	\$ -	\$ 2,001,101
Lauderhill	\$ 4,044,495	\$ -	\$ -	\$ -	\$ 4,044,495
Lazy Lake	\$ 1,508	\$ -	\$ -	\$ -	\$ 1,508
Lighthouse Point	\$ 628,602	\$ -	\$ -	\$ -	\$ 628,602
Margate	\$ 3,325,274	\$ -	\$ -	\$ -	\$ 3,325,274
Miramar	\$ 7,449,708	\$ -	\$ -	\$ -	\$ 7,449,708
North Lauderdale	\$ 2,550,185	\$ -	\$ -	\$ -	\$ 2,550,185
Oakland Park	\$ 2,535,162	\$ -	\$ -	\$ -	\$ 2,535,162
Parkland	\$ 1,500,584	\$ -	\$ -	\$ -	\$ 1,500,584
Pembroke Park	\$ 368,208	\$ -	\$ -	\$ -	\$ 368,208
Pembroke Pines	\$ 9,285,197	\$ -	\$ -	\$ -	\$ 9,285,197
Plantation	\$ 5,131,199	\$ -	\$ -	\$ -	\$ 5,131,199
Pompano Beach	\$ 6,157,270	\$ -	\$ -	\$ -	\$ 6,157,270
Sea Ranch Lakes	\$ 40,423	\$ -	\$ -	\$ -	\$ 40,423
Southwest Ranches	\$ 445,554	\$ -	\$ -	\$ -	\$ 445,554
Sunrise	\$ 5,198,349	\$ -	\$ -	\$ -	\$ 5,198,349
Tamarac	\$ 3,686,423	\$ -	\$ -	\$ -	\$ 3,686,423
West Park	\$ 854,607	\$ -	\$ -	\$ -	\$ 854,607
Weston	\$ 3,948,627	\$ -	\$ -	\$ -	\$ 3,948,627
Wilton Manors	\$ 716,627	\$ -	\$ -	\$ -	\$ 716,627
Countywide Total	\$ 177,274,377	\$ -	\$ -	\$ -	\$ 177,274,377
CALHOUN BOCC	\$ 277,290	\$ 488,781	\$ 18,331	\$ 643,619	\$ 1,428,021
Altha	\$ 12,625	\$ -	\$ -	\$ -	\$ 12,625
Blountstown	\$ 58,124	\$ -	\$ -	\$ -	\$ 58,124
Countywide Total	\$ 348,038	\$ 488,781	\$ 18,331	\$ 643,619	\$ 1,498,769
CHARLOTTE BOCC	\$ 10,578,596	\$ -	\$ -	\$ -	\$ 10,578,596
Punta Gorda	\$ 1,148,878	\$ -	\$ -	\$ -	\$ 1,148,878
Countywide Total	\$ 11,727,474	\$ -	\$ -	\$ -	\$ 11,727,474
CITRUS BOCC	\$ 6,289,438	\$ -	\$ -	\$ -	\$ 6,289,438
Crystal River	\$ 141,032	\$ -	\$ -	\$ -	\$ 141,032
Inverness	\$ 329,886	\$ -	\$ -	\$ -	\$ 329,886
Countywide Total	\$ 6,760,356	\$ -	\$ -	\$ -	\$ 6,760,356
CLAY BOCC	\$ 8,994,320	\$ -	\$ -	\$ -	\$ 8,994,320
Green Cove Springs	\$ 333,702	\$ -	\$ -	\$ -	\$ 333,702
Keystone Heights	\$ 64,510	\$ -	\$ -	\$ -	\$ 64,510
Orange Park	\$ 405,745	\$ -	\$ -	\$ -	\$ 405,745
Penney Farms	\$ 35,925	\$ -	\$ -	\$ -	\$ 35,925
Countywide Total	\$ 9,834,201	\$ -	\$ -	\$ -	\$ 9,834,201
COLLIER BOCC	\$ 33,368,778	\$ -	\$ -	\$ -	\$ 33,368,778
Everglades	\$ 42,130	\$ -	\$ -	\$ -	\$ 42,130
Marco Island	\$ 1,735,751	\$ -	\$ -	\$ -	\$ 1,735,751
Naples	\$ 2,057,560	\$ -	\$ -	\$ -	\$ 2,057,560
Countywide Total	\$ 37,204,220	\$ -	\$ -	\$ -	\$ 37,204,220
COLUMBIA BOCC	\$ 3,402,144	\$ 434,736	\$ -	\$ 558,447	\$ 4,395,327

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Fort White	\$ 32,553	\$ -	\$ -	\$ -	\$ 32,553
Lake City	\$ 668,024	\$ -	\$ -	\$ -	\$ 668,024
Countywide Total	\$ 4,102,722	\$ 434,736	\$ -	\$ 558,447	\$ 5,095,905
DESOTO BOCC	\$ 932,254	\$ 1,024,481	\$ -	\$ 510,549	\$ 2,467,283
Arcadia	\$ 235,849	\$ -	\$ -	\$ -	\$ 235,849
Countywide Total	\$ 1,168,103	\$ 1,024,481	\$ -	\$ 510,549	\$ 2,703,132
DIXIE BOCC	\$ 311,846	\$ 572,694	\$ 13,695	\$ 640,633	\$ 1,538,867
Cross City	\$ 37,024	\$ -	\$ -	\$ -	\$ 37,024
Horseshoe Beach	\$ 3,572	\$ -	\$ -	\$ -	\$ 3,572
Countywide Total	\$ 352,443	\$ 572,694	\$ 13,695	\$ 640,633	\$ 1,579,464
JACKSONVILLE-DUVAL	\$ 79,433,579	\$ -	\$ -	\$ -	\$ 79,433,579
Atlantic Beach	\$ 1,181,769	\$ -	\$ -	\$ -	\$ 1,181,769
Baldwin	\$ 131,855	\$ -	\$ -	\$ -	\$ 131,855
Jacksonville Beach	\$ 2,008,487	\$ -	\$ -	\$ -	\$ 2,008,487
Neptune Beach	\$ 660,854	\$ -	\$ -	\$ -	\$ 660,854
Countywide Total	\$ 83,416,543	\$ -	\$ -	\$ -	\$ 83,416,543
ESCAMBIA BOCC	\$ 20,807,160	\$ -	\$ -	\$ -	\$ 20,807,160
Century	\$ 126,317	\$ -	\$ -	\$ -	\$ 126,317
Pensacola	\$ 3,881,062	\$ -	\$ -	\$ -	\$ 3,881,062
Countywide Total	\$ 24,814,539	\$ -	\$ -	\$ -	\$ 24,814,539
FLAGLER BOCC	\$ 2,023,730	\$ -	\$ -	\$ -	\$ 2,023,730
Beverly Beach	\$ 9,769	\$ -	\$ -	\$ -	\$ 9,769
Bunnell	\$ 78,532	\$ -	\$ -	\$ -	\$ 78,532
Flagler Beach (part)	\$ 129,337	\$ -	\$ -	\$ -	\$ 129,337
Marineland (part)	\$ 468	\$ -	\$ -	\$ -	\$ 468
Palm Coast	\$ 2,236,044	\$ -	\$ -	\$ -	\$ 2,236,044
Countywide Total	\$ 4,477,880	\$ -	\$ -	\$ -	\$ 4,477,880
FRANKLIN BOCC	\$ 568,782	\$ -	\$ 19,065	\$ 255,890	\$ 843,736
Apalachicola	\$ 149,979	\$ -	\$ -	\$ -	\$ 149,979
Carrabelle	\$ 90,612	\$ -	\$ -	\$ -	\$ 90,612
Countywide Total	\$ 809,373	\$ -	\$ 19,065	\$ 255,890	\$ 1,084,328
GADSDEN BOCC	\$ 1,167,743	\$ 1,560,061	\$ -	\$ 596,695	\$ 3,324,499
Chattahoochee	\$ 65,944	\$ -	\$ -	\$ -	\$ 65,944
Greensboro	\$ 18,457	\$ -	\$ -	\$ -	\$ 18,457
Gretna	\$ 43,126	\$ -	\$ -	\$ -	\$ 43,126
Havana	\$ 51,608	\$ -	\$ -	\$ -	\$ 51,608
Midway	\$ 93,151	\$ -	\$ -	\$ -	\$ 93,151
Quincy	\$ 222,142	\$ -	\$ -	\$ -	\$ 222,142
Countywide Total	\$ 1,662,172	\$ 1,560,061	\$ -	\$ 596,695	\$ 3,818,927
GILCHRIST BOCC	\$ 263,685	\$ 697,833	\$ -	\$ 569,367	\$ 1,530,885
Bell	\$ 7,393	\$ -	\$ -	\$ -	\$ 7,393
Fanning Springs (part)	\$ 4,801	\$ -	\$ -	\$ -	\$ 4,801
Trenton	\$ 34,023	\$ -	\$ -	\$ -	\$ 34,023
Countywide Total	\$ 309,901	\$ 697,833	\$ -	\$ 569,367	\$ 1,577,101
GLADES BOCC	\$ 154,996	\$ 553,996	\$ 10,481	\$ 606,577	\$ 1,326,049
Moore Haven	\$ 23,172	\$ -	\$ -	\$ -	\$ 23,172
Countywide Total	\$ 178,168	\$ 553,996	\$ 10,481	\$ 606,577	\$ 1,349,222
GULF BOCC	\$ 434,376	\$ 330,886	\$ 35,649	\$ 246,373	\$ 1,047,284
Port St. Joe	\$ 139,842	\$ -	\$ -	\$ -	\$ 139,842
Wewahitchka	\$ 79,628	\$ -	\$ -	\$ -	\$ 79,628
Countywide Total	\$ 653,846	\$ 330,886	\$ 35,649	\$ 246,373	\$ 1,266,755
HAMILTON BOCC	\$ 375,349	\$ 354,141	\$ 30,430	\$ 429,079	\$ 1,189,000

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jasper	\$ 58,312	\$ -	\$ -	\$ -	\$ 58,312
Jennings	\$ 31,224	\$ -	\$ -	\$ -	\$ 31,224
White Springs	\$ 26,537	\$ -	\$ -	\$ -	\$ 26,537
Countywide Total	\$ 491,421	\$ 354,141	\$ 30,430	\$ 429,079	\$ 1,305,072
HARDEE BOCC	\$ 588,338	\$ 959,921	\$ -	\$ 367,035	\$ 1,915,294
Bowling Green	\$ 76,315	\$ -	\$ -	\$ -	\$ 76,315
Wauchula	\$ 132,106	\$ -	\$ -	\$ -	\$ 132,106
Zolfo Springs	\$ 47,143	\$ -	\$ -	\$ -	\$ 47,143
Countywide Total	\$ 843,903	\$ 959,921	\$ -	\$ 367,035	\$ 2,170,859
HENDRY BOCC	\$ 1,177,883	\$ 1,055,557	\$ -	\$ 545,828	\$ 2,779,268
Clewiston	\$ 250,514	\$ -	\$ -	\$ -	\$ 250,514
LaBelle	\$ 160,725	\$ -	\$ -	\$ -	\$ 160,725
Countywide Total	\$ 1,589,121	\$ 1,055,557	\$ -	\$ 545,828	\$ 3,190,506
HERNANDO BOCC	\$ 7,710,521	\$ -	\$ -	\$ -	\$ 7,710,521
Brooksville	\$ 349,028	\$ -	\$ -	\$ -	\$ 349,028
Weeki Wachee	\$ 227	\$ -	\$ -	\$ -	\$ 227
Countywide Total	\$ 8,059,776	\$ -	\$ -	\$ -	\$ 8,059,776
HIGHLANDS BOCC	\$ 3,981,398	\$ -	\$ -	\$ 519,186	\$ 4,500,584
Avon Park	\$ 394,895	\$ -	\$ -	\$ -	\$ 394,895
Lake Placid	\$ 98,550	\$ -	\$ -	\$ -	\$ 98,550
Sebring	\$ 458,857	\$ -	\$ -	\$ -	\$ 458,857
Countywide Total	\$ 4,933,701	\$ -	\$ -	\$ 519,186	\$ 5,452,887
HILLSBOROUGH BOCC	\$ 87,292,005	\$ -	\$ -	\$ -	\$ 87,292,005
Plant City	\$ 2,721,124	\$ -	\$ -	\$ -	\$ 2,721,124
Tampa	\$ 26,553,124	\$ -	\$ -	\$ -	\$ 26,553,124
Temple Terrace	\$ 1,939,413	\$ -	\$ -	\$ -	\$ 1,939,413
Countywide Total	\$ 118,505,666	\$ -	\$ -	\$ -	\$ 118,505,666
HOLMES BOCC	\$ 332,452	\$ 772,842	\$ 16,552	\$ 843,592	\$ 1,965,438
Bonifay	\$ 52,661	\$ -	\$ -	\$ -	\$ 52,661
Esto	\$ 7,086	\$ -	\$ -	\$ -	\$ 7,086
Noma	\$ 3,777	\$ -	\$ -	\$ -	\$ 3,777
Ponce de Leon	\$ 10,824	\$ -	\$ -	\$ -	\$ 10,824
Westville	\$ 5,782	\$ -	\$ -	\$ -	\$ 5,782
Countywide Total	\$ 412,582	\$ 772,842	\$ 16,552	\$ 843,592	\$ 2,045,568
INDIAN RIVER BOCC	\$ 8,031,292	\$ -	\$ -	\$ -	\$ 8,031,292
Fellsmere	\$ 338,491	\$ -	\$ -	\$ -	\$ 338,491
Indian River Shores	\$ 256,163	\$ -	\$ -	\$ -	\$ 256,163
Orchid	\$ 27,139	\$ -	\$ -	\$ -	\$ 27,139
Sebastian	\$ 1,444,039	\$ -	\$ -	\$ -	\$ 1,444,039
Vero Beach	\$ 997,447	\$ -	\$ -	\$ -	\$ 997,447
Countywide Total	\$ 11,094,572	\$ -	\$ -	\$ -	\$ 11,094,572
JACKSON BOCC	\$ 1,655,512	\$ 899,171	\$ 86,061	\$ 520,143	\$ 3,160,886
Alford	\$ 21,658	\$ -	\$ -	\$ -	\$ 21,658
Bascom	\$ 5,314	\$ -	\$ -	\$ -	\$ 5,314
Campbellton	\$ 10,047	\$ -	\$ -	\$ -	\$ 10,047
Cottdale	\$ 40,592	\$ -	\$ -	\$ -	\$ 40,592
Graceville	\$ 99,358	\$ -	\$ -	\$ -	\$ 99,358
Grand Ridge	\$ 42,289	\$ -	\$ -	\$ -	\$ 42,289
Greenwood	\$ 30,098	\$ -	\$ -	\$ -	\$ 30,098
Jacob City	\$ 11,387	\$ -	\$ -	\$ -	\$ 11,387
Malone	\$ 28,222	\$ -	\$ -	\$ -	\$ 28,222
Marianna	\$ 268,022	\$ -	\$ -	\$ -	\$ 268,022

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sneads	\$ 85,113	\$ -	\$ -	\$ -	\$ 85,113
Countywide Total	\$ 2,297,613	\$ 899,171	\$ 86,061	\$ 520,143	\$ 3,802,987
JEFFERSON BOCC	\$ 906,007	\$ -	\$ 10,967	\$ 571,165	\$ 1,488,138
Monticello	\$ 175,093	\$ -	\$ -	\$ -	\$ 175,093
Countywide Total	\$ 1,081,100	\$ -	\$ 10,967	\$ 571,165	\$ 1,663,231
LAFAYETTE BOCC	\$ 118,484	\$ 298,835	\$ 18,827	\$ 579,257	\$ 1,015,403
Mayo	\$ 22,242	\$ -	\$ -	\$ -	\$ 22,242
Countywide Total	\$ 140,726	\$ 298,835	\$ 18,827	\$ 579,257	\$ 1,037,645
LAKE BOCC	\$ 12,444,711	\$ -	\$ -	\$ -	\$ 12,444,711
Astatula	\$ 88,627	\$ -	\$ -	\$ -	\$ 88,627
Clermont	\$ 1,482,609	\$ -	\$ -	\$ -	\$ 1,482,609
Eustis	\$ 923,207	\$ -	\$ -	\$ -	\$ 923,207
Fruitland Park	\$ 206,582	\$ -	\$ -	\$ -	\$ 206,582
Groveland	\$ 450,345	\$ -	\$ -	\$ -	\$ 450,345
Howey-in-the-Hills	\$ 54,529	\$ -	\$ -	\$ -	\$ 54,529
Lady Lake	\$ 691,374	\$ -	\$ -	\$ -	\$ 691,374
Leesburg	\$ 1,007,311	\$ -	\$ -	\$ -	\$ 1,007,311
Mascotte	\$ 254,847	\$ -	\$ -	\$ -	\$ 254,847
Minneola	\$ 475,298	\$ -	\$ -	\$ -	\$ 475,298
Montverde	\$ 71,926	\$ -	\$ -	\$ -	\$ 71,926
Mount Dora	\$ 630,930	\$ -	\$ -	\$ -	\$ 630,930
Tavares	\$ 698,681	\$ -	\$ -	\$ -	\$ 698,681
Umatilla	\$ 173,030	\$ -	\$ -	\$ -	\$ 173,030
Countywide Total	\$ 19,654,006	\$ -	\$ -	\$ -	\$ 19,654,006
LEE BOCC	\$ 39,168,922	\$ -	\$ -	\$ -	\$ 39,168,922
Bonita Springs	\$ 3,251,702	\$ -	\$ -	\$ -	\$ 3,251,702
Cape Coral	\$ 11,555,788	\$ -	\$ -	\$ -	\$ 11,555,788
Fort Myers	\$ 4,819,109	\$ -	\$ -	\$ -	\$ 4,819,109
Fort Myers Beach	\$ 451,180	\$ -	\$ -	\$ -	\$ 451,180
Sanibel	\$ 468,209	\$ -	\$ -	\$ -	\$ 468,209
Countywide Total	\$ 59,714,910	\$ -	\$ -	\$ -	\$ 59,714,910
LEON BOCC	\$ 10,954,040	\$ -	\$ -	\$ -	\$ 10,954,040
Tallahassee	\$ 9,261,113	\$ -	\$ -	\$ -	\$ 9,261,113
Countywide Total	\$ 20,215,153	\$ -	\$ -	\$ -	\$ 20,215,153
LEVY BOCC	\$ 1,274,380	\$ 1,139,692	\$ -	\$ 558,232	\$ 2,972,304
Bronson	\$ 37,835	\$ -	\$ -	\$ -	\$ 37,835
Cedar Key	\$ 24,357	\$ -	\$ -	\$ -	\$ 24,357
Chiefland	\$ 77,210	\$ -	\$ -	\$ -	\$ 77,210
Fanning Springs (part)	\$ 16,147	\$ -	\$ -	\$ -	\$ 16,147
Inglis	\$ 45,122	\$ -	\$ -	\$ -	\$ 45,122
Otter Creek	\$ 4,584	\$ -	\$ -	\$ -	\$ 4,584
Williston	\$ 94,691	\$ -	\$ -	\$ -	\$ 94,691
Yankeetown	\$ 16,797	\$ -	\$ -	\$ -	\$ 16,797
Countywide Total	\$ 1,591,122	\$ 1,139,692	\$ -	\$ 558,232	\$ 3,289,046
LIBERTY BOCC	\$ 121,972	\$ 277,078	\$ 18,806	\$ 643,619	\$ 1,061,475
Bristol	\$ 17,724	\$ -	\$ -	\$ -	\$ 17,724
Countywide Total	\$ 139,696	\$ 277,078	\$ 18,806	\$ 643,619	\$ 1,079,199
MADISON BOCC	\$ 413,129	\$ 599,617	\$ 18,245	\$ 630,592	\$ 1,661,583
Greenville	\$ 20,852	\$ -	\$ -	\$ -	\$ 20,852
Lee	\$ 8,709	\$ -	\$ -	\$ -	\$ 8,709
Madison	\$ 78,590	\$ -	\$ -	\$ -	\$ 78,590
Countywide Total	\$ 521,280	\$ 599,617	\$ 18,245	\$ 630,592	\$ 1,769,734

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
MANATEE BOCC	\$ 20,374,107	\$ -	\$ -	\$ -	\$ 20,374,107
Anna Maria	\$ 101,237	\$ -	\$ -	\$ -	\$ 101,237
Bradenton	\$ 3,349,193	\$ -	\$ -	\$ -	\$ 3,349,193
Bradenton Beach	\$ 78,207	\$ -	\$ -	\$ -	\$ 78,207
Holmes Beach	\$ 256,785	\$ -	\$ -	\$ -	\$ 256,785
Longboat Key (part)	\$ 159,276	\$ -	\$ -	\$ -	\$ 159,276
Palmetto	\$ 848,963	\$ -	\$ -	\$ -	\$ 848,963
Countywide Total	\$ 25,167,768	\$ -	\$ -	\$ -	\$ 25,167,768
MARION BOCC	\$ 17,250,991	\$ -	\$ -	\$ -	\$ 17,250,991
Bellevue	\$ 255,803	\$ -	\$ -	\$ -	\$ 255,803
Dunnellon	\$ 97,888	\$ -	\$ -	\$ -	\$ 97,888
McIntosh	\$ 25,597	\$ -	\$ -	\$ -	\$ 25,597
Ocala	\$ 3,201,562	\$ -	\$ -	\$ -	\$ 3,201,562
Reddick	\$ 29,029	\$ -	\$ -	\$ -	\$ 29,029
Countywide Total	\$ 20,860,871	\$ -	\$ -	\$ -	\$ 20,860,871
MARTIN BOCC	\$ 12,186,920	\$ -	\$ -	\$ -	\$ 12,186,920
Jupiter Island	\$ 71,517	\$ -	\$ -	\$ -	\$ 71,517
Ocean Breeze	\$ 28,362	\$ -	\$ -	\$ -	\$ 28,362
Sewall's Point	\$ 175,511	\$ -	\$ -	\$ -	\$ 175,511
Stuart	\$ 1,374,414	\$ -	\$ -	\$ -	\$ 1,374,414
Countywide Total	\$ 13,836,724	\$ -	\$ -	\$ -	\$ 13,836,724
MIAMI-DADE BOCC	\$ 144,573,100	\$ -	\$ -	\$ -	\$ 144,573,100
Aventura	\$ 2,605,774	\$ -	\$ -	\$ -	\$ 2,605,774
Bal Harbour	\$ 208,244	\$ -	\$ -	\$ -	\$ 208,244
Bay Harbor Islands	\$ 402,702	\$ -	\$ -	\$ -	\$ 402,702
Biscayne Park	\$ 216,850	\$ -	\$ -	\$ -	\$ 216,850
Coral Gables	\$ 3,350,720	\$ -	\$ -	\$ -	\$ 3,350,720
Cutler Bay	\$ 2,899,806	\$ -	\$ -	\$ -	\$ 2,899,806
Doral	\$ 3,326,159	\$ -	\$ -	\$ -	\$ 3,326,159
El Portal	\$ 165,209	\$ -	\$ -	\$ -	\$ 165,209
Florida City	\$ 829,196	\$ -	\$ -	\$ -	\$ 829,196
Golden Beach	\$ 64,656	\$ -	\$ -	\$ -	\$ 64,656
Hialeah	\$ 15,911,810	\$ -	\$ -	\$ -	\$ 15,911,810
Hialeah Gardens	\$ 1,536,426	\$ -	\$ -	\$ -	\$ 1,536,426
Homestead	\$ 4,427,415	\$ -	\$ -	\$ -	\$ 4,427,415
Indian Creek	\$ 6,438	\$ -	\$ -	\$ -	\$ 6,438
Key Biscayne	\$ 867,822	\$ -	\$ -	\$ -	\$ 867,822
Medley	\$ 60,038	\$ -	\$ -	\$ -	\$ 60,038
Miami	\$ 28,852,231	\$ -	\$ -	\$ -	\$ 28,852,231
Miami Beach	\$ 6,304,476	\$ -	\$ -	\$ -	\$ 6,304,476
Miami Gardens	\$ 7,497,538	\$ -	\$ -	\$ -	\$ 7,497,538
Miami Lakes	\$ 2,059,764	\$ -	\$ -	\$ -	\$ 2,059,764
Miami Shores	\$ 745,856	\$ -	\$ -	\$ -	\$ 745,856
Miami Springs	\$ 982,230	\$ -	\$ -	\$ -	\$ 982,230
North Bay	\$ 526,487	\$ -	\$ -	\$ -	\$ 526,487
North Miami	\$ 4,220,361	\$ -	\$ -	\$ -	\$ 4,220,361
North Miami Beach	\$ 2,946,828	\$ -	\$ -	\$ -	\$ 2,946,828
Opa-locka	\$ 1,092,299	\$ -	\$ -	\$ -	\$ 1,092,299
Palmetto Bay	\$ 1,654,403	\$ -	\$ -	\$ -	\$ 1,654,403
Pincrest	\$ 1,290,816	\$ -	\$ -	\$ -	\$ 1,290,816
South Miami	\$ 949,971	\$ -	\$ -	\$ -	\$ 949,971
Sunny Isles Beach	\$ 1,497,101	\$ -	\$ -	\$ -	\$ 1,497,101

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Surfside	\$ 404,172	\$ -	\$ -	\$ -	\$ 404,172
Sweetwater	\$ 1,396,897	\$ -	\$ -	\$ -	\$ 1,396,897
Virginia Gardens	\$ 167,519	\$ -	\$ -	\$ -	\$ 167,519
West Miami	\$ 421,525	\$ -	\$ -	\$ -	\$ 421,525
Countywide Total	\$ 244,462,840	\$ -	\$ -	\$ -	\$ 244,462,840
MONROE BOCC	\$ 9,392,516	\$ -	\$ -	\$ -	\$ 9,392,516
Islamorada	\$ 973,900	\$ -	\$ -	\$ -	\$ 973,900
Key Colony Beach	\$ 126,694	\$ -	\$ -	\$ -	\$ 126,694
Key West	\$ 3,886,123	\$ -	\$ -	\$ -	\$ 3,886,123
Layton	\$ 29,225	\$ -	\$ -	\$ -	\$ 29,225
Marathon	\$ 1,320,966	\$ -	\$ -	\$ -	\$ 1,320,966
Countywide Total	\$ 15,729,424	\$ -	\$ -	\$ -	\$ 15,729,424
NASSAU BOCC	\$ 3,757,976	\$ -	\$ -	\$ -	\$ 3,757,976
Callahan	\$ 62,492	\$ -	\$ -	\$ -	\$ 62,492
Fernandina Beach	\$ 632,495	\$ -	\$ -	\$ -	\$ 632,495
Hilliard	\$ 168,530	\$ -	\$ -	\$ -	\$ 168,530
Countywide Total	\$ 4,621,493	\$ -	\$ -	\$ -	\$ 4,621,493
OKALOOSA BOCC	\$ 12,676,703	\$ -	\$ -	\$ -	\$ 12,676,703
Cinco Bayou	\$ 30,629	\$ -	\$ -	\$ -	\$ 30,629
Crestview	\$ 1,809,253	\$ -	\$ -	\$ -	\$ 1,809,253
Destin	\$ 986,807	\$ -	\$ -	\$ -	\$ 986,807
Fort Walton Beach	\$ 1,606,545	\$ -	\$ -	\$ -	\$ 1,606,545
Laurel Hill	\$ 42,085	\$ -	\$ -	\$ -	\$ 42,085
Mary Esther	\$ 306,846	\$ -	\$ -	\$ -	\$ 306,846
Niceville	\$ 1,058,805	\$ -	\$ -	\$ -	\$ 1,058,805
Shalimar	\$ 58,155	\$ -	\$ -	\$ -	\$ 58,155
Valparaiso	\$ 415,757	\$ -	\$ -	\$ -	\$ 415,757
Countywide Total	\$ 18,991,586	\$ -	\$ -	\$ -	\$ 18,991,586
OKEECHOBEE BOCC	\$ 1,795,857	\$ 554,508	\$ -	\$ 581,274	\$ 2,931,638
Okeechobee	\$ 277,813	\$ -	\$ -	\$ -	\$ 277,813
Countywide Total	\$ 2,073,670	\$ 554,508	\$ -	\$ 581,274	\$ 3,209,452
ORANGE BOCC	\$ 146,336,340	\$ -	\$ -	\$ -	\$ 146,336,340
Apopka	\$ 6,069,771	\$ -	\$ -	\$ -	\$ 6,069,771
Belle Isle	\$ 901,824	\$ -	\$ -	\$ -	\$ 901,824
Eatonville	\$ 307,366	\$ -	\$ -	\$ -	\$ 307,366
Edgewood	\$ 368,896	\$ -	\$ -	\$ -	\$ 368,896
Maitland	\$ 2,255,766	\$ -	\$ -	\$ -	\$ 2,255,766
Oakland	\$ 359,255	\$ -	\$ -	\$ -	\$ 359,255
Ocoee	\$ 5,238,975	\$ -	\$ -	\$ -	\$ 5,238,975
Orlando	\$ 34,723,715	\$ -	\$ -	\$ -	\$ 34,723,715
Windermere	\$ 404,765	\$ -	\$ -	\$ -	\$ 404,765
Winter Garden	\$ 5,116,624	\$ -	\$ -	\$ -	\$ 5,116,624
Winter Park	\$ 3,931,110	\$ -	\$ -	\$ -	\$ 3,931,110
Countywide Total	\$ 206,014,407	\$ -	\$ -	\$ -	\$ 206,014,407
OSCEOLA BOCC	\$ 16,254,777	\$ -	\$ -	\$ -	\$ 16,254,777
Kissimmee	\$ 4,086,861	\$ -	\$ -	\$ -	\$ 4,086,861
St. Cloud	\$ 2,485,396	\$ -	\$ -	\$ -	\$ 2,485,396
Countywide Total	\$ 22,827,034	\$ -	\$ -	\$ -	\$ 22,827,034
PALM BEACH BOCC	\$ 76,399,246	\$ -	\$ -	\$ -	\$ 76,399,246
Atlantis	\$ 141,961	\$ -	\$ -	\$ -	\$ 141,961
Belle Glade	\$ 1,247,311	\$ -	\$ -	\$ -	\$ 1,247,311
Boca Raton	\$ 6,011,546	\$ -	\$ -	\$ -	\$ 6,011,546

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Boynton Beach	\$ 4,838,135	\$ -	\$ -	\$ -	\$ 4,838,135
Briny Breeze	\$ 42,511	\$ -	\$ -	\$ -	\$ 42,511
Cloud Lake	\$ 9,361	\$ -	\$ -	\$ -	\$ 9,361
Delray Beach	\$ 4,328,147	\$ -	\$ -	\$ -	\$ 4,328,147
Glen Ridge	\$ 15,484	\$ -	\$ -	\$ -	\$ 15,484
Golf	\$ 17,736	\$ -	\$ -	\$ -	\$ 17,736
Greenacres	\$ 2,680,080	\$ -	\$ -	\$ -	\$ 2,680,080
Gulf Stream	\$ 65,315	\$ -	\$ -	\$ -	\$ 65,315
Haverhill	\$ 132,670	\$ -	\$ -	\$ -	\$ 132,670
Highland Beach	\$ 255,417	\$ -	\$ -	\$ -	\$ 255,417
Hypoluxo	\$ 185,175	\$ -	\$ -	\$ -	\$ 185,175
Juno Beach	\$ 227,545	\$ -	\$ -	\$ -	\$ 227,545
Jupiter	\$ 3,965,116	\$ -	\$ -	\$ -	\$ 3,965,116
Jupiter Inlet Colony	\$ 28,012	\$ -	\$ -	\$ -	\$ 28,012
Lake Clarke Shores	\$ 236,413	\$ -	\$ -	\$ -	\$ 236,413
Lake Park	\$ 582,201	\$ -	\$ -	\$ -	\$ 582,201
Lake Worth	\$ 2,471,115	\$ -	\$ -	\$ -	\$ 2,471,115
Lantana	\$ 743,516	\$ -	\$ -	\$ -	\$ 743,516
Loxahatchee Groves	\$ 223,322	\$ -	\$ -	\$ -	\$ 223,322
Manalapan	\$ 28,857	\$ -	\$ -	\$ -	\$ 28,857
Mangonia Park	\$ 125,491	\$ -	\$ -	\$ -	\$ 125,491
North Palm Beach	\$ 857,043	\$ -	\$ -	\$ -	\$ 857,043
Ocean Ridge	\$ 127,180	\$ -	\$ -	\$ -	\$ 127,180
Pahokee	\$ 386,961	\$ -	\$ -	\$ -	\$ 386,961
Palm Beach	\$ 588,254	\$ -	\$ -	\$ -	\$ 588,254
Palm Beach Gardens	\$ 3,456,324	\$ -	\$ -	\$ -	\$ 3,456,324
Palm Beach Shores	\$ 80,939	\$ -	\$ -	\$ -	\$ 80,939
Palm Springs	\$ 1,403,278	\$ -	\$ -	\$ -	\$ 1,403,278
Riviera Beach	\$ 2,303,113	\$ -	\$ -	\$ -	\$ 2,303,113
Royal Palm Beach	\$ 2,422,622	\$ -	\$ -	\$ -	\$ 2,422,622
South Bay	\$ 201,434	\$ -	\$ -	\$ -	\$ 201,434
South Palm Beach	\$ 85,303	\$ -	\$ -	\$ -	\$ 85,303
Tequesta	\$ 398,292	\$ -	\$ -	\$ -	\$ 398,292
Wellington	\$ 4,047,956	\$ -	\$ -	\$ -	\$ 4,047,956
West Palm Beach	\$ 7,135,055	\$ -	\$ -	\$ -	\$ 7,135,055
Countywide Total	\$ 128,495,438	\$ -	\$ -	\$ -	\$ 128,495,438
PASCO BOCC	\$ 24,329,303	\$ -	\$ -	\$ -	\$ 24,329,303
Dade City	\$ 346,363	\$ -	\$ -	\$ -	\$ 346,363
New Port Richey	\$ 795,291	\$ -	\$ -	\$ -	\$ 795,291
Port Richey	\$ 143,108	\$ -	\$ -	\$ -	\$ 143,108
St. Leo	\$ 76,000	\$ -	\$ -	\$ -	\$ 76,000
San Antonio	\$ 60,735	\$ -	\$ -	\$ -	\$ 60,735
Zephyrhills	\$ 747,409	\$ -	\$ -	\$ -	\$ 747,409
Countywide Total	\$ 26,498,209	\$ -	\$ -	\$ -	\$ 26,498,209
PINELLAS BOCC	\$ 39,881,175	\$ -	\$ -	\$ -	\$ 39,881,175
Belleair	\$ 221,245	\$ -	\$ -	\$ -	\$ 221,245
Belleair Beach	\$ 88,452	\$ -	\$ -	\$ -	\$ 88,452
Belleair Bluffs	\$ 115,193	\$ -	\$ -	\$ -	\$ 115,193
Belleair Shore	\$ 6,188	\$ -	\$ -	\$ -	\$ 6,188
Clearwater	\$ 6,126,550	\$ -	\$ -	\$ -	\$ 6,126,550
Dunedin	\$ 2,004,997	\$ -	\$ -	\$ -	\$ 2,004,997
Gulfport	\$ 682,185	\$ -	\$ -	\$ -	\$ 682,185

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Indian Rocks Beach	\$ 233,508	\$ -	\$ -	\$ -	\$ 233,508
Indian Shores	\$ 80,618	\$ -	\$ -	\$ -	\$ 80,618
Kenneth City	\$ 280,970	\$ -	\$ -	\$ -	\$ 280,970
Largo	\$ 4,421,939	\$ -	\$ -	\$ -	\$ 4,421,939
Madeira Beach	\$ 244,408	\$ -	\$ -	\$ -	\$ 244,408
North Redington Beach	\$ 81,753	\$ -	\$ -	\$ -	\$ 81,753
Oldsmar	\$ 771,716	\$ -	\$ -	\$ -	\$ 771,716
Pinellas Park	\$ 2,819,406	\$ -	\$ -	\$ -	\$ 2,819,406
Redington Beach	\$ 81,469	\$ -	\$ -	\$ -	\$ 81,469
Redington Shores	\$ 120,870	\$ -	\$ -	\$ -	\$ 120,870
Safety Harbor	\$ 956,342	\$ -	\$ -	\$ -	\$ 956,342
St. Petersburg	\$ 14,037,307	\$ -	\$ -	\$ -	\$ 14,037,307
St. Pete Beach	\$ 531,225	\$ -	\$ -	\$ -	\$ 531,225
Seminole	\$ 975,588	\$ -	\$ -	\$ -	\$ 975,588
South Pasadena	\$ 286,477	\$ -	\$ -	\$ -	\$ 286,477
Tarpon Springs	\$ 1,349,325	\$ -	\$ -	\$ -	\$ 1,349,325
Treasure Island	\$ 380,777	\$ -	\$ -	\$ -	\$ 380,777
Countywide Total	\$ 76,779,684	\$ -	\$ -	\$ -	\$ 76,779,684
POLK BOCC	\$ 27,874,205	\$ -	\$ -	\$ -	\$ 27,874,205
Auburndale	\$ 729,525	\$ -	\$ -	\$ -	\$ 729,525
Bartow	\$ 906,722	\$ -	\$ -	\$ -	\$ 906,722
Davenport	\$ 156,833	\$ -	\$ -	\$ -	\$ 156,833
Dundee	\$ 201,000	\$ -	\$ -	\$ -	\$ 201,000
Eagle Lake	\$ 120,917	\$ -	\$ -	\$ -	\$ 120,917
Fort Meade	\$ 295,999	\$ -	\$ -	\$ -	\$ 295,999
Frostproof	\$ 156,886	\$ -	\$ -	\$ -	\$ 156,886
Haines City	\$ 1,102,168	\$ -	\$ -	\$ -	\$ 1,102,168
Highland Park	\$ 12,272	\$ -	\$ -	\$ -	\$ 12,272
Hillcrest Heights	\$ 13,224	\$ -	\$ -	\$ -	\$ 13,224
Lake Alfred	\$ 265,426	\$ -	\$ -	\$ -	\$ 265,426
Lake Hamilton	\$ 66,277	\$ -	\$ -	\$ -	\$ 66,277
Lake Wales	\$ 757,612	\$ -	\$ -	\$ -	\$ 757,612
Lakeland	\$ 5,194,267	\$ -	\$ -	\$ -	\$ 5,194,267
Mulberry	\$ 199,942	\$ -	\$ -	\$ -	\$ 199,942
Polk City	\$ 83,151	\$ -	\$ -	\$ -	\$ 83,151
Winter Haven	\$ 1,886,545	\$ -	\$ -	\$ -	\$ 1,886,545
Countywide Total	\$ 40,022,971	\$ -	\$ -	\$ -	\$ 40,022,971
PUTNAM BOCC	\$ 2,355,333	\$ -	\$ -	\$ 582,540	\$ 2,937,872
Crescent City	\$ 52,914	\$ -	\$ -	\$ -	\$ 52,914
Interlachen	\$ 47,804	\$ -	\$ -	\$ -	\$ 47,804
Palatka	\$ 357,293	\$ -	\$ -	\$ -	\$ 357,293
Pomona Park	\$ 30,872	\$ -	\$ -	\$ -	\$ 30,872
Welaka	\$ 24,927	\$ -	\$ -	\$ -	\$ 24,927
Countywide Total	\$ 2,869,143	\$ -	\$ -	\$ 582,540	\$ 3,451,683
ST. JOHNS BOCC	\$ 13,739,364	\$ -	\$ -	\$ -	\$ 13,739,364
Hastings	\$ 43,063	\$ -	\$ -	\$ -	\$ 43,063
St. Augustine	\$ 950,721	\$ -	\$ -	\$ -	\$ 950,721
St. Augustine Beach	\$ 454,446	\$ -	\$ -	\$ -	\$ 454,446
Countywide Total	\$ 15,187,594	\$ -	\$ -	\$ -	\$ 15,187,594
ST. LUCIE BOCC	\$ 7,135,446	\$ -	\$ -	\$ -	\$ 7,135,446
Fort Pierce	\$ 1,412,046	\$ -	\$ -	\$ -	\$ 1,412,046
Port St. Lucie	\$ 5,671,482	\$ -	\$ -	\$ -	\$ 5,671,482

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
St. Lucie Village	\$ 19,838	\$ -	\$ -	\$ -	\$ 19,838
Countywide Total	\$ 14,238,812	\$ -	\$ -	\$ -	\$ 14,238,812
SANTA ROSA BOCC	\$ 5,996,464	\$ -	\$ -	\$ -	\$ 5,996,464
Gulf Breeze	\$ 239,039	\$ -	\$ -	\$ -	\$ 239,039
Jay	\$ 21,716	\$ -	\$ -	\$ -	\$ 21,716
Milton	\$ 374,000	\$ -	\$ -	\$ -	\$ 374,000
Countywide Total	\$ 6,631,219	\$ -	\$ -	\$ -	\$ 6,631,219
SARASOTA BOCC	\$ 25,327,526	\$ -	\$ -	\$ -	\$ 25,327,526
Longboat Key (part)	\$ 335,949	\$ -	\$ -	\$ -	\$ 335,949
North Port	\$ 4,394,976	\$ -	\$ -	\$ -	\$ 4,394,976
Sarasota	\$ 3,933,336	\$ -	\$ -	\$ -	\$ 3,933,336
Venice	\$ 1,566,863	\$ -	\$ -	\$ -	\$ 1,566,863
Countywide Total	\$ 35,558,649	\$ -	\$ -	\$ -	\$ 35,558,649
SEMINOLE BOCC	\$ 21,901,968	\$ -	\$ -	\$ -	\$ 21,901,968
Altamonte Springs	\$ 2,599,086	\$ -	\$ -	\$ -	\$ 2,599,086
Casselberry	\$ 1,624,775	\$ -	\$ -	\$ -	\$ 1,624,775
Lake Mary	\$ 859,211	\$ -	\$ -	\$ -	\$ 859,211
Longwood	\$ 838,805	\$ -	\$ -	\$ -	\$ 838,805
Oviedo	\$ 2,131,412	\$ -	\$ -	\$ -	\$ 2,131,412
Sanford	\$ 3,333,148	\$ -	\$ -	\$ -	\$ 3,333,148
Winter Springs	\$ 2,060,946	\$ -	\$ -	\$ -	\$ 2,060,946
Countywide Total	\$ 35,349,350	\$ -	\$ -	\$ -	\$ 35,349,350
SUMTER BOCC	\$ 5,099,399	\$ -	\$ 94,008	\$ -	\$ 5,193,407
Bushnell	\$ 142,435	\$ -	\$ -	\$ -	\$ 142,435
Center Hill	\$ 54,993	\$ -	\$ -	\$ -	\$ 54,993
Coleman	\$ 40,954	\$ -	\$ -	\$ -	\$ 40,954
Webster	\$ 45,090	\$ -	\$ -	\$ -	\$ 45,090
Wildwood	\$ 405,983	\$ -	\$ -	\$ -	\$ 405,983
Countywide Total	\$ 5,788,853	\$ -	\$ 94,008	\$ -	\$ 5,882,861
SUWANNEE BOCC	\$ 1,378,049	\$ 1,122,114	\$ -	\$ 579,257	\$ 3,079,419
Branford	\$ 25,197	\$ -	\$ -	\$ -	\$ 25,197
Live Oak	\$ 243,967	\$ -	\$ -	\$ -	\$ 243,967
Countywide Total	\$ 1,647,213	\$ 1,122,114	\$ -	\$ 579,257	\$ 3,348,584
TAYLOR BOCC	\$ 978,024	\$ 273,944	\$ 36,339	\$ 300,840	\$ 1,589,148
Perry	\$ 400,548	\$ -	\$ -	\$ -	\$ 400,548
Countywide Total	\$ 1,378,572	\$ 273,944	\$ 36,339	\$ 300,840	\$ 1,989,696
UNION BOCC	\$ 190,650	\$ 430,427	\$ 51,598	\$ 858,159	\$ 1,530,834
Lake Butler	\$ 36,533	\$ -	\$ -	\$ -	\$ 36,533
Raiford	\$ 4,921	\$ -	\$ -	\$ -	\$ 4,921
Worthington Springs	\$ 7,546	\$ -	\$ -	\$ -	\$ 7,546
Countywide Total	\$ 239,651	\$ 430,427	\$ 51,598	\$ 858,159	\$ 1,579,835
VOLUSIA BOCC	\$ 17,298,354	\$ -	\$ -	\$ -	\$ 17,298,354
Daytona Beach	\$ 2,903,699	\$ -	\$ -	\$ -	\$ 2,903,699
Daytona Beach Shores	\$ 199,904	\$ -	\$ -	\$ -	\$ 199,904
DeBary	\$ 908,516	\$ -	\$ -	\$ -	\$ 908,516
DeLand	\$ 1,301,370	\$ -	\$ -	\$ -	\$ 1,301,370
Deltona	\$ 4,006,575	\$ -	\$ -	\$ -	\$ 4,006,575
Edgewater	\$ 976,074	\$ -	\$ -	\$ -	\$ 976,074
Flagler Beach (part)	\$ 2,819	\$ -	\$ -	\$ -	\$ 2,819
Holly Hill	\$ 548,032	\$ -	\$ -	\$ -	\$ 548,032
Lake Helen	\$ 123,043	\$ -	\$ -	\$ -	\$ 123,043
New Smyrna Beach	\$ 1,070,694	\$ -	\$ -	\$ -	\$ 1,070,694

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Oak Hill	\$ 84,002	\$ -	\$ -	\$ -	\$ 84,002
Orange City	\$ 527,501	\$ -	\$ -	\$ -	\$ 527,501
Ormond Beach	\$ 1,814,636	\$ -	\$ -	\$ -	\$ 1,814,636
Pierson	\$ 79,445	\$ -	\$ -	\$ -	\$ 79,445
Ponce Inlet	\$ 143,104	\$ -	\$ -	\$ -	\$ 143,104
Port Orange	\$ 2,651,459	\$ -	\$ -	\$ -	\$ 2,651,459
South Daytona	\$ 577,583	\$ -	\$ -	\$ -	\$ 577,583
Countywide Total	\$ 35,216,809	\$ -	\$ -	\$ -	\$ 35,216,809
WAKULLA BOCC	\$ 864,993	\$ 796,783	\$ 33,600	\$ 579,257	\$ 2,274,634
St. Marks	\$ 9,025	\$ -	\$ -	\$ -	\$ 9,025
Sopchoppy	\$ 14,138	\$ -	\$ -	\$ -	\$ 14,138
Countywide Total	\$ 888,156	\$ 796,783	\$ 33,600	\$ 579,257	\$ 2,297,797
WALTON BOCC	\$ 7,554,156	\$ -	\$ -	\$ -	\$ 7,554,156
DeFuniak Springs	\$ 753,748	\$ -	\$ -	\$ -	\$ 753,748
Freeport	\$ 316,606	\$ -	\$ -	\$ -	\$ 316,606
Paxton	\$ 91,728	\$ -	\$ -	\$ -	\$ 91,728
Countywide Total	\$ 8,716,238	\$ -	\$ -	\$ -	\$ 8,716,238
WASHINGTON BOCC	\$ 646,602	\$ 686,299	\$ 27,087	\$ 597,257	\$ 1,957,245
Caryville	\$ 8,911	\$ -	\$ -	\$ -	\$ 8,911
Chipley	\$ 111,627	\$ -	\$ -	\$ -	\$ 111,627
Ebro	\$ 7,817	\$ -	\$ -	\$ -	\$ 7,817
Vernon	\$ 21,606	\$ -	\$ -	\$ -	\$ 21,606
Wausau	\$ 12,382	\$ -	\$ -	\$ -	\$ 12,382
Countywide Total	\$ 808,945	\$ 686,299	\$ 27,087	\$ 597,257	\$ 2,119,588
STATEWIDE TOTALS	\$ 1,703,700,000	\$ 17,267,000	\$ 592,958	\$ 16,041,000	\$ 1,737,600,958

Note: 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.

Miami-Dade County Lake Belt Mitigation Fee

Section 373.41492, Florida Statutes

Summary:

A mitigation fee of 45 cents 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. The proceeds are used to provide for the mitigation of wetland resources lost to mining activities within the Miami-Dade County Lake Belt Plan.

General Law Amendments:

There were no general law amendments resulting from the 2013 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 20th 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:

Expenditures of the mitigation fee must be approved by the interagency committee - the Miami-Dade County Lake Belt Mitigation Committee. 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. 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.¹

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

Miami-Dade County Lake Belt Water Treatment Plant Upgrade Fee

Section 373.41492, Florida Statutes

Summary:

A water treatment plant upgrade fee of 15 cents 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. The fee proceeds are transferred to the South Florida Water Management District and deposited into the Lake Belt Mitigation Trust Fund until either \$20 million is placed in the trust fund or quarterly pathogen sampling demonstrates that the water in any quarry lake in the vicinity of the Northwest Wellfield would be classified as being in Bin 2 or higher as defined in the Environmental Protection Agency's Long Term 2 Enhanced Surface Water Treatment Rule. The fee proceeds are used to pay for seepage mitigation projects. Upon the earliest occurrence of either of the two criteria, the fee proceeds are redirected from the South Florida Water Management District to Miami-Dade County to fund upgrades to a water treatment plant that treats water coming from the Northwest Wellfield.

General Law Amendments:

There were no general law amendments resulting from the 2013 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 20th 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.

Distribution of Proceeds:

The fee proceeds, less administrative costs, are transferred to the South Florida Water Management District and deposited into the Lake Belt Mitigation Trust Fund until either: 1) a total of \$20 million is deposited into the trust fund; or 2) the quarterly pathogen sampling conducted as a condition of the permits issued by the Department for rock mining activities in the Miami-Dade County Lake Belt Area demonstrates that the water in any quarry lake in the vicinity of the Northwest Wellfield would be classified as being in Bin 2 or higher as defined in the Environment Protection Agency's Long Term 2 Enhanced Surface Water Treatment Rule. Upon the earliest occurrence of either of these criteria, the fee proceeds, less administrative costs, are transferred by the Department to a trust fund established by Miami-Dade County.

Authorized Uses:

The fee proceeds deposited into the South Florida Water Management District's Lake Belt Mitigation Trust Fund are used solely to pay for seepage mitigation projects, including groundwater or surface water management structures designed to improve wetland habitat and approved by the Lake Belt Mitigation Committee. Any fee proceeds, which are transmitted to the trust fund established by Miami-Dade County, are used solely to upgrade a water treatment plant that treats water coming from the Northwest Wellfield in Miami-Dade County and include those works necessary to treat or filter a surface water source or supply or both.

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.¹

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.¹ 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 2013 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). Two deductions are made from the tax collections prior to the remaining balance being transferred into the License Tax Collection Trust Fund for distribution to governmental entities.² The first is a deduction of \$1.50 for each sticker issued with the proceeds deposited into the State General Revenue Fund. The second is a deduction of \$1.00 for each sticker issued with the proceeds deposited into the Florida Mobile Home Relocation Trust Fund.

The DHSMV 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.

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.

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

2. Section 320.081(4), 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>
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.³ 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.⁴

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

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

Municipal Revenue Sharing Program

Sections 206.605(1), 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.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives 1.3409 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. However, effective January 1, 2014, the trust fund will no longer receive any state alternative fuel user decal fee collections. 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 2013-198, L.O.F., (CS/CS/HB 579) repeals the annual decal fee program for motor vehicles powered by alternative fuels effective January 1, 2014, and establishes a fuel tax structure for natural gas used as a motor fuel similar to that for diesel fuel beginning January 1, 2019, which exempts natural gas fuel from fuel taxes for five years. Consequently, beginning January 1, 2014, the Revenue Sharing Trust Fund for Municipalities will no longer receive any state alternative fuel user decal fees as one of its three revenue sources. However, beginning January 1, 2019, 25 percent of the tax to be imposed under s. 206.9955(2)(a), F.S., will be transferred to the trust fund. These changes will become effective January 1, 2014. The Revenue Estimating Conference estimated that there will be an insignificant negative impact to local governments in FY 2013-14; however, the recurring revenue impacts, reflecting eventual full implementation in FY 2018-19, will be \$0.2 million to local governments.

It is not unusual for legislation to pass that result 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.² As it relates to municipal revenue sharing, the minimum entitlement is defined as the amount of revenue, as certified by the municipal government and determined by the Department of Revenue (DOR), which must be shared with the municipality so that the municipality will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Municipalities [hereinafter Trust Fund].³

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, municipal fuel taxes, and state

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

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

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

alternative fuel user decal fees that are collected and transferred to the Trust Fund. The percentage of each revenue source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year ending 2014, as determined by the DOR, is also noted.

1.3409 percent of sales and use tax collections⁴ = 74.23 percent of total program funding

One-cent municipal fuel tax on motor fuel⁵ = 25.74 percent of total program funding

12.5 percent of state alternative fuel user decal fee collections⁶ = 0.02 percent of total program funding

Once each fiscal year, the DOR computes apportionment factors for use during the fiscal year.⁷ The computation is made prior to July 25th of each fiscal year and based upon information submitted and certified to the DOR prior to June 1st of each year. Except in the case of error, the apportionment factors 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.*⁸

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 Family Services are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.⁹

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

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

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

7. Section 218.26, F.S.

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

9. Section 186.901, F.S.

Derived Municipal Sales Tax Collections:

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

Municipality’s Relative Ability to Raise Revenue:

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

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

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-

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

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

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

This distribution was authorized in ch. 2004-265, L.O.F. A prior year's law, ch. 2003-402, L.O.F., which addressed state funding of the judicial system, included reductions in the proportion of state sales and use taxes 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.¹¹ 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

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

transportation facilities. Municipalities are authorized to expend these funds in conjunction with other municipalities, counties, state government, or the federal government in joint projects. According to the DOR, municipalities may assume that 25.74 percent of their estimated 2013-14 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 transportation-related purposes specifically mentioned in the preceding paragraph.

Municipalities are restricted as to the amount of program funds that can be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, and there is no other use restriction on these shared revenues.¹² 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.¹³ 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.¹⁴ 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.

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

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

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

Current and Prior Years' Revenues:

The table included in this section lists the estimated distributions to municipal governments for state fiscal year ending 2014, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁵

15. <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, 2014

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	\$ 34,033	\$ 41,006	\$ 213,429
Archer	Alachua	\$ 18,029	\$ 33,656	\$ -	\$ 5,128	\$ 56,813
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 440,484	\$ 554,797	\$ 3,800,963
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 77	\$ 6,344	\$ 47,231
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 21,352	\$ 24,123	\$ 151,759
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 3,250	\$ 1,585	\$ 9,142
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ -	\$ 2,674	\$ 21,782
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 18,342	\$ 22,264	\$ 107,703
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ -	\$ 4,516	\$ 44,780
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 1,127	\$ 19,952
Macclenny	Baker	\$ 53,341	\$ 79,062	\$ 18,403	\$ 16,521	\$ 167,326
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 17,848	\$ 93,012	\$ 552,235
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 99,671	\$ 119,562	\$ 552,684
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ -	\$ 6,961	\$ 27,866
Panama City	Bay	\$ 510,541	\$ 605,083	\$ -	\$ 228,336	\$ 1,343,960
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 70,505	\$ 77,360	\$ 257,044
Parker	Bay	\$ 32,217	\$ 121,916	\$ -	\$ 27,850	\$ 181,983
Springfield	Bay	\$ 65,328	\$ 385,113	\$ -	\$ 57,481	\$ 507,923
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ -	\$ 1,098	\$ 15,100
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 3,095	\$ 1,645	\$ 19,404
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ -	\$ 2,441	\$ 29,498
Starke	Bradford	\$ 125,408	\$ 40,777	\$ -	\$ 18,222	\$ 184,407
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 16,955	\$ 40,989	\$ 239,074
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ -	\$ 71,112	\$ 605,876
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ -	\$ 46,340	\$ 321,738
Grant-Valkaria	Brevard	\$ -	\$ 66,723	\$ -	\$ 15,953	\$ 82,676
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ -	\$ 11,266	\$ 76,992
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 16,273	\$ 34,124	\$ 206,503
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 7,634	\$ 11,345	\$ 62,231
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 258,909	\$ 315,548	\$ 2,304,522
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 649	\$ 12,809	\$ 73,629
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 2,220	\$ 2,731	\$ 15,430
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 928,809	\$ 426,985	\$ 3,338,475
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 4,807	\$ 3,614	\$ 18,314
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 139,535	\$ 103,133	\$ 697,370
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 8,523	\$ 41,938	\$ 282,378
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 165,482	\$ 180,783	\$ 1,487,338
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 143,825	\$ 77,246	\$ 415,972
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 380,780	\$ 262,334	\$ 1,473,358
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 105,658	\$ 143,883	\$ 871,526
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 595,575	\$ 600,381	\$ 3,493,728
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 189,124	\$ 146,064	\$ 714,794
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 529,412	\$ 454,766	\$ 2,443,326
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 429,096	\$ 370,762	\$ 2,046,536
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 254,641	\$ 818,821	\$ 4,663,783
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 95,976	\$ 183,735	\$ 1,043,748
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 3,838	\$ 9,254	\$ 37,780
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 375,019	\$ 695,528	\$ 4,255,431
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 25,356	\$ 29,977	\$ 126,701
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 290,509	\$ 161,709	\$ 1,219,872
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 638,868	\$ 329,227	\$ 2,268,467
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 118	\$ 3,482
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 3,347	\$ 51,213	\$ 276,291
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 300,463	\$ 265,093	\$ 1,826,673
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 1,142,141	\$ 606,950	\$ 3,017,276
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 476,972	\$ 203,570	\$ 1,476,366
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 278,382	\$ 205,056	\$ 1,164,370
Parkland	Broward	\$ 511	\$ 211,574	\$ 186,100	\$ 120,376	\$ 518,561
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 14,286	\$ 30,100	\$ 163,120
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 979,287	\$ 757,781	\$ 4,240,568
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 291,991	\$ 417,953	\$ 2,401,644
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 493,572	\$ 493,887	\$ 2,662,887
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 3,331	\$ 63,133
Southwest Ranches	Broward	\$ -	\$ 134,981	\$ -	\$ 36,250	\$ 171,231
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 385,734	\$ 416,414	\$ 2,537,789
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 392,348	\$ 299,171	\$ 1,887,089
West Park	Broward	\$ -	\$ 461,871	\$ -	\$ 69,479	\$ 531,350

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2014

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Weston	Broward	\$ -	\$ 734,078	\$ 449,409	\$ 321,962	\$ 1,505,450
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ -	\$ 57,955	\$ 423,385
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ -	\$ 1,079	\$ 34,060
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ -	\$ 5,077	\$ 87,827
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ -	\$ 95,839	\$ 532,327
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 12,584	\$ 190,572
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ -	\$ 29,132	\$ 307,252
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 79	\$ 27,781	\$ 196,864
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ -	\$ 5,389	\$ 52,375
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ -	\$ 33,878	\$ 340,805
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ -	\$ 2,984	\$ 40,838
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 3,558	\$ 21,349
Marco Island	Collier	\$ -	\$ 313,452	\$ 19,692	\$ 144,107	\$ 477,251
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 170,469	\$ 835,081
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ -	\$ 2,803	\$ 24,646
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ -	\$ 58,104	\$ 397,624
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 17,352	\$ 19,863	\$ 252,777
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 3,310	\$ 108,353
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 322	\$ 5,062
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 6,674	\$ 96,881	\$ 392,631
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 2,991	\$ 10,751	\$ 54,353
Jacksonville	Duval	\$ -	\$ 9,147,024	\$ 1,226,487	\$ -	\$ 10,373,511
Jacksonville (Duval)	Duval	\$ 5,826,077	\$ 1,493,270	\$ 2,325,435	\$ 3,040,450	\$ 12,685,232
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 18,843	\$ 163,949	\$ 673,759
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 4,043	\$ 53,877	\$ 220,780
Century	Escambia	\$ 53,674	\$ 37,553	\$ -	\$ 10,713	\$ 101,940
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ -	\$ 328,877	\$ 2,265,187
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ -	\$ 832	\$ 7,474
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 262	\$ 6,668	\$ 62,563
Palm Coast	Flagler	\$ -	\$ 1,621,298	\$ -	\$ 186,735	\$ 1,808,033
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,267	\$ 17	\$ 11,208	\$ 95,653
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ -	\$ 12,509	\$ 91,313
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ -	\$ 7,542	\$ 46,260
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ -	\$ 6,097	\$ 108,044
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 1,546	\$ 1,457	\$ 29,830
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 3,534	\$ 211,267
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ -	\$ 4,272	\$ 52,466
Midway	Gadsden	\$ -	\$ 44,305	\$ 13,396	\$ 7,445	\$ 65,146
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 1,177	\$ 18,079	\$ 238,962
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ -	\$ 621	\$ 10,061
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 6,136	\$ 2,801	\$ 47,759
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 836	\$ 1,916	\$ 17,327
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 2,097	\$ 1,697	\$ 48,185
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ -	\$ 11,675	\$ 88,293
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ -	\$ 6,633	\$ 69,243
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ -	\$ 5,355	\$ 71,513
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 7,500	\$ 2,871	\$ 39,480
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ -	\$ 2,546	\$ 33,076
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 47,430	\$ 6,484	\$ 125,344
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 33,990	\$ 11,009	\$ 156,647
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 18,907	\$ 4,065	\$ 70,471
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 21,248	\$ 22,346	\$ 225,064
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 16,233	\$ 14,442	\$ 111,645
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 29,608	\$ 403,022
Weeki Wachee	Hernando	\$ 2,118	\$ 168	\$ -	\$ 46	\$ 2,332
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 12,023	\$ 33,298	\$ 324,574
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ -	\$ 8,169	\$ 72,033
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ -	\$ 39,589	\$ 297,585
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 147,828	\$ 224,894	\$ 1,172,080
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 535,357	\$ 2,179,441	\$ 11,305,728
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 101,070	\$ 158,201	\$ 814,473
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ -	\$ 4,535	\$ 90,511
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 142	\$ 598	\$ 16,940
Noma	Holmes	\$ -	\$ 15,105	\$ -	\$ 325	\$ 15,430
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 2,106	\$ 967	\$ 17,283
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 1,321	\$ 483	\$ 14,621

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2014

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Fellsmere	Indian River	\$ 16,285	\$ 84,024	\$ 62,460	\$ 28,574	\$ 191,343
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 7,730	\$ 21,392	\$ 76,137
Orchid	Indian River	\$ 30	\$ 943	\$ 2,469	\$ 2,277	\$ 5,719
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 147,183	\$ 120,400	\$ 661,372
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ -	\$ 83,511	\$ 552,597
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 1,824	\$ 34,274
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 704	\$ 451	\$ 6,145
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 865	\$ 11,912
Cottondale	Jackson	\$ 15,086	\$ 31,905	\$ -	\$ 3,473	\$ 50,464
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ -	\$ 8,497	\$ 91,955
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 1,900	\$ 3,547	\$ 44,071
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 1,496	\$ 2,551	\$ 26,650
Jacob City	Jackson	\$ -	\$ 17,421	\$ -	\$ 996	\$ 18,417
Malone	Jackson	\$ 15,027	\$ 22,857	\$ -	\$ 2,402	\$ 40,286
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ -	\$ 22,227	\$ 221,034
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ -	\$ 6,945	\$ 102,452
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ -	\$ 14,021	\$ 103,610
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 2,692	\$ 1,811	\$ 41,643
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 7,617	\$ 7,292	\$ 55,116
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 264,176	\$ 119,260	\$ 573,605
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 60,070	\$ 75,107	\$ 525,139
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 14,466	\$ 16,867	\$ 110,589
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 81,478	\$ 35,748	\$ 189,539
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 2,471	\$ 4,468	\$ 24,288
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 21,904	\$ 56,652	\$ 366,183
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 60,479	\$ 82,903	\$ 538,490
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 61,993	\$ 20,681	\$ 168,336
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 96,875	\$ 38,531	\$ 219,052
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 1,645	\$ 5,911	\$ 36,586
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 40,131	\$ 51,010	\$ 294,502
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 83,019	\$ 56,933	\$ 341,048
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 16,064	\$ 14,047	\$ 97,748
Bonita Springs	Lee	\$ -	\$ 864,994	\$ -	\$ 270,151	\$ 1,135,145
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 1,076,291	\$ 954,603	\$ 4,430,308
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 254,142	\$ 388,252	\$ 2,012,439
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 3,952	\$ 38,235	\$ 157,028
Sanibel	Lee	\$ -	\$ 110,861	\$ 6,555	\$ 39,505	\$ 156,921
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 855,194	\$ 782,309	\$ 5,033,308
Bronson	Levy	\$ 10,844	\$ 19,075	\$ -	\$ 3,247	\$ 33,166
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 2,087	\$ 25,933
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 6,659	\$ 89,120
Inglis	Levy	\$ 16,801	\$ 20,816	\$ -	\$ 3,920	\$ 41,537
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 396	\$ 5,243
Williston	Levy	\$ 47,202	\$ 27,271	\$ -	\$ 8,162	\$ 82,635
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 1,458	\$ 16,598
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ -	\$ 1,593	\$ 49,668
Greenville	Madison	\$ 23,475	\$ 19,599	\$ -	\$ 1,914	\$ 44,988
Lee	Madison	\$ 5,990	\$ 8,796	\$ -	\$ 784	\$ 15,570
Madison	Madison	\$ 86,118	\$ 15,919	\$ -	\$ 7,098	\$ 109,135
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 8,475	\$ 43,628
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 73,928	\$ 279,815	\$ 1,655,403
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 6,628	\$ 43,698
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 21,625	\$ 133,404
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 16,832	\$ 71,305	\$ 387,948
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ -	\$ 41,198	\$ 178,625
Belleview	Marion	\$ 57,775	\$ 58,904	\$ 960	\$ 21,747	\$ 139,386
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 8,284	\$ 78,559
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ -	\$ 2,156	\$ 16,615
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 29,355	\$ 268,776	\$ 1,683,026
Reddick	Marion	\$ 5,166	\$ 18,464	\$ -	\$ 2,437	\$ 26,067
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ -	\$ 6,201	\$ 20,137
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 2,435	\$ 19,545
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ -	\$ 15,232	\$ 59,146
Stuart	Martin	\$ 276,026	\$ 205,673	\$ -	\$ 118,792	\$ 600,491
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 241,874	\$ 204,796	\$ 765,582
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 650	\$ 14,344	\$ 65,018
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 25,487	\$ 32,299	\$ 137,478

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2014

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 10,326	\$ 17,611	\$ 94,406
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 106,898	\$ 269,601	\$ 1,205,002
Cutler Bay	Miami-Dade	\$ -	\$ 1,094,826	\$ -	\$ 233,008	\$ 1,327,834
Doral	Miami-Dade	\$ -	\$ 891,357	\$ -	\$ 266,700	\$ 1,158,057
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ 2,178	\$ 13,421	\$ 82,754
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 106,068	\$ 67,098	\$ 322,769
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 2,188	\$ 5,286	\$ 18,221
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 1,253,957	\$ 1,298,747	\$ 8,093,443
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 147,195	\$ 124,943	\$ 660,028
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 773,377	\$ 352,470	\$ 1,861,073
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 20	\$ 510	\$ 1,974
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 50,544	\$ 70,876	\$ 254,774
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 701	\$ 4,781	\$ 17,930
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 1,003,840	\$ 2,317,196	\$ 12,330,810
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 16,598	\$ 506,490	\$ 2,520,346
Miami Gardens	Miami-Dade	\$ -	\$ 3,187,441	\$ -	\$ 613,936	\$ 3,801,377
Miami Lakes	Miami-Dade	\$ -	\$ 628,708	\$ -	\$ 168,301	\$ 797,009
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 18,817	\$ 60,815	\$ 311,433
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 32,487	\$ 79,366	\$ 411,674
North Bay	Miami-Dade	\$ 66,164	\$ 63,889	\$ 24,641	\$ 42,131	\$ 196,825
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 346,460	\$ 337,851	\$ 2,058,993
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 185,329	\$ 238,947	\$ 1,378,641
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 27,972	\$ 88,304	\$ 518,192
Palmetto Bay	Miami-Dade	\$ -	\$ 484,862	\$ -	\$ 134,580	\$ 619,442
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 50,928	\$ 104,654	\$ 433,293
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 7,107	\$ 70,876	\$ 377,866
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 116,381	\$ 120,431	\$ 452,787
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 6,411	\$ 32,958	\$ 147,947
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 58,550	\$ 114,446	\$ 574,850
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 1,665	\$ 13,702	\$ 67,522
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 322	\$ 34,329	\$ 207,653
Islamorada	Monroe	\$ -	\$ 178,167	\$ 12,754	\$ 81,685	\$ 272,606
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 546	\$ 10,578	\$ 34,361
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 43,655	\$ 327,179	\$ 1,166,474
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 152	\$ 2,419	\$ 8,080
Marathon	Monroe	\$ -	\$ 236,404	\$ -	\$ 110,508	\$ 346,912
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ -	\$ 5,034	\$ 36,139
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ -	\$ 51,293	\$ 292,696
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 10,057	\$ 13,848	\$ 108,301
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 2,659	\$ 26,242
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 178,551	\$ 148,708	\$ 708,510
Destin	Okaloosa	\$ -	\$ 196,895	\$ 30,895	\$ 85,310	\$ 313,100
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 9,726	\$ 135,274	\$ 734,120
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ -	\$ 3,650	\$ 33,588
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 3,741	\$ 26,620	\$ 120,938
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 35,615	\$ 88,876	\$ 421,586
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 836	\$ 4,986	\$ 19,642
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ -	\$ 35,048	\$ 244,227
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 23,373	\$ 270,996
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 458,726	\$ 486,796	\$ 1,643,708
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 20,455	\$ 69,569	\$ 252,289
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ -	\$ 24,692	\$ 104,305
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 3,371	\$ 28,935	\$ 103,109
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 90,306	\$ 182,742	\$ 569,457
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 25,278	\$ 29,548	\$ 80,252
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 357,122	\$ 416,395	\$ 1,462,461
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 1,347,163	\$ 2,792,784	\$ 9,967,733
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 15,593	\$ 33,258	\$ 94,568
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 427,478	\$ 407,852	\$ 1,279,342
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 41,810	\$ 320,007	\$ 1,162,584
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 431,438	\$ 332,495	\$ 1,902,297
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 372,488	\$ 204,308	\$ 1,084,312
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 5,211	\$ 11,784	\$ 45,188
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 122,697	\$ 101,710	\$ 896,662
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 249,293	\$ 494,088	\$ 2,202,154
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 353,761	\$ 399,283	\$ 2,055,313

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2014

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Briny Breeze	Palm Beach	\$ 4,322	\$ 4,722	\$ 2,667	\$ 3,508	\$ 15,219
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 93	\$ 800	\$ 4,920
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 156,394	\$ 355,648	\$ 1,757,085
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 305	\$ 1,278	\$ 6,305
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 599	\$ 1,459	\$ 5,121
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 350,571	\$ 221,053	\$ 1,220,465
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 2,217	\$ 5,165	\$ 18,253
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 14,425	\$ 11,055	\$ 53,327
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 5,012	\$ 20,674	\$ 80,389
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 16,068	\$ 15,386	\$ 55,415
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 4,908	\$ 18,567	\$ 73,498
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 348,363	\$ 324,182	\$ 1,310,937
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 89	\$ 2,335	\$ 9,045
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 4,855	\$ 19,693	\$ 101,874
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ -	\$ 47,849	\$ 317,735
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 174,928	\$ 203,707	\$ 1,298,714
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 18,417	\$ 60,725	\$ 318,358
Loxahatchee Groves	Palm Beach	\$ -	\$ 66,990	\$ -	\$ 18,456	\$ 85,446
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 678	\$ 2,370	\$ 8,343
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 6,546	\$ 10,576	\$ 44,040
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 7,437	\$ 70,233	\$ 338,996
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 2,261	\$ 10,407	\$ 39,469
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ -	\$ 32,370	\$ 362,447
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ -	\$ 48,736	\$ 249,864
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 212,787	\$ 283,769	\$ 1,187,707
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 523	\$ 6,660	\$ 26,076
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 177,040	\$ 115,561	\$ 620,802
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 60,341	\$ 189,897	\$ 963,030
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 280,946	\$ 199,814	\$ 899,320
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 2,888	\$ 17,317	\$ 148,993
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ -	\$ 6,852	\$ 31,832
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ -	\$ 32,954	\$ 174,501
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 418,522	\$ 331,244	\$ 1,346,013
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 299,234	\$ 586,483	\$ 2,976,754
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ -	\$ 28,817	\$ 298,621
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ -	\$ 66,472	\$ 666,499
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ -	\$ 11,784	\$ 99,647
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 2,348	\$ 6,123	\$ 47,537
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ -	\$ 5,057	\$ 44,143
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 8,348	\$ 59,176	\$ 415,268
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 2,122	\$ 18,238	\$ 89,828
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ -	\$ 7,353	\$ 43,124
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 9,634	\$ 81,826
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 372	\$ 513	\$ 1,765
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 190,327	\$ 507,368	\$ 3,159,262
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 58,340	\$ 166,065	\$ 1,129,098
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 8,886	\$ 56,555	\$ 364,941
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ -	\$ 19,297	\$ 101,060
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ -	\$ 6,685	\$ 30,027
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 13,543	\$ 23,470	\$ 193,573
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 291,443	\$ 365,379	\$ 2,470,753
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 20,205	\$ 205,120
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 2,204	\$ 6,713	\$ 28,449
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 47,086	\$ 64,001	\$ 335,842
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 159,409	\$ 231,887	\$ 1,479,925
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ -	\$ 6,699	\$ 33,736
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ -	\$ 10,011	\$ 51,513
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 31,614	\$ 79,398	\$ 483,512
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 406,145	\$ 1,156,639	\$ 8,012,814
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ -	\$ 43,909	\$ 268,253
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 93,284	\$ 81,017	\$ 424,850
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ -	\$ 23,432	\$ 156,911
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 82,753	\$ 110,385	\$ 681,587
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ -	\$ 31,589	\$ 182,851
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 34,714	\$ 59,903	\$ 349,003
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 36,015	\$ 75,442	\$ 584,077
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 10,508	\$ 13,058	\$ 90,141

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2014

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 21,465	\$ 16,521	\$ 105,627
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 3,613	\$ 10,074	\$ 86,498
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 24,159	\$ 24,709	\$ 264,201
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 1,266	\$ 13,256	\$ 90,838
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 100,663	\$ 91,161	\$ 627,871
Highland Park	Polk	\$ -	\$ 2,740	\$ 1,289	\$ 1,014	\$ 5,042
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 602	\$ 1,093	\$ 7,126
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 33,332	\$ 22,136	\$ 159,658
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 276	\$ 5,478	\$ 35,045
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 52,276	\$ 62,847	\$ 404,976
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 321,716	\$ 430,510	\$ 2,909,147
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 3,286	\$ 16,680	\$ 110,363
Polk City	Polk	\$ 15,070	\$ 51,140	\$ -	\$ 6,884	\$ 73,093
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 138,901	\$ 150,328	\$ 1,031,400
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 4,603	\$ 66,133
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ -	\$ 4,274	\$ 46,491
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ -	\$ 31,790	\$ 400,473
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 1,085	\$ 2,779	\$ 25,913
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ -	\$ 2,126	\$ 17,041
Hastings	St. Johns	\$ 15,795	\$ 11,024	\$ -	\$ 3,578	\$ 30,397
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 77,579	\$ 550,152
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 10,922	\$ 37,051	\$ 150,737
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 31,760	\$ 118,380	\$ 1,186,534
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 1,464,565	\$ 470,525	\$ 3,637,996
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ -	\$ 1,729	\$ 12,288
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ -	\$ 20,233	\$ 184,459
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 1,832	\$ 29,975
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ -	\$ 31,716	\$ 298,846
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 688,545	\$ 357,536	\$ 1,506,048
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ -	\$ 321,809	\$ 1,778,811
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 6,214	\$ 128,161	\$ 617,839
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 136,009	\$ 211,772	\$ 1,229,627
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 78,665	\$ 134,027	\$ 871,697
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 55,414	\$ 70,597	\$ 301,344
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 14,076	\$ 69,335	\$ 395,342
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 210,529	\$ 172,141	\$ 898,087
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 318,493	\$ 271,841	\$ 1,577,523
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 135,880	\$ 169,590	\$ 993,027
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ -	\$ 11,980	\$ 86,351
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ -	\$ 4,725	\$ 40,207
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 3,463	\$ 44,458
Webster	Sumter	\$ 17,618	\$ 18,676	\$ -	\$ 3,772	\$ 40,066
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 17,251	\$ 34,029	\$ 185,258
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ -	\$ 2,128	\$ 26,437
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ -	\$ 20,704	\$ 291,928
Perry	Taylor	\$ 180,555	\$ 57,391	\$ -	\$ 32,820	\$ 270,766
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ -	\$ 3,279	\$ 78,937
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 442	\$ 10,193
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 4,138	\$ 678	\$ 11,732
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 12,868	\$ 237,450	\$ 1,934,885
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ -	\$ 16,592	\$ 116,352
DeBary	Volusia	\$ -	\$ 241,559	\$ 93,659	\$ 75,213	\$ 410,431
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 169,625	\$ 106,424	\$ 736,867
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 1,131,480	\$ 331,900	\$ 3,012,357
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 123,749	\$ 80,739	\$ 665,901
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 17,235	\$ 45,373	\$ 361,697
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 9,028	\$ 10,179	\$ 86,123
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 49,856	\$ 88,270	\$ 537,611
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 3,315	\$ 6,986	\$ 47,132
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 83,534	\$ 43,827	\$ 257,482
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 99,704	\$ 149,422	\$ 1,016,223
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 11,910	\$ 6,713	\$ 49,899
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 5,982	\$ 11,834	\$ 55,552
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 302,352	\$ 219,285	\$ 1,595,653
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 21,454	\$ 47,838	\$ 394,397
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 776	\$ 25,811
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 1,228	\$ 34,169

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2014

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ -	\$ 60,293	\$ 277,542
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 10,739	\$ 21,950	\$ 75,223
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 5,856	\$ 7,470	\$ 34,161
Caryville	Washington	\$ 11,357	\$ 1,616	\$ 375	\$ 763	\$ 14,112
Chipley	Washington	\$ 67,615	\$ 46,974	\$ -	\$ 9,529	\$ 124,117
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 689	\$ 9,555
Vernon	Washington	\$ 12,365	\$ 26,926	\$ -	\$ 1,869	\$ 41,160
Wausau	Washington	\$ 4,597	\$ 16,650	\$ -	\$ 1,031	\$ 22,278
Statewide Totals		\$ 124,683,365	\$ 123,504,266	\$ 39,022,389	\$ 50,400,000	\$ 337,610,019

Notes:

- 1) These estimates represent a 100 percent distribution of trust fund monies.
- 2) The column labeled "Section 212.20(6)(d)5., F.S. Distribution" reflects the distribution authorized in Chapter 2000-355, L.O.F. This law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and providing a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.
- 3) The column labeled "Section 218.245(3), F.S. Distribution" reflects the distribution authorized in Chapter 2004-265, L.O.F. Chapter 2003-402, L.O.F., which addressed state funding of the judicial system, including reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Chapter 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.
- 4) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in state fiscal year 2014 has been estimated to be as follows: state sales tax, \$250.6 million or 74.23%; municipal fuel tax, \$86.9 million or 25.74%; and the state alternative fuel user decal fee collections, 0.1 million or 0.02%.

This page was intentionally left blank.

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 2013 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;¹ 20 percent of the tax proceeds on small well oil, tertiary oil, and mature field recovery oil;² 20 percent of the tax proceeds on gas;³ and 20 percent of the tax proceeds on sulfur.⁴

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.⁵ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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

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

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

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁶

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

Sections 589.08 and 589.081, 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, 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 589.081, F.S., provides that 15 percent of the gross receipts from timber sales within the Goethe and Withlacoochee 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 and separate tracts of Withlacoochee State Forest are located within Citrus, Hernando, Pasco, and Sumter 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 2013 Regular Legislative Session.

Eligibility Requirements:

As specified below, there are 35 state forests in Florida that total approximately 1.06 million acres.¹ Of the 35 state forests, only 12 are located within the geographic boundaries of one or more of the 29 counties that are currently fiscally constrained.²

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

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

2. The Department of Revenue determined the following 29 counties to be fiscally constrained for the 2013-14 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?
Four Creeks	Nassau County	No
Goethe	Alachua and Levy counties	Levy only
Holopaw	Osceola County	No
Indian Lake	Marion County	No
Jennings	Clay and Duval counties	No
John M. Bethea	Baker County	Yes
Lake George	Volusia County	No
Lake Talquin	Gadsden, Leon, and Liberty counties	Gadsden and Liberty only
Lake Wales Ridge	Polk County	No
Little Big Econ	Seminole County	No
Matanzas	St. Johns County	No
Myakka	Sarasota County	No
Okaloacoochee Slough	Collier and Hendry counties	Hendry only
Picayune Strand	Collier County	No
Pine Log	Bay and Washington counties	Washington only
Point Washington	Walton County	No
Ralph E. Simmons	Nassau County	No
Ross Prairie	Marion County	No
Seminole	Lake County	No
Tate's Hell	Franklin and Liberty counties	Yes
Tiger Bay	Volusia County	No
Twin Rivers	Hamilton, Madison, and Suwannee counties	Yes
Wakulla	Leon and Wakulla counties	Wakulla only
Watson Island	St. Johns County	No
Welaka	Putnam County	Yes
Withlacoochee	Citrus, Hernando, Pasco, and Sumter counties	No

Administrative Procedures:

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

Distribution of Proceeds:

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

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.⁴

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 prior to this law change.

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

This page was intentionally left blank.

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:

Chapter 2013-92, L.O.F., (CS/CS/CS/HB 999) expands the definition of phosphate-related expenses to include environmental education as well as maintenance and restoration of reclaimed lands and county-owned environmental lands that were formerly phosphate lands. These changes became effective on July 1, 2013.

Eligibility Requirements:

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

Administrative Procedures:

The tax is administered, collected, and enforced by the Department of Revenue.¹ The tax applies to the total production of the producer during the taxable year as measured on the basis of bone-dry tons produced at the point of severance.² The tax rate is \$1.61 per ton severed, except for the time period beginning January 1, 2015, until December 31, 2022, when the tax rate will be \$1.80 per ton severed.³ 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.⁴

Distribution of Proceeds:

Except during the period of January 1, 2015, until December 31, 2022, 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 Conservation and Recreation Lands 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 Critical Economic Concern pursuant to s. 288.0656, F.S., in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary. 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;

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.

6. 6.2 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; and
7. 3.6 percent to the Minerals Trust Fund.⁵

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

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

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.⁷

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.⁸ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

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

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

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

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

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁹

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

This page was intentionally left blank.

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 2013 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

After the distributions specified in s. 201.15(1)-(8), F.S., 7.53 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. Beginning in the 2012-13 fiscal year, the first \$35 million of such funds are transferred annually, subject to any distribution required under s. 201.15(15), F.S., to the State Economic Enhancement and Development Trust Fund within the Department of Economic Opportunity. Half of the remaining funds are paid to the credit of the Local Government Housing Trust Fund.³

After the distributions specified in s. 201.15(1)-(9), F.S., 8.66 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. Beginning in the 2012-13 fiscal year, the first \$40 million of such funds are transferred annually, subject to any distribution required under s. 201.15(15), F.S., to the State Economic Enhancement and Development Trust Fund. From the remaining funds, 87.5 percent are paid to the credit of the Local Government Housing Trust Fund.⁴

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

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

2. Section 420.9079, F.S.

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

4. Section 201.15(10), F.S.

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

Distribution of Proceeds:

Monies in the Local Government Housing Trust Fund are distributed by the FHFC to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions are allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement between the county and eligible municipality. If no interlocal agreement exists, the allocation is made according to population. The portion for each eligible municipality is computed by multiplying the total monies earmarked for a county by a fraction - the numerator is the population of the eligible municipality, and the denominator is the county's total population. The remaining proceeds are distributed to the county.⁷ Local housing distributions are disbursed on a quarterly or more frequent basis, subject to the availability of funds.⁸ Each county's share of funds to be distributed from the portion of funds received pursuant to s. 201.15(9), F.S., are calculated for each fiscal year pursuant to the procedure specified in s. 420.9073, F.S.

Authorized Uses:

A county or eligible municipality expends its portion of the local housing distribution only to implement a local housing assistance plan or as provided in s. 420.9072(7)(b), F.S., until July 1, 2010. Proceeds may not be expended for the purpose of providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance.⁹ Additionally, funds may not be pledged to pay the debt service on any bonds.¹⁰

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.¹¹ 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.¹²

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

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

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

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

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

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

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

Support for School Capital Outlay Purposes

Gross Receipts Tax on Utilities

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

Motor Vehicle License Tax

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

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 on utilities.¹ The tax consists of three separate rates. The rate of 2.5 percent is applied to utility services, the rate of 2.37 percent is applied to communications services, and 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.² The tax proceeds are placed in the Public Education Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of the state system of public education that includes universities, community colleges, vocational technical schools, and public schools.

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

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

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

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

- 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.

1. Section 9(a)(2), Art. XII, State Constitution.

2. Section 203.01(1)(b), F.S.

3. Section 9(d), Art. XII, State Constitution.

- 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 annual registration fee on vessels registered, operated, used, or stored on the water of this state within its jurisdiction. This optional registration fee is 50 percent of the applicable state registration fee. 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:

Chapters 2013-56 and 2013-194, L.O.F., (HB 5503 and CS/CS/CS/HB 333, respectively) amend s. 328.72, F.S., to delete the requirement that on July 1, 2013 and every five years thereafter, vessel registration fees must be adjusted by the percentage change in the Consumer Price Index-All Urban Consumers since the fees were last adjusted. Since the county portion of each vessel class's state fee is fixed by law, the elimination of this periodic adjustment would have no fiscal impact on county governments. These changes became effective on July 1, 2013.

Eligibility Requirements:

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

Administrative Procedures:

County tax collectors collect both the state and any optional county fees.¹ The amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule.² The county portion of the state fee, which is derived from recreational vessels only, is noted as well.

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

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

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

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.

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 fee is 50 percent of the applicable state fee.

Distribution of Proceeds:

The county portion of the state fee is distributed by the tax collector to the board of county commissioners.³ The county retains the optional fee proceeds less the first dollar of each registration fee, which is remitted to the State for deposit in the Save the Manatee Trust Fund.⁴ Any county that imposes the optional fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.⁵

Authorized Uses:

The portion of the state fees returned to county governments are for the sole purposes of providing recreational channel marking and other uniform waterway markers, public boat ramps, lifts, and hoists, marine railways, and other public launching facilities, derelict vessel removal, and removal of vessels and floating structures deemed a hazard to public safety and health for failure to comply with s. 327.53, F.S.⁶

County governments demonstrate through an annual detailed accounting report that their portion of the state fees were spent as provided, and this report is to be provided to the Fish and Wildlife Conservation Commission no later than November 1st of each year. If a county's report is not provided to the Commission by January 1st of the year following the November 1st deadline, the tax collector cannot distribute the designated monies to the board of county commissioners for the next calendar year but instead remits 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.⁷

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

3. Section 328.72(15), F.S.
4. Section 328.66(1), F.S.
5. Section 328.66(2), F.S.
6. Section 328.72(15), F.S.
7. Section 328.66(1), F.S.

The full texts of these opinions are available via a searchable on-line database.⁸ 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.⁹

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

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

This page was intentionally left blank.

Communications Services Tax

Chapter 202, Florida Statutes

Summary:

The communications services tax 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 communications services tax and the local communications services tax. 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 communications services tax 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 6.65 percent and the gross receipts tax of 2.52 percent.¹ Direct-to-home satellite service is subject to the state tax of 10.8 percent and the gross receipts tax of 2.37 percent.²

Local Communications Services Tax:

A county or municipality may authorize by ordinance the levy of a local communications services tax.³ 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.⁴ In addition to the local communications services taxes, any local option sales tax that a county or school board has levied pursuant to s. 212.055, F.S., is imposed as a local communications services tax, and the rate is determined in accordance with s. 202.20(3), F.S.⁵

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

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

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

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

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

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

Eligibility Requirements:

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

Administrative Procedures:

The communications services taxes, 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.⁶ The Department of Revenue (DOR) administers the statewide collection of the state and local tax payments. Dealers who collect local communications services tax 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.⁷

The amount of collected revenue is dependent on the jurisdiction's local communications services tax rate. A county government's local communications services tax is charged to those billable customers residing within the unincorporated area. A municipal government's local communications services tax is charged to those billable customers residing within the incorporated area. The proceeds of each local communications services tax levied by a county or municipality, less the DOR's costs of administration, 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.⁸

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

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.¹⁰ The proceeds derived from the 6.65 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax, as prescribed in s. 212.20(6), F.S., which directs portions of the available proceeds to the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program,

6. Section 202.16, F.S.

7. Section 202.22, F.S.

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

9. Section 202.21, F.S.

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

and Municipal Revenue Sharing Program via their separate trust funds.¹¹ The proceeds derived from the 10.8 percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.¹² This provision specifies that 63 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 37 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent shall be allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

Local Communications Services Tax:

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

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.¹⁴

Attorney General Opinions:

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

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

The full text of this opinion is available via a searchable on-line database.¹⁵ 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.¹⁶ The table included in this section lists the estimated local communications services tax distributions for local fiscal year ending 2014 as calculated by the DOR.

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

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

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

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

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

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

Additional Detail:

Compilations of communications services taxable sales within county unincorporated areas and municipal jurisdictions as well as local communications services tax distributions to counties and municipalities by fiscal year, as compiled from DOR source data, can be found on the EDR's website.¹⁷

17. <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, 2014

Local Government	Estimated CST Base LFY 2014	2012 Revenue Sharing Population	Per Capita Consumption (See Note 3)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)
ALACHUA BOCC	\$ 67,744,737	98,402	\$ 688	6.90%	\$ 4,667,852
Alachua	\$ 6,538,566	9,134	\$ 716	5.22%	\$ 340,175
Archer	\$ 570,396	1,130	\$ 505	5.22%	\$ 29,949
Gainesville	\$ 85,965,391	123,183	\$ 698	5.57%	\$ 4,798,699
Hawthorne	\$ 876,831	1,389	\$ 631	5.22%	\$ 45,862
High Springs	\$ 2,877,488	5,355	\$ 537	5.22%	\$ 150,083
La Crosse	\$ 139,437	356	\$ 392	3.42%	\$ 4,743
Micanopy	\$ 337,685	605	\$ 558	5.10%	\$ 17,309
Newberry	\$ 3,141,966	4,957	\$ 634	5.22%	\$ 163,668
Waldo	\$ 405,947	969	\$ 419	5.22%	\$ 21,168
BAKER BOCC	\$ 7,485,144	18,143	\$ 413	1.84%	\$ 137,478
Glen St. Mary	\$ 450,372	428	\$ 1,052	5.30%	\$ 23,999
Macclenny	\$ 4,336,280	6,355	\$ 682	6.02%	\$ 261,484
BAY BOCC	\$ 52,729,480	73,350	\$ 719	1.84%	\$ 965,576
Callaway	\$ 7,657,261	14,051	\$ 545	5.22%	\$ 405,576
Lynn Haven	\$ 13,218,386	18,764	\$ 704	5.22%	\$ 699,308
Mexico Beach	\$ 1,504,921	1,095	\$ 1,374	2.88%	\$ 43,265
Panama City	\$ 33,999,385	35,707	\$ 952	5.22%	\$ 1,803,328
Panama City Beach	\$ 19,004,724	12,067	\$ 1,575	5.22%	\$ 1,004,633
Parker	\$ 2,642,005	4,305	\$ 614	5.22%	\$ 139,470
Springfield	\$ 4,548,555	8,893	\$ 511	5.22%	\$ 237,433
BRADFORD BOCC	\$ 6,102,230	17,353	\$ 352	0.64%	\$ 38,432
Brooker	\$ 221,949	331	\$ 671	3.00%	\$ 6,656
Hampton	\$ 84,586	477	\$ 177	2.20%	\$ 1,863
Lawtey	\$ 352,051	730	\$ 482	1.10%	\$ 3,833
Starke	\$ 4,612,814	5,425	\$ 850	5.22%	\$ 238,876
BREVARD BOCC	\$ 150,024,105	204,653	\$ 733	5.22%	\$ 7,843,899
Cape Canaveral	\$ 9,970,743	9,926	\$ 1,005	5.22%	\$ 521,472
Cocoa	\$ 15,866,611	17,823	\$ 890	5.22%	\$ 833,082
Cocoa Beach	\$ 13,185,144	11,240	\$ 1,173	5.22%	\$ 692,278
Grant-Valkaria	\$ 2,559,051	3,873	\$ 661	5.22%	\$ 133,513
Indialantic	\$ 3,351,513	2,782	\$ 1,205	6.20%	\$ 208,844
Indian Harbour Beach	\$ 7,385,364	8,456	\$ 873	5.22%	\$ 386,718
Malabar	\$ 2,046,032	2,738	\$ 747	5.22%	\$ 107,156
Melbourne	\$ 74,806,626	77,101	\$ 970	5.93%	\$ 4,464,895
Melbourne Beach	\$ 2,770,446	3,098	\$ 894	5.22%	\$ 145,246
Melbourne Village	\$ 744,154	664	\$ 1,121	5.22%	\$ 41,190
Palm Bay	\$ 61,869,681	103,681	\$ 597	5.22%	\$ 3,239,924
Palm Shores	\$ 851,927	894	\$ 953	4.80%	\$ 40,922
Rockledge	\$ 20,887,064	25,239	\$ 828	5.22%	\$ 1,094,769
Satellite Beach	\$ 9,238,069	10,315	\$ 896	5.22%	\$ 484,097
Titusville	\$ 31,014,195	43,508	\$ 713	5.42%	\$ 1,688,608
West Melbourne	\$ 14,539,978	19,118	\$ 761	5.52%	\$ 805,233
BROWARD BOCC	\$ 26,697,639	15,888	\$ 1,680	5.22%	\$ 1,268,294
Coconut Creek	\$ 42,973,149	53,313	\$ 806	5.22%	\$ 2,238,787
Cooper City	\$ 25,423,773	30,445	\$ 835	4.80%	\$ 1,225,257
Coral Springs	\$ 99,184,284	122,681	\$ 808	5.22%	\$ 5,212,614
Dania Beach	\$ 24,020,573	29,873	\$ 804	5.32%	\$ 1,281,233
Davie	\$ 72,012,292	92,843	\$ 776	5.20%	\$ 3,759,604
Deerfield Beach	\$ 67,290,460	75,506	\$ 891	5.22%	\$ 3,534,809

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2014

Local Government	Estimated CST Base LFY 2014	2012 Revenue Sharing Population	Per Capita Consumption (See Note 3)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)
Fort Lauderdale	\$ 240,264,732	168,358	\$ 1,427	5.22%	\$ 12,623,888
Hallandale Beach	\$ 30,851,921	37,732	\$ 818	5.22%	\$ 1,613,278
Hillsboro Beach	\$ 2,543,840	1,890	\$ 1,346	1.20%	\$ 30,197
Hollywood	\$ 119,729,126	142,374	\$ 841	5.22%	\$ 6,307,378
Lauderdale-By-The-Sea	\$ 7,037,650	6,105	\$ 1,153	5.22%	\$ 368,805
Lauderdale Lakes	\$ 18,309,406	33,168	\$ 552	5.32%	\$ 978,177
Lauderhill	\$ 36,815,788	67,037	\$ 549	5.22%	\$ 1,939,527
Lazy Lake	\$ 20,836	25	\$ 833	0.60%	\$ 176
Lighthouse Point	\$ 10,832,794	10,419	\$ 1,040	6.22%	\$ 683,314
Margate	\$ 42,239,802	55,116	\$ 766	5.32%	\$ 2,270,343
Miramar	\$ 99,904,319	123,478	\$ 809	5.22%	\$ 5,224,966
North Lauderdale	\$ 21,986,722	42,269	\$ 520	5.22%	\$ 1,158,463
Oakland Park	\$ 32,164,865	42,020	\$ 765	5.42%	\$ 1,765,468
Parkland	\$ 20,713,520	24,872	\$ 833	5.22%	\$ 1,087,372
Pembroke Park	\$ 4,264,366	6,103	\$ 699	5.22%	\$ 224,416
Pembroke Pines	\$ 135,380,966	153,901	\$ 880	5.42%	\$ 7,304,673
Plantation	\$ 90,205,629	85,049	\$ 1,061	5.22%	\$ 4,748,311
Pompano Beach	\$ 102,716,333	102,056	\$ 1,006	5.22%	\$ 5,417,334
Sea Ranch Lakes	\$ 748,493	670	\$ 1,117	5.22%	\$ 39,163
Southwest Ranches	\$ 6,862,733	7,385	\$ 929	5.22%	\$ 361,114
Sunrise	\$ 80,590,690	86,170	\$ 935	5.22%	\$ 4,249,540
Tamarac	\$ 49,330,821	61,102	\$ 807	5.22%	\$ 2,591,478
West Park	\$ 4,910,794	14,165	\$ 347	5.22%	\$ 256,303
Weston	\$ 65,549,180	65,448	\$ 1,002	5.22%	\$ 3,439,996
Wilton Manors	\$ 11,178,324	11,878	\$ 941	5.62%	\$ 632,035
CALHOUN BOCC	\$ 3,360,797	9,898	\$ 340	1.84%	\$ 61,349
Altha	\$ 301,840	543	\$ 556	5.22%	\$ 15,613
Blountstown	\$ 1,913,921	2,500	\$ 766	5.22%	\$ 99,944
CHARLOTTE BOCC	\$ 98,664,559	145,062	\$ 680	5.22%	\$ 5,150,308
Punta Gorda	\$ 19,466,128	16,984	\$ 1,146	5.22%	\$ 1,014,080
CITRUS BOCC	\$ 77,786,549	130,329	\$ 597	2.24%	\$ 1,737,010
Crystal River	\$ 4,397,168	3,076	\$ 1,430	5.22%	\$ 231,372
Inverness	\$ 6,464,240	7,195	\$ 898	5.32%	\$ 346,005
CLAY BOCC	\$ 115,305,668	174,677	\$ 660	5.92%	\$ 6,861,880
Green Cove Springs	\$ 6,336,750	6,911	\$ 917	5.22%	\$ 332,526
Keystone Heights	\$ 1,462,730	1,336	\$ 1,095	5.22%	\$ 76,445
Orange Park	\$ 11,837,872	8,403	\$ 1,409	5.22%	\$ 621,723
Penney Farms	\$ 318,825	744	\$ 429	5.22%	\$ 16,711
COLLIER BOCC	\$ 226,324,255	293,269	\$ 772	2.10%	\$ 4,690,931
Everglades	\$ 508,152	401	\$ 1,267	3.90%	\$ 19,628
Marco Island	\$ 19,492,156	16,521	\$ 1,180	5.22%	\$ 1,015,445
Naples	\$ 55,423,086	19,584	\$ 2,830	5.22%	\$ 2,881,057
COLUMBIA BOCC	\$ 19,121,664	51,393	\$ 372	1.30%	\$ 272,672
Fort White	\$ 552,573	570	\$ 969	0.60%	\$ 3,316
Lake City	\$ 16,096,551	11,697	\$ 1,376	5.22%	\$ 893,156
DESOTO BOCC	\$ 7,831,764	24,925	\$ 314	2.34%	\$ 181,629
Arcadia	\$ 5,065,550	7,585	\$ 668	5.22%	\$ 262,413
DIXIE BOCC	\$ 4,181,580	13,153	\$ 318	1.84%	\$ 76,737
Cross City	\$ 1,220,922	1,710	\$ 714	2.50%	\$ 30,548
Horseshoe Beach	\$ 220,249	165	\$ 1,335	6.20%	\$ 13,705

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2014

Local Government	Estimated CST Base LFY 2014	2012 Revenue Sharing Population	Per Capita Consumption (See Note 3)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)
DUVAL - Jacksonville	\$ 723,623,939	826,275	\$ 876	5.22%	\$ 37,919,299
Atlantic Beach	\$ 10,559,315	12,718	\$ 830	5.22%	\$ 552,978
Baldwin	\$ 1,088,821	1,419	\$ 767	6.22%	\$ 68,569
Jacksonville Beach	\$ 24,887,418	21,615	\$ 1,151	5.22%	\$ 1,309,845
Neptune Beach	\$ 6,310,340	7,112	\$ 887	5.22%	\$ 336,210
ESCAMBIA BOCC	\$ 158,319,501	243,039	\$ 651	1.84%	\$ 2,913,061
Century	\$ 1,040,301	1,693	\$ 614	2.10%	\$ 21,916
Pensacola	\$ 67,128,667	52,045	\$ 1,290	5.22%	\$ 3,522,678
FLAGLER BOCC	\$ 10,706,777	13,253	\$ 808	1.84%	\$ 197,493
Beverly Beach	\$ 356,846	334	\$ 1,068	5.10%	\$ 18,232
Bunnell	\$ 2,081,793	2,685	\$ 775	5.75%	\$ 120,925
Flagler Beach (part)	\$ 4,207,811	4,422	\$ 952	5.10%	\$ 215,529
Marineland (part)	\$ 382,324	16	\$ 23,895	0.40%	\$ 1,400
Palm Coast	\$ 50,685,323	76,450	\$ 663	5.22%	\$ 2,654,011
FRANKLIN BOCC	\$ 5,021,617	6,143	\$ 817	0.90%	\$ 44,836
Apalachicola	\$ 1,817,886	2,256	\$ 806	3.60%	\$ 65,379
Carrabelle	\$ 857,110	1,363	\$ 629	5.82%	\$ 50,000
GADSDEN BOCC	\$ 12,259,336	28,063	\$ 437	1.84%	\$ 265,372
Chattahoochee	\$ 1,027,862	2,208	\$ 466	5.22%	\$ 53,619
Greensboro	\$ 269,662	618	\$ 436	5.12%	\$ 15,145
Gretna	\$ 583,180	1,444	\$ 404	4.02%	\$ 23,394
Havana	\$ 1,604,588	1,728	\$ 929	5.22%	\$ 83,960
Midway	\$ 1,962,550	3,119	\$ 629	3.70%	\$ 72,023
Quincy	\$ 6,087,480	7,438	\$ 818	5.22%	\$ 274,602
GILCHRIST BOCC	\$ 4,928,890	13,388	\$ 368	1.84%	\$ 90,430
Bell	\$ 277,114	425	\$ 652	4.50%	\$ 12,557
Fanning Springs (part)	\$ 258,039	276	\$ 935	5.62%	\$ 14,545
Trenton	\$ 1,284,785	1,956	\$ 657	5.22%	\$ 67,249
GLADES BOCC	\$ 3,245,573	10,033	\$ 323	1.84%	\$ 58,945
Moore Haven	\$ 1,267,464	1,666	\$ 761	1.20%	\$ 15,208
GULF BOCC	\$ 4,534,685	7,152	\$ 634	1.84%	\$ 82,897
Port St. Joe	\$ 2,921,322	3,472	\$ 841	5.22%	\$ 153,291
Wewahitchka	\$ 1,571,333	1,977	\$ 795	5.22%	\$ 82,051
HAMILTON BOCC	\$ 3,925,381	8,646	\$ 454	0.30%	\$ 11,488
Jasper	\$ 981,897	1,692	\$ 580	4.80%	\$ 47,206
Jennings	\$ 379,464	906	\$ 419	5.10%	\$ 19,383
White Springs	\$ 293,537	770	\$ 381	5.00%	\$ 14,751
HARDEE BOCC	\$ 6,056,429	16,047	\$ 377	1.34%	\$ 79,969
Bowling Green	\$ 605,040	2,930	\$ 206	3.32%	\$ 20,018
Wauchula	\$ 2,801,515	5,072	\$ 552	5.10%	\$ 142,449
Zolfo Springs	\$ 461,258	1,810	\$ 255	2.32%	\$ 10,633
HENDRY BOCC	\$ 7,797,094	26,028	\$ 300	1.84%	\$ 141,894
Clewiston	\$ 4,145,929	7,215	\$ 575	5.22%	\$ 216,013
LaBelle	\$ 3,490,123	4,629	\$ 754	4.22%	\$ 147,011
HERNANDO BOCC	\$ 97,159,470	165,010	\$ 589	1.40%	\$ 1,359,210
Brooksville	\$ 8,793,276	7,702	\$ 1,142	5.22%	\$ 463,813
Weeki Wachee	\$ 423,604	5	\$ 84,721	0.10%	\$ 414
HIGHLANDS BOCC	\$ 36,957,698	77,014	\$ 480	1.84%	\$ 671,959
Avon Park	\$ 5,125,009	9,090	\$ 564	5.22%	\$ 267,153
Lake Placid	\$ 2,630,753	2,268	\$ 1,160	5.22%	\$ 136,818

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2014

Local Government	Estimated CST Base LFY 2014	2012 Revenue Sharing Population	Per Capita Consumption (See Note 3)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)
Sebring	\$ 9,096,656	10,560	\$ 861	5.22%	\$ 478,900
HILLSBOROUGH BOCC	\$ 604,409,512	854,221	\$ 708	4.00%	\$ 24,430,856
Plant City	\$ 24,683,966	34,963	\$ 706	5.72%	\$ 1,440,719
Tampa	\$ 414,976,151	341,174	\$ 1,216	5.22%	\$ 21,922,959
Temple Terrace	\$ 30,720,994	24,919	\$ 1,233	5.40%	\$ 1,675,074
HOLMES BOCC	\$ 4,925,857	14,333	\$ 344	1.84%	\$ 90,234
Bonifay	\$ 2,285,882	2,705	\$ 845	5.82%	\$ 132,864
Esto	\$ 110,737	364	\$ 304	0.80%	\$ 879
Noma	\$ 45,057	194	\$ 232	0.10%	\$ 44
Ponce de Leon	\$ 297,890	556	\$ 536	2.70%	\$ 7,966
Westville	\$ 162,542	297	\$ 547	0.90%	\$ 1,459
INDIAN RIVER BOCC	\$ 67,214,439	92,024	\$ 730	1.84%	\$ 1,230,624
Fellsmere	\$ 1,342,730	5,201	\$ 258	5.22%	\$ 70,420
Indian River Shores	\$ 5,447,767	3,936	\$ 1,384	5.22%	\$ 283,936
Orchid	\$ 941,286	417	\$ 2,257	2.10%	\$ 19,584
Sebastian	\$ 16,851,428	22,188	\$ 759	5.22%	\$ 882,961
Vero Beach	\$ 25,996,988	15,326	\$ 1,696	5.12%	\$ 1,342,641
JACKSON BOCC	\$ 13,306,208	27,441	\$ 485	1.84%	\$ 241,286
Alford	\$ 236,228	485	\$ 487	1.50%	\$ 3,498
Bascom	\$ 74,982	119	\$ 630	1.32%	\$ 982
Campbellton	\$ 135,430	225	\$ 602	5.22%	\$ 7,959
Cottdale	\$ 416,518	909	\$ 458	5.22%	\$ 21,586
Graceville	\$ 1,675,585	2,225	\$ 753	5.22%	\$ 87,682
Grand Ridge	\$ 451,762	947	\$ 477	5.22%	\$ 23,338
Greenwood	\$ 348,015	674	\$ 516	5.22%	\$ 18,107
Jacob City	\$ 92,006	255	\$ 361	5.22%	\$ 4,803
Malone	\$ 665,476	632	\$ 1,053	5.22%	\$ 34,643
Marianna	\$ 4,843,306	6,048	\$ 801	5.22%	\$ 251,206
Sneads	\$ 1,220,505	1,906	\$ 640	5.22%	\$ 63,366
JEFFERSON BOCC	\$ 4,515,530	11,017	\$ 410	1.14%	\$ 50,546
Monticello	\$ 2,308,677	2,444	\$ 945	4.50%	\$ 103,194
LAFAYETTE BOCC	\$ 1,322,794	5,695	\$ 232	1.84%	\$ 24,062
Mayo	\$ 1,312,435	1,222	\$ 1,074	2.00%	\$ 26,108
LAKE BOCC	\$ 88,471,625	153,657	\$ 576	1.94%	\$ 1,703,444
Astatula	\$ 743,133	1,783	\$ 417	4.40%	\$ 32,446
Clermont	\$ 25,054,329	29,827	\$ 840	5.22%	\$ 1,319,034
Eustis	\$ 12,379,557	18,575	\$ 666	5.22%	\$ 643,437
Fruitland Park	\$ 4,123,596	4,164	\$ 990	5.22%	\$ 214,615
Groveland	\$ 5,593,478	9,060	\$ 617	5.22%	\$ 291,269
Howey-in-the-Hills	\$ 731,626	1,097	\$ 667	5.22%	\$ 37,986
Lady Lake	\$ 23,661,030	13,909	\$ 1,701	5.22%	\$ 1,228,047
Leesburg	\$ 21,504,116	20,267	\$ 1,061	5.22%	\$ 1,118,503
Mascotte	\$ 1,856,072	5,127	\$ 362	5.22%	\$ 96,362
Minneola	\$ 5,799,634	9,562	\$ 607	5.22%	\$ 302,138
Montverde	\$ 920,741	1,447	\$ 636	5.10%	\$ 48,115
Mount Dora	\$ 11,864,609	12,693	\$ 935	5.22%	\$ 615,544
Tavares	\$ 10,592,776	14,058	\$ 754	5.32%	\$ 603,110
Umatilla	\$ 2,610,452	3,481	\$ 750	5.22%	\$ 135,796
LEE BOCC	\$ 256,486,114	353,016	\$ 727	3.61%	\$ 9,189,083
Bonita Springs	\$ 40,072,730	45,066	\$ 889	1.82%	\$ 723,870

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2014

Local Government	Estimated CST Base LFY 2014	2012 Revenue Sharing Population	Per Capita Consumption (See Note 3)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)
Cape Coral	\$ 118,288,526	160,154	\$ 739	5.22%	\$ 6,162,924
Fort Myers	\$ 73,923,070	66,789	\$ 1,107	5.22%	\$ 3,890,652
Fort Myers Beach	\$ 11,105,196	6,253	\$ 1,776	5.22%	\$ 578,674
Sanibel	\$ 10,661,191	6,489	\$ 1,643	5.22%	\$ 554,130
LEON BOCC	\$ 65,214,987	94,027	\$ 694	5.22%	\$ 3,372,760
Tallahassee	\$ 146,604,357	182,176	\$ 805	6.10%	\$ 8,942,417
LEVY BOCC	\$ 12,579,755	31,080	\$ 405	1.84%	\$ 229,408
Bronson	\$ 592,178	1,106	\$ 535	2.50%	\$ 14,823
Cedar Key	\$ 551,848	712	\$ 775	2.10%	\$ 11,617
Chiefland	\$ 1,895,840	2,257	\$ 840	5.22%	\$ 99,533
Fanning Springs (part)	\$ 172,608	472	\$ 366	5.62%	\$ 9,692
Inglis	\$ 812,900	1,319	\$ 616	5.22%	\$ 42,990
Otter Creek	\$ 39,268	134	\$ 293	0.70%	\$ 268
Williston	\$ 1,842,674	2,768	\$ 666	5.22%	\$ 95,651
Yankeetown	\$ 354,643	491	\$ 722	5.72%	\$ 20,422
LIBERTY BOCC	\$ 2,717,080	5,836	\$ 466	0.60%	\$ 16,003
Bristol	\$ 418,792	939	\$ 446	5.22%	\$ 21,972
MADISON BOCC	\$ 5,138,745	13,313	\$ 386	1.84%	\$ 93,625
Greenville	\$ 293,107	814	\$ 360	4.62%	\$ 14,019
Lee	\$ 396,908	340	\$ 1,167	5.22%	\$ 20,744
Madison	\$ 2,460,113	3,068	\$ 802	5.22%	\$ 127,445
MANATEE BOCC	\$ 181,530,765	258,091	\$ 703	1.84%	\$ 3,771,745
Anna Maria	\$ 1,805,779	1,521	\$ 1,187	5.22%	\$ 94,923
Bradenton	\$ 41,855,435	50,319	\$ 832	5.72%	\$ 2,532,804
Bradenton Beach	\$ 1,695,804	1,175	\$ 1,443	5.72%	\$ 103,766
Holmes Beach	\$ 4,623,452	3,858	\$ 1,198	5.22%	\$ 244,932
Longboat Key (part)	\$ 3,867,492	2,393	\$ 1,616	5.22%	\$ 209,860
Palmetto	\$ 8,522,993	12,755	\$ 668	5.42%	\$ 469,936
MARION BOCC	\$ 168,938,400	263,865	\$ 640	1.74%	\$ 2,898,251
Belleview	\$ 4,038,156	4,547	\$ 888	5.12%	\$ 206,521
Dunnellon	\$ 2,658,024	1,740	\$ 1,528	5.22%	\$ 139,661
McIntosh	\$ 437,866	455	\$ 962	1.30%	\$ 5,666
Ocala	\$ 63,034,812	56,909	\$ 1,108	5.22%	\$ 3,291,003
Reddick	\$ 179,077	516	\$ 347	1.30%	\$ 2,302
MARTIN BOCC	\$ 103,094,837	126,656	\$ 814	1.84%	\$ 1,887,502
Jupiter Island	\$ 1,610,654	817	\$ 1,971	5.22%	\$ 84,277
Ocean Breeze Park	\$ 294,895	324	\$ 910	2.20%	\$ 6,441
Sewall's Point	\$ 2,149,492	2,005	\$ 1,072	3.12%	\$ 67,194
Stuart	\$ 22,191,166	15,701	\$ 1,413	5.22%	\$ 1,166,822
MIAMI-DADE BOCC	\$ 748,973,725	1,114,390	\$ 672	5.22%	\$ 39,238,201
Aventura	\$ 49,236,284	37,239	\$ 1,322	5.20%	\$ 2,575,988
Bal Harbour	\$ 5,829,016	2,976	\$ 1,959	5.22%	\$ 305,407
Bay Harbor Islands	\$ 5,583,341	5,755	\$ 970	5.22%	\$ 293,253
Biscayne Park	\$ 2,516,689	3,099	\$ 812	5.22%	\$ 132,555
Coral Gables	\$ 80,350,711	47,885	\$ 1,678	5.22%	\$ 4,226,454
Cutler Bay	\$ 25,325,986	41,441	\$ 611	5.22%	\$ 1,353,433
Doral	\$ 92,127,762	47,534	\$ 1,938	5.22%	\$ 5,762,263
El Portal	\$ 1,647,607	2,361	\$ 698	5.60%	\$ 94,394
Florida City	\$ 4,532,716	11,850	\$ 383	5.42%	\$ 253,777
Golden Beach	\$ 1,091,659	924	\$ 1,181	2.12%	\$ 23,336

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2014

Local Government	Estimated CST Base LFY 2014	2012 Revenue Sharing Population	Per Capita Consumption (See Note 3)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)
Hialeah	\$ 119,482,560	227,395	\$ 525	5.87%	\$ 7,035,471
Hialeah Gardens	\$ 11,778,241	21,957	\$ 536	5.22%	\$ 617,054
Homestead	\$ 32,286,775	63,272	\$ 510	5.42%	\$ 1,761,937
Indian Creek	\$ 147,354	92	\$ 1,602	0.70%	\$ 1,093
Islandia	\$ -	18	\$ -	0.00%	\$ -
Key Biscayne	\$ 18,148,437	12,402	\$ 1,463	5.22%	\$ 952,493
Medley	\$ 11,371,605	858	\$ 13,254	6.22%	\$ 718,723
Miami	\$ 464,884,460	412,326	\$ 1,127	5.22%	\$ 23,490,545
Miami Beach	\$ 99,057,486	90,097	\$ 1,099	5.22%	\$ 5,201,855
Miami Gardens	\$ 56,660,546	107,147	\$ 529	5.22%	\$ 3,761,257
Miami Lakes	\$ 24,100,297	29,436	\$ 819	5.22%	\$ 1,273,725
Miami Shores	\$ 9,080,434	10,659	\$ 852	5.72%	\$ 519,401
Miami Springs	\$ 12,181,455	14,037	\$ 868	5.22%	\$ 646,739
North Bay	\$ 5,666,130	7,524	\$ 753	4.90%	\$ 279,030
North Miami	\$ 30,819,774	60,313	\$ 511	5.22%	\$ 1,624,094
North Miami Beach	\$ 37,912,690	42,113	\$ 900	5.22%	\$ 1,993,561
Opa-locka	\$ 9,702,622	15,610	\$ 622	5.22%	\$ 510,428
Palmetto Bay	\$ 25,175,342	23,643	\$ 1,065	5.22%	\$ 1,507,178
Pinecrest	\$ 19,343,579	18,447	\$ 1,049	5.52%	\$ 1,072,315
South Miami	\$ 11,953,667	13,576	\$ 880	5.22%	\$ 632,605
Sunny Isles Beach	\$ 21,067,494	21,395	\$ 985	5.22%	\$ 1,102,901
Surfside	\$ 5,769,455	5,776	\$ 999	5.22%	\$ 303,320
Sweetwater	\$ 7,215,397	19,963	\$ 361	5.22%	\$ 377,451
Virginia Gardens	\$ 2,002,391	2,394	\$ 836	5.22%	\$ 106,312
West Miami	\$ 4,890,402	6,024	\$ 812	5.22%	\$ 256,902
MONROE BOCC	\$ 37,030,787	32,714	\$ 1,132	1.64%	\$ 605,319
Islamorada	\$ 8,562,417	6,165	\$ 1,389	5.22%	\$ 447,190
Key Colony Beach	\$ 1,795,122	802	\$ 2,238	5.10%	\$ 91,616
Key West	\$ 30,466,439	24,600	\$ 1,238	5.22%	\$ 1,589,129
Layton	\$ -	185	\$ -	0.00%	\$ -
Marathon	\$ 10,327,989	8,362	\$ 1,235	5.22%	\$ 539,058
NASSAU BOCC	\$ 38,604,083	57,951	\$ 666	1.84%	\$ 707,241
Callahan	\$ 1,459,257	1,138	\$ 1,282	4.50%	\$ 65,824
Fernandina Beach	\$ 13,685,983	11,518	\$ 1,188	5.12%	\$ 703,560
Hilliard	\$ 1,823,287	3,069	\$ 594	5.22%	\$ 95,493
OKALOOSA BOCC	\$ 83,267,447	106,426	\$ 782	2.30%	\$ 1,899,819
Cinco Bayou	\$ 562,499	385	\$ 1,461	5.12%	\$ 28,734
Crestview	\$ 18,552,953	22,742	\$ 816	5.22%	\$ 965,610
Destin	\$ 19,373,561	12,404	\$ 1,562	5.22%	\$ 1,006,671
Fort Walton Beach	\$ 26,698,768	20,194	\$ 1,322	5.62%	\$ 1,507,755
Laurel Hill	\$ 270,355	529	\$ 511	2.80%	\$ 7,629
Mary Esther	\$ 3,899,476	3,857	\$ 1,011	5.02%	\$ 195,095
Niceville	\$ 12,815,466	13,309	\$ 963	5.50%	\$ 704,509
Shalimar	\$ 1,541,429	731	\$ 2,109	5.00%	\$ 77,161
Valparaiso	\$ 3,506,140	5,226	\$ 671	5.22%	\$ 184,105
OKEECHOBEE BOCC	\$ 12,184,345	32,339	\$ 377	0.80%	\$ 96,313
Okeechobee	\$ 5,534,051	5,578	\$ 992	5.10%	\$ 282,583
ORANGE BOCC	\$ 483,060,695	751,483	\$ 643	4.98%	\$ 24,440,327
Apopka	\$ 30,811,353	42,821	\$ 720	6.12%	\$ 1,878,918
Bay Lake	\$ -	9	\$ -	0.00%	\$ -

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2014

Local Government	Estimated CST Base LFY 2014	2012 Revenue Sharing Population	Per Capita Consumption (See Note 3)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)
Belle Isle	\$ 4,971,804	6,361	\$ 782	5.22%	\$ 260,314
Eatonville	\$ 1,855,413	2,168	\$ 856	5.22%	\$ 99,885
Edgewood	\$ 2,406,699	2,602	\$ 925	5.22%	\$ 126,270
Lake Buena Vista	\$ -	22	\$ -	0.00%	\$ -
Maitland	\$ 25,991,092	15,911	\$ 1,634	5.22%	\$ 1,362,701
Oakland	\$ 1,652,555	2,534	\$ 652	5.22%	\$ 86,338
Ocoee	\$ 25,060,989	36,959	\$ 678	5.22%	\$ 1,311,173
Orlando	\$ 297,053,376	244,923	\$ 1,213	5.22%	\$ 15,586,145
Windermere	\$ 4,213,977	2,855	\$ 1,476	5.22%	\$ 222,020
Winter Garden	\$ 25,293,919	36,117	\$ 700	5.22%	\$ 1,322,965
Winter Park	\$ 42,543,757	27,728	\$ 1,534	5.72%	\$ 2,447,365
OSCEOLA BOCC	\$ 112,794,944	180,462	\$ 625	5.22%	\$ 5,879,893
Kissimmee	\$ 46,509,752	62,142	\$ 748	5.22%	\$ 2,430,166
St. Cloud	\$ 22,457,877	37,857	\$ 593	5.10%	\$ 1,145,001
PALM BEACH BOCC	\$ 440,986,774	591,761	\$ 745	5.72%	\$ 25,346,259
Atlantis	\$ 2,564,008	2,017	\$ 1,271	5.10%	\$ 130,447
Belle Glade	\$ 7,859,282	17,722	\$ 443	5.12%	\$ 403,711
Boca Raton	\$ 143,543,337	85,413	\$ 1,681	5.42%	\$ 7,863,815
Boynton Beach	\$ 49,780,240	68,741	\$ 724	5.22%	\$ 2,607,278
Briny Breezes	\$ 185,080	604	\$ 306	5.22%	\$ 9,715
Cloud Lake	\$ 69,846	133	\$ 525	2.32%	\$ 1,709
Delray Beach	\$ 66,332,881	61,495	\$ 1,079	5.22%	\$ 3,481,708
Glen Ridge	\$ 173,135	220	\$ 787	5.22%	\$ 9,117
Golf	\$ 1,051,168	252	\$ 4,171	5.22%	\$ 54,809
Greenacres	\$ 22,911,834	38,079	\$ 602	6.44%	\$ 1,481,799
Gulf Stream	\$ 1,271,261	928	\$ 1,370	5.22%	\$ 66,597
Haverhill	\$ 1,044,006	1,885	\$ 554	2.60%	\$ 28,179
Highland Beach	\$ 5,551,806	3,629	\$ 1,530	5.22%	\$ 290,816
Hypoluxo	\$ 2,140,780	2,631	\$ 814	5.92%	\$ 123,658
Juno Beach	\$ 7,171,533	3,233	\$ 2,218	5.22%	\$ 375,221
Jupiter	\$ 54,248,652	56,337	\$ 963	5.22%	\$ 2,831,780
Jupiter Inlet Colony	\$ -	398	\$ -	5.22%	\$ -
Lake Clarke Shores	\$ 2,840,046	3,359	\$ 846	5.22%	\$ 148,333
Lake Park	\$ 6,453,106	8,272	\$ 780	5.32%	\$ 344,586
Lake Worth	\$ 20,745,268	35,110	\$ 591	5.22%	\$ 1,125,242
Lantana	\$ 5,620,723	10,659	\$ 527	5.42%	\$ 307,736
Loxahatchee Groves	\$ 2,402,269	3,173	\$ 757	5.22%	\$ 125,446
Manalapan	\$ 847,687	410	\$ 2,068	1.60%	\$ 13,487
Mangonia Park	\$ 1,745,161	1,783	\$ 979	5.62%	\$ 96,758
North Palm Beach	\$ 13,709,791	12,177	\$ 1,126	5.22%	\$ 720,261
Ocean Ridge	\$ 2,234,006	1,807	\$ 1,236	2.00%	\$ 44,869
Pahokee	\$ 2,222,407	5,498	\$ 404	5.22%	\$ 116,638
Palm Beach	\$ 20,577,444	8,358	\$ 2,462	5.22%	\$ 1,008,529
Palm Beach Gardens	\$ 61,844,111	49,108	\$ 1,259	3.50%	\$ 2,169,525
Palm Beach Shores	\$ 1,592,792	1,150	\$ 1,385	5.52%	\$ 87,937
Palm Springs	\$ 10,713,986	20,107	\$ 533	5.32%	\$ 571,475
Riviera Beach	\$ 25,867,737	32,723	\$ 791	5.22%	\$ 1,359,793
Royal Palm Beach	\$ 25,922,769	34,421	\$ 753	5.22%	\$ 1,367,460
South Bay	\$ 1,210,059	2,862	\$ 423	5.10%	\$ 61,875
South Palm Beach	\$ 910,583	1,212	\$ 751	5.60%	\$ 51,610

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2014

Local Government	Estimated CST Base LFY 2014	2012 Revenue Sharing Population	Per Capita Consumption (See Note 3)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)
Tequesta	\$ 6,365,613	5,666	\$ 1,123	5.22%	\$ 333,364
Wellington	\$ 51,958,227	57,514	\$ 903	5.22%	\$ 2,720,120
West Palm Beach	\$ 120,791,111	101,376	\$ 1,192	5.42%	\$ 6,620,235
PASCO BOCC	\$ 281,189,350	427,006	\$ 659	1.84%	\$ 5,228,633
Dade City	\$ 5,346,779	6,467	\$ 827	5.22%	\$ 282,660
New Port Richey	\$ 15,061,260	14,849	\$ 1,014	5.62%	\$ 862,088
Port Richey	\$ 3,577,728	2,672	\$ 1,339	5.10%	\$ 183,237
St. Leo	\$ 543,746	1,419	\$ 383	5.22%	\$ 28,400
San Antonio	\$ 1,055,482	1,134	\$ 931	0.80%	\$ 8,358
Zephyrhills	\$ 11,101,933	14,208	\$ 781	5.52%	\$ 624,918
PINELLAS BOCC	\$ 197,044,494	269,090	\$ 732	5.22%	\$ 10,439,829
Belleair	\$ 3,792,697	3,897	\$ 973	5.22%	\$ 200,341
Belleair Beach	\$ 1,598,649	1,558	\$ 1,026	6.00%	\$ 96,938
Belleair Bluffs	\$ 1,990,098	2,029	\$ 981	5.22%	\$ 105,035
Belleair Shore	\$ 102,274	109	\$ 938	2.40%	\$ 2,466
Clearwater	\$ 105,253,088	107,920	\$ 975	5.12%	\$ 5,458,671
Dunedin	\$ 25,991,305	35,329	\$ 736	5.32%	\$ 1,405,742
Gulfport	\$ 7,976,769	12,016	\$ 664	6.12%	\$ 494,832
Indian Rocks Beach	\$ 4,117,339	4,113	\$ 1,001	2.30%	\$ 95,773
Indian Shores	\$ 2,295,252	1,420	\$ 1,616	5.22%	\$ 121,049
Kenneth City	\$ 2,490,995	4,949	\$ 503	5.10%	\$ 128,101
Largo	\$ 59,933,245	77,940	\$ 769	5.62%	\$ 3,434,688
Madeira Beach	\$ 4,224,489	4,305	\$ 981	5.72%	\$ 244,949
North Redington Beach	\$ 1,392,505	1,440	\$ 967	5.12%	\$ 71,973
Oldsmar	\$ 21,310,483	13,603	\$ 1,567	5.82%	\$ 1,253,407
Pinellas Park	\$ 38,128,766	49,669	\$ 768	5.40%	\$ 2,086,713
Redington Beach	\$ 1,210,899	1,435	\$ 844	5.40%	\$ 66,346
Redington Shores	\$ 2,099,217	2,129	\$ 986	5.22%	\$ 110,845
Safety Harbor	\$ 14,060,797	16,845	\$ 835	6.52%	\$ 934,078
St. Petersburg	\$ 206,717,070	247,253	\$ 836	5.62%	\$ 12,073,112
St. Pete Beach	\$ 9,680,235	9,357	\$ 1,035	5.70%	\$ 576,982
Seminole	\$ 14,991,221	17,184	\$ 872	5.22%	\$ 787,915
South Pasadena	\$ 4,278,160	5,046	\$ 848	5.72%	\$ 247,523
Tarpon Springs	\$ 18,694,761	23,767	\$ 787	5.72%	\$ 1,085,711
Treasure Island	\$ 6,865,518	6,707	\$ 1,024	5.22%	\$ 360,445
POLK BOCC	\$ 199,472,196	372,577	\$ 535	5.22%	\$ 10,575,752
Auburndale	\$ 11,418,601	13,792	\$ 828	5.22%	\$ 596,051
Bartow	\$ 10,267,793	17,142	\$ 599	6.12%	\$ 645,972
Davenport	\$ 2,786,429	2,965	\$ 940	3.52%	\$ 111,425
Dundee	\$ 2,059,148	3,800	\$ 542	5.72%	\$ 119,426
Eagle Lake	\$ 1,412,037	2,286	\$ 618	5.42%	\$ 77,578
Fort Meade	\$ 2,356,876	5,597	\$ 421	5.32%	\$ 125,749
Frostproof	\$ 1,907,258	2,966	\$ 643	5.32%	\$ 103,051
Haines City	\$ 10,875,143	20,837	\$ 522	5.22%	\$ 578,429
Highland Park	\$ -	232	\$ -	0.00%	\$ -
Hillcrest Heights	\$ 115,513	250	\$ 462	1.10%	\$ 1,275
Lake Alfred	\$ 2,751,307	5,018	\$ 548	5.22%	\$ 145,328
Lake Hamilton	\$ 768,445	1,253	\$ 613	3.72%	\$ 29,814
Lake Wales	\$ 9,731,753	14,323	\$ 679	5.22%	\$ 514,865
Lakeland	\$ 83,751,264	98,200	\$ 853	6.43%	\$ 5,461,797

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2014

Local Government	Estimated CST Base LFY 2014	2012 Revenue Sharing Population	Per Capita Consumption (See Note 3)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)
Mulberry	\$ 2,971,992	3,780	\$ 786	5.22%	\$ 159,025
Polk City	\$ 2,626,270	1,572	\$ 1,671	5.22%	\$ 137,953
Winter Haven	\$ 31,173,618	36,944	\$ 844	6.32%	\$ 1,998,488
PUTNAM BOCC	\$ 21,272,718	57,821	\$ 368	1.84%	\$ 391,638
Crescent City	\$ 1,006,796	1,522	\$ 661	5.10%	\$ 52,104
Interlachen	\$ 952,924	1,375	\$ 693	5.22%	\$ 49,861
Palatka	\$ 7,190,900	10,351	\$ 695	5.22%	\$ 201,273
Pomona Park	\$ 430,010	888	\$ 484	5.22%	\$ 22,543
Welaka	\$ 413,671	717	\$ 577	5.22%	\$ 21,678
ST. JOHNS BOCC	\$ 122,608,529	175,904	\$ 697	1.84%	\$ 2,259,523
Hastings	\$ 582,488	593	\$ 982	5.22%	\$ 30,477
Marineland (part)	\$ 4,643	-	\$ -	0.40%	\$ 19
St. Augustine	\$ 29,120,151	13,092	\$ 2,224	5.22%	\$ 1,522,000
St. Augustine Beach	\$ 4,350,771	6,258	\$ 695	5.22%	\$ 237,420
ST. LUCIE BOCC	\$ 47,449,299	70,755	\$ 671	1.84%	\$ 869,547
Fort Pierce	\$ 29,818,807	41,654	\$ 716	5.22%	\$ 1,562,619
Port St. Lucie	\$ 111,704,786	167,248	\$ 668	5.22%	\$ 5,831,532
St. Lucie Village	\$ 407,047	585	\$ 696	1.60%	\$ 6,440
SANTA ROSA BOCC	\$ 79,855,441	134,996	\$ 592	1.58%	\$ 1,262,349
Gulf Breeze	\$ 7,843,736	5,790	\$ 1,355	4.50%	\$ 353,577
Jay	\$ 537,468	526	\$ 1,022	1.30%	\$ 7,051
Milton	\$ 9,364,910	9,059	\$ 1,034	5.82%	\$ 549,170
SARASOTA BOCC	\$ 213,953,718	247,070	\$ 866	4.82%	\$ 10,444,216
Longboat Key (part)	\$ 7,296,653	4,485	\$ 1,627	5.22%	\$ 384,324
North Port	\$ 33,737,444	58,674	\$ 575	5.72%	\$ 1,951,750
Sarasota	\$ 66,963,504	52,511	\$ 1,275	5.32%	\$ 3,618,410
Venice	\$ 22,037,378	20,918	\$ 1,054	5.22%	\$ 1,164,916
SEMINOLE BOCC	\$ 146,225,560	209,846	\$ 697	5.12%	\$ 7,510,669
Altamonte Springs	\$ 41,524,084	42,159	\$ 985	5.94%	\$ 2,474,545
Casselberry	\$ 18,593,192	26,355	\$ 705	5.42%	\$ 1,016,721
Lake Mary	\$ 38,806,674	13,937	\$ 2,784	5.22%	\$ 2,030,020
Longwood	\$ 17,546,256	13,606	\$ 1,290	5.52%	\$ 972,424
Oviedo	\$ 26,479,968	34,573	\$ 766	5.56%	\$ 1,480,320
Sanford	\$ 36,589,562	54,068	\$ 677	7.00%	\$ 2,585,364
Winter Springs	\$ 25,594,544	33,430	\$ 766	5.92%	\$ 1,520,319
SUMTER BOCC	\$ 51,552,594	79,645	\$ 647	1.84%	\$ 942,162
Bushnell	\$ 2,326,138	2,445	\$ 951	5.12%	\$ 118,873
Center Hill	\$ 314,500	944	\$ 333	5.22%	\$ 16,419
Coleman	\$ 398,365	703	\$ 567	5.22%	\$ 20,614
Webster	\$ 524,830	774	\$ 678	5.22%	\$ 27,448
Wildwood	\$ 3,979,663	6,969	\$ 571	5.22%	\$ 207,538
SUWANNEE BOCC	\$ 14,957,638	33,536	\$ 446	1.84%	\$ 272,705
Branford	\$ 774,716	705	\$ 1,099	4.60%	\$ 35,684
Live Oak	\$ 4,720,585	6,826	\$ 692	5.60%	\$ 264,513
TAYLOR BOCC	\$ 5,759,302	12,491	\$ 461	1.84%	\$ 104,817
Perry	\$ 5,149,023	7,037	\$ 732	5.62%	\$ 289,485
UNION BOCC	\$ 3,142,199	8,186	\$ 384	1.84%	\$ 57,411
Lake Butler	\$ 1,540,013	1,893	\$ 814	5.10%	\$ 78,612
Raiford	\$ -	255	\$ -	5.22%	\$ -
Worthington Springs	\$ 81,669	391	\$ 209	5.00%	\$ 4,077

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2014

Local Government	Estimated CST Base LFY 2014	2012 Revenue Sharing Population	Per Capita Consumption (See Note 3)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)
VOLUSIA BOCC	\$ 71,377,128	113,865	\$ 627	5.22%	\$ 3,737,809
Daytona Beach	\$ 56,516,967	61,806	\$ 914	5.22%	\$ 2,985,198
Daytona Beach Shores	\$ 5,592,360	4,255	\$ 1,314	5.22%	\$ 292,666
DeBary	\$ 13,832,366	19,338	\$ 715	5.22%	\$ 724,932
DeLand	\$ 21,753,497	27,700	\$ 785	5.22%	\$ 1,141,944
Deltona	\$ 45,816,603	85,281	\$ 537	6.22%	\$ 2,854,937
Edgewater	\$ 13,321,108	20,776	\$ 641	5.22%	\$ 697,541
Flagler Beach (part)	\$ 19,513	60	\$ 325	5.10%	\$ 1,116
Holly Hill	\$ 8,809,400	11,665	\$ 755	5.22%	\$ 461,405
Lake Helen	\$ 1,728,668	2,619	\$ 660	5.22%	\$ 90,311
New Smyrna Beach	\$ 21,066,314	22,788	\$ 924	5.22%	\$ 1,106,522
Oak Hill	\$ 948,678	1,788	\$ 531	5.22%	\$ 49,588
Orange City	\$ 9,411,054	11,230	\$ 838	5.22%	\$ 490,809
Ormond Beach	\$ 36,292,345	38,643	\$ 939	5.22%	\$ 1,901,127
Pierson	\$ 910,166	1,691	\$ 538	5.10%	\$ 46,661
Ponce Inlet	\$ 3,412,764	3,046	\$ 1,120	5.42%	\$ 185,356
Port Orange	\$ 40,301,347	56,488	\$ 713	5.22%	\$ 2,110,805
South Daytona	\$ 8,872,602	12,294	\$ 722	5.72%	\$ 509,194
WAKULLA BOCC	\$ 16,459,234	26,921	\$ 611	5.22%	\$ 855,447
St. Marks	\$ 240,988	286	\$ 843	5.10%	\$ 12,230
Sopchoppy	\$ 292,902	448	\$ 654	1.20%	\$ 3,459
WALTON BOCC	\$ 46,234,722	47,301	\$ 977	0.70%	\$ 319,862
DeFuniak Springs	\$ 4,455,350	5,259	\$ 847	4.82%	\$ 214,583
Freeport	\$ 1,543,872	2,209	\$ 699	1.30%	\$ 19,937
Paxton	\$ 320,178	640	\$ 500	2.60%	\$ 8,317
WASHINGTON BOCC	\$ 6,371,417	17,218	\$ 370	1.84%	\$ 116,329
Caryville	\$ 57,293	285	\$ 201	5.22%	\$ 2,963
Chipley	\$ 2,839,811	3,570	\$ 795	5.42%	\$ 154,508
Ebro	\$ 134,388	250	\$ 538	0.60%	\$ 778
Vernon	\$ 335,266	691	\$ 485	5.40%	\$ 18,226
Wausau	\$ 131,579	396	\$ 332	5.22%	\$ 6,869
STATEWIDE TOTALS	\$ 15,028,380,656	18,949,364	\$ 793		\$ 710,928,577

Notes:

1. All adjustments made to payments issued to local governments are subject to s. 202.18(3), F.S. **The estimates reflect the total after all relevant adjustments.** Adjustments that started in 2010 will affect 5 months in LFY 2013-14. Adjustments that start in 2013 will affect 7 months in LFY 2013-14.
2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.
3. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2012 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Florida Department of Revenue by the Executive Office of the Governor in June 2013.

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 2013-14 local fiscal year, the three counties levying a convention development tax will realize an estimated \$64 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 2013 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.¹

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.²

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

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

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

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.³

Reporting Requirements:

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

Distribution of Proceeds:

Tax collections received by the DOR, less the costs of administration, 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.⁴

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.⁵ 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.

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

Consolidated County Convention Development Tax

Section 212.0305(4)(a), Florida Statutes

Summary:

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax may be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the county's governing body. During the 2013-14 local fiscal year, Duval County will realize an estimated \$5.4 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.

This page was intentionally left blank.

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 2013-14 local fiscal year, Miami-Dade County will realize an estimated \$51 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 2013-14 local fiscal year, Volusia County will realize an estimated \$7.6 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.

This page was intentionally left blank.

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 2013 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.¹ 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.²

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.³ 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.⁴ 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.⁵

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.

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.⁶ 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.⁷

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.⁸

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.⁹

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.¹⁰ 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.¹¹ A local government receiving surtax funds can only use the funds to

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.

rehabilitate its own property after the majority of its governing body determines that no other funding sources are available.¹²

*Housing Choice Assistance Voucher Program*¹³:

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.¹⁴

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>

This page was intentionally left blank.

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 2013 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.¹ Based on the 2012 population estimates, the ten counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pinellas, and Polk have a total population of 500,000 or more. Likewise, the six municipalities of Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa have a population of 200,000 or more. Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Administrative Procedures:

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

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.³

Attorney General Opinions:

No opinions specifically relevant to this fee have been issued.

Prior Years' Revenues:

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

1. Section 369.255(3), F.S.
2. Section 369.255(2), F.S.
3. Section 369.255(2), F.S.

This page was intentionally left blank.

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 2013 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 25th of each year, file with the chief fiscal officer of the primary host local government a certified, notarized statement indicating the gross receipts from all charges imposed during the preceding calendar year for the storage, treatment, or disposal of hazardous waste at the facility.¹ The facility's owner is responsible for paying the tax annually on or before July 1st.² The primary host local government is responsible for regulating, controlling, administering, and enforcing this tax.³

Distribution of Proceeds:

The primary host local government retains all proceeds.

Authorized Uses:

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

1. Costs of tax collection;
2. Any local inspection costs incurred by the local government to ensure that the facility is operating pursuant to the provisions of part IV of ch. 403, F.S., and any rule adopted pursuant to this part;
3. Additional security costs incurred as a result of operating the facility, including monitoring, fire protection, and police protection;
4. Hazardous waste contingency planning implementation;
5. Road construction or repair costs for public roads adjacent to and within 1,000 feet of the facility;
6. Any other cost incurred by the local government as the result of the facility's operation, if all other costs specified in #1-5 have been paid; and

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.

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 hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands.

Attorney General Opinions:

No opinions specifically relevant to this tax have been issued.

Prior Years' Revenues:

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

Highway Safety Fees – Red Light Cameras

Sections 316.0083 and 318.18, Florida Statutes

Summary:

In 2010, the Legislature established the Mark Wandall Traffic Safety Program and authorized the use of traffic infraction detectors.¹ 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.² 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 2013-160, L.O.F., (CS/CS/HB 7125) makes a number of administrative changes to the operation of red light camera programs. These changes became effective July 1, 2013. The Revenue Estimating Conference estimates that these provisions will have a recurring, indeterminate negative fiscal impact to local governments beginning in the 2013-14 fiscal year.

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.³ 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.⁴ Each county or municipality operating a traffic infraction detector submits an annual report to the DHSMV by October 1st, which details the results of using traffic infraction detectors and enforcement procedures for the preceding state fiscal year.⁵

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.⁶

1. Chapter 2010-80, L.O.F.

2. Section 316.003(87), F.S.

3. Section 316.008(8), F.S.

4. Section 316.0083(1)(b), F.S.

5. Section 316.0083(4)(a), F.S.

6. Section 316.0083(1)(b)3.a., F.S.

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.⁷

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 opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2010-35	Traffic cameras, requirements for use

The full text of this opinion is available via a searchable on-line database.⁸ 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.⁹

7. Section 316.0083(1)(b)3.b., F.S.

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

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

Insurance Premium Tax

Sections 175.101 and 185.08, Florida Statutes

Summary:

Each qualified municipality or special fire control district, having a lawfully established fund providing pension benefits to firefighters, may impose an excise tax of 1.85 percent of the gross amount of receipts from policyholders on all premiums collected on property insurance policies covering property within the legally defined limits of the municipality or special fire control district.¹ 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.²

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

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

Both excise taxes are payable annually on March 1st of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.⁵ 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.⁶ 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.⁷

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

6. Sections 175.1015; 185.085, F.S.

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

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 1st and at other times authorized by the Division of Retirement.⁸ 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.⁹ 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' distributions are available.¹⁰

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

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

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

Local Business Tax
(Including the Panama City and Panama City Beach Merchant License Tax)
Chapter 205, Florida Statutes

Summary:

The local business tax represents the fees 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 2013 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.¹ 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.²

Administrative Procedures:

In order to levy a business tax, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction. The public notice must contain the proposed classifications and rates applicable to the business tax.³ A number of other conditions for levy are imposed on counties and municipalities.⁴

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.⁵ All business tax receipts are sold by the appropriate tax collector beginning July 1st of each year. The taxes are due and payable on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.⁶

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

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.

that have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.⁷

Prior to October 1, 2008, any municipality that adopted by ordinance a local business tax after October 1, 1995, could, by ordinance, reclassify businesses, professions, and occupations and establish new rate structures provided certain conditions were met. If such conditions were met, counties and municipalities could, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. Any subsequent increase may not be enacted by less than a majority plus one vote of the governing body, and a county or municipality is not prohibited from decreasing or repealing any authorized local business tax.⁸ State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes.⁹ State law also regulates the issuance of local business tax receipts to certain individuals or businesses.¹⁰

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.¹¹ 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.¹²

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.¹³ 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.¹⁴

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2011-20	Guns dealers/gunsmiths, municipal business license tax

7. Section 205.0315, F.S.

8. Section 205.0535, F.S.

9. Sections 205.054, .063, .064, .065, .162, .171, .191, .192, .193, F.S.

10. Sections 205.194, .196, .1965, .1967, .1969, .1971, .1973, .1975, F.S.

11. Section 205.033(4), F.S.

12. Section 205.033(5), F.S.

13. Section 205.033(7), F.S.

14. Section 205.033(6)(b), F.S.

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 those opinions are available via a searchable on-line database.¹⁵ 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.¹⁶

Panama City and Panama City Beach Merchant License Tax

Section 205.043 implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code, 2005 codified through Ordinance No. 2447 (enacted April 24, 2012),¹⁷ and Code of Ordinances, Chapter 14, Section 14-29 (136), of the Panama City Beach Code of Ordinances codified through Ordinance No. 1216 (enacted January 12, 2012).¹⁸

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 \$10,000 collected by a merchant for any single item of merchandise. The merchant pays the license tax by the 30th day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20th 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 10th 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

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

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

17. <http://library.municode.com/index.aspx?clientId=13862&stateId=9&stateName=Florida> (See Chapter 7, Article II, Section 7-53 MERCHANTS)

18. <http://library.municode.com/index.aspx?clientId=14445> (See Chapter 14, Section 14-29 MERCHANTS)

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 10th 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.

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.¹⁹ However, such amounts are not separately reported in the City of Panama City Beach's annual budgets.²⁰

19. <http://www.pcgov.org/publications-3>

20. http://www.pcbgov.com/financial_statements.htm

Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

Summary:

Eight 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.¹ 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.²

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.

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling vendor is located	surtax is collected at the county rate where the delivery is made.
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.
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells and delivers	into counties without a discretionary surtax	surtax is not collected.
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.
If an out-of-state selling dealer		sells and delivers	into a Florida county without a discretionary surtax	surtax is not collected.

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

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.³

During the 2013-14 local fiscal year, the 48 counties and 15 districts currently levying one or more local discretionary sales surtaxes will realize an estimated \$1.83 billion in revenue. The 19 counties and 52 school districts not currently levying all possible local discretionary sales surtaxes will allow an estimated \$8.07 billion to go unrealized.

General Law Amendments:

There were no general law amendments pertaining to the general administration of these taxes resulting from the 2013 Regular Legislative Session. Typically, legislation is enacted each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to local governments. However, a summary of such changes is not provided here.

Administrative Procedures:

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) administers, collects, and enforces the surtaxes.⁴ 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.⁵ No initial levy or rate increase or decrease takes effect on a date other than January 1st, and no levy terminates on a day other than December 31st.⁶

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund 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.⁷

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 16th prior to the January 1st effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and 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.⁸

3. Section 202.20(3), F.S.

4. Section 212.054(4)(a), F.S.

5. Section 212.054(6), F.S.

6. Section 212.054(5), F.S.

7. Section 212.054(4)(b), F.S.

8. Section 212.054(7)(a), F.S.

Additionally, the governing body of any county or school board proposing a surtax levy must notify the DOR by October 1st if the referendum or consideration of the ordinance that would result in a surtax imposition, termination, or rate change is scheduled to occur on or after October 1st 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.⁹

Distribution of Proceeds:

The DOR distributes funds using a distribution factor determined for each levying county that is multiplied by the 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 distribution period divided by the sum of all such products of the counties levying the surtax during the most recent 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 revenues.¹⁰

Tax Rates and Current Year's Revenues:

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.¹¹ The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2014 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 2014. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2014.

Additional Detail:

Additional information regarding each of the eight individual authorizations to levy can be found in the sections immediately following the four tables previously discussed. Other information relevant to local discretionary sales surtaxes can be found via the Internet. A general description of the local discretionary sales surtax can be found on the DOR's website.¹² Historical local option sales tax receipts and distributions to counties compiled from DOR source data can be found on the EDR's website.¹³ Local option sales tax receipts and distributions data by fiscal year and by month can be found on the DOR's website.¹⁴

9. Section 212.054(7)(b), F.S.

10. Section 212.054(4)(c), F.S.

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: November 5, 2013) found at <https://revenue.law.state.fl.us/Pages/Browse.aspx>

12. <http://dor.myflorida.com/dor/taxes/discretionary.html>

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

14. <http://dor.myflorida.com/dor/taxes/distributions.html>

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Repeals

Active Levies, as of November 5, 2013, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Charter County and Regional Transportation System Surtax - s. 212.055(1), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 1989</i>	<i>Until Repealed</i>
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
<i>Walton</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2013</i>	<i>Until Repealed</i>
Local Government Infrastructure Surtax - s. 212.055(2), F.S.				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
Bay	Imposed Levy	0.5%	Jun. 1, 1988	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	May 31, 2003
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	Apr. 1, 1999	Dec. 31, 2002
Charlotte	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2008
Charlotte	Extended Levy	1%	Jan. 1, 2009	Dec. 31, 2014
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	Feb. 1, 2005	Dec. 31, 2019
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
Duval	Imposed Levy	0.5%	Jan. 1, 2001	Dec. 31, 2030
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	Jun. 1, 1999	May 31, 2007
Escambia	Extended Levy	1%	Jun. 1, 2007	Dec. 31, 2017
Flagler	Imposed Levy	1%	Dec. 1, 1990	Nov. 30, 2005
Flagler	Repealed Levy	-	Dec. 31, 2002	
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
Glades	Extended Levy	1%	Feb. 1, 2007	Dec. 31, 2021
Hamilton	Imposed Levy	1%	Jul. 1, 1990	Jun. 30, 2005
Hardee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1997
Hendry	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Highlands	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Highlands	Extended Levy	1%	Nov. 1, 2004	Oct. 31, 2019
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1996	Nov. 30, 2026
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	Jun. 1, 2004	Dec. 31, 2019
Jackson	Imposed Levy	1%	Jun. 1, 1988	May 31, 1998
Jackson	Repealed Levy	-	Jul. 1, 1992	
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
Lake	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Lake	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	Dec. 1, 2004	Dec. 31, 2019
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1993
Manatee	Repealed Levy	-	Jan. 1, 1993	
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
Martin	Imposed Levy	1%	Jun. 1, 1996	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	Dec. 31, 2001
Martin	Imposed Levy	0.5%	Jan. 1, 2007	Dec. 31, 2011
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	Mar. 14, 2000	Dec. 31, 2018
Monroe	Extended Levy	1%	Jan. 1, 2013	Dec. 31, 2033
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Repeals

Active Levies, as of November 5, 2013, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005
Osceola	Extended Levy	1%	Sep. 1, 2005	Aug. 31, 2025
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
Pasco	Extended Levy	1%	Jan. 1, 2013	Dec. 31, 2024
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Dec. 31, 2019
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Aug. 31, 1999
Santa Rosa	Repealed Levy	-	Sep. 1, 1998	
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	Jun. 1, 2003	Aug. 31, 2009
Sarasota	Extended Levy	1%	Nov. 1, 2007	Dec. 31, 2024
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Taylor	Repealed Levy	-	Dec. 31, 1999	
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Wakulla	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Small County Surtax - s. 212.055(3), F.S.				
Baker	Imposed Levy	1%	Jan. 1, 1994	Until Repealed
Bradford	Imposed Levy	1%	Mar. 1, 1993	Until Repealed
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	Jan. 1, 2001	Dec. 31, 2008
Calhoun	Extended Levy	1%	Jan. 1, 2009	Until Repealed
Columbia	Imposed Levy	1%	Aug. 1, 1994	Until Repealed
DeSoto	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Dixie	Imposed Levy	1%	Apr. 1, 2005	Dec. 31, 2029
Flagler	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2032
Franklin	Imposed Levy	1%	Jan. 1, 2008	Until Repealed
Gadsden	Imposed Levy	1%	Jan. 1, 1996	Until Repealed
Gilchrist	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
Gulf	Increased Rate	1%	Jan. 1, 2010	Until Repealed
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2019
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
Hardee	Extended Levy	1%	Jan. 1, 2005	Until Repealed
Hendry	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	Oct. 1, 1999	Sep. 30, 2006
Holmes	Extended Levy	1%	Jan. 1, 2006	Dec. 31, 2013
Holmes	Extended Levy	1%	Jan. 1, 2014	Dec. 31, 2028
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
Jackson	Extended Levy	1%	Jun. 1, 2010	Dec. 31, 2025
Jefferson	Imposed Levy	1%	Jun. 1, 2003	Until Repealed
Lafayette	Imposed Levy	1%	Sep. 1, 2006	Until Repealed
Levy	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Liberty	Imposed Levy	1%	Nov. 1, 1992	Until Repealed
Madison	Imposed Levy	1%	Aug. 1, 2004	Until Repealed
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
Nassau	Imposed Levy	1%	Mar. 1, 1996	Until Repealed
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Okeechobee	Extended Levy	1%	Oct. 1, 1999	Until Repealed
Sumter	Imposed Levy	1%	Jan. 1, 1993	Until Repealed
Suwannee	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	Feb. 1, 1996	Jan. 31, 2001

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Repeals

Active Levies, as of November 5, 2013, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Union	Extended Levy	1%	Feb. 1, 2001	Dec. 31, 2005
Union	Extended Levy	1%	Jan. 1, 2006	Until Repealed
Walton	Imposed Levy	1%	Feb. 1, 1995	Until Repealed
Washington	Imposed Levy	1%	Nov. 1, 1993	Until Repealed
Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	Mar. 1, 2001	Sep. 30, 2001
Hillsborough	Increased Rate	0.5%	Oct. 1, 2001	Until Repealed
County Public Hospital Surtax - s. 212.055(5), F.S.				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
Miami-Dade	Extended Levy	0.5%	Oct. 1, 1998	Until Repealed
School Capital Outlay Surtax - s. 212.055(6), F.S.				
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Bay	Imposed Levy	0.5%	Jan. 1, 2011	Dec. 31, 2020
Calhoun	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2018
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Flagler	Extended Levy	0.5%	Jan. 1, 2013	Dec. 31, 2022
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Jun. 30, 2017
Gulf	Repealed Levy	-	Dec. 31, 2009	
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
Jackson	Extended Levy	0.5%	Jul. 1, 2006	Dec. 31, 2015
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Leon	Extended Levy	0.5%	Jan. 1, 2013	Dec. 31, 2027
Liberty	Imposed Levy	0.5%	Jan. 1, 2012	Dec. 31, 2020
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	Jan. 1, 2006	Dec. 31, 2015
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
St. Lucie	Extended Levy	0.5%	Jan. 1, 2006	Dec. 31, 2026
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Dec. 31, 2018
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 16, 2016
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
Gadsden	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2038
Madison	Imposed Levy	0.5%	Jan. 1, 2007	Until Repealed
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019
Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.				
No county government has authorized the levy of this surtax.				
Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates by County" (Last Updated: November 5, 2013) found at https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23				

2014 Local Discretionary Sales Surtax Rates in Florida's Counties

County	County Government Levies							School District Levy						
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below					Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
		Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care/Trauma Center Surtaxes s. 212.055(4), F.S. Up to 0.25%, 0.5 %	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%								
Alachua							3.5	0.0	3.5		0.5	0.0	0.5	
Baker			1				2.5	1.0	1.5		0.5	0.0	0.5	
Bay							3.0	0.0	3.0	0.5	0.5	0.5	0.0	
Bradford			1				2.5	1.0	1.5		0.5	0.0	0.5	
Brevard							3.0	0.0	3.0		0.5	0.0	0.5	
Broward							3.0	0.0	3.0		0.5	0.0	0.5	
Calhoun			1				2.5	1.0	1.5	0.5	0.5	0.5	0.0	
Charlotte		1					3.0	1.0	2.0		0.5	0.0	0.5	
Citrus							3.0	0.0	3.0		0.5	0.0	0.5	
Clay		1					3.0	1.0	2.0		0.5	0.0	0.5	
Collier							2.0	0.0	2.0		0.5	0.0	0.5	
Columbia			1				3.0	1.0	2.0		0.5	0.0	0.5	
DeSoto			1				2.5	1.0	1.5		0.5	0.0	0.5	
Dixie			1				2.5	1.0	1.5		0.5	0.0	0.5	
Duval	0.5	0.5					3.0	1.0	2.0		0.5	0.0	0.5	
Escambia		1					3.0	1.0	2.0	0.5	0.5	0.5	0.0	
Flagler			0.5				2.0	0.5	1.5	0.5	0.5	0.5	0.0	
Franklin			1				3.5	1.0	2.5		0.5	0.0	0.5	
Gadsden			1			0.5	2.5	1.5	1.0		0.5	0.0	0.5	
Gilchrist			1				2.5	1.0	1.5		0.5	0.0	0.5	
Glades		1					2.5	1.0	1.5		0.5	0.0	0.5	
Gulf			1				3.5	1.0	2.5		0.5	0.0	0.5	
Hamilton			1				2.5	1.0	1.5		0.5	0.0	0.5	
Hardee			1				2.5	1.0	1.5		0.5	0.0	0.5	
Hendry			1				2.5	1.0	1.5		0.5	0.0	0.5	
Hernando							3.0	0.0	3.0	0.5	0.5	0.5	0.0	
Highlands		1					2.0	1.0	1.0		0.5	0.0	0.5	
Hillsborough		0.5		0.5			3.0	1.0	2.0		0.5	0.0	0.5	
Holmes			1				2.5	1.0	1.5		0.5	0.0	0.5	
Indian River		1					2.0	1.0	1.0		0.5	0.0	0.5	
Jackson			1				2.0	1.0	1.0	0.5	0.5	0.5	0.0	
Jefferson			1				2.5	1.0	1.5		0.5	0.0	0.5	
Lafayette			1				2.5	1.0	1.5		0.5	0.0	0.5	
Lake		1					2.0	1.0	1.0		0.5	0.0	0.5	
Lee							3.0	0.0	3.0		0.5	0.0	0.5	
Leon		1					3.5	1.0	2.5	0.5	0.5	0.5	0.0	
Levy			1				2.5	1.0	1.5		0.5	0.0	0.5	
Liberty			1				2.5	1.0	1.5	0.5	0.5	0.5	0.0	
Madison			1			0.5	1.5	1.5	0.0		0.5	0.0	0.5	
Manatee							3.0	0.0	3.0	0.5	0.5	0.5	0.0	
Marion							2.0	0.0	2.0		0.5	0.0	0.5	
Martin							2.0	0.0	2.0		0.5	0.0	0.5	
Miami-Dade	0.5				0.5		2.0	1.0	1.0		0.5	0.0	0.5	
Monroe		1					2.0	1.0	1.0	0.5	0.5	0.5	0.0	
Nassau			1				2.0	1.0	1.0		0.5	0.0	0.5	
Okaloosa							3.0	0.0	3.0		0.5	0.0	0.5	
Okeechobee			1				2.5	1.0	1.5		0.5	0.0	0.5	
Orange							3.0	0.0	3.0	0.5	0.5	0.5	0.0	
Osceola		1					3.0	1.0	2.0		0.5	0.0	0.5	
Palm Beach							3.0	0.0	3.0		0.5	0.0	0.5	
Pasco		1					3.0	1.0	2.0		0.5	0.0	0.5	
Pinellas		1					3.0	1.0	2.0		0.5	0.0	0.5	
Polk					0.5		3.0	0.5	2.5	0.5	0.5	0.5	0.0	
Putnam		1					2.0	1.0	1.0		0.5	0.0	0.5	
St. Johns							2.0	0.0	2.0		0.5	0.0	0.5	
St. Lucie							2.0	0.0	2.0	0.5	0.5	0.5	0.0	
Santa Rosa							3.0	0.0	3.0	0.5	0.5	0.5	0.0	

2014 Local Discretionary Sales Surtax Rates in Florida's Counties

County	County Government Levies							School District Levy						
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. <i>Up to 1%</i>	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below					Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. <i>Up to 1%</i>	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. <i>Up to 0.5%</i>	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
		Local Gov't Infrastructure Surtax s. 212.055(2), F.S. <i>0.5% or 1%</i>	Small County Surtax s. 212.055(3), F.S. <i>0.5% or 1%</i>	Indigent Care/Trauma Center Surtaxes s. 212.055(4), F.S. <i>Up to 0.25%, 0.5%</i>	County Public Hospital Surtax s. 212.055(5), F.S. <i>0.5%</i>	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. <i>Up to 0.5%, 1%</i>								
Sarasota		1						3.0	1.0	2.0		0.5	0.0	0.5
Seminole								3.0	0.0	3.0		0.5	0.0	0.5
Sumter			1					2.0	1.0	1.0		0.5	0.0	0.5
Suwannee			1					2.5	1.0	1.5		0.5	0.0	0.5
Taylor			1					2.5	1.0	1.5		0.5	0.0	0.5
Union			1					2.5	1.0	1.5		0.5	0.0	0.5
Volusia								3.0	0.0	3.0	0.5	0.5	0.5	0.0
Wakulla		1						3.5	1.0	2.5		0.5	0.0	0.5
Walton	0.5		1					3.0	1.5	1.5		0.5	0.0	0.5
Washington			1					2.5	1.0	1.5		0.5	0.0	0.5
# Eligible to Levy:	31	67	31	65	1	60	65		67		67		67	
# Levying:	3	17	29	1	1	3	0		48		15		15	

- Notes:
- 1) Boxed areas indicate those counties eligible to impose particular surtaxes authorized for county governments or school districts eligible to impose the School Capital Outlay Surtax.
 - 2) The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
 - 3) Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%.
 - 4) Pursuant to s. 212.055(4)(b)5., F.S., a county cannot levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
 - 5) Pursuant to s. 212.055(5)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
 - 6) Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county, the rate cannot exceed 1%, pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University in Miami-Dade County; Florida State University in Leon County; University of Central Florida in Orange County; University of Florida in Alachua County; and the University of South Florida in Hillsborough County. The Florida International University, University of Central Florida, and University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and Orange counties are not eligible to levy the surtax. Only Alachua and Leon counties could levy the surtax at the maximum 1% rate. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax, at a rate not to exceed 1%, subject to voter approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies cannot exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate cannot exceed 1%.
 - 7) Effective July 1, 2009, Chapter 2009-146, L.O.F., renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties.
 - 8) Effective July 1, 2010, Chapter 2010-225, L.O.F., renames the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extends eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, Northwest Florida Transportation Corridor Authority, Tampa Bay Area Regional Transportation Authority, and Jacksonville Transportation Authority). As a result of this legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and four counties of the Tampa Bay Area Regional Transportation Authority (i.e., Citrus, Hernando, Manatee, and Pasco) are eligible to levy this surtax.
 - 9) Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. A county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Miami-Dade counties are not eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining 65 counties are eligible to levy this surtax. However, if Orange or Osceola impose the surtax, neither county can levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.
 - 10) Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments have increased since July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate did not change. For 24 counties (i.e., Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Columbia, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Okaloosa, Orange, Osceola, Palm Beach, Pasco, Polk, Santa Rosa, Seminole, Wakulla, and Walton), the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 1%. Currently, Alachua, Franklin, Gulf, Leon, and Wakulla counties have the highest maximum potential tax rate for county government levies at 3.5%.
 - 11) The following local discretionary sales surtax levies are scheduled to expire on December 31, 2014: Charlotte County's 1% levy of the Local Government Infrastructure Surtax and Hernando County's 0.5% levy of the School Capital Outlay Surtax.
 - 12) The following local discretionary sales surtax levies are scheduled to expire on December 31, 2015: Jackson, Monroe, and Orange counties' 0.5% levy of the School Capital Outlay Surtax.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates by County" (Last Updated: November 5, 2013) found at <https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	57.186521	\$ 18,126,353		
Alachua	2.658850	\$ 842,773		
Archer	0.328936	\$ 104,262		
Gainesville	35.857795	\$ 11,365,809		
Hawthorne	0.404329	\$ 128,160		
High Springs	1.558807	\$ 494,093		
La Crosse	0.103629	\$ 32,847		
Micanopy	0.176112	\$ 55,822		
Newberry	1.442951	\$ 457,371		
Waldo	0.282070	\$ 89,407		
Countywide Total	100.000000	\$ 31,696,898		
BAKER BOCC	76.966178	\$ 1,398,551		
Glen St. Mary	1.453409	\$ 26,410		
Macclenny	21.580413	\$ 392,137		
Countywide Total	100.000000	\$ 1,817,098		
BAY BOCC	59.015034	\$ 20,130,803		
Callaway	6.070071	\$ 2,070,581		
Lynn Haven	8.106100	\$ 2,765,097		
Mexico Beach	0.473043	\$ 161,361		
Panama City	15.421203	\$ 5,260,375		
Panama City Beach	5.212977	\$ 1,778,215		
Parker	1.859772	\$ 634,393		
Springfield	3.841801	\$ 1,310,489		
Countywide Total	100.000000	\$ 34,111,314		
BRADFORD BOCC	75.954831	\$ 1,752,707	75.969393	\$ 1,753,044
Brooker	1.143035	\$ 26,376	1.127081	\$ 26,008
Hampton	1.647213	\$ 38,011	1.688898	\$ 38,972
Lawtey	2.520892	\$ 58,171	2.505773	\$ 57,822
Starke	18.734029	\$ 432,300	18.708855	\$ 431,719
Countywide Total	100.000000	\$ 2,307,565	100.000000	\$ 2,307,565
BREVARD BOCC	55.930009	\$ 36,784,708		
Cape Canaveral	1.285934	\$ 845,748		
Cocoa	2.272473	\$ 1,494,587		
Cocoa Beach	1.456165	\$ 957,708		
Grant-Valkaria	0.501755	\$ 330,000		
Indialantic	0.360414	\$ 237,041		
Indian Harbour Beach	1.095492	\$ 720,496		
Malabar	0.354714	\$ 233,292		
Melbourne	9.988595	\$ 6,569,417		
Melbourne Beach	0.401352	\$ 263,966		
Melbourne Village	0.086023	\$ 56,576		
Palm Bay	13.432089	\$ 8,834,175		
Palm Shores	0.115560	\$ 76,003		
Rockledge	3.269765	\$ 2,150,498		
Satellite Beach	1.336330	\$ 878,893		
Titusville	5.636552	\$ 3,707,114		
West Melbourne	2.476777	\$ 1,628,956		
Countywide Total	100.000000	\$ 65,769,179		
BROWARD BOCC	40.324596	\$ 122,918,760		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Coconut Creek	1.814416	\$ 5,530,762		
Cooper City	1.036143	\$ 3,158,405		
Coral Springs	4.175236	\$ 12,727,092		
Dania Beach	1.016676	\$ 3,099,065		
Davie	3.159751	\$ 9,631,657		
Deerfield Beach	2.569716	\$ 7,833,094		
Fort Lauderdale	5.729774	\$ 17,465,685		
Hallandale Beach	1.284143	\$ 3,914,368		
Hillsboro Beach	0.064323	\$ 196,071		
Hollywood	4.845453	\$ 14,770,070		
Lauderdale-By-The-Sea	0.207773	\$ 633,341		
Lauderdale Lakes	1.128816	\$ 3,440,893		
Lauderhill	2.281489	\$ 6,954,508		
Lazy Lake	0.000851	\$ 2,594		
Lighthouse Point	0.354593	\$ 1,080,881		
Margate	1.875778	\$ 5,717,808		
Miramar	4.202360	\$ 12,809,774		
North Lauderdale	1.438552	\$ 4,385,043		
Oakland Park	1.430078	\$ 4,359,211		
Parkland	0.846476	\$ 2,580,255		
Pembroke Park	0.207705	\$ 633,133		
Pembroke Pines	5.237755	\$ 15,965,896		
Plantation	2.894496	\$ 8,823,097		
Pompano Beach	3.473300	\$ 10,587,426		
Sea Ranch Lakes	0.022802	\$ 69,507		
Southwest Ranches	0.251336	\$ 766,130		
Sunrise	2.932375	\$ 8,938,562		
Tamarac	2.079501	\$ 6,338,804		
West Park	0.482081	\$ 1,469,496		
Weston	2.227410	\$ 6,789,663		
Wilton Manors	0.404247	\$ 1,232,240		
Countywide Total	100.000000	\$ 304,823,291		
CALHOUN BOCC	79.672226	\$ 604,682		
Altha	3.627335	\$ 27,530		
Blountstown	16.700439	\$ 126,750		
Countywide Total	100.000000	\$ 758,963		
CHARLOTTE BOCC	90.203535	\$ 19,094,074		
Punta Gorda	9.796465	\$ 2,073,693		
Countywide Total	100.000000	\$ 21,167,767		
CITRUS BOCC	93.034123	\$ 10,814,689		
Crystal River	2.086169	\$ 242,505		
Inverness	4.879708	\$ 567,238		
Countywide Total	100.000000	\$ 11,624,432		
CLAY BOCC	91.459588	\$ 17,893,261	79.305486	\$ 14,954,968
Green Cove Springs	3.393284	\$ 639,886	3.621916	\$ 683,000
Keystone Heights	0.655973	\$ 123,700	0.968100	\$ 182,559
Orange Park	4.125852	\$ 778,029	6.824202	\$ 1,286,868
Penney Farms	0.365302	\$ 68,887	0.468575	\$ 88,361
*** School Board ***	0.000000	\$ -	8.811721	\$ 1,661,663

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 18,857,419	100.000000	\$ 18,857,419
COLLIER BOCC	89.690842	\$ 57,377,614		
Everglades	0.113241	\$ 72,443		
Marco Island	4.665469	\$ 2,984,624		
Naples	5.530448	\$ 3,537,975		
Countywide Total	100.000000	\$ 63,972,656		
COLUMBIA BOCC	82.924079	\$ 5,898,179		
Fort White	0.793452	\$ 56,436		
Lake City	16.282469	\$ 1,158,131		
Countywide Total	100.000000	\$ 7,112,746		
DESOTO BOCC	79.809228	\$ 1,804,549		
Arcadia	20.190772	\$ 456,529		
Countywide Total	100.000000	\$ 2,261,079		
DIXIE BOCC	88.481386	\$ 697,186		
Cross City	10.504976	\$ 82,774		
Horseshoe Beach	1.013638	\$ 7,987		
Countywide Total	100.000000	\$ 787,947		
JACKSONVILLE-DUVAL	95.225211	\$ 136,097,519	96.880000	\$ 138,462,572
Atlantic Beach	1.416708	\$ 2,024,784	0.970000	\$ 1,386,341
Baldwin	0.158068	\$ 225,913	0.110000	\$ 157,214
Jacksonville Beach	2.407780	\$ 3,441,240	1.500000	\$ 2,143,826
Neptune Beach	0.792234	\$ 1,132,274	0.540000	\$ 771,777
Countywide Total	100.000000	\$ 142,921,730	100.000000	\$ 142,921,730
ESCAMBIA BOCC	83.850680	\$ 36,315,122		
Century	0.509045	\$ 220,464		
Pensacola	15.640275	\$ 6,773,690		
Countywide Total	100.000000	\$ 43,309,275		
FLAGLER BOCC	45.193928	\$ 4,083,349	45.204209	\$ 4,084,278
Beverly Beach	0.218161	\$ 19,711	0.222222	\$ 20,078
Bunnell	1.753779	\$ 158,457	1.780412	\$ 160,863
Flagler Beach (part)	2.888346	\$ 260,967	2.930426	\$ 264,769
Marineland	0.010451	\$ 944	0.000000	\$ -
Palm Coast	49.935336	\$ 4,511,744	49.862733	\$ 4,505,184
Countywide Total	100.000000	\$ 9,035,172	100.000000	\$ 9,035,172
FRANKLIN BOCC	70.274340	\$ 1,146,709	100.000000	\$ 1,631,761
Apalachicola	18.530281	\$ 302,370	0.000000	\$ -
Carrabelle	11.195378	\$ 182,682	0.000000	\$ -
Countywide Total	100.000000	\$ 1,631,761	100.000000	\$ 1,631,761
GADSDEN BOCC	70.254067	\$ 2,070,170		
Chattahoochee	3.967322	\$ 116,905		
Greensboro	1.110419	\$ 32,721		
Gretna	2.594571	\$ 76,454		
Havana	3.104861	\$ 91,491		
Midway	5.604202	\$ 165,138		
Quincy	13.364558	\$ 393,812		
Countywide Total	100.000000	\$ 2,946,690		
GILCHRIST BOCC	85.086718	\$ 633,164		
Bell	2.385452	\$ 17,751		
Fanning Springs (part)	1.549140	\$ 11,528		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Trenton	10.978690	\$ 81,697		
Countywide Total	100.000000	\$ 744,140		
GLADES BOCC	86.994197	\$ 372,141		
Moore Haven	13.005803	\$ 55,636		
Countywide Total	100.000000	\$ 427,776		
GULF BOCC	66.433954	\$ 892,308	83.268958	\$ 1,118,428
Port St. Joe	21.387651	\$ 287,268	10.669160	\$ 143,303
Wewahitchka	12.178395	\$ 163,574	6.061882	\$ 81,420
Countywide Total	100.000000	\$ 1,343,151	100.000000	\$ 1,343,151
HAMILTON BOCC	76.380382	\$ 655,665		
Jasper	11.865912	\$ 101,859		
Jennings	6.353733	\$ 54,542		
White Springs	5.399972	\$ 46,354		
Countywide Total	100.000000	\$ 858,421		
HARDEE BOCC	69.716361	\$ 1,210,560		
Bowling Green	9.043117	\$ 157,025		
Wauchula	15.654160	\$ 271,820		
Zolfo Springs	5.586362	\$ 97,002		
Countywide Total	100.000000	\$ 1,736,407		
HENDRY BOCC	74.121657	\$ 2,123,554		
Clewiston	15.764289	\$ 451,640		
LaBelle	10.114053	\$ 289,763		
Countywide Total	100.000000	\$ 2,864,957		
HERNANDO BOCC	95.666695	\$ 16,042,454	100.000000	\$ 16,769,111
Brooksville	4.330494	\$ 726,185	0.000000	\$ -
Weeki Wachee	0.002811	\$ 471	0.000000	\$ -
Countywide Total	100.000000	\$ 16,769,111	100.000000	\$ 16,769,111
HIGHLANDS BOCC	80.698005	\$ 7,711,763		
Avon Park	8.004040	\$ 764,892		
Lake Placid	1.997487	\$ 190,886		
Sebring	9.300469	\$ 888,783		
Countywide Total	100.000000	\$ 9,556,324		
HILLSBOROUGH BOCC	73.660617	\$ 150,375,997	100.000000	\$ 204,147,078
Plant City	2.296198	\$ 4,687,620	0.000000	\$ -
Tampa	22.406628	\$ 45,742,476	0.000000	\$ -
Temple Terrace	1.636557	\$ 3,340,984	0.000000	\$ -
Countywide Total	100.000000	\$ 204,147,078	100.000000	\$ 204,147,078
HOLMES BOCC	80.578493	\$ 787,759		
Bonifay	12.763648	\$ 124,781		
Esto	1.717548	\$ 16,791		
Noma	0.915397	\$ 8,949		
Ponce de Leon	2.623508	\$ 25,648		
Westville	1.401406	\$ 13,701		
Countywide Total	100.000000	\$ 977,630		
INDIAN RIVER BOCC	72.389385	\$ 14,630,953		
Fellsmere	3.050965	\$ 616,645		
Indian River Shores	2.308902	\$ 466,663		
Orchid	0.244617	\$ 49,441		
Sebastian	13.015729	\$ 2,630,669		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Vero Beach	8.990403	\$ 1,817,092		
Countywide Total	100.000000	\$ 20,211,462		
JACKSON BOCC	72.053564	\$ 3,119,499		
Alford	0.942626	\$ 40,810		
Bascom	0.231284	\$ 10,013		
Campbellton	0.437301	\$ 18,933		
Cottondale	1.766695	\$ 76,488		
Graceville	4.324419	\$ 187,222		
Grand Ridge	1.840550	\$ 79,685		
Greenwood	1.309959	\$ 56,714		
Jacob City	0.495608	\$ 21,457		
Malone	1.228329	\$ 53,179		
Marianna	11.665241	\$ 505,037		
Sneads	3.704424	\$ 160,380		
Countywide Total	100.000000	\$ 4,329,417		
JEFFERSON BOCC	83.804201	\$ 735,441		
Monticello	16.195799	\$ 142,130		
Countywide Total	100.000000	\$ 877,571		
LAFAYETTE BOCC	84.194870	\$ 276,093		
Mayo	15.805130	\$ 51,828		
Countywide Total	100.000000	\$ 327,922		
LAKE BOCC	63.318954	\$ 22,348,496	33.333333	\$ 11,765,038
Astatula	0.450938	\$ 159,159	0.415862	\$ 146,779
Clermont	7.543545	\$ 2,662,503	6.801596	\$ 2,400,631
Eustis	4.697296	\$ 1,657,916	4.282100	\$ 1,511,372
Fruitland Park	1.051094	\$ 370,985	0.946635	\$ 334,116
Groveland	2.291364	\$ 808,740	2.038764	\$ 719,584
Howey-in-the-Hills	0.277442	\$ 97,924	0.254846	\$ 89,948
Lady Lake	3.517724	\$ 1,241,585	3.230978	\$ 1,140,377
Leesburg	5.125220	\$ 1,808,952	4.691706	\$ 1,655,943
Mascotte	1.296669	\$ 457,661	1.179472	\$ 416,296
Minneola	2.418325	\$ 853,550	2.197464	\$ 775,597
Montverde	0.365961	\$ 129,166	0.337091	\$ 118,977
Mount Dora	3.210186	\$ 1,133,039	2.909178	\$ 1,026,798
Tavares	3.554902	\$ 1,254,707	3.246964	\$ 1,146,020
Umatilla	0.880379	\$ 310,731	0.800678	\$ 282,600
*** School Board ***	0.000000	\$ -	33.333333	\$ 11,765,038
Countywide Total	100.000000	\$ 35,295,113	100.000000	\$ 35,295,113
LEE BOCC	65.593203	\$ 67,350,961		
Bonita Springs	5.445378	\$ 5,591,302		
Cape Coral	19.351596	\$ 19,870,178		
Fort Myers	8.070193	\$ 8,286,457		
Fort Myers Beach	0.755557	\$ 775,805		
Sanibel	0.784073	\$ 805,085		
Countywide Total	100.000000	\$ 102,679,788		
LEON BOCC	54.187270	\$ 20,059,674	10.000000	\$ 3,701,916
Tallahassee	45.812730	\$ 16,959,490	10.000000	\$ 3,701,916
*** Blueprint 2000 ***	0.000000	\$ -	80.000000	\$ 29,615,331
Countywide Total	100.000000	\$ 37,019,164	100.000000	\$ 37,019,164

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
LEVY BOCC	80.093167	\$ 2,544,719		
Bronson	2.377898	\$ 75,551		
Cedar Key	1.530799	\$ 48,637		
Chiefland	4.852546	\$ 154,175		
Fanning Springs (part)	1.014799	\$ 32,242		
Inglis	2.835848	\$ 90,100		
Otter Creek	0.288100	\$ 9,154		
Williston	5.951195	\$ 189,081		
Yankeetown	1.055649	\$ 33,540		
Countywide Total	100.000000	\$ 3,177,198		
LIBERTY BOCC	87.312525	\$ 312,589		
Bristol	12.687475	\$ 45,423		
Countywide Total	100.000000	\$ 358,011		
MADISON BOCC	79.252731	\$ 821,984	100.000000	\$ 1,037,169
Greenville	4.000066	\$ 41,487	0.000000	\$ -
Lee	1.670789	\$ 17,329	0.000000	\$ -
Madison	15.076414	\$ 156,368	0.000000	\$ -
Countywide Total	100.000000	\$ 1,037,169	100.000000	\$ 1,037,169
MANATEE BOCC	80.953174	\$ 40,207,821	100.000000	\$ 49,667,998
Anna Maria	0.402247	\$ 199,788	0.000000	\$ -
Bradenton	13.307469	\$ 6,609,553	0.000000	\$ -
Bradenton Beach	0.310743	\$ 154,340	0.000000	\$ -
Holmes Beach	1.020295	\$ 506,760	0.000000	\$ -
Longboat Key (part)	0.632858	\$ 314,328	0.000000	\$ -
Palmetto	3.373214	\$ 1,675,408	0.000000	\$ -
Countywide Total	100.000000	\$ 49,667,998	100.000000	\$ 49,667,998
MARION BOCC	82.695451	\$ 29,663,080		
Bellevue	1.226234	\$ 439,854		
Dunnellon	0.469243	\$ 168,319		
McIntosh	0.122704	\$ 44,014		
Ocala	15.347213	\$ 5,505,086		
Reddick	0.139155	\$ 49,915		
Countywide Total	100.000000	\$ 35,870,268		
MARTIN BOCC	88.076625	\$ 20,955,408		
Jupiter Island	0.516867	\$ 122,974		
Ocean Breeze Park	0.204976	\$ 48,768		
Sewall's Point	1.268444	\$ 301,791		
Stuart	9.933088	\$ 2,363,305		
Countywide Total	100.000000	\$ 23,792,247		
MIAMI-DADE BOCC	59.139091	\$ 265,232,885		
Aventura	1.065918	\$ 4,780,536		
Bal Harbour	0.085184	\$ 382,042		
Bay Harbor Islands	0.164729	\$ 738,795		
Biscayne Park	0.088705	\$ 397,832		
Coral Gables	1.370646	\$ 6,147,210		
Cutler Bay	1.186195	\$ 5,319,965		
Doral	1.360599	\$ 6,102,151		
El Portal	0.067581	\$ 303,092		
Florida City	0.339191	\$ 1,521,237		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Golden Beach	0.026448	\$ 118,618		
Hialeah	6.508887	\$ 29,191,705		
Hialeah Gardens	0.628491	\$ 2,818,718		
Homestead	1.811079	\$ 8,122,507		
Indian Creek	0.002633	\$ 11,810		
Key Biscayne	0.354991	\$ 1,592,100		
Medley	0.024559	\$ 110,145		
Miami	11.802297	\$ 52,932,118		
Miami Beach	2.578910	\$ 11,566,152		
Miami Gardens	3.066944	\$ 13,754,936		
Miami Lakes	0.842567	\$ 3,778,830		
Miami Shores	0.305100	\$ 1,368,343		
Miami Springs	0.401791	\$ 1,801,992		
North Bay	0.215365	\$ 965,889		
North Miami	1.726381	\$ 7,742,647		
North Miami Beach	1.205430	\$ 5,406,233		
Opa-locka	0.446816	\$ 2,003,925		
Palmetto Bay	0.676750	\$ 3,035,157		
Pinecrest	0.528021	\$ 2,368,123		
South Miami	0.388595	\$ 1,742,811		
Sunny Isles Beach	0.612404	\$ 2,746,571		
Surfside	0.165331	\$ 741,491		
Sweetwater	0.571415	\$ 2,562,739		
Virginia Gardens	0.068525	\$ 307,328		
West Miami	0.172429	\$ 773,328		
Countywide Total	100.000000	\$ 448,489,963		
MONROE BOCC	59.713035	\$ 17,540,195		
Islamorada	6.191583	\$ 1,818,725		
Key Colony Beach	0.805458	\$ 236,596		
Key West	24.706071	\$ 7,257,198		
Layton	0.185798	\$ 54,576		
Marathon	8.398056	\$ 2,466,857		
Countywide Total	100.000000	\$ 29,374,147		
NASSAU BOCC	81.315204	\$ 7,375,090		
Callahan	1.352197	\$ 122,641		
Fernandina Beach	13.685945	\$ 1,241,282		
Hilliard	3.646654	\$ 330,743		
Countywide Total	100.000000	\$ 9,069,755		
OKALOOSA BOCC	66.749050	\$ 21,797,592		
Cinco Bayou	0.161276	\$ 52,666		
Crestview	9.526602	\$ 3,111,010		
Destin	5.196024	\$ 1,696,815		
Fort Walton Beach	8.459247	\$ 2,762,455		
Laurel Hill	0.221598	\$ 72,365		
Mary Esther	1.615694	\$ 527,621		
Niceville	5.575127	\$ 1,820,615		
Shalimar	0.306215	\$ 99,998		
Valparaiso	2.189166	\$ 714,895		
Countywide Total	100.000000	\$ 32,656,033		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
OKEECHOBEE BOCC	86.602833	\$ 3,543,829		
Okeechobee	13.397167	\$ 548,219		
Countywide Total	100.000000	\$ 4,092,048		
ORANGE BOCC	71.032091	\$ 273,387,404	100.000000	\$ 384,878,723
Apopka	2.946284	\$ 11,339,622	0.000000	\$ -
Belle Isle	0.437748	\$ 1,684,800	0.000000	\$ -
Eatonville	0.149196	\$ 574,225	0.000000	\$ -
Edgewood	0.179063	\$ 689,176	0.000000	\$ -
Maitland	1.094956	\$ 4,214,251	0.000000	\$ -
Oakland	0.174384	\$ 671,165	0.000000	\$ -
Ocoee	2.543014	\$ 9,787,519	0.000000	\$ -
Orlando	16.854993	\$ 64,871,284	0.000000	\$ -
Windermere	0.196474	\$ 756,187	0.000000	\$ -
Winter Garden	2.483624	\$ 9,558,941	0.000000	\$ -
Winter Park	1.908172	\$ 7,344,149	0.000000	\$ -
Countywide Total	100.000000	\$ 384,878,723	100.000000	\$ 384,878,723
OSCEOLA BOCC	71.208450	\$ 31,318,550	53.454833	\$ 23,510,242
Kissimmee	17.903602	\$ 7,874,274	13.345045	\$ 5,869,352
St. Cloud	10.887948	\$ 4,788,684	8.200122	\$ 3,606,537
*** School Board ***	0.000000	\$ -	25.000000	\$ 10,995,377
Countywide Total	100.000000	\$ 43,981,508	100.000000	\$ 43,981,508
PALM BEACH BOCC	59.456777	\$ 131,368,503		
Atlantis	0.110479	\$ 244,101		
Belle Glade	0.970705	\$ 2,144,752		
Boca Raton	4.678412	\$ 10,336,853		
Boynton Beach	3.765220	\$ 8,319,174		
Briny Breeze	0.033083	\$ 73,097		
Cloud Lake	0.007285	\$ 16,096		
Delray Beach	3.368327	\$ 7,442,248		
Glen Ridge	0.012050	\$ 26,625		
Golf	0.013803	\$ 30,498		
Greenacres	2.085739	\$ 4,608,397		
Gulf Stream	0.050830	\$ 112,308		
Haverhill	0.103249	\$ 228,126		
Highland Beach	0.198775	\$ 439,189		
Hypoluxo	0.144110	\$ 318,409		
Juno Beach	0.177084	\$ 391,264		
Jupiter	3.085803	\$ 6,818,017		
Jupiter Inlet Colony	0.021800	\$ 48,167		
Lake Clarke Shores	0.183986	\$ 406,513		
Lake Park	0.453091	\$ 1,001,094		
Lake Worth	1.923115	\$ 4,249,083		
Lantana	0.578633	\$ 1,278,477		
Loxahatchee Groves	0.173798	\$ 384,003		
Manalapan	0.022457	\$ 49,619		
Mangonia Park	0.097662	\$ 215,782		
North Palm Beach	0.666983	\$ 1,473,685		
Ocean Ridge	0.098977	\$ 218,687		
Pahokee	0.301147	\$ 665,379		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Palm Beach	0.457801	\$ 1,011,502		
Palm Beach Gardens	2.689842	\$ 5,943,149		
Palm Beach Shores	0.062990	\$ 139,175		
Palm Springs	1.092084	\$ 2,412,937		
Riviera Beach	1.792370	\$ 3,960,203		
Royal Palm Beach	1.885376	\$ 4,165,699		
South Bay	0.156763	\$ 346,365		
South Palm Beach	0.066386	\$ 146,679		
Tequesta	0.309966	\$ 684,864		
Wellington	3.150272	\$ 6,960,460		
West Palm Beach	5.552769	\$ 12,268,727		
Countywide Total	100.000000	\$ 220,947,905		
PASCO BOCC	91.814895	\$ 44,141,913	45.000000	\$ 16,748,589
Dade City	1.307119	\$ 628,424	1.680000	\$ 625,281
New Port Richey	3.001300	\$ 1,442,937	4.240000	\$ 1,578,089
Port Richey	0.540068	\$ 259,649	0.810000	\$ 301,475
St. Leo	0.286810	\$ 137,890	0.170000	\$ 63,272
San Antonio	0.229206	\$ 110,195	0.190000	\$ 70,716
Zephyrhills	2.820603	\$ 1,356,063	2.910000	\$ 1,083,075
*** School Board ***	0.000000	\$ -	45.000000	\$ 16,748,589
*** School Board ***	0.000000	\$ -	lump sum	\$ 10,857,984
Countywide Total	100.000000	\$ 48,077,072	100.000000	\$ 48,077,072
PINELLAS BOCC	51.942354	\$ 71,295,323	100.000000	\$ 137,258,551
Belleair	0.288155	\$ 395,518	0.000000	\$ -
Belleair Beach	0.115203	\$ 158,126	0.000000	\$ -
Belleair Bluffs	0.150030	\$ 205,929	0.000000	\$ -
Belleair Shore	0.008060	\$ 11,063	0.000000	\$ -
Clearwater	7.979390	\$ 10,952,395	0.000000	\$ -
Dunedin	2.611364	\$ 3,584,320	0.000000	\$ -
Gulfport	0.888497	\$ 1,219,538	0.000000	\$ -
Indian Rocks Beach	0.304127	\$ 417,440	0.000000	\$ -
Indian Shores	0.104999	\$ 144,120	0.000000	\$ -
Kenneth City	0.365943	\$ 502,288	0.000000	\$ -
Largo	5.759257	\$ 7,905,073	0.000000	\$ -
Madeira Beach	0.318324	\$ 436,927	0.000000	\$ -
North Redington Beach	0.106478	\$ 146,150	0.000000	\$ -
Oldsmar	1.005105	\$ 1,379,592	0.000000	\$ -
Pinellas Park	3.672074	\$ 5,040,235	0.000000	\$ -
Redington Beach	0.106108	\$ 145,642	0.000000	\$ -
Redington Shores	0.157424	\$ 216,078	0.000000	\$ -
Safety Harbor	1.245567	\$ 1,709,647	0.000000	\$ -
St. Petersburg	18.282580	\$ 25,094,404	0.000000	\$ -
St. Pete Beach	0.691883	\$ 949,668	0.000000	\$ -
Seminole	1.270633	\$ 1,744,053	0.000000	\$ -
South Pasadena	0.373115	\$ 512,133	0.000000	\$ -
Tarpon Springs	1.757399	\$ 2,412,180	0.000000	\$ -
Treasure Island	0.495934	\$ 680,712	0.000000	\$ -
Countywide Total	100.000000	\$ 137,258,551	100.000000	\$ 137,258,551
POLK BOCC	69.645518	\$ 48,487,763	100.000000	\$ 69,620,795

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Auburndale	1.822765	\$ 1,269,023	0.000000	\$ -
Bartow	2.265504	\$ 1,577,262	0.000000	\$ -
Davenport	0.391857	\$ 272,814	0.000000	\$ -
Dundee	0.502212	\$ 349,644	0.000000	\$ -
Eagle Lake	0.302120	\$ 210,338	0.000000	\$ -
Fort Meade	0.739573	\$ 514,897	0.000000	\$ -
Frostproof	0.391990	\$ 272,906	0.000000	\$ -
Haines City	2.753839	\$ 1,917,245	0.000000	\$ -
Highland Park	0.030661	\$ 21,347	0.000000	\$ -
Hillcrest Heights	0.033040	\$ 23,003	0.000000	\$ -
Lake Alfred	0.663184	\$ 461,714	0.000000	\$ -
Lake Hamilton	0.165598	\$ 115,290	0.000000	\$ -
Lake Wales	1.892943	\$ 1,317,882	0.000000	\$ -
Lakeland	12.978214	\$ 9,035,535	0.000000	\$ -
Mulberry	0.499569	\$ 347,804	0.000000	\$ -
Polk City	0.207757	\$ 144,642	0.000000	\$ -
Winter Haven	4.713655	\$ 3,281,684	0.000000	\$ -
Countywide Total	100.000000	\$ 69,620,795	100.000000	\$ 69,620,795
PUTNAM BOCC	82.091849	\$ 4,586,574		
Crescent City	1.844252	\$ 103,041		
Interlachen	1.666128	\$ 93,089		
Palatka	12.452945	\$ 695,762		
Pomona Park	1.076016	\$ 60,118		
Welaka	0.868810	\$ 48,542		
Countywide Total	100.000000	\$ 5,587,125		
ST. JOHNS BOCC	90.464389	\$ 24,627,575		
Hastings	0.283539	\$ 77,189		
St. Augustine	6.259852	\$ 1,704,151		
St. Augustine Beach	2.992221	\$ 814,587		
Countywide Total	100.000000	\$ 27,223,502		
ST. LUCIE BOCC	50.112649	\$ 13,151,846	100.000000	\$ 26,244,563
Fort Pierce	9.916883	\$ 2,602,643	0.000000	\$ -
Port St. Lucie	39.831146	\$ 10,453,510	0.000000	\$ -
St. Lucie Village	0.139322	\$ 36,565	0.000000	\$ -
Countywide Total	100.000000	\$ 26,244,563	100.000000	\$ 26,244,563
SANTA ROSA BOCC	90.427777	\$ 12,099,931	100.000000	\$ 13,380,767
Gulf Breeze	3.604759	\$ 482,344	0.000000	\$ -
Jay	0.327479	\$ 43,819	0.000000	\$ -
Milton	5.639985	\$ 754,673	0.000000	\$ -
Countywide Total	100.000000	\$ 13,380,767	100.000000	\$ 13,380,767
SARASOTA BOCC	71.227469	\$ 42,964,734	48.399044	\$ 29,194,524
Longboat Key (part)	0.944774	\$ 569,892	0.970077	\$ 585,155
North Port	12.359794	\$ 7,455,484	11.386726	\$ 6,868,525
Sarasota	11.061545	\$ 6,672,375	10.250079	\$ 6,182,894
Venice	4.406418	\$ 2,657,971	4.081622	\$ 2,462,053
*** School Board ***	0.000000	\$ -	25.000000	\$ 15,080,114
Countywide Total	100.000000	\$ 60,320,456	100.087548	\$ 60,320,456
SEMINOLE BOCC	61.958616	\$ 37,660,434	100.000000	\$ 60,783,208
Altamonte Springs	7.352570	\$ 4,469,128	0.000000	\$ -

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2014				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Casselberry	4.596337	\$ 2,793,801	0.000000	\$ -
Lake Mary	2.430626	\$ 1,477,413	0.000000	\$ -
Longwood	2.372899	\$ 1,442,324	0.000000	\$ -
Oviedo	6.029564	\$ 3,664,963	0.000000	\$ -
Sanford	9.429162	\$ 5,731,347	0.000000	\$ -
Winter Springs	5.830224	\$ 3,543,797	0.000000	\$ -
Countywide Total	100.000000	\$ 60,783,208	100.000000	\$ 60,783,208
SUMTER BOCC	88.089967	\$ 8,939,125		
Bushnell	2.460501	\$ 249,685		
Center Hill	0.949985	\$ 96,402		
Coleman	0.707457	\$ 71,791		
Webster	0.778907	\$ 79,041		
Wildwood	7.013183	\$ 711,678		
Countywide Total	100.000000	\$ 10,147,722		
SUWANNEE BOCC	83.659403	\$ 2,702,837		
Branford	1.529693	\$ 49,421		
Live Oak	14.810904	\$ 478,505		
Countywide Total	100.000000	\$ 3,230,763		
TAYLOR BOCC	70.944700	\$ 1,431,598	100.000000	\$ 2,017,907
Perry	29.055300	\$ 586,309	0.000000	\$ -
Countywide Total	100.000000	\$ 2,017,907	100.000000	\$ 2,017,907
UNION BOCC	79.553325	\$ 417,966		
Lake Butler	15.244410	\$ 80,093		
Raiford	2.053526	\$ 10,789		
Worthington Springs	3.148740	\$ 16,543		
Countywide Total	100.000000	\$ 525,392		
VOLUSIA BOCC	49.119596	\$ 31,293,533	100.000000	\$ 63,708,858
Daytona Beach	8.245208	\$ 5,252,928	0.000000	\$ -
Daytona Beach Shores	0.567637	\$ 361,635	0.000000	\$ -
DeBary	2.579779	\$ 1,643,548	0.000000	\$ -
DeLand	3.695309	\$ 2,354,239	0.000000	\$ -
Deltona	11.376883	\$ 7,248,082	0.000000	\$ -
Edgewater	2.771615	\$ 1,765,764	0.000000	\$ -
Flagler Beach (part)	0.008004	\$ 5,099	0.000000	\$ -
Holly Hill	1.556165	\$ 991,415	0.000000	\$ -
Lake Helen	0.349387	\$ 222,590	0.000000	\$ -
New Smyrna Beach	3.040292	\$ 1,936,935	0.000000	\$ -
Oak Hill	0.238528	\$ 151,963	0.000000	\$ -
Orange City	1.497868	\$ 954,274	0.000000	\$ -
Ormond Beach	5.152755	\$ 3,282,761	0.000000	\$ -
Pierson	0.225587	\$ 143,719	0.000000	\$ -
Ponce Inlet	0.406351	\$ 258,881	0.000000	\$ -
Port Orange	7.528959	\$ 4,796,614	0.000000	\$ -
South Daytona	1.640077	\$ 1,044,874	0.000000	\$ -
Countywide Total	100.000000	\$ 63,708,858	100.000000	\$ 63,708,858
WAKULLA BOCC	97.392015	\$ 1,767,219	100.000000	\$ 1,814,542
St. Marks	1.016190	\$ 18,439	0.000000	\$ -
Sopchoppy	1.591795	\$ 28,884	0.000000	\$ -
Countywide Total	100.000000	\$ 1,814,542	100.000000	\$ 1,814,542

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2014

Refer to the Table Notes for Instructions on Using These Estimates

Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
WALTON BOCC	86.667617	\$ 11,180,808		
DeFuniak Springs	8.647632	\$ 1,115,613		
Freeport	3.632367	\$ 468,604		
Paxton	1.052383	\$ 135,766		
Countywide Total	100.000000	\$ 12,900,791		
WASHINGTON BOCC	79.931456	\$ 1,240,757		
Caryville	1.101605	\$ 17,100		
Chipley	13.799057	\$ 214,199		
Ebro	0.966321	\$ 15,000		
Vernon	2.670910	\$ 41,460		
Wausau	1.530652	\$ 23,760		
Countywide Total	100.000000	\$ 1,552,276		
STATEWIDE TOTALS		\$ 3,039,188,845		

Notes:

- 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 eight 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, and the Emergency Fire Rescue Services and Facilities Surtax. Of the eight, 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. However, no county has yet imposed the Emergency Fire Rescue Services and Facilities Surtax.
- 2) 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). Of the eight statutorily-authorized surtaxes, these two surtaxes are the most utilized, with 17 counties levying the Local Government Infrastructure Surtax and 29 counties levying the Small County Surtax. 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.
- 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.
- 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.
- 5) If a county imposes a surtax that does not require the proceeds to be shared (i.e., the Charter County and Regional Transportation System Surtax, the Indigent Care and Trauma Center Surtax, the County Public Hospital Surtax, the School Capital Outlay Surtax, and the 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 figure by 0.5 for a School Capital Outlay Surtax levy).
- 6) If the reader is uncertain which surtax(es) is/are imposed in a particular county, please refer to the table entitled "2014 Local Discretionary Sales Surtax Rates in Florida's Counties" available in this report.
- 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.

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2014

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2014 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2014 Tax Rate	Districtwide Realized Tax Revenues	Unused Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 31,696,898	3.5	0.0	\$ -	3.5	\$ 110,939,141	0.5	0.0	\$ -	0.5	\$ 15,848,449
Baker	\$ 1,817,098	2.5	1.0	\$ 1,817,098	1.5	\$ 2,725,647	0.5	0.0	\$ -	0.5	\$ 908,549
Bay	\$ 34,111,314	3.0	0.0	\$ -	3.0	\$ 102,333,941	0.5	0.5	\$ 17,055,657	0.0	\$ -
Bradford	\$ 2,307,565	2.5	1.0	\$ 2,307,565	1.5	\$ 3,461,348	0.5	0.0	\$ -	0.5	\$ 1,153,783
Brevard	\$ 65,769,179	3.0	0.0	\$ -	3.0	\$ 197,307,536	0.5	0.0	\$ -	0.5	\$ 32,884,589
Broward	\$ 304,823,291	3.0	0.0	\$ -	3.0	\$ 914,469,874	0.5	0.0	\$ -	0.5	\$ 152,411,646
Calhoun	\$ 758,963	2.5	1.0	\$ 758,963	1.5	\$ 1,138,444	0.5	0.5	\$ 379,481	0.0	\$ -
Charlotte	\$ 21,167,767	3.0	1.0	\$ 21,167,767	2.0	\$ 42,335,534	0.5	0.0	\$ -	0.5	\$ 10,583,883
Citrus	\$ 11,624,432	3.0	0.0	\$ -	3.0	\$ 34,873,297	0.5	0.0	\$ -	0.5	\$ 5,812,216
Clay	\$ 18,857,419	3.0	1.0	\$ 18,857,419	2.0	\$ 37,714,837	0.5	0.0	\$ -	0.5	\$ 9,428,709
Collier	\$ 63,972,656	2.0	0.0	\$ -	2.0	\$ 127,945,312	0.5	0.0	\$ -	0.5	\$ 31,986,328
Columbia	\$ 7,112,746	3.0	1.0	\$ 7,112,746	2.0	\$ 14,225,492	0.5	0.0	\$ -	0.5	\$ 3,556,373
DeSoto	\$ 2,261,079	2.5	1.0	\$ 2,261,079	1.5	\$ 3,391,618	0.5	0.0	\$ -	0.5	\$ 1,130,539
Dixie	\$ 787,947	2.5	1.0	\$ 787,947	1.5	\$ 1,181,920	0.5	0.0	\$ -	0.5	\$ 393,973
Duval	\$ 142,921,730	3.0	1.0	\$ 142,921,730	2.0	\$ 285,843,460	0.5	0.0	\$ -	0.5	\$ 71,460,865
Escambia	\$ 43,309,275	3.0	1.0	\$ 43,309,275	2.0	\$ 86,618,550	0.5	0.5	\$ 21,654,638	0.0	\$ -
Flagler	\$ 9,035,172	2.0	0.5	\$ 4,517,586	1.5	\$ 13,552,758	0.5	0.5	\$ 4,517,586	0.0	\$ -
Franklin	\$ 1,631,761	3.5	1.0	\$ 1,631,761	2.5	\$ 4,079,402	0.5	0.0	\$ -	0.5	\$ 815,880
Gadsden	\$ 2,946,690	2.5	1.5	\$ 4,420,036	1.0	\$ 2,946,690	0.5	0.0	\$ -	0.5	\$ 1,473,345
Gilchrist	\$ 744,140	2.5	1.0	\$ 744,140	1.5	\$ 1,116,210	0.5	0.0	\$ -	0.5	\$ 372,070
Glades	\$ 427,776	2.5	1.0	\$ 427,776	1.5	\$ 641,665	0.5	0.0	\$ -	0.5	\$ 213,888
Gulf	\$ 1,343,151	3.5	1.0	\$ 1,343,151	2.5	\$ 3,357,878	0.5	0.0	\$ -	0.5	\$ 671,576
Hamilton	\$ 858,421	2.5	1.0	\$ 858,421	1.5	\$ 1,287,631	0.5	0.0	\$ -	0.5	\$ 429,210
Hardee	\$ 1,736,407	2.5	1.0	\$ 1,736,407	1.5	\$ 2,604,611	0.5	0.0	\$ -	0.5	\$ 868,204
Hendry	\$ 2,864,957	2.5	1.0	\$ 2,864,957	1.5	\$ 4,297,436	0.5	0.0	\$ -	0.5	\$ 1,432,479
Hernando	\$ 16,769,111	3.0	0.0	\$ -	3.0	\$ 50,307,333	0.5	0.5	\$ 8,384,555	0.0	\$ -
Highlands	\$ 9,556,324	2.0	1.0	\$ 9,556,324	1.0	\$ 9,556,324	0.5	0.0	\$ -	0.5	\$ 4,778,162
Hillsborough	\$ 204,147,078	3.0	1.0	\$ 204,147,078	2.0	\$ 408,294,155	0.5	0.0	\$ -	0.5	\$ 102,073,539
Holmes	\$ 977,630	2.5	1.0	\$ 977,630	1.5	\$ 1,466,445	0.5	0.0	\$ -	0.5	\$ 488,815
Indian River	\$ 20,211,462	2.0	1.0	\$ 20,211,462	1.0	\$ 20,211,462	0.5	0.0	\$ -	0.5	\$ 10,105,731
Jackson	\$ 4,329,417	2.0	1.0	\$ 4,329,417	1.0	\$ 4,329,417	0.5	0.5	\$ 2,164,708	0.0	\$ -
Jefferson	\$ 877,571	2.5	1.0	\$ 877,571	1.5	\$ 1,316,356	0.5	0.0	\$ -	0.5	\$ 438,785
Lafayette	\$ 327,922	2.5	1.0	\$ 327,922	1.5	\$ 491,883	0.5	0.0	\$ -	0.5	\$ 163,961
Lake	\$ 35,295,113	2.0	1.0	\$ 35,295,113	1.0	\$ 35,295,113	0.5	0.0	\$ -	0.5	\$ 17,647,556
Lee	\$ 102,679,788	3.0	0.0	\$ -	3.0	\$ 308,039,364	0.5	0.0	\$ -	0.5	\$ 51,339,894
Leon	\$ 37,019,164	3.5	1.0	\$ 37,019,164	2.5	\$ 92,547,910	0.5	0.5	\$ 18,509,582	0.0	\$ -
Levy	\$ 3,177,198	2.5	1.0	\$ 3,177,198	1.5	\$ 4,765,797	0.5	0.0	\$ -	0.5	\$ 1,588,599
Liberty	\$ 358,011	2.5	1.0	\$ 358,011	1.5	\$ 537,017	0.5	0.5	\$ 179,006	0.0	\$ -
Madison	\$ 1,037,169	1.5	1.5	\$ 1,555,753	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 518,584
Manatee	\$ 49,667,998	3.0	0.0	\$ -	3.0	\$ 149,003,995	0.5	0.5	\$ 24,833,999	0.0	\$ -
Marion	\$ 35,870,268	2.0	0.0	\$ -	2.0	\$ 71,740,536	0.5	0.0	\$ -	0.5	\$ 17,935,134
Martin	\$ 23,792,247	2.0	0.0	\$ -	2.0	\$ 47,584,494	0.5	0.0	\$ -	0.5	\$ 11,896,124
Miami-Dade	\$ 448,489,963	2.0	1.0	\$ 448,489,963	1.0	\$ 448,489,963	0.5	0.0	\$ -	0.5	\$ 224,244,981
Monroe	\$ 29,374,147	2.0	1.0	\$ 29,374,147	1.0	\$ 29,374,147	0.5	0.5	\$ 14,687,074	0.0	\$ -
Nassau	\$ 9,069,755	2.0	1.0	\$ 9,069,755	1.0	\$ 9,069,755	0.5	0.0	\$ -	0.5	\$ 4,534,877

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2014

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2014 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2014 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Okaloosa	\$ 32,656,033	3.0	0.0	\$ -	3.0	\$ 97,968,098	0.5	0.0	\$ -	0.5	\$ 16,328,016
Okeechobee	\$ 4,092,048	2.5	1.0	\$ 4,092,048	1.5	\$ 6,138,072	0.5	0.0	\$ -	0.5	\$ 2,046,024
Orange	\$ 384,878,723	3.0	0.0	\$ -	3.0	\$ 1,154,636,170	0.5	0.5	\$ 192,439,362	0.0	\$ -
Osceola	\$ 43,981,508	3.0	1.0	\$ 43,981,508	2.0	\$ 87,963,016	0.5	0.0	\$ -	0.5	\$ 21,990,754
Palm Beach	\$ 220,947,905	3.0	0.0	\$ -	3.0	\$ 662,843,715	0.5	0.0	\$ -	0.5	\$ 110,473,953
Pasco	\$ 48,077,072	3.0	1.0	\$ 48,077,072	2.0	\$ 96,154,143	0.5	0.0	\$ -	0.5	\$ 24,038,536
Pinellas	\$ 137,258,551	3.0	1.0	\$ 137,258,551	2.0	\$ 274,517,102	0.5	0.0	\$ -	0.5	\$ 68,629,276
Polk	\$ 69,620,795	3.0	0.5	\$ 34,810,397	2.5	\$ 174,051,986	0.5	0.5	\$ 34,810,397	0.0	\$ -
Putnam	\$ 5,587,125	2.0	1.0	\$ 5,587,125	1.0	\$ 5,587,125	0.5	0.0	\$ -	0.5	\$ 2,793,562
St. Johns	\$ 27,223,502	2.0	0.0	\$ -	2.0	\$ 54,447,004	0.5	0.0	\$ -	0.5	\$ 13,611,751
St. Lucie	\$ 26,244,563	2.0	0.0	\$ -	2.0	\$ 52,489,126	0.5	0.5	\$ 13,122,282	0.0	\$ -
Santa Rosa	\$ 13,380,767	3.0	0.0	\$ -	3.0	\$ 40,142,302	0.5	0.5	\$ 6,690,384	0.0	\$ -
Sarasota	\$ 60,320,456	3.0	1.0	\$ 60,320,456	2.0	\$ 120,640,912	0.5	0.0	\$ -	0.5	\$ 30,160,228
Seminole	\$ 60,783,208	3.0	0.0	\$ -	3.0	\$ 182,349,623	0.5	0.0	\$ -	0.5	\$ 30,391,604
Sumter	\$ 10,147,722	2.0	1.0	\$ 10,147,722	1.0	\$ 10,147,722	0.5	0.0	\$ -	0.5	\$ 5,073,861
Suwannee	\$ 3,230,763	2.5	1.0	\$ 3,230,763	1.5	\$ 4,846,145	0.5	0.0	\$ -	0.5	\$ 1,615,382
Taylor	\$ 2,017,907	2.5	1.0	\$ 2,017,907	1.5	\$ 3,026,860	0.5	0.0	\$ -	0.5	\$ 1,008,953
Union	\$ 525,392	2.5	1.0	\$ 525,392	1.5	\$ 788,087	0.5	0.0	\$ -	0.5	\$ 262,696
Volusia	\$ 63,708,858	3.0	0.0	\$ -	3.0	\$ 191,126,573	0.5	0.5	\$ 31,854,429	0.0	\$ -
Wakulla	\$ 1,814,542	3.5	1.0	\$ 1,814,542	2.5	\$ 4,536,355	0.5	0.0	\$ -	0.5	\$ 907,271
Walton	\$ 12,900,791	3.0	1.5	\$ 19,351,187	1.5	\$ 19,351,187	0.5	0.0	\$ -	0.5	\$ 6,450,396
Washington	\$ 1,552,276	2.5	1.0	\$ 1,552,276	1.5	\$ 2,328,414	0.5	0.0	\$ -	0.5	\$ 776,138
Statewide	\$ 3,038,865,673			\$ 1,437,379,275		\$ 6,938,891,435			\$ 391,283,139		\$ 1,128,149,698

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 2014 calendar year, the Department must have received notice no later than November 16, 2013, prior to the January 1, 2014 effective date.
- 2) A county's unutilized tax rate is determined by subtracting its 2014 tax rate from its maximum potential tax rate.

Data Sources:

- 1) Office of Economic and Demographic Research, "2013 Local Government Financial Information Handbook, Table: 2014 Local Discretionary Sales Surtax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, "2013 Local Government Financial Information Handbook, Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2014.

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 2013-14 local fiscal year, the three counties currently levying this surtax (i.e., Duval, Miami-Dade, and Walton) will realize an estimated \$302 million in revenue. The 28 eligible counties not currently levying this surtax will allow an estimated \$2.39 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Authorization to Levy:

Any county that has adopted a home rule charter, any county government that has consolidated with one or more municipalities, and any county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy this surtax at a rate of up to 1 percent, subject to approval by a majority vote of the county's electorate or a charter amendment approved by a majority vote of the county's electorate. In addition to the Emergency Fire Rescue Services and Facilities Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts other discretionary sales surtaxes.

Counties Eligible to Levy:

Thirty-one counties are currently eligible to levy this surtax. Florida's twenty charter counties (i.e., Alachua, Brevard, Broward, Charlotte, Clay, Columbia, Duval, Hillsborough, Lee, Leon, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Polk, Sarasota, Seminole, Volusia and Wakulla) are eligible to levy this surtax. Additionally, each county that is within or under an interlocal agreement with a regional transportation authority created under to ch. 343, F.S., or a transit authority created under ch. 349, F.S., as summarized in the following table, is authorized to levy the surtax.

Regional Transportation or Transit Authority	Authorizing Statute	Counties Served
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
Northwest Florida Transportation Corridor Authority	Part III of Ch. 343, F.S. (ss. 343.80 – 343.89)	Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, Wakulla, and Walton
Tampa Bay Area Regional Transportation Authority	Part IV of Ch. 343, F.S. (ss. 343.90 – 343.976)	Citrus, Hernando, Hillsborough, Manatee, Pasco, Pinellas, and Sarasota
Jacksonville Transportation Authority	Ch. 349, F.S.	Duval

Eleven of Florida's twenty charter counties are also within one of the qualified regional transportation or transit authorities. Eleven non-charter counties that are within an authority are also eligible to levy this surtax. These counties include Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton, which are served by the Northwest Florida Transportation Corridor Authority; and Citrus, Hernando, Manatee, and Pasco, which are served by the Tampa Bay Area Regional Transportation Authority.

Distribution of Proceeds:

The surtax proceeds are deposited into the county trust fund or remitted by the county's governing body to an expressway, transit, or transportation authority created by law.

Authorized Uses of Proceeds:

The surtax proceeds are applied to as many or as few of the following uses as the county's governing body deems appropriate.

1. Deposited into the county trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, on-demand transportation services, and related costs of a fixed guideway rapid transit system.
2. Remitted by the county's governing body to an expressway or transportation authority created by law to be used at the authority's discretion for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the operation and maintenance of on-demand transportation services, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval of the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.
3. Used by the county for the development, construction, operation, and maintenance of roads and bridges in the county; for the expansion, operation, and maintenance of bus and fixed guideway systems; for the expansion, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges and no more than 25 percent used for nontransit uses.
4. Used by the county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems; for the planning, development, construction, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges. Pursuant to an interlocal agreement entered into pursuant to ch. 163, F.S., the county's governing body may distribute surtax proceeds to a municipality, or an expressway or transportation authority created by law to be expended for such purposes. Any county that has entered into interlocal agreements for the distribution of proceeds to one or more of its municipalities must revise such agreements no less than every five years in order to include any municipalities created since the prior agreements were executed.

As it relates to authorized uses, the term *on-demand transportation services* means transportation provided between flexible points of origin and destination selected by individual users with such service being provided at a time that is agreed upon by the user and the provider of the service and that is not fixed-schedule or fixed-route in nature.

Attorney General Opinions:

No opinions specifically relevant to this surtax have been issued.

This page was intentionally left blank.

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 2013-14 local fiscal year, the 17 counties currently levying this surtax will realize an estimated \$686 million in revenue. The 23 eligible counties not currently levying this surtax will allow an estimated \$1.91 billion to go unrealized.

General Law Amendments:

Chapter 2013-198, L.O.F., (CS/CS/HB 579) expands the definition of *energy efficiency improvement* to include the installation of systems for natural gas fuel as defined in s. 206.9951, F.S. This change allows a local government to provide loans, grants, or rebates to residential or commercial property owners who install a defined natural gas fueling system, if a local ordinance authorizing such use is approved by referendum. This change becomes effective on January 1, 2014.

Authorization to Levy:

Local governments may levy this surtax at a rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority of the members of the county's governing body and approved by the voters in a countywide referendum. In lieu of action by the county's governing body, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a countywide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy takes effect.

Additionally, the surtax may not be levied beyond the time established in the ordinance if the surtax was levied pursuant to a referendum held before July 1, 1993. If the pre-July 1, 1993 ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. There is no state-mandated limit on the length of levy for those surtax ordinances enacted after July 1, 1993. The levy may only be extended by voter approval in a countywide referendum. This surtax is one of several surtaxes subject to a combined rate limitation. A county cannot levy this surtax and the Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

All counties are eligible to levy the surtax.

Distribution of Proceeds:

The surtax proceeds are distributed to the county and its respective municipalities according to one of the following procedures.

1. An interlocal agreement approved by county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may

- include a school district with the consent of all governing bodies previously mentioned.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-cent Sales Tax formulas provided in s. 218.62, F.S.

Authorized Uses of Proceeds:

The surtax proceeds and any accrued interest are expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, for any of the following purposes.

1. To finance, plan, and construct infrastructure.
2. To acquire land for public recreation, conservation, or protection of natural resources.
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 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 and any related land acquisition, land improvement, design, and engineering costs.
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.

Additionally, 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.

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>
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.¹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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 2013-14 local fiscal year, the 29 counties currently levying this surtax will realize an estimated \$86 million in revenue. The two eligible counties not currently levying this surtax at the maximum rate (i.e., Flagler and Holmes) will allow an estimated \$5.3 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Authorization to Levy:

Only those counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is one of several surtaxes subject to a combined rate limitation. A county cannot levy this surtax and the Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

According to the official 1992 population estimates, thirty-one counties had a total population of 50,000 or less on April 1, 1992, and are eligible to levy the surtax. These counties are Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Nassau, Okeechobee, Sumter, Suwannee, Taylor, Union, Wakulla, Walton and Washington. Some of these eligible counties currently levy the Local Government Infrastructure Surtax at the 0.5 or 1 percent rate and are only able to levy the Small County Surtax at the 0.5 percent rate or not at all.

Distribution of Proceeds:

The surtax proceeds are distributed to the county and the municipalities within the county according to one of the following procedures.

1. An interlocal agreement approved by the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies previously mentioned.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-cent Sales Tax formulas provided in s. 218.62, F.S.

Authorized Uses of Proceeds:

If the surtax is levied as a result of voter approval in a countywide referendum, the proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or municipalities within another county in the case of a negotiated joint county agreement, for the purpose of servicing bonded indebtedness to finance, plan, and construct infrastructure and acquiring land for public recreation, conservation, or protection of natural resources. In this case, infrastructure means any fixed capital

expenditure or cost associated with the construction, reconstruction, or improvement of public facilities having a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs. If the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the county's governing body, the proceeds and accrued interest may be used for operational expenses of any infrastructure or any public purpose authorized in the ordinance.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2009-01	Referendum, surtax pledged to secure loan

The full text of this opinion is available via a searchable on-line database.¹ 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.

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

Indigent Care and Trauma Center Surtax

Section 212.055(4), Florida Statutes

Summary:

This surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties having a total population of 800,000 or more (excluding Miami-Dade County) may impose, subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S. During the 2013-14 local fiscal year, the single county currently levying this surtax (i.e., Hillsborough) will realize an estimated \$102 million in revenue. The 21 eligible counties not currently levying this surtax will allow an estimated \$640 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Authorization to Levy:

Non-consolidated counties having a total population of 800,000 or more are eligible to levy the surtax at a rate not to exceed 0.5 percent. The surtax can be imposed subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum. However, Miami-Dade County is prohibited by law from levying this surtax because it already has statutory authority to levy the County Public Hospital Surtax.

The ordinance adopted by the governing board providing for the imposition of this surtax must include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

1. Qualified as indigent persons as certified by the county.
2. Certified by the county as meeting the definition of medically poor. The term *medically poor* is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the county serves as the payor of last resort.
3. Participating in innovative, cost-effective programs approved by the county.

Non-consolidated counties having a total population of less than 800,000 are eligible to levy a surtax at a rate not to exceed 0.25 percent. The surtax can be imposed subject to voter approval in a countywide referendum. The ordinance adopted by the governing board providing for the imposition of this surtax must include a plan for providing trauma services to trauma victims presenting in the trauma service area in which such county is located.

Both of these surtaxes are subject to a combined rate limitation. A county eligible to levy either the 0.5 percent or 0.25 percent surtax cannot levy it along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

Based on the official 2012 population estimates, the five non-consolidated counties having a total population of 800,000 or more (i.e., Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Although Duval County has a total population greater than 800,000, the county is not eligible to levy because it is a consolidated county government. Although Miami-Dade County is a non-consolidated county having a total population greater than 800,000, the county is prohibited by law from levying this 0.5 percent surtax because it has been granted statutory authority to levy the County Public Hospital Surtax. All other counties (i.e., non-consolidated counties with a total population of less than 800,000) are eligible to levy the 0.25 percent surtax, and any levy expires four years after its effective date unless reenacted by ordinance subject to voter approval in a countywide referendum.

Distribution of Proceeds:

The 0.5 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, notwithstanding any directive of the authorizing county, the Clerk of Circuit Court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1st. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and 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.¹ 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.

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

This page was intentionally left blank.

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 2013-14 local fiscal year, Miami-Dade County will realize an estimated \$224 million in revenue, and no revenues will go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Authorization to Levy:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy this surtax at a rate of 0.5 percent. The surtax may be enacted either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The term *county public general hospital* means a general hospital, as defined in s. 395.002, F.S., which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.

This surtax is one of several surtaxes subject to a combined rate limitation. An eligible county cannot levy this surtax along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

Only Miami-Dade County is eligible to levy this surtax.

Distribution of Proceeds:

The proceeds are deposited by the county in a special fund, set aside from other county funds, to be used only for the operation, maintenance, and administration of the county public general hospital. The funds are remitted promptly by the county to the agency, authority, or public health trust created by law that administers or operates the county public general hospital. The county must continue to contribute each year an amount equal to at least 80 percent of that percentage of the total county's 1990-91 budget appropriated from general revenues for the operation, administration, and maintenance of the county public general hospital.

Authorized Uses of Proceeds:

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital. Of the 80 percent portion appropriated from the county budget's general revenues, 25 percent of this amount must be remitted to a governing board, agency, or authority, which is wholly independent from the public health trust, agency, or authority responsible for the county public general hospital, to be used solely for the purpose of funding the indigent health care services plan provided for in s. 212.055(5)(e), F.S. However, in the plan's first and second years, a total of \$10 million and \$15 million, respectively, is to 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 2013-14 local fiscal year, the 15 school districts currently levying this surtax will realize an estimated \$391 million in revenue. The 52 eligible school districts not currently levying this surtax will allow an estimated \$1.13 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Authorization to Levy:

District school boards may levy, pursuant to resolution conditioned to take effect only upon voter approval in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution sets forth a plan for use of the surtax proceeds in accordance with the authorized uses. In addition to the Charter County and Regional Transportation System Surtax and the Emergency Fire Rescue Services and Facilities Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

School Districts Eligible to Levy:

Any district school board is eligible to authorize the imposition of this surtax within the respective county, subject to voter approval in a countywide referendum.

Distribution of Proceeds:

The surtax revenues collected by the Department of Revenue are distributed to the school board imposing the surtax.

Authorized Uses of Proceeds:

The surtax proceeds are used to fund fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses, which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs. Additionally, the proceeds are used to fund the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

The surtax proceeds may be used for the purpose of servicing of bonded indebtedness used to finance authorized projects, and any accrued interest may be held in trust to finance such projects. However, the surtax proceeds and any accrued interest cannot be used for operational expenses.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2008-08	School Capital Outlay Surtax, required uses
2006-38	Schools, use of school capital outlay surtax

2003-37	School capital outlay surtax
2002-55	School capital outlay surtax, charter schools
2002-12	School capital outlay surtax, contingent on cap
98-29	School sale surtax referendum, authority to set date

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

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

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 2013-14 local fiscal year, the three counties currently levying this surtax (i.e., Gadsden, Madison, and Polk) will realize an estimated \$37 million in revenue. The 42 eligible counties not currently levying this surtax will allow an estimated \$389 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Authorization to Levy:

Counties having a total population of less than 800,000 are eligible to levy this surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent; however, any county that has a total population of less than 50,000 is eligible to levy this surtax, subject to referendum approval, at a rate not to exceed 1 percent.

Florida has five publicly supported medical schools at the following universities: Florida International University (Miami-Dade County); Florida State University (Leon County); University of Central Florida (Orange County); University of Florida (Alachua County); and University of South Florida (Hillsborough County). However, only the University of Florida and Florida State University medical schools are each located in a county having a total population less than 800,000.

The ordinance adopted by the governing board providing for the imposition of the surtax must include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

1. Qualified as indigent persons as certified by the county.
2. Certified by the county as meeting the definition of medically poor. The term *medically poor* is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the county serves as the payor of last resort.
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax and the Small County Surtax in excess of a combined rate of 1 percent with the following exceptions. If a publicly supported medical school

is located within the county or the county has a total population of less than 50,000, the combined rate cannot exceed 1.5 percent.

Counties Eligible to Levy:

Only those counties having a total population of less than 800,000 are eligible to levy this surtax.

Distribution of Proceeds:

The surtax proceeds are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services subject to the statutory provisions and upon directive from the authorizing county.
4. Disburses the funds, including any interest earned, to service the authorized bonded indebtedness upon directive from the authorizing county, which directive may be irrevocably given at the time the bonded indebtedness is incurred.

Authorized Uses of Proceeds:

The surtax proceeds are used to fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. In addition to these specified uses, the ordinance adopted by a county that has a total population of less than 50,000 residents may pledge the surtax proceeds to service new or existing bonded indebtedness incurred to finance, plan, construct, or reconstruct a public or not-for-profit hospital in such county and any land acquisition, land improvement, design, or engineering costs related to such hospital, if the county's governing body determines that a public or not-for-profit hospital existing at the time of bond issuance would, more likely than not, otherwise cease to operate. Any county, which has a total population of less than 50,000 residents at the time any authorized bonds are issued, retains the granted authority throughout the terms of such bonds, including the term of any refinancing bonds, regardless of any subsequent population increases that result in the county having 50,000 or more residents.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2004-40	Indigent care surtax, Medicaid and inmate health payments

The full text of this opinion is available via a searchable on-line database.¹ 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.

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

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. No eligible counties are currently levying this surtax so no revenues will be realized. During the 2013-14 local fiscal year, the 65 eligible counties not currently levying this surtax will allow an estimated \$2.59 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

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. A required interlocal agreement, as described below, is a precondition to holding the referendum.

The county's governing body must develop and execute an interlocal agreement with participating jurisdictions (i.e., the governing bodies of municipalities, dependent special districts, independent special districts, or municipal service taxing units) that provide emergency fire and rescue services within the county. The interlocal agreement must include a majority of the county's service providers. Upon the surtax taking effect and initiation of collections, a county and any participating jurisdiction(s) entering into the interlocal agreement must reduce the ad valorem tax levy or any non-ad valorem assessment for fire control and emergency rescue services in its next and subsequent budgets by the estimated amount of revenue provided by the surtax. In addition to the Charter County and Regional Transportation System Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

Counties Eligible to Levy:

Any county, except Madison, Miami-Dade, and certain portions of Orange and Osceola, is eligible to levy the surtax. Any county that has imposed two separate discretionary surtaxes without expiration is not eligible to levy this surtax. According to a recent update, Madison and Miami-Dade counties currently levy two separate discretionary surtaxes without expiration. Madison County levies both the Small County Surtax and Voter-Approved Indigent Care Surtax without expiration dates, and Miami-Dade County levies both the Charter County Transportation System Surtax and County Public Hospital Surtax without expiration dates.

Additionally, notwithstanding s. 212.054, F.S., if a multicounty independent special district created pursuant to ch. 67-764, L.O.F., levies ad valorem taxes on district property to fund emergency fire rescue service within the district and is required by s. 2, Art. VII of the State Constitution to maintain a uniform ad valorem tax rate throughout the district, the county may not levy this surtax within the district's boundaries. This provision relates specifically to the Reedy Creek Improvement District, which is located within portions of

Orange and Osceola counties. The cities of Bay Lake and Lake Buena Vista as well as the Walt Disney World Resort Complex are located within the district.¹ This provision prevents either county from levying the surtax within the district's boundaries if an ad valorem tax is levied to fund emergency fire rescue services. Reedy Creek Improvement District levies such an ad valorem tax and maintains a uniform ad valorem tax rate throughout the district. Consequently, Orange and Osceola counties are prohibited from levying this surtax within the Reedy Creek Improvement District's boundaries.

Distribution of Proceeds:

The surtax proceeds, less an administrative fee that may be retained by the Department of Revenue, are distributed by the Department to the county. The county distributes the surtax proceeds it receives from the Department to the participating jurisdictions that have entered into the required interlocal agreement. The county may charge an administrative fee, based on actual costs incurred and which cannot exceed 2 percent of surtax collections, for receiving and distributing the surtax proceeds.

The required interlocal agreement must specify that the surtax proceeds are distributed by one of the following methods.

1. The amount of surtax proceeds to be distributed by the county to each participating jurisdiction is based on the actual amounts collected within each participating jurisdiction as determined by the Department's population allocations in accordance with s. 218.62, F.S.
2. If a county has special fire control districts and rescue districts within its boundary, the county distributes the surtax proceeds among the county and the participating municipalities or special fire control and rescue districts based on the proportion of each entity's expenditures of ad valorem taxes and non-ad valorem assessments for fire control and emergency rescue services in each of the immediately preceding 5 fiscal years to the total of the expenditures for all participating entities.

Each participating jurisdiction agrees that if a participating jurisdiction is requested to provide personnel or equipment to any other service provider on a long-term basis pursuant to an interlocal agreement, the jurisdiction 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.

However, the provisions of #1 above and the preceding paragraph do not apply if either of the following has occurred.

1. There is an interlocal agreement with the county and one or more participating jurisdictions that prohibits one or more jurisdictions from providing the same level of service for prehospital emergency medical treatment within the prohibited participating jurisdictions' boundaries.
2. The county has issued a certificate of public convenience and necessity, or its equivalent, to a county department or a county dependent special district.

Use of the surtax proceeds does not relieve a local government from complying with the provisions of 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

1. http://www.rcid.org/AboutUS_main.cfm

TRIM notice is completed. However, municipalities, special fire control and rescue districts, and contract service providers that do not enter into an interlocal agreement are not entitled to receive a portion of the surtax proceeds nor required to reduce ad valorem taxes or non-ad valorem assessments.

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.

This page was intentionally left blank.

Local Option Food and Beverage Taxes

Section 212.0306, Florida Statutes

Summary:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A 2 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds are used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel. With some exceptions, a 1 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. Not less than 15 percent of the proceeds are used for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Authorization to Levy:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. The first tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels at the rate of 2 percent. A second tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, this 1 percent tax does not apply to any alcoholic beverage sold by the package for off-premises consumption.

An authorized tax may take effect on the first day of any month, but may not take effect until at least 60 days after the adoption of the ordinance levying the tax. In addition, two exemptions exist for both taxes. All transactions that are exempt from the state sales tax are also exempt from these taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by ch. 67-930, L.O.F., are also exempt. Several additional exemptions also exist for the 1 percent tax. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, which had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt. Sales in any veterans' organization are also exempt.

Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county must appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force includes, but not be 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.

This page was intentionally left blank.

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.¹ Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum, 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.² This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum, 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.³ This additional tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum, and the proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.⁴ Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate. During the 2013-14 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$788 million in revenue. The counties not currently levying all possible local option fuel taxes at the maximum rate will allow an estimated \$203 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Administrative Procedures:

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in tax collection, administration, enforcement, and distribution of proceeds.⁵ 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 1st 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 30th 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

1. Section 336.021(1)(a), F.S.

2. Section 336.025(1)(a), F.S.

3. Section 336.025(1)(b), F.S.

4. See Sections 336.021(6), 336.025(9), F.S.

5. See Sections 336.021(2)(a), 336.025(2)(a), F.S.

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 1st of each year to be effective January 1st of the following year.⁶ However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be reimposed at the current rate effective September 1st 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.⁷

By October 1st of each year, the county must notify the DOR of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents fuel taxes and of its decision to rescind or change the rate of either tax. In addition, the county must provide the DOR with a certified copy of the interlocal agreement listing the distribution proportions established by such agreement or pursuant to the transportation expenditures methodology, if applicable.⁸ A decision to rescind any of these local option fuel taxes may not take effect on any date other than December 31st. A county must provide a minimum of 60 days notice to the DOR of its decision to rescind a local option fuel tax levy.⁹

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.¹⁰

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.¹¹

6. See Sections 336.021(5), .025(1)(a)1. and (b)1., F.S.

7. Section 336.021(4), F.S.

8. Section 336.025(5)(a), F.S.

9. See Sections 336.021(5), .025(5)(a), F.S.

10. Section 336.025(5)(b), F.S.

11. See Sections 336.021(1)(d), .025(2)(a), F.S.

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.¹²

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 1st of each year for dividing the proceeds of the 1 to 6 cents fuel tax.¹³ This provision applies only to Orange County.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a distribution of the tax revenues in the first full fiscal year following incorporation.¹⁴ The distribution is equal to the county's per lane mile expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility, in which case the county's share would be reduced proportionately; or as determined by the local act incorporating the municipality. Such a distribution does not materially or adversely affect the rights of holders of outstanding bonds that are backed by these taxes. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the redistribution date.

Tax Rates and Current Year's Revenues:

A table listing the 2014 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 2014. 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 2014 based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default

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.

formula. The third table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2014.

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.¹⁵ Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR's website.¹⁶ Local option fuel tax receipts and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁷

15. <http://www.dot.state.fl.us/financialplanning/revenue/primer.shtm>

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

17. <http://dor.myflorida.com/dor/taxes/distributions.html>

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2014

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	105,257,056	\$ 0.01	\$ 1,028,572	\$ 0.01	\$ 127,618	\$ 1,156,189
Baker	16,055,917	\$ 0.01	\$ 156,898	\$ 0.01	\$ 28,239	\$ 185,138
Bay	91,636,494	\$ 0.01	\$ 895,472	\$ 0.01	\$ 113,517	\$ 1,008,988
Bradford	13,558,935	\$ -	\$ 132,498	\$ 0.01	\$ 23,385	\$ 23,385
Brevard	261,247,851	\$ -	\$ 2,552,914	\$ 0.01	\$ 799,431	\$ 799,431
Broward	760,485,252	\$ 0.01	\$ 7,431,462	\$ 0.01	\$ 824,736	\$ 8,256,197
Calhoun	3,547,077	\$ -	\$ 34,662	\$ 0.01	\$ 23,274	\$ 23,274
Charlotte	80,852,697	\$ 0.01	\$ 790,093	\$ 0.01	\$ 130,317	\$ 920,410
Citrus	49,487,859	\$ 0.01	\$ 483,595	\$ 0.01	\$ 54,983	\$ 538,578
Clay	74,064,196	\$ 0.01	\$ 723,755	\$ 0.01	\$ 74,324	\$ 798,079
Collier	128,497,915	\$ 0.01	\$ 1,255,682	\$ 0.01	\$ 119,080	\$ 1,374,761
Columbia	42,605,583	\$ 0.01	\$ 416,342	\$ 0.01	\$ 146,804	\$ 563,145
DeSoto	10,510,722	\$ 0.01	\$ 102,711	\$ 0.01	\$ 32,420	\$ 135,131
Dixie	5,299,428	\$ -	\$ 51,786	\$ 0.01	\$ 27,471	\$ 27,471
Duval	419,369,806	\$ -	\$ 4,098,082	\$ 0.01	\$ 1,004,077	\$ 1,004,077
Escambia	130,363,739	\$ 0.01	\$ 1,273,914	\$ 0.01	\$ 251,134	\$ 1,525,049
Flagler	37,858,345	\$ 0.01	\$ 369,952	\$ 0.01	\$ 39,753	\$ 409,705
Franklin	5,264,867	\$ -	\$ 51,448	\$ 0.01	\$ 12,340	\$ 12,340
Gadsden	24,153,905	\$ -	\$ 236,032	\$ 0.01	\$ 198,281	\$ 198,281
Gilchrist	5,433,848	\$ 0.01	\$ 53,100	\$ 0.01	\$ 9,996	\$ 63,096
Glades	3,371,424	\$ 0.01	\$ 32,946	\$ 0.01	\$ 12,016	\$ 44,962
Gulf	4,621,759	\$ 0.01	\$ 45,164	\$ 0.01	\$ 10,549	\$ 55,713
Hamilton	7,534,102	\$ -	\$ 73,623	\$ 0.01	\$ 76,607	\$ 76,607
Hardee	10,759,637	\$ 0.01	\$ 105,143	\$ 0.01	\$ 37,012	\$ 142,155
Hendry	15,552,854	\$ 0.01	\$ 151,982	\$ 0.01	\$ 85,997	\$ 237,980
Hernando	67,105,078	\$ 0.01	\$ 655,751	\$ 0.01	\$ 122,850	\$ 778,601
Highlands	43,238,599	\$ 0.01	\$ 422,528	\$ 0.01	\$ 111,499	\$ 534,026
Hillsborough	549,830,587	\$ 0.01	\$ 5,372,944	\$ 0.01	\$ 1,003,424	\$ 6,376,368
Holmes	7,841,027	\$ 0.01	\$ 76,623	\$ 0.01	\$ 34,078	\$ 110,701
Indian River	62,119,821	\$ -	\$ 607,035	\$ 0.01	\$ 169,634	\$ 169,634
Jackson	27,348,218	\$ 0.01	\$ 267,247	\$ 0.01	\$ 219,912	\$ 487,158
Jefferson	6,689,314	\$ 0.01	\$ 65,368	\$ 0.01	\$ 49,853	\$ 115,221
Lafayette	2,364,179	\$ -	\$ 23,103	\$ 0.01	\$ 8,987	\$ 8,987
Lake	127,254,726	\$ 0.01	\$ 1,243,533	\$ 0.01	\$ 145,262	\$ 1,388,795
Lee	265,218,825	\$ 0.01	\$ 2,591,718	\$ 0.01	\$ 331,271	\$ 2,922,989
Leon	126,011,182	\$ 0.01	\$ 1,231,381	\$ 0.01	\$ 132,061	\$ 1,363,442
Levy	18,882,412	\$ -	\$ 184,519	\$ 0.01	\$ 43,909	\$ 43,909
Liberty	2,252,623	\$ 0.01	\$ 22,013	\$ 0.01	\$ 21,287	\$ 43,299
Madison	10,233,522	\$ -	\$ 100,002	\$ 0.01	\$ 190,555	\$ 190,555
Manatee	138,947,924	\$ 0.01	\$ 1,357,799	\$ 0.01	\$ 183,657	\$ 1,541,456
Marion	154,277,733	\$ 0.01	\$ 1,507,602	\$ 0.01	\$ 436,899	\$ 1,944,501
Martin	71,301,464	\$ 0.01	\$ 696,758	\$ 0.01	\$ 77,987	\$ 774,745
Miami-Dade	969,985,235	\$ 0.01	\$ 9,478,696	\$ 0.01	\$ 1,268,064	\$ 10,746,760
Monroe	46,158,079	\$ 0.01	\$ 451,057	\$ 0.01	\$ 41,500	\$ 492,556
Nassau	31,458,236	\$ 0.01	\$ 307,410	\$ 0.01	\$ 78,974	\$ 386,384
Okaloosa	104,142,759	\$ 0.01	\$ 1,017,683	\$ 0.01	\$ 80,064	\$ 1,097,747
Okeechobee	23,694,212	\$ 0.01	\$ 231,540	\$ 0.01	\$ 72,584	\$ 304,124
Orange	568,569,203	\$ -	\$ 5,556,058	\$ 0.01	\$ 1,025,953	\$ 1,025,953
Osceola	163,925,190	\$ 0.01	\$ 1,601,877	\$ 0.01	\$ 137,026	\$ 1,738,903
Palm Beach	520,913,516	\$ 0.01	\$ 5,090,367	\$ 0.01	\$ 597,724	\$ 5,688,091
Pasco	188,296,594	\$ 0.01	\$ 1,840,034	\$ 0.01	\$ 238,261	\$ 2,078,296

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2014

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	350,512,156	\$ 0.01	\$ 3,425,205	\$ 0.01	\$ 336,462	\$ 3,761,667
Polk	215,857,872	\$ 0.01	\$ 2,109,363	\$ 0.01	\$ 741,526	\$ 2,850,889
Putnam	26,434,096	\$ 0.01	\$ 258,314	\$ 0.01	\$ 63,945	\$ 322,259
St. Johns	98,782,723	\$ -	\$ 965,305	\$ 0.01	\$ 210,060	\$ 210,060
St. Lucie	114,471,984	\$ 0.01	\$ 1,118,620	\$ 0.01	\$ 197,553	\$ 1,316,173
Santa Rosa	65,382,644	\$ -	\$ 638,919	\$ 0.01	\$ 81,987	\$ 81,987
Sarasota	141,592,159	\$ 0.01	\$ 1,383,639	\$ 0.01	\$ 158,214	\$ 1,541,853
Seminole	183,163,909	\$ 0.01	\$ 1,789,878	\$ 0.01	\$ 161,921	\$ 1,951,799
Sumter	47,872,374	\$ 0.01	\$ 467,809	\$ 0.01	\$ 316,070	\$ 783,879
Suwannee	20,169,013	\$ 0.01	\$ 197,092	\$ 0.01	\$ 74,920	\$ 272,011
Taylor	10,513,292	\$ -	\$ 102,736	\$ 0.01	\$ 62,342	\$ 62,342
Union	3,425,428	\$ 0.01	\$ 33,473	\$ 0.01	\$ 29,166	\$ 62,639
Volusia	205,502,360	\$ 0.01	\$ 2,008,169	\$ 0.01	\$ 234,692	\$ 2,242,861
Wakulla	9,288,011	\$ 0.01	\$ 90,762	\$ 0.01	\$ 20,741	\$ 111,504
Walton	26,198,343	\$ 0.01	\$ 256,010	\$ 0.01	\$ 53,668	\$ 309,679
Washington	10,257,109	\$ 0.01	\$ 100,232	\$ 0.01	\$ 19,139	\$ 119,371
Totals	8,134,875,000		\$ 79,493,999		\$ 13,849,045	\$ 77,934,321

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, 2014

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	\$ 0.06	Interlocal	52.1500000	\$ 3,395,583	\$ 0.05	Interlocal	52.1500000	\$ 2,512,386
Alachua			1.8750000	\$ 122,085			1.8750000	\$ 90,330
Archer			0.8550000	\$ 55,671			0.8550000	\$ 41,191
Gainesville			38.6350000	\$ 2,515,596			38.6350000	\$ 1,861,286
Hawthorne			1.0600000	\$ 69,019			1.0600000	\$ 51,067
High Springs			2.1100000	\$ 137,386			2.1100000	\$ 101,652
La Crosse			0.2950000	\$ 19,208			0.2950000	\$ 14,212
Micanopy			0.9000000	\$ 58,601			0.9000000	\$ 43,359
Newberry			1.2550000	\$ 81,715			1.2550000	\$ 60,461
Waldo			0.8650000	\$ 56,322			0.8650000	\$ 41,672
Countywide Total			100.0000000	\$ 6,511,185			100.0000000	\$ 4,817,615
BAKER BOCC	\$ 0.06	Interlocal	86.0000000	\$ 895,348	\$ -			
Glen St. Mary			1.0000000	\$ 10,411				
Maccleddy			13.0000000	\$ 135,343				
Countywide Total			100.0000000	\$ 1,041,102				\$ 146,533
BAY BOCC	\$ 0.06	Default	59.5630000	\$ 3,384,962	\$ -			
Callaway			4.1500000	\$ 235,844				
Lynn Haven			3.9000000	\$ 221,637				
Mexico Beach			0.9150000	\$ 51,999				
Panama City			23.9470000	\$ 1,360,907				
Panama City Beach			3.7250000	\$ 211,692				
Parker			1.4270000	\$ 81,096				
Springfield			2.3730000	\$ 134,857				
Countywide Total			100.0000000	\$ 5,682,994				\$ 836,311
BRADFORD BOCC	\$ 0.06	Interlocal	70.0000000	\$ 616,534	\$ -			
Brooker			1.8000000	\$ 15,854				
Hampton			1.9000000	\$ 16,734				
Lawtey			2.9000000	\$ 25,542				
Starke			23.4000000	\$ 206,098				
Countywide Total			100.0000000	\$ 880,762				\$ 123,744
BREVARD BOCC	\$ 0.06	Interlocal	47.1400427	\$ 9,088,788	\$ -			
Cape Canaveral			1.6878387	\$ 325,422				
Cocoa			1.9578494	\$ 377,481				
Cocoa Beach			2.1433443	\$ 413,245				
Grant-Valkaria			0.3975627	\$ 76,652				
Indianalantic			0.4880910	\$ 94,106				
Indian Harbor Beach			1.7077187	\$ 329,255				
Malabar			0.4831813	\$ 93,159				
Melbourne			12.8535332	\$ 2,478,212				
Melbourne Beach			0.4048566	\$ 78,058				
Melbourne Village			0.0812735	\$ 15,670				
Palm Bay			17.3301602	\$ 3,341,324				
Palm Shores			0.0903681	\$ 17,423				
Rockledge			3.5836311	\$ 690,938				
Satellite Beach			2.0564393	\$ 396,490				
Titusville			5.0811362	\$ 979,663				
West Melbourne			2.5129733	\$ 484,511				
Countywide Total			100.0000000	\$ 19,280,398				\$ 2,384,252
BROWARD BOCC	\$ 0.06	Interlocal	62.5000000	\$ 28,993,387	\$ 0.05	Interlocal	64.0380000	\$ 22,289,969
Coconut Creek			1.1475760	\$ 532,354			1.1005102	\$ 383,059
Cooper City			0.6295200	\$ 292,031			0.6037022	\$ 210,133
Coral Springs			2.6263530	\$ 1,218,350			2.5186376	\$ 876,673
Dania Beach			0.6389550	\$ 296,408			0.6127498	\$ 213,282
Davie			1.9894700	\$ 922,904			1.9078756	\$ 664,082
Deerfield Beach			1.6218920	\$ 752,386			1.5553730	\$ 541,385
Fort Lauderdale			3.5882420	\$ 1,664,565			3.4410744	\$ 1,197,749
Hallandale Beach			0.8037460	\$ 372,853			0.7707820	\$ 268,289
Hillsboro Beach			0.0404800	\$ 18,778			0.0388196	\$ 13,512
Hollywood			3.0425720	\$ 1,411,431			2.9177864	\$ 1,015,606
Lauderdale-By-The-Sea			0.1311330	\$ 60,832			0.1257548	\$ 43,772
Lauderdale Lakes			0.7073930	\$ 328,156			0.6783806	\$ 236,127
Lauderhill			1.4401970	\$ 668,099			1.3811296	\$ 480,735
Lazy Lake			0.0005180	\$ 240			0.0004966	\$ 173
Lighthouse Point			0.2240320	\$ 103,927			0.2148434	\$ 74,781
Margate			1.1596450	\$ 537,953			1.1120836	\$ 387,087
Miramar			2.6550880	\$ 1,231,680			2.5461944	\$ 886,264
North Lauderdale			0.8905130	\$ 413,104			0.8539904	\$ 297,252
Oakland Park			0.8970120	\$ 416,119			0.8602220	\$ 299,421
Parkland			0.5265830	\$ 244,279			0.5049866	\$ 175,773

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2014

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
Pembroke Park			0.1316730	\$ 61,082			0.1262724	\$ 43,952
Pembroke Pines			3.3439370	\$ 1,551,233			3.2067906	\$ 1,116,201
Plantation			1.8283280	\$ 848,151			1.7533428	\$ 610,293
Pompano Beach			2.1658110	\$ 1,004,707			2.0769840	\$ 722,944
Sea Ranch Lakes			0.0145730	\$ 6,760			0.0139752	\$ 4,864
Southwest Ranches			0.1585730	\$ 73,561			0.1520694	\$ 52,931
Sunrise			1.8215930	\$ 845,026			1.7468828	\$ 608,045
Tamarac			1.3087180	\$ 607,107			1.2550436	\$ 436,848
Weston			1.4084180	\$ 653,357			1.3506534	\$ 470,127
West Park			0.3039330	\$ 140,993			0.2914682	\$ 101,453
Wilton Manors			0.2535230	\$ 117,608			0.2431248	\$ 84,625
Countywide Total			100.0000000	\$ 46,389,419			100.0000000	\$ 34,807,410
CALHOUN BOCC	\$ 0.06	Default	79.8900000	\$ 260,878	\$ -			
Altha			1.2200000	\$ 3,984				
Blountstown			18.8900000	\$ 61,685				
Countywide Total			100.0000000	\$ 326,546				\$ 32,372
CHARLOTTE BOCC	\$ 0.06	Interlocal	89.6600000	\$ 4,642,867	\$ 0.05	Default	93.2600000	\$ 3,451,206
Punta Gorda			10.3400000	\$ 535,437			6.7400000	\$ 249,422
Countywide Total			100.0000000	\$ 5,178,304			100.0000000	\$ 3,700,628
CITRUS BOCC	\$ 0.06	Interlocal	90.9500000	\$ 2,760,027	\$ 0.05	Interlocal	90.9500000	\$ 2,060,071
Crystal River			3.5000000	\$ 106,213			3.5000000	\$ 79,277
Inverness			5.5500000	\$ 168,424			5.5500000	\$ 125,711
Countywide Total			100.0000000	\$ 3,034,664			100.0000000	\$ 2,265,059
CLAY BOCC	\$ 0.06	Interlocal	85.9000000	\$ 3,858,789	\$ -			
Green Cove Springs			5.7000000	\$ 256,055				
Keystone Heights			1.7000000	\$ 76,367				
Orange Park			6.1000000	\$ 274,023				
Penney Farms			0.6000000	\$ 26,953				
Countywide Total			100.0000000	\$ 4,492,187				\$ 675,939
COLLIER BOCC	\$ 0.06	Default	84.6600000	\$ 6,542,532	\$ 0.05	Default	84.6600000	\$ 4,979,151
Everglades			0.1900000	\$ 14,683			0.1900000	\$ 11,175
Marco Island			4.8700000	\$ 376,354			4.8700000	\$ 286,422
Naples			10.2800000	\$ 794,439			10.2800000	\$ 604,603
Countywide Total			100.0000000	\$ 7,728,009			100.0000000	\$ 5,881,350
COLUMBIA BOCC	\$ 0.06	Interlocal	71.3900000	\$ 2,261,560	\$ -			
Fort White			1.1000000	\$ 34,847				
Lake City			27.5100000	\$ 871,488				
Countywide Total			100.0000000	\$ 3,167,895				\$ 390,012
DESOTO BOCC	\$ 0.06	Interlocal	78.0000000	\$ 595,432	\$ 0.05	Default	82.0000000	\$ 394,482
Arcadia			22.0000000	\$ 167,942			18.0000000	\$ 86,594
Countywide Total			100.0000000	\$ 763,374			100.0000000	\$ 481,076
DIXIE BOCC	\$ 0.06	Interlocal	81.2500000	\$ 368,310	\$ -			
Cross City			12.5000000	\$ 56,663				
Horseshoe Beach			6.2500000	\$ 28,332				
Countywide Total			100.0000000	\$ 453,304				\$ 48,365
JACKSONVILLE-DUVAL	\$ 0.06	Interlocal	95.0772000	\$ 27,312,388	\$ -			
Atlantic Beach			1.4654000	\$ 420,959				
Baldwin			0.1626000	\$ 46,709				
Jacksonville Beach			2.4799000	\$ 712,389				
Neptune Beach			0.8149000	\$ 234,093				
Countywide Total			100.0000000	\$ 28,726,538				\$ 3,827,337
ESCAMBIA BOCC	\$ 0.06	Default	81.1500000	\$ 6,968,143	\$ -			
Century			0.6300000	\$ 54,096				
Pensacola			18.2200000	\$ 1,564,505				
Countywide Total			100.0000000	\$ 8,586,744				\$ 1,189,752
FLAGLER BOCC	\$ 0.06	Interlocal	19.3500000	\$ 445,937	\$ -			
Beverly Beach			0.3000000	\$ 6,914				
Bunnell			2.7300000	\$ 62,915				
Flagler Beach			4.0900000	\$ 94,257				
Palm Coast			73.5300000	\$ 1,694,561				
Countywide Total			100.0000000	\$ 2,304,584				\$ 345,510
FRANKLIN BOCC	\$ 0.05	Default	75.0800000	\$ 233,806	\$ -			
Appalachicola			16.8500000	\$ 52,472				
Carrabelle			8.0700000	\$ 25,131				
Countywide Total			100.0000000	\$ 311,409				\$ 48,049
GADSDEN BOCC	\$ 0.06	Default	76.3000000	\$ 1,910,621	\$ -			
Chattahoochee			7.4600000	\$ 186,805				
Greensboro			0.3300000	\$ 8,264				
Gretna			1.2800000	\$ 32,052				

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2014

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
Havana			3.7700000	\$ 94,404				
Midway			0.2300000	\$ 5,759				
Quincy			10.6300000	\$ 266,185				
Countywide Total			100.0000000	\$ 2,504,091				\$ 220,438
GILCHRIST BOCC	\$ 0.06	Default	85.5700000	\$ 304,147	\$ -			
Bell			1.3000000	\$ 4,621				
Fanning Springs (part)			2.0600000	\$ 7,322				
Trenton			11.0700000	\$ 39,347				
Countywide Total			100.0000000	\$ 355,436				\$ 49,591
GLADES BOCC	\$ 0.06	Default	80.0000000	\$ 205,111	\$ -			
Moore Haven			20.0000000	\$ 51,278				
Countywide Total			100.0000000	\$ 256,388				\$ 30,769
GULF BOCC	\$ 0.06	Interlocal	100.0000000	\$ 317,437	\$ -			\$ 42,180
HAMILTON BOCC	\$ 0.06	Interlocal	82.0000000	\$ 695,947	\$ -			
Jasper			10.0000000	\$ 84,872				
Jennings			4.0000000	\$ 33,949				
White Springs			4.0000000	\$ 33,949				
Countywide Total			100.0000000	\$ 848,716				\$ 68,759
HARDEE BOCC	\$ 0.06	Interlocal	85.2800000	\$ 684,890	\$ 0.05	Default	90.0200000	\$ 443,320
Bowling Green			3.7700000	\$ 30,277			1.6500000	\$ 8,126
Wachula			7.4300000	\$ 59,671			5.1700000	\$ 25,461
Zolfo Springs			3.5200000	\$ 28,269			3.1600000	\$ 15,562
Countywide Total			100.0000000	\$ 803,107			100.0000000	\$ 492,469
HENDRY BOCC	\$ 0.06	Interlocal	65.0000000	\$ 875,549	\$ 0.02	Interlocal	65.0000000	\$ 185,082
Clewiston			20.6700000	\$ 278,425			20.6700000	\$ 58,856
LaBelle			14.3300000	\$ 193,025			14.3300000	\$ 40,803
Countywide Total			100.0000000	\$ 1,346,999			100.0000000	\$ 284,742
HERNANDO BOCC	\$ 0.06	Interlocal	95.5300000	\$ 4,190,525	\$ 0.02	Interlocal	95.5300000	\$ 1,173,643
Brooksville			4.4700000	\$ 196,081			4.4700000	\$ 54,917
Countywide Total			100.0000000	\$ 4,386,606			100.0000000	\$ 1,228,560
HIGHLANDS BOCC	\$ 0.06	Interlocal	84.8333300	\$ 2,551,556	\$ 0.05	Default	80.4000000	\$ 1,591,141
Avon Park			5.3766700	\$ 161,716			8.3000000	\$ 164,260
Lake Placid			1.7600000	\$ 52,936			1.5000000	\$ 29,685
Sebring			8.0300000	\$ 241,521			9.8000000	\$ 193,945
Countywide Total			100.0000000	\$ 3,007,729			100.0000000	\$ 1,979,031
HILLSBOROUGH BOCC	\$ 0.06	Interlocal	67.9900000	\$ 24,379,228	\$ -			
Plant City			2.8100000	\$ 1,007,584				
Tampa			27.2300000	\$ 9,763,883				
Temple Terrace			1.9700000	\$ 706,384				
Countywide Total			100.0000000	\$ 35,857,079				\$ 5,017,974
HOLMES BOCC	\$ 0.06	Interlocal	86.0000000	\$ 536,195	\$ -			
Bonifay			10.0000000	\$ 62,348				
Esto			1.0000000	\$ 6,235				
Noma			1.0000000	\$ 6,235				
Ponce de Leon			1.0000000	\$ 6,235				
Westville			1.0000000	\$ 6,235				
Countywide Total			100.0000000	\$ 623,483				\$ 71,560
INDIAN RIVER BOCC	\$ 0.06	Interlocal	72.6300000	\$ 3,170,026	\$ -			
Fellsmere			3.1000000	\$ 135,303				
Indian River Shores			1.1400000	\$ 49,757				
Orchid			0.2300000	\$ 10,039				
Sebastian			12.7300000	\$ 555,616				
Vero Beach			10.1700000	\$ 443,882				
Countywide Total			100.0000000	\$ 4,364,623				\$ 566,930
JACKSON BOCC	\$ 0.06	Interlocal	75.0400000	\$ 2,056,189	\$ -			
Alford			0.9400000	\$ 25,757				
Campbellton			0.2000000	\$ 5,480				
Cottondale			1.2100000	\$ 33,155				
Graceville			4.5900000	\$ 125,772				
Grand Ridge			1.5100000	\$ 41,376				
Greenwood			0.7300000	\$ 20,003				
Malone			1.0900000	\$ 29,867				
Marianna			11.5900000	\$ 317,580				
Sneads			3.1000000	\$ 84,944				
Countywide Total			100.0000000	\$ 2,740,124				\$ 249,591
JEFFERSON BOCC	\$ 0.06	Default	88.3700000	\$ 573,468	\$ -			
Monticello			11.6300000	\$ 75,472				
Countywide Total			100.0000000	\$ 648,940				\$ 61,049
LAFAYETTE BOCC	\$ 0.06	Interlocal	100.0000000	\$ 183,883	\$ -			\$ 21,576

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2014

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
LAKE BOCC	\$ 0.06	Combination	66.3800000	\$ 5,188,146	\$ -			
Astatula			0.3500000	\$ 27,355				
Clermont			3.5900000	\$ 280,588				
Eustis			7.4600000	\$ 583,061				
Fruitland Park			0.9700000	\$ 75,814				
Groveland			1.3200000	\$ 103,169				
Howey-in-the-Hills			0.2500000	\$ 19,540				
Lady Lake			1.7500000	\$ 136,777				
Leesburg			7.6300000	\$ 596,348				
Mascotte			0.8200000	\$ 64,090				
Minneola			0.5900000	\$ 46,113				
Montverde			0.2900000	\$ 22,666				
Mount Dora			4.0700000	\$ 318,104				
Tavares			3.5000000	\$ 273,554				
Umatilla			1.0300000	\$ 80,503				
Countywide Total			100.0000000	\$ 7,815,827				\$ 1,161,378
LEE BOCC	\$ 0.06	Interlocal	50.4900000	\$ 8,304,328	\$ 0.05	Interlocal	50.4900000	\$ 6,129,014
Bonita Springs			4.5400000	\$ 746,715			4.5400000	\$ 551,114
Cape Coral			24.9500000	\$ 4,103,644			24.9500000	\$ 3,028,697
Fort Myers			14.0000000	\$ 2,302,646			14.0000000	\$ 1,699,469
Fort Myers Beach			1.0200000	\$ 167,764			1.0200000	\$ 123,818
Sanibel			5.0000000	\$ 822,374			5.0000000	\$ 606,953
Countywide Total			100.0000000	\$ 16,447,472			100.0000000	\$ 12,139,066
LEON BOCC	\$ 0.06	Interlocal	46.6700000	\$ 3,576,859	\$ -			
Tallahassee			53.3300000	\$ 4,087,291				
Countywide Total			100.0000000	\$ 7,664,150				\$ 1,150,028
LEVY BOCC	\$ 0.06	Interlocal	89.2300000	\$ 1,148,953	\$ -			
Bronson			1.3000000	\$ 16,739				
Cedar Key			0.9300000	\$ 11,975				
Chiefland			3.0000000	\$ 38,629				
Fanning Springs (part)			0.2400000	\$ 3,090				
Inglis			2.2000000	\$ 28,328				
Otter Creek			0.1400000	\$ 1,803				
Williston			2.3500000	\$ 30,259				
Yankeetown			0.6100000	\$ 7,855				
Countywide Total			100.0000000	\$ 1,287,630				\$ 172,328
LIBERTY BOCC	\$ 0.06	Interlocal	90.0000000	\$ 220,313	\$ -			
Bristol			10.0000000	\$ 24,479				
Countywide Total			100.0000000	\$ 244,793				\$ 20,558
MADISON BOCC	\$ 0.06	Interlocal	70.1700000	\$ 1,143,657	\$ -			
Greenville			6.1600000	\$ 100,398				
Lee			1.9800000	\$ 32,271				
Madison			21.6900000	\$ 353,512				
Countywide Total			100.0000000	\$ 1,629,838				\$ 93,395
MANATEE BOCC	\$ 0.06	Interlocal	100.0000000	\$ 8,667,482	\$ 0.05	Interlocal	100.0000000	\$ 6,359,646
MARION BOCC	\$ 0.06	Default	70.1000000	\$ 7,666,071	\$ 0.05	Default	70.1000000	\$ 4,949,966
Bellevue			2.5600000	\$ 279,959			2.5600000	\$ 180,769
Dunnellon			2.5600000	\$ 279,959			2.5600000	\$ 180,769
McIntosh			0.6400000	\$ 69,990			0.6400000	\$ 45,192
Ocala			23.5000000	\$ 2,569,938			23.5000000	\$ 1,659,404
Reddick			0.6400000	\$ 69,990			0.6400000	\$ 45,192
Countywide Total			100.0000000	\$ 10,935,907			100.0000000	\$ 7,061,292
MARTIN BOCC	\$ 0.06	Interlocal	86.8300000	\$ 3,784,657	\$ 0.05	Interlocal	86.8300000	\$ 2,833,669
Jupiter Island			1.3500000	\$ 58,842			1.3500000	\$ 44,057
Ocean Breeze			0.0900000	\$ 3,923			0.0900000	\$ 2,937
Sewall's Point			2.3300000	\$ 101,558			2.3300000	\$ 76,039
Stuart			9.4000000	\$ 409,718			9.4000000	\$ 306,766
Countywide Total			100.0000000	\$ 4,358,698			100.0000000	\$ 3,263,468
MIAMI-DADE BOCC	\$ 0.06	Interlocal	70.3990000	\$ 42,557,977	\$ 0.03	Interlocal	73.9990000	\$ 19,711,657
Aventura			0.5970000	\$ 360,902			0.5240000	\$ 139,582
Bal Harbour			0.0390000	\$ 23,576			0.0350000	\$ 9,323
Bay Harbor Islands			0.1110000	\$ 67,102			0.0970000	\$ 25,839
Biscayne Park			0.0900000	\$ 54,407			0.0790000	\$ 21,044
Coral Gables			1.3270000	\$ 802,205			1.1660000	\$ 310,596
Cutler Bay			0.8570000	\$ 518,078			0.7530000	\$ 200,582
Doral			0.8790000	\$ 531,378			0.7720000	\$ 205,643
El Portal			0.0660000	\$ 39,899			0.0580000	\$ 15,450
Florida City			0.2720000	\$ 164,431			0.2390000	\$ 63,664
Golden Beach			0.0420000	\$ 25,390			0.0370000	\$ 9,856

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2014

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
Hialeah			4.4220000	\$ 2,673,211			3.8840000	\$ 1,034,610
Hialeah Gardens			0.4340000	\$ 262,364			0.3820000	\$ 101,756
Homestead			1.3070000	\$ 790,115			1.1480000	\$ 305,801
Indian Creek			0.0070000	\$ 4,232			0.0060000	\$ 1,598
Key Biscayne			0.2450000	\$ 148,109			0.2150000	\$ 57,271
Medley			0.0950000	\$ 57,430			0.0830000	\$ 22,109
Miami			8.0120000	\$ 4,843,457			7.0380000	\$ 1,874,764
Miami Beach			1.6400000	\$ 991,421			1.4410000	\$ 383,850
Miami Gardens			2.5380000	\$ 1,534,285			2.2290000	\$ 593,755
Miami Lakes			0.6510000	\$ 393,546			0.5710000	\$ 152,101
Miami Shores			0.3070000	\$ 185,589			0.2700000	\$ 71,922
Miami Springs			0.4330000	\$ 261,759			0.3810000	\$ 101,490
North Bay			0.1310000	\$ 79,193			0.1150000	\$ 30,633
North Miami			1.2560000	\$ 759,284			1.1030000	\$ 293,814
North Miami Beach			0.9460000	\$ 571,881			0.8310000	\$ 221,360
Opa Locka			0.3300000	\$ 199,493			0.2900000	\$ 77,249
Palmetto Bay			0.5830000	\$ 352,438			0.5120000	\$ 136,385
Pinecrest			0.6310000	\$ 381,455			0.5540000	\$ 147,573
South Miami			0.3050000	\$ 184,380			0.2680000	\$ 71,389
Sunny Isles Beach			0.3500000	\$ 211,584			0.3080000	\$ 82,044
Surfside			0.1200000	\$ 72,543			0.1050000	\$ 27,970
Sweetwater			0.4000000	\$ 241,810			0.3510000	\$ 93,498
Virginia Gardens			0.0530000	\$ 32,040			0.0470000	\$ 12,520
West Miami			0.1250000	\$ 75,566			0.1090000	\$ 29,035
Countywide Total			100.0000000	\$ 60,452,530			100.0000000	\$ 26,637,735
MONROE BOCC	\$ 0.06	Interlocal	60.5000000	\$ 1,106,916	\$ 0.03	Interlocal	45.2100000	\$ 573,079
Islamorada			See note	\$ 294,500			9.0600000	\$ 114,844
Key Colony Beach			2.0000000	\$ 55,377			1.0900000	\$ 13,817
Key West			36.5000000	\$ 1,010,628			31.2100000	\$ 395,616
Layton			1.0000000	\$ 27,688			0.2600000	\$ 3,296
Marathon			See note	\$ 273,733			13.1700000	\$ 166,942
Countywide Total			100.0000000	\$ 2,768,843			100.0000000	\$ 1,267,593
NASSAU BOCC	\$ 0.06	Default	85.6065000	\$ 1,857,453	\$ -			
Callahan			0.7494000	\$ 16,260				
Fernandina Beach			9.0497000	\$ 196,357				
Hilliard			4.5944000	\$ 99,687				
Countywide Total			100.0000000	\$ 2,169,757				\$ 287,100
OKALOOSA BOCC	\$ 0.06	Default	60.0000000	\$ 3,698,578	\$ -			
Cinco Bayou			0.4262000	\$ 26,272				
Crestview			8.6734000	\$ 534,654				
Destin			8.7925000	\$ 541,996				
Fort Walton Beach			10.8840000	\$ 670,922				
Laurel Hill			0.5102000	\$ 31,450				
Mary Esther			2.2109000	\$ 136,286				
Niceville			4.8463000	\$ 298,740				
Shalimar			0.6803000	\$ 41,936				
Valparaiso			2.9762000	\$ 183,462				
Countywide Total			100.0000000	\$ 6,164,296				\$ 950,448
OKEECHOBEE BOCC	\$ 0.06	Interlocal	80.6600000	\$ 1,384,124	\$ 0.05	Interlocal	80.6600000	\$ 874,745
Okeechobee			19.3400000	\$ 331,874			19.3400000	\$ 209,739
Countywide Total			100.0000000	\$ 1,715,998			100.0000000	\$ 1,084,484
ORANGE BOCC	\$ 0.06	Interlocal	64.1700000	\$ 23,771,475	\$ -			
Apopka			3.6400000	\$ 1,348,421				
Belle Isle			0.5200000	\$ 192,632				
Eatonville			0.1900000	\$ 70,385				
Edgewood			0.2200000	\$ 81,498				
Maitland			1.3700000	\$ 507,510				
Oakland			0.2200000	\$ 81,498				
Ocoee			3.1100000	\$ 1,152,085				
Orlando			20.9100000	\$ 7,746,011				
Windermere			0.2100000	\$ 77,794				
Winter Garden			3.0500000	\$ 1,129,858				
Winter Park			2.3900000	\$ 885,364				
Countywide Total			100.0000000	\$ 37,044,530				\$ 5,188,990
OSCEOLA BOCC	\$ 0.06	Interlocal	62.5000000	\$ 6,105,739	\$ -			
Kissimmee			25.0000000	\$ 2,442,296				
St. Cloud			12.5000000	\$ 1,221,148				
Countywide Total			100.0000000	\$ 9,769,183				\$ 1,496,047
PALM BEACH BOCC	\$ 0.06	Interlocal	66.5650000	\$ 21,302,438	\$ 0.05	Interlocal	78.9241000	\$ 18,817,251

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2014

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
Atlantis			0.1940000	\$ 62,085			0.1220000	\$ 29,087
Belle Glade			0.9410000	\$ 301,143			0.5930000	\$ 141,384
Boca Raton			4.1730000	\$ 1,335,463			2.6310000	\$ 627,289
Boynton Beach			2.4700000	\$ 790,461			1.5570000	\$ 371,223
Briny Breezes			0.0110000	\$ 3,520			0.0070000	\$ 1,669
Cloud Lake			0.0120000	\$ 3,840			0.0070000	\$ 1,669
Delray Beach			2.8000000	\$ 896,069			1.7650000	\$ 420,815
Glen Ridge			0.0270000	\$ 8,641			0.0170000	\$ 4,053
Golf			0.0680000	\$ 21,762			0.0430000	\$ 10,252
Greenacres			0.8250000	\$ 264,020			0.5200000	\$ 123,980
Gulfstream			0.0670000	\$ 21,442			0.0420000	\$ 10,014
Haverhill			0.0820000	\$ 26,242			0.0520000	\$ 12,398
Highland Beach			0.0640000	\$ 20,482			0.0400000	\$ 9,537
Hypoluxo			0.0360000	\$ 11,521			0.0230000	\$ 5,484
Juno Beach			0.1060000	\$ 33,923			0.0670000	\$ 15,974
Jupiter			2.4580000	\$ 786,620			1.5490000	\$ 369,316
Jupiter Inlet Colony			0.0400000	\$ 12,801			0.0250000	\$ 5,961
Lake Clarke Shores			0.2210000	\$ 70,725			0.1390000	\$ 33,141
Lake Park			0.4940000	\$ 158,092			0.3120000	\$ 74,388
Lake Worth			1.7320000	\$ 554,283			1.0920000	\$ 260,357
Lantana			0.5620000	\$ 179,854			0.3540000	\$ 84,401
Loxahatchee Groves			0.7720000	\$ 247,059			0.4860000	\$ 115,873
Manalapan			0.0370000	\$ 11,841			0.0230000	\$ 5,484
Mangonia Park			0.1220000	\$ 39,043			0.0770000	\$ 18,359
North Palm Beach			0.5610000	\$ 179,534			0.3540000	\$ 84,401
Ocean Ridge			0.1060000	\$ 33,923			0.0670000	\$ 15,974
Pahokee			0.3580000	\$ 114,569			0.2260000	\$ 53,883
Palm Beach			0.6410000	\$ 205,136			0.4040000	\$ 96,323
Palm Beach Gardens			1.4370000	\$ 459,875			0.9060000	\$ 216,010
Palm Beach Shores			0.0770000	\$ 24,642			0.0480000	\$ 11,444
Palm Springs			0.7050000	\$ 225,617			0.4440000	\$ 105,859
Riviera Beach			1.4810000	\$ 473,956			0.9340000	\$ 222,686
Royal Palm Beach			1.3840000	\$ 442,914			0.8720000	\$ 207,904
South Bay			0.2600000	\$ 83,206			0.1640000	\$ 39,101
South Palm Beach			0.0160000	\$ 5,120			0.0100000	\$ 2,384
Tequesta			0.3610000	\$ 115,529			0.2280000	\$ 54,360
Wellington			3.1660000	\$ 1,013,198			1.9960000	\$ 475,891
West Palm Beach			4.5680000	\$ 1,461,872			2.8800000	\$ 686,656
Countywide Total			100.0000000	\$ 32,002,461			100.0001000	\$ 23,842,212
PASCO BOCC	\$ 0.06	Interlocal	87.8524000	\$ 10,265,766	\$ -			
Dade City			2.2726000	\$ 265,559				
New Port Richey			4.3464000	\$ 507,887				
Port Richey			1.0189000	\$ 119,061				
St. Leo			0.0926000	\$ 10,821				
San Antonio			0.7141000	\$ 83,444				
Zephyrhills			3.7030000	\$ 432,705				
Countywide Total			100.0000000	\$ 11,685,243				\$ 1,718,470
PINELLAS BOCC	\$ 0.06	Interlocal	100.0000000	\$ 21,143,050	\$ -			\$ 3,198,914
POLK BOCC	\$ 0.06	Interlocal	65.0780000	\$ 10,460,482	\$ 0.05	Interlocal	65.0780000	\$ 6,429,586
Auburndale			1.9500000	\$ 313,438			1.9500000	\$ 192,656
Bartow			2.8200000	\$ 453,280			2.8200000	\$ 278,611
Davenport			0.5060000	\$ 81,333			0.5060000	\$ 49,992
Dundee			0.6500000	\$ 104,479			0.6500000	\$ 64,219
Eagle Lake			0.4070000	\$ 65,420			0.4070000	\$ 40,211
Fort Meade			1.0100000	\$ 162,345			1.0100000	\$ 99,786
Frostproof			0.8580000	\$ 137,913			0.8580000	\$ 84,769
Haines City			2.6990000	\$ 433,831			2.6990000	\$ 266,656
Highland Park			0.0430000	\$ 6,912			0.0430000	\$ 4,248
Hillcrest Heights			0.0450000	\$ 7,233			0.0450000	\$ 4,446
Lake Alfred			0.7450000	\$ 119,750			0.7450000	\$ 73,605
Lake Hamilton			0.3430000	\$ 55,133			0.3430000	\$ 33,888
Lake Wales			2.1200000	\$ 340,764			2.1200000	\$ 209,452
Lakeland			14.2020000	\$ 2,282,795			14.2020000	\$ 1,403,131
Mulberry			1.1530000	\$ 185,330			1.1530000	\$ 113,914
Polk City			0.4010000	\$ 64,456			0.4010000	\$ 39,618
Winter Haven			4.9700000	\$ 798,866			4.9700000	\$ 491,027
Countywide Total			100.0000000	\$ 16,073,760			100.0000000	\$ 9,879,815
PUTNAM BOCC	\$ 0.06	Interlocal	79.6259000	\$ 1,444,638	\$ 0.05	Interlocal	79.6259000	\$ 963,385
Crescent City			2.1206000	\$ 38,474			2.1206000	\$ 25,657

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2014

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
Interlachen			1.8867000	\$ 34,230			1.8867000	\$ 22,827
Palatka			14.1977000	\$ 257,586			14.1977000	\$ 171,776
Pomona Park			1.2264000	\$ 22,250			1.2264000	\$ 14,838
Welaka			0.9427000	\$ 17,103			0.9427000	\$ 11,406
Countywide Total			100.0000000	\$ 1,814,282			100.0000000	\$ 1,209,889
ST. JOHNS BOCC	\$ 0.06	Interlocal	88.9000000	\$ 5,866,280	\$ -			
Hastings			0.3000000	\$ 19,796				
St. Augustine			7.4000000	\$ 488,307				
St. Augustine Beach			3.4000000	\$ 224,357				
Countywide Total			100.0000000	\$ 6,598,740				\$ 901,531
ST. LUCIE BOCC	\$ 0.06	Interlocal	19.8105000	\$ 1,466,893	\$ 0.05	Interlocal	19.8105000	\$ 1,037,948
Fort Pierce			17.1547000	\$ 1,270,241			17.1547000	\$ 898,800
Port St. Lucie			62.9608000	\$ 4,662,009			62.9608000	\$ 3,298,757
St. Lucie Village			0.0740000	\$ 5,479			0.0740000	\$ 3,877
Countywide Total			100.0000000	\$ 7,404,622			100.0000000	\$ 5,239,383
SANTA ROSA BOCC	\$ 0.06	Interlocal	90.4800000	\$ 3,679,288	\$ -			
Gulf Breeze			4.0800000	\$ 165,910				
Jay			0.3900000	\$ 15,859				
Milton			5.0500000	\$ 205,354				
Countywide Total			100.0000000	\$ 4,066,411				\$ 596,708
SARASOTA BOCC	\$ 0.06	Interlocal	64.5300000	\$ 5,589,996	\$ 0.05	Interlocal	64.5300000	\$ 4,181,978
Longboat Key			1.1800000	\$ 102,219			1.1800000	\$ 76,472
North Port			15.1800000	\$ 1,314,987			15.1800000	\$ 983,766
Sarasota			13.6700000	\$ 1,184,182			13.6700000	\$ 885,908
Venice			5.4400000	\$ 471,247			5.4400000	\$ 352,549
Countywide Total			100.0000000	\$ 8,662,631			100.0000000	\$ 6,480,673
SEMINOLE BOCC	\$ 0.06	Interlocal	63.6000000	\$ 6,980,549	\$ -			
Altamonte Springs			5.3000000	\$ 581,712				
Casselberry			4.8000000	\$ 526,834				
Lake Mary			2.2000000	\$ 241,466				
Longwood			3.2000000	\$ 351,223				
Oviedo			6.4000000	\$ 702,445				
Sanford			9.5000000	\$ 1,042,692				
Winter Springs			5.0000000	\$ 548,785				
Countywide Total			100.0000000	\$ 10,975,705				\$ 1,671,627
SUMTER BOCC	\$ 0.06	Interlocal	88.1880000	\$ 3,887,992	\$ -			
Bushnell			2.4400000	\$ 107,574				
Center Hill			0.9420000	\$ 41,530				
Coleman			0.7020000	\$ 30,949				
Webster			0.7730000	\$ 34,080				
Wildwood			6.9550000	\$ 306,629				
Countywide Total			100.0000000	\$ 4,408,755				\$ 436,902
SUWANNEE BOCC	\$ 0.06	Interlocal	81.5700000	\$ 1,248,714	\$ 0.05	Interlocal	81.5700000	\$ 753,002
Branford			1.0000000	\$ 15,308			1.0000000	\$ 9,231
Live Oak			17.4300000	\$ 266,827			17.4300000	\$ 160,903
Countywide Total			100.0000000	\$ 1,530,849			100.0000000	\$ 923,136
TAYLOR BOCC	\$ 0.06	Interlocal	70.0000000	\$ 653,745	\$ -			
Perry			30.0000000	\$ 280,176				
Countywide Total			100.0000000	\$ 933,921				\$ 95,949
UNION BOCC	\$ 0.06	Default	82.8300000	\$ 293,305	\$ -			
Lake Butler			9.1700000	\$ 32,471				
Raiford			0.2700000	\$ 956				
Worthington Springs			7.7300000	\$ 27,372				
Countywide Total			100.0000000	\$ 354,104				\$ 31,262
VOLUSIA BOCC	\$ 0.06	Interlocal	57.2390000	\$ 7,220,343	\$ 0.05	Interlocal	57.2390000	\$ 5,383,810
Daytona Beach			7.7080000	\$ 972,316			7.7080000	\$ 725,002
Daytona Beach Shores			1.2280000	\$ 154,905			1.2280000	\$ 115,504
DeBary			2.0380000	\$ 257,081			2.0380000	\$ 191,691
DeLand			2.3500000	\$ 296,438			2.3500000	\$ 221,037
Deltona			9.4280000	\$ 1,189,283			9.4280000	\$ 886,783
Edgewater			1.8470000	\$ 232,988			1.8470000	\$ 173,726
Holly Hill			1.2470000	\$ 157,301			1.2470000	\$ 117,291
Lake Helen			0.2530000	\$ 31,914			0.2530000	\$ 23,797
New Smyrna Beach			3.3200000	\$ 418,797			3.3200000	\$ 312,274
Oak Hill			0.1520000	\$ 19,174			0.1520000	\$ 14,297
Orange City			0.8400000	\$ 105,961			0.8400000	\$ 79,009
Ormond Beach			5.0870000	\$ 641,693			5.0870000	\$ 478,475
Pierson			0.2100000	\$ 26,490			0.2100000	\$ 19,752
Ponce Inlet			0.6530000	\$ 82,372			0.6530000	\$ 61,420

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2014

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
Port Orange			5.0170000	\$ 632,863			5.0170000	\$ 471,891
South Daytona			1.3830000	\$ 174,457			1.3830000	\$ 130,083
Countywide Total			100.0000000	\$ 12,614,376			100.0000000	\$ 9,405,843
WAKULLA BOCC	\$ 0.06	Interlocal	100.0000000	\$ 629,335	\$ -			\$ 84,766
WALTON BOCC	\$ 0.06	Interlocal	85.7600000	\$ 1,496,997	\$ -			
DeFuniak Springs			13.4500000	\$ 234,779				
Freeport			0.7900000	\$ 13,790				
Countywide Total			100.0000000	\$ 1,745,566				\$ 239,097
WASHINGTON BOCC	\$ 0.06	Default	85.7600000	\$ 578,008	\$ -			
Caryville			0.1200000	\$ 809				
Chipley			12.3500000	\$ 83,237				
Vernon			1.4600000	\$ 9,840				
Wausau			0.3100000	\$ 2,089				
Countywide Total			100.0000000	\$ 673,983				\$ 93,610
STATEWIDE TOTALS				\$ 525,558,786				\$ 170,732,172

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 distribution percentages specified by either locally-determined interlocal agreement or statutory default formula if no interlocal agreement has been established. Examples of factors used in interlocal agreements to determine distribution percentages include lane miles, population, roadway miles, and transportation expenditures. Under the statutory default formula, the distribution is based on the transportation expenditures of each local government for the immediately preceding five fiscal years as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions are recalculated every ten years based on the transportation expenditures of the immediately preceding five years.
- 5) The estimated distributions to the municipalities of Islamorada and Marathon in Monroe County reflect fixed dollar amounts deducted from the county government's share.

Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties Estimation of Realized and Unrealized Tax Revenues Local Fiscal Year Ending September 30, 2014

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2014 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2014 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2014 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2014 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	1	\$ 1,156,189	0	\$ -	6	\$ 6,511,185	0	\$ -	5	\$ 4,817,615	0	\$ -	12	\$ 12,484,990	0	\$ -
Baker	1	\$ 185,138	0	\$ -	6	\$ 1,041,102	0	\$ -	0	\$ -	5	\$ 732,664	7	\$ 1,226,240	5	\$ 732,664
Bay	1	\$ 1,008,988	0	\$ -	6	\$ 5,682,994	0	\$ -	0	\$ -	5	\$ 4,181,556	7	\$ 6,691,982	5	\$ 4,181,556
Bradford	0	\$ 23,385	1	\$ 132,498	6	\$ 880,762	0	\$ -	0	\$ -	5	\$ 618,721	6	\$ 904,147	6	\$ 751,219
Brevard	0	\$ 799,431	1	\$ 2,552,914	6	\$ 19,280,398	0	\$ -	0	\$ -	5	\$ 11,921,262	6	\$ 20,079,830	6	\$ 14,474,176
Broward	1	\$ 8,256,197	0	\$ -	6	\$ 46,389,419	0	\$ -	5	\$ 34,807,410	0	\$ -	12	\$ 89,453,027	0	\$ -
Calhoun	0	\$ 23,274	1	\$ 34,662	6	\$ 326,546	0	\$ -	0	\$ -	5	\$ 161,860	6	\$ 349,820	6	\$ 196,522
Charlotte	1	\$ 920,410	0	\$ -	6	\$ 5,178,304	0	\$ -	5	\$ 3,700,628	0	\$ -	12	\$ 9,799,341	0	\$ -
Citrus	1	\$ 538,578	0	\$ -	6	\$ 3,034,664	0	\$ -	5	\$ 2,265,059	0	\$ -	12	\$ 5,838,302	0	\$ -
Clay	1	\$ 798,079	0	\$ -	6	\$ 4,492,187	0	\$ -	0	\$ -	5	\$ 3,379,697	7	\$ 5,290,266	5	\$ 3,379,697
Collier	1	\$ 1,374,761	0	\$ -	6	\$ 7,728,009	0	\$ -	5	\$ 5,881,350	0	\$ -	12	\$ 14,984,120	0	\$ -
Columbia	1	\$ 563,145	0	\$ -	6	\$ 3,167,895	0	\$ -	0	\$ -	5	\$ 1,950,058	7	\$ 3,731,040	5	\$ 1,950,058
DeSoto	1	\$ 135,131	0	\$ -	6	\$ 763,374	0	\$ -	5	\$ 481,076	0	\$ -	12	\$ 1,379,581	0	\$ -
Dixie	0	\$ 27,471	1	\$ 51,786	6	\$ 453,304	0	\$ -	0	\$ -	5	\$ 241,824	6	\$ 480,775	6	\$ 293,610
Duval	0	\$ 1,004,077	1	\$ 4,098,082	6	\$ 28,726,538	0	\$ -	0	\$ -	5	\$ 19,136,683	6	\$ 29,730,615	6	\$ 23,234,765
Escambia	1	\$ 1,525,049	0	\$ -	6	\$ 8,586,744	0	\$ -	4	\$ 3,569,255	1	\$ 1,189,752	11	\$ 13,681,048	1	\$ 1,189,752
Flagler	1	\$ 409,705	0	\$ -	6	\$ 2,304,584	0	\$ -	0	\$ -	5	\$ 1,727,552	7	\$ 2,714,289	5	\$ 1,727,552
Franklin	0	\$ 12,340	1	\$ 51,448	5	\$ 311,409	1	\$ 48,049	0	\$ -	5	\$ 240,246	5	\$ 323,748	7	\$ 339,744
Gadsden	0	\$ 198,281	1	\$ 236,032	6	\$ 2,504,091	0	\$ -	0	\$ -	5	\$ 1,102,191	6	\$ 2,702,372	6	\$ 1,338,223
Gilchrist	1	\$ 63,096	0	\$ -	6	\$ 355,436	0	\$ -	0	\$ -	5	\$ 247,957	7	\$ 418,532	5	\$ 247,957
Glades	1	\$ 44,962	0	\$ -	6	\$ 256,388	0	\$ -	0	\$ -	5	\$ 153,845	7	\$ 301,350	5	\$ 153,845
Gulf	1	\$ 55,713	0	\$ -	6	\$ 317,437	0	\$ -	0	\$ -	5	\$ 210,900	7	\$ 373,149	5	\$ 210,900
Hamilton	0	\$ 76,607	1	\$ 73,623	6	\$ 848,716	0	\$ -	0	\$ -	5	\$ 343,796	6	\$ 925,324	6	\$ 417,419
Hardee	1	\$ 142,155	0	\$ -	6	\$ 803,107	0	\$ -	5	\$ 492,469	0	\$ -	12	\$ 1,437,731	0	\$ -
Hendry	1	\$ 237,980	0	\$ -	6	\$ 1,346,999	0	\$ -	2	\$ 284,742	3	\$ 427,112	9	\$ 1,869,720	3	\$ 427,112
Hernando	1	\$ 778,601	0	\$ -	6	\$ 4,386,606	0	\$ -	2	\$ 1,228,560	3	\$ 1,842,840	9	\$ 6,393,766	3	\$ 1,842,840
Highlands	1	\$ 534,026	0	\$ -	6	\$ 3,007,729	0	\$ -	5	\$ 1,979,031	0	\$ -	12	\$ 5,520,786	0	\$ -
Hillsborough	1	\$ 6,376,368	0	\$ -	6	\$ 35,857,079	0	\$ -	0	\$ -	5	\$ 25,089,869	7	\$ 42,233,448	5	\$ 25,089,869
Holmes	1	\$ 110,701	0	\$ -	6	\$ 623,483	0	\$ -	0	\$ -	5	\$ 357,802	7	\$ 734,183	5	\$ 357,802
Indian River	0	\$ 169,634	1	\$ 607,035	6	\$ 4,364,623	0	\$ -	0	\$ -	5	\$ 2,834,652	6	\$ 4,534,257	6	\$ 3,441,687
Jackson	1	\$ 487,158	0	\$ -	6	\$ 2,740,124	0	\$ -	0	\$ -	5	\$ 1,247,954	7	\$ 3,227,282	5	\$ 1,247,954
Jefferson	0	\$ 115,221	0	\$ -	6	\$ 648,940	0	\$ -	0	\$ -	5	\$ 305,247	7	\$ 764,161	5	\$ 305,247
Lafayette	0	\$ 8,987	1	\$ 23,103	6	\$ 183,883	0	\$ -	0	\$ -	5	\$ 107,882	6	\$ 192,871	6	\$ 130,985
Lake	1	\$ 1,388,795	0	\$ -	6	\$ 7,815,827	0	\$ -	0	\$ -	5	\$ 5,806,888	7	\$ 9,204,623	5	\$ 5,806,888
Lee	1	\$ 2,922,989	0	\$ -	6	\$ 16,447,472	0	\$ -	5	\$ 12,139,066	0	\$ -	12	\$ 31,509,526	0	\$ -
Leon	1	\$ 1,363,442	0	\$ -	6	\$ 7,664,150	0	\$ -	5	\$ 4,312,607	0	\$ -	12	\$ 13,340,199	0	\$ -
Levy	0	\$ 43,909	1	\$ 184,519	6	\$ 1,287,630	0	\$ -	0	\$ -	5	\$ 861,642	6	\$ 1,331,539	6	\$ 1,046,161
Liberty	1	\$ 43,299	0	\$ -	6	\$ 244,793	0	\$ -	0	\$ -	5	\$ 102,792	7	\$ 288,092	5	\$ 102,792
Madison	1	\$ 265,557	0	\$ -	6	\$ 1,629,838	0	\$ -	5	\$ 350,232	0	\$ -	12	\$ 2,245,626	0	\$ -
Manatee	1	\$ 1,541,456	0	\$ -	6	\$ 8,667,482	0	\$ -	5	\$ 6,359,646	0	\$ -	12	\$ 16,568,585	0	\$ -
Marion	1	\$ 1,944,501	0	\$ -	6	\$ 10,935,907	0	\$ -	5	\$ 7,061,292	0	\$ -	12	\$ 19,941,700	0	\$ -
Martin	1	\$ 774,745	0	\$ -	6	\$ 4,358,698	0	\$ -	5	\$ 3,263,468	0	\$ -	12	\$ 8,396,911	0	\$ -
Miami-Dade	1	\$ 10,746,760	0	\$ -	6	\$ 60,452,530	0	\$ -	3	\$ 26,637,735	2	\$ 17,758,490	10	\$ 97,837,024	2	\$ 17,758,490
Monroe	1	\$ 492,556	0	\$ -	6	\$ 2,768,843	0	\$ -	3	\$ 1,267,593	2	\$ 4,528,992	10	\$ 4,528,992	2	\$ 845,062
Nassau	1	\$ 386,384	0	\$ -	6	\$ 2,169,757	0	\$ -	0	\$ -	5	\$ 1,435,502	7	\$ 2,556,141	5	\$ 1,435,502
Okaloosa	1	\$ 1,097,747	0	\$ -	6	\$ 6,164,296	0	\$ -	3	\$ 2,138,509	2	\$ 1,900,897	10	\$ 9,400,552	2	\$ 1,900,897
Okneechee	1	\$ 304,124	0	\$ -	6	\$ 1,715,998	0	\$ -	5	\$ 1,084,484	0	\$ -	12	\$ 3,104,607	0	\$ -
Orange	0	\$ 1,025,953	1	\$ 5,556,058	6	\$ 37,044,530	0	\$ -	0	\$ -	5	\$ 25,944,950	6	\$ 38,070,483	6	\$ 31,501,008
Osceola	1	\$ 1,738,903	0	\$ -	6	\$ 9,769,183	0	\$ -	0	\$ -	5	\$ 7,480,234	7	\$ 11,508,086	5	\$ 7,480,234
Palm Beach	1	\$ 5,688,091	0	\$ -	6	\$ 32,002,461	0	\$ -	5	\$ 23,842,212	0	\$ -	12	\$ 61,532,763	0	\$ -
Pasco	1	\$ 2,078,296	0	\$ -	6	\$ 11,685,243	0	\$ -	0	\$ -	5	\$ 8,592,350	7	\$ 13,763,538	5	\$ 8,592,350
Pinellas	1	\$ 3,761,667	0	\$ -	6	\$ 21,143,050	0	\$ -	0	\$ -	5	\$ 15,994,571	7	\$ 24,904,718	5	\$ 15,994,571
Polk	1	\$ 2,850,889	0	\$ -	6	\$ 16,073,760	0	\$ -	5	\$ 9,879,815	0	\$ -	12	\$ 28,804,464	0	\$ -
Putnam	1	\$ 322,259	0	\$ -	6	\$ 1,814,282	0	\$ -	5	\$ 1,209,889	0	\$ -	12	\$ 3,346,429	0	\$ -
St. Johns	0	\$ 210,060	1	\$ 965,305	6	\$ 6,598,740	0	\$ -	0	\$ -	5	\$ 4,507,653	6	\$ 6,808,799	6	\$ 5,472,958
St. Lucie	1	\$ 1,316,173	0	\$ -	6	\$ 7,404,622	0	\$ -	5	\$ 5,239,383	0	\$ -	12	\$ 13,960,178	0	\$ -
Santa Rosa	0	\$ 81,987	1	\$ 638,919	6	\$ 4,066,411	0	\$ -	0	\$ -	5	\$ 2,983,541	6	\$ 4,148,398	6	\$ 3,622,460
Sarasota	1	\$ 1,541,853	0	\$ -	6	\$ 8,662,631	0	\$ -	5	\$ 6,480,673	0	\$ -	12	\$ 16,685,157	0	\$ -
Seminole	1	\$ 1,951,799	0	\$ -	6	\$ 10,975,705	0	\$ -	0	\$ -	5	\$ 8,358,135	7	\$ 12,927,505	5	\$ 8,358,135

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, 2014

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2014 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2014 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2014 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2014 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Sumter	1	\$ 783,879	0	\$ -	6	\$ 4,408,755	0	\$ -	0	\$ -	5	\$ 2,184,512	7	\$ 5,192,633	5	\$ 2,184,512
Suwannee	1	\$ 272,011	0	\$ -	6	\$ 1,530,849	0	\$ -	5	\$ 923,136	0	\$ -	12	\$ 2,725,996	0	\$ -
Taylor	0	\$ 62,342	1	\$ 102,736	6	\$ 933,921	0	\$ -	0	\$ -	5	\$ 479,743	6	\$ 996,263	6	\$ 582,478
Union	1	\$ 62,639	0	\$ -	6	\$ 354,104	0	\$ -	0	\$ -	5	\$ 156,309	7	\$ 416,743	5	\$ 156,309
Volusia	1	\$ 2,242,861	0	\$ -	6	\$ 12,614,376	0	\$ -	5	\$ 9,405,843	0	\$ -	12	\$ 24,263,080	0	\$ -
Wakulla	1	\$ 111,504	0	\$ -	6	\$ 629,335	0	\$ -	0	\$ -	5	\$ 423,831	7	\$ 740,838	5	\$ 423,831
Walton	1	\$ 309,679	0	\$ -	6	\$ 1,745,566	0	\$ -	0	\$ -	5	\$ 1,195,483	7	\$ 2,055,244	5	\$ 1,195,483
Washington	1	\$ 119,371	0	\$ -	6	\$ 673,983	0	\$ -	0	\$ -	5	\$ 468,052	7	\$ 793,354	5	\$ 468,052
Florida Total		\$ 78,009,323		\$ 15,308,720		\$ 525,558,786		\$ 48,049		\$ 181,102,775		\$ 187,234,559		\$ 784,670,883		\$ 202,591,328

Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2014.
- 2) The estimation of unrealized revenues from the Ninth-Cent Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.01 per gallon and reflects countywide totals.
- 3) The estimation of unrealized revenues from the 1-6 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.06 per gallon and reflects countywide totals.
- 4) The estimation of unrealized revenues from the 1-5 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.05 per gallon and reflects countywide totals.
- 5) The Ninth-Cent Fuel Tax and 1-6 Cents Local Option Fuel Tax are imposed on diesel fuel in every county at the maximum rate of \$0.01 and \$0.06 per gallon, respectively, as the result of statewide equalization. Consequently, there are no unrealized tax revenues resulting from these levies on diesel fuel.
- 6) Current law requires the countywide tax proceeds generated from the 1-6 Cents and 1-5 Cents Local Option Fuel Taxes to be distributed among the county government and municipalities within the county's boundaries pursuant to interlocal agreement or default formula (i.e., historical transportation expenditures) methodology. County governments are not required by law to share the Ninth-Cent Fuel Tax proceeds with municipalities within their respective boundaries.

Data Sources:

- 1) Office of Economic and Demographic Research, "2013 Local Government Financial Information Handbook" Table: 2014 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, "2013 Local Government Financial Information Handbook" Table: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2014.
- 3) Office of Economic and Demographic Research, "2013 Local Government Financial Information Handbook" Table: Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2014.

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 2013-14 local fiscal year, counties levying this tax will realize an estimated \$78 million in revenue. The 15 counties not currently levying this tax on motor fuel will allow an estimated \$15.3 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Authorization to Levy:

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a countywide referendum. Since January 1, 1994, this tax has been imposed on diesel fuel in every county as the result of statewide equalization. All impositions of the tax must be levied before October 1st to be effective January 1st of the following year. However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax cannot take effect on any date other than December 31st, and a county must provide a minimum of 60 days notice to the Department of Revenue of such decision.

Counties Eligible to Levy:

All counties are eligible to levy this tax on motor fuel.

Distribution of Proceeds:

The county's governing body may provide by joint agreement with one or more of its respective municipalities for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the tax proceeds with municipalities. If the county does not levy the tax on motor fuel, it still receives proceeds from the levy on diesel fuel.

Authorized Uses of Proceeds:

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting installation, operation, maintenance, and repair.

5. Traffic signs, traffic engineering, signalization, and pavement markings installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
90-79	Local option fuel tax funding transportation disadvantaged
86-39	Authority to use funds for sports complex
85-104	Use of excess funds from gas tax trust fund
83-25	Eligibility for refunds on motor fuel taxes
82-54	Use of motor fuel tax for road construction, bond issue
81-30	Refund provisions of F.S. 206
79-98	Cattle gaps, construction and maintenance

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

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

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 2013-14 local fiscal year, counties levying this tax will realize an estimated \$526 million in revenue. The single county (i.e., Franklin) not currently levying this tax on motor fuel at the maximum rate will allow an estimated \$48,049 to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Authorization to Levy:

The tax may be levied using either of the following procedures.

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. Such ordinance must be adopted in accordance with the requirements imposed under one of the following two circumstances, whichever is applicable:
 - a. Prior to June 1st, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1st. However, any interlocal agreement executed after the initial tax levy, extension, or rate change, cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
 - b. If an interlocal agreement has not been executed, the county may, prior to June 10th, 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 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum 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 1st, following 30 days after voter approval.

All tax impositions and rate changes must be levied before October 1st to be effective January 1st 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 31st of any year may be reimposed at the currently authorized rate to be effective

September 1st of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the 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 1st of each year for dividing the proceeds. This provision applies only to Orange County.

Authorized Uses of Proceeds:

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting 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>
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.¹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

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

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

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 2013-14 local fiscal year, the 28 counties levying this tax will realize an estimated \$181 million in revenue. The 45 counties not currently levying this tax at the maximum rate will allow an estimated \$187 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Authorization to Levy:

The tax on motor fuel may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. All tax impositions and rate changes must be levied before October 1st to be effective January 1st of the following year. However, tax levies that were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the currently authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax may not take effect on any date other than December 31st, and a county must provide a minimum of 60 days notice to the Department of Revenue (DOR) of such decision.

Prior to a tax levy, the county may establish by interlocal agreement with one or more of its respective municipalities representing a majority of the county's incorporated area population a distribution formula for dividing the entire tax proceeds among the county government and all eligible municipalities. If no interlocal agreement is adopted before the tax's effective date, the revenues are distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below. If no interlocal agreement exists, a new agreement may be established prior to June 1st 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 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.¹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

Municipal Pari-Mutuel Tax

Section 550.105(9), Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

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

The full text of this opinion is available via a searchable on-line database.¹ 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.

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

Prior Years' Revenues:

The Office of Economic and Demographic Research and the Division of Pari-mutuel Wagering have no collections data pertaining to this revenue source.

Municipal Parking Facility Space Surcharges

Sections 166.271, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2013 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, 2012 population estimates, only six municipalities (i.e., Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa) were located in a county having a population greater than 500,000 and had a municipal population of 200,000 or more.

Administrative Procedures:

Any municipality imposing the surcharge locally administers and provides brackets applicable to transactions subject to the surcharge.¹

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.²

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.

Attorney General Opinions:

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

1. Section 166.271(3), F.S.

2. Section 166.271(2), F.S.

Prior Years' Revenues:

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

Municipal Resort Tax

Chapter 67-930, Laws of Florida,

As amended by Chapters 82-142, 83-363, 93-286, and 94-344, Laws of Florida

Summary:

The Municipal Resort Tax may be levied at a rate of up to 4 percent on transient rental transactions and up to 2 percent on the sale of food and beverages consumed in restaurants and bars in certain municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for this tax levy prior to January 1, 1968. The three municipalities of Bal Harbour, Miami Beach, and Surfside, located within Miami-Dade County currently impose this tax. The tax levy must be adopted by an ordinance approved by the governing body, and the tax proceeds are used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief from ad valorem taxes being used for any of these purposes.

General Law Amendments:

There were no general law amendments resulting from the 2013 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 and Surfside are imposing the tax at 4 percent on transient rental transactions and 2 percent on the sale of food and beverages and Miami Beach is imposing the tax at 3 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 Sharing and Exchange Program and share tax administration information with the DOR.¹

1. Section 213.0535, F.S.

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.²

2. <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.¹ 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.² 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 2013 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.³ In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.⁴

Administrative Procedures:

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.⁵ 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.⁶ A number of tax exemptions are specified in law.⁷

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 1st, April 1st, July 1st, or October 1st. 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.⁸

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.⁹

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.¹⁰ 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.

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

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

Tax Rates Imposed by Taxing Authorities:

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

Prior Years' Revenues:

Summaries of prior years' revenues reported by county and municipal governments are available.¹²

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

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

This page was intentionally left blank.

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 specific authorized uses vary according to the particular levy. During the 2013-14 local fiscal year, the 62 counties currently levying a tourist development tax will realize an estimated \$638 million in revenue. The 47 counties not currently levying all possible tourist development taxes will allow an estimated \$48 million to go unrealized.

General Law Amendments:

Chapter 2013-168, L.O.F., (CS/CS/SB 336) permits county governments to use tax revenues for purposes related to aquariums owned and operated by not-for-profit organizations, including the acquisition, construction, maintenance, or promotion of such aquariums. This authorization does not apply to the tax levied for sports franchise facilities. Additionally, the legislation clarifies the automatic expiration of the tax. These changes became effective on July 1, 2013.

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;¹ however, this restriction does not apply to a county's levy of the Professional Sports Franchise Facility Tax² and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.³ A county may elect to levy a tourist development tax in a subcounty special district, and if it does, the district must embrace all or a significant contiguous portion of the county. The county must also assist the Department of Revenue (DOR) in identifying those rental units within the district that are subject to the tax.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body. Additionally, some levies require referendum approval or provide the option that the tax may be approved by referendum. Depending on the particular tax levy, the effective date of the levy and imposition of the tax is the first day on the second month following approval of the ordinance by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month as may be specified in the ordinance. At least 60 days prior to the enactment of the ordinance levying the tax, the county's governing body must adopt a resolution establishing and appointing the members of the county tourist development council and indicating the county's intention to consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.⁴ These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only to the 1

1. Section 125.0104(3)(b), F.S.

2. Section 125.0104(3)(l)4., F.S.

3. Section 125.0104(3)(n)2., F.S.

4. Section 125.0104(4), F.S.

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.

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.⁵

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.⁶

Reporting Requirements:

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county 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.⁷

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.⁸

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-

5. Section 125.0104(3), F.S.
6. Section 125.0104(10), F.S.
7. Section 125.0104(4)(a), F.S.
8. Section 125.0104(3)(i), F.S.

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 reimposing a tourist development tax, upon or following the expiration of the previous ordinance.⁹

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2013-29	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

9. Section 125.0104(7), F.S.

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.¹⁰ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Tax Rates, Taxable Sales, and Estimates of Realized and Unrealized Revenues:

Optional tourist taxes can be a valuable revenue source for tourist facilities development and promotion, and the tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a tourist tax levy. Although these tables are useful in estimating revenues, the user should recognize their limitations. Besides seasonal factors and normal variations due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors such as the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities.

The first table to follow provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.¹¹ The second table reports the taxable sales by transient rental facilities on a county-by-county basis and may be useful in identifying the general trend of potential collections as well as estimating revenues from tourist development tax levies. In order to calculate a revenue estimate using this table, take the county's estimate of taxable sales reported by transient rental facilities as listed in the table 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 illustrates the 2014 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2014.

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: November 5, 2013) found at <https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>

Additional Detail:

Additional information regarding each of the five individual authorizations to levy can be found in the sections immediately following the three tables previously discussed. Additional tourist development tax data can be found on the EDR's website.¹²

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

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of November 5, 2013, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>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>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West only)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1977</i>	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
<i>Palm Beach</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Jan. 1, 1984</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>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>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1992</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1988</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Sumter</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1998</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of November 5, 2013, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Volusia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1995</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1986</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2001</i>	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1993</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2012</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1997</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1989</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1987</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2002</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1999</i>	-
Collier	Imposed Levy	1%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2002</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2002</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1998</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 30, 1993</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2002</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
Monroe (Key West only)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1987</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2008</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1996</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1986</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1986</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1989</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1988</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>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>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 only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2006</i>	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay</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>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>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of November 5, 2013, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Escambia (Navarre Beach exempt)	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia (Navarre Beach exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>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>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>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</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 only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1997</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
<i>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>Jan. 31, 2018</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>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 only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</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>	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2009</i>	<i>Mar. 31, 2014</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>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1994</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2009</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2008</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2006</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2006</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	<i>Jan. 31, 2018</i>
Sarasota	Imposed Levy	0.5%	May 1, 2010	Apr. 30, 2011
<i>Sarasota</i>	<i>Increased Rate</i>	<i>1%</i>	<i>May 1, 2011</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2009</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Oct. 1, 2009</i>	<i>Sep. 30, 2014</i>
Tourist Impact Tax - s. 125.0108, F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of November 5, 2013, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
Volusia (portion)	Increased Rate	3%	Oct. 1, 1995	-

Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.

Special Convention Development Tax - s. 212.0305(4)(d), F.S.

Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
Volusia (portion)	Increased Rate	3%	Oct. 1, 2000	-

Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.

Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.

Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
Volusia (portion)	Increased Rate	3%	Oct. 1, 1995	-

Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.

Local Administration of Tourist Taxes

County	Effective Date	Termination Date
Alachua	Jul. 1, 2001	
Baker	May 1, 2000	
Bay	Jan. 1, 1994	
Brevard	Oct. 1, 1992	
Broward	Mar. 1, 1994	
Charlotte	Sep. 1, 1990	
Citrus	Sep. 1, 1991	Dec. 31, 2005
Clay	Jan. 1, 1989	
Collier	Jan. 1, 1993	
Duval	Dec. 1, 1990	
Escambia	Jun. 1, 1989	
Gulf	Jun. 1, 2001	
Hernando	Jan. 1, 1993	
Highlands	Jan. 1, 2014	
Hillsborough	Jan. 1, 1992	
Indian River	Oct. 1, 2000	
Lake	Nov. 1, 1998	
Lee	May 1, 1988	
Leon	Oct. 1, 1994	
Manatee	Oct. 1, 1989	
Marion	Apr. 1, 2008	
Martin	Nov. 1, 2002	
Miami-Dade	Apr. 1, 1988	
Monroe (Tourist Development Taxes)	Jan. 1, 1991	
Monroe (Tourist Impact Tax)	Jan. 1, 1996	
Nassau	May 1, 1989	
Okaloosa	Jul. 1, 1992	
Orange	Jan. 1, 1992	
Osceola	May 1, 1992	
Palm Beach	Jan. 1, 1993	
Pinellas	Oct. 1, 1990	
Polk	Jan. 1, 1994	
Putnam	Apr. 1, 1999	
St. Johns	Aug. 1, 1988	
St. Lucie	May 1, 1991	
Santa Rosa	May 1, 1994	
Sarasota	Jun. 1, 1992	
Seminole	Sep. 1, 1993	
Suwannee	Nov. 1, 2001	
Taylor	Jul. 1, 2006	
Volusia	Apr. 1, 1990	
Wakulla	Dec. 1, 1996	Sep. 30, 2009
Walton	Oct. 1, 1991	

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 also imposes a 4% Municipal Resort Tax and is exempt from the county's Tourist Development Tax levy, but is not exempt from the county's Convention Development Tax levy.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates by County" (Last Updated: November 5, 2013) found at <https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>

Taxable Sales Reported by Transient Rental Facilities

State Fiscal Years Ended June 30, 2004 - 2014

County	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 (est.)	2014 (est.)
Alachua	\$ 55,904,993	\$ 58,584,056	\$ 65,615,424	\$ 74,594,673	\$ 75,917,950	\$ 65,985,970	\$ 65,658,413	\$ 66,764,676	\$ 69,755,523	\$ 70,589,264	\$ 71,177,093
Baker	\$ 1,504,500	\$ 1,699,572	\$ 1,603,440	\$ 1,741,451	\$ 1,351,770	\$ 1,218,154	\$ 978,419	\$ 840,385	\$ 1,209,386	\$ 1,030,246	\$ 1,049,808
Bay	\$ 196,208,387	\$ 208,158,496	\$ 183,988,163	\$ 205,883,807	\$ 220,615,421	\$ 257,737,516	\$ 232,109,551	\$ 237,176,016	\$ 293,058,042	\$ 306,663,816	\$ 321,837,855
Bradford	\$ 2,580,981	\$ 2,622,384	\$ 2,642,988	\$ 2,704,138	\$ 2,708,650	\$ 2,562,224	\$ 2,259,884	\$ 2,041,857	\$ 2,120,360	\$ 2,007,460	\$ 2,017,052
Brevard	\$ 118,405,980	\$ 138,017,993	\$ 166,546,628	\$ 172,366,524	\$ 176,303,417	\$ 159,168,832	\$ 160,305,862	\$ 164,148,420	\$ 163,381,706	\$ 173,029,081	\$ 175,850,420
Broward	\$ 654,875,401	\$ 705,221,067	\$ 777,095,108	\$ 802,185,944	\$ 840,297,004	\$ 717,890,868	\$ 699,454,719	\$ 764,820,163	\$ 846,030,633	\$ 909,524,870	\$ 944,169,494
Calhoun	\$ 123,889	\$ 124,139	\$ 112,943	\$ 105,841	\$ 110,629	\$ 88,919	\$ 93,633	\$ 96,358	\$ 97,804	\$ 99,271	\$ 100,045
Charlotte	\$ 45,588,167	\$ 44,867,990	\$ 48,404,996	\$ 44,563,667	\$ 44,150,162	\$ 41,037,361	\$ 42,168,318	\$ 41,613,104	\$ 47,110,646	\$ 50,471,259	\$ 51,693,168
Citrus	\$ 16,915,167	\$ 17,942,932	\$ 18,476,567	\$ 19,545,020	\$ 20,971,656	\$ 20,168,718	\$ 21,516,465	\$ 18,858,689	\$ 19,872,183	\$ 20,717,138	\$ 20,953,054
Clay	\$ 11,948,733	\$ 12,444,196	\$ 12,623,704	\$ 12,914,586	\$ 14,635,620	\$ 15,825,800	\$ 14,483,278	\$ 14,380,911	\$ 15,365,102	\$ 15,631,667	\$ 16,024,362
Collier	\$ 313,330,067	\$ 353,421,354	\$ 392,064,458	\$ 353,863,988	\$ 368,128,308	\$ 317,620,585	\$ 319,328,433	\$ 306,160,212	\$ 309,657,633	\$ 397,712,201	\$ 402,255,466
Columbia	\$ 16,271,833	\$ 18,768,712	\$ 21,071,923	\$ 20,029,588	\$ 19,580,587	\$ 19,147,110	\$ 17,050,484	\$ 19,545,225	\$ 20,901,155	\$ 21,099,808	\$ 21,464,384
DeSoto	\$ 1,473,428	\$ 1,517,631	\$ 1,578,336	\$ 1,641,470	\$ 1,707,128	\$ 1,691,764	\$ 1,744,209	\$ 1,798,279	\$ 1,793,038	\$ 1,560,057	\$ 1,572,216
Dixie	\$ 784,000	\$ 807,520	\$ 839,821	\$ 873,414	\$ 908,350	\$ 1,181,331	\$ 1,217,867	\$ 1,255,533	\$ 1,280,644	\$ 1,187,910	\$ 1,204,328
Duval	\$ 212,759,328	\$ 253,346,688	\$ 246,503,395	\$ 258,543,775	\$ 278,887,590	\$ 245,315,509	\$ 228,738,669	\$ 239,032,912	\$ 255,370,776	\$ 261,662,885	\$ 268,579,282
Escambia	\$ 126,929,725	\$ 128,311,967	\$ 113,095,231	\$ 119,002,462	\$ 136,216,083	\$ 132,542,672	\$ 136,432,615	\$ 139,713,211	\$ 170,358,897	\$ 184,358,400	\$ 190,807,329
Flagler	\$ 16,931,340	\$ 20,380,075	\$ 26,051,942	\$ 29,314,259	\$ 30,298,172	\$ 26,924,544	\$ 27,127,008	\$ 32,647,008	\$ 37,276,180	\$ 40,004,983	\$ 41,569,913
Franklin	\$ 28,909,511	\$ 29,499,501	\$ 33,492,460	\$ 35,818,210	\$ 38,940,899	\$ 37,386,261	\$ 37,048,249	\$ 37,385,979	\$ 45,578,058	\$ 46,977,647	\$ 48,228,884
Gadsden	\$ 1,485,454	\$ 1,467,751	\$ 1,961,062	\$ 3,246,307	\$ 3,844,048	\$ 4,377,602	\$ 3,691,542	\$ 4,119,461	\$ 4,707,512	\$ 4,994,495	\$ 5,148,796
Gilchrist	\$ 852,180	\$ 897,032	\$ 944,244	\$ 993,941	\$ 1,048,933	\$ 1,029,357	\$ 1,277,031	\$ 1,496,742	\$ 1,391,018	\$ 1,183,479	\$ 1,200,459
Glades	\$ 777,870	\$ 801,207	\$ 825,243	\$ 850,000	\$ 775,543	\$ 702,378	\$ 821,850	\$ 818,518	\$ 838,423	\$ 672,578	\$ 688,933
Gulf	\$ 10,173,967	\$ 11,669,207	\$ 10,142,467	\$ 16,589,656	\$ 16,869,490	\$ 16,977,036	\$ 18,808,357	\$ 19,253,269	\$ 23,563,775	\$ 25,025,554	\$ 25,404,321
Hamilton	\$ 1,114,285	\$ 1,213,745	\$ 1,578,692	\$ 1,723,357	\$ 1,479,858	\$ 1,095,290	\$ 793,231	\$ 1,049,938	\$ 983,977	\$ 900,715	\$ 933,924
Hardee	\$ 1,180,217	\$ 1,268,447	\$ 1,527,334	\$ 1,588,427	\$ 1,651,964	\$ 1,626,808	\$ 1,706,592	\$ 1,744,026	\$ 1,770,186	\$ 1,796,739	\$ 1,810,753
Hendry	\$ 5,103,589	\$ 5,285,291	\$ 6,577,038	\$ 7,200,436	\$ 5,314,203	\$ 3,401,627	\$ 3,327,241	\$ 3,851,646	\$ 4,443,667	\$ 5,430,088	\$ 5,509,838
Hernando	\$ 9,915,767	\$ 11,936,720	\$ 12,603,417	\$ 14,115,419	\$ 12,593,398	\$ 11,483,366	\$ 10,575,923	\$ 10,782,145	\$ 10,776,005	\$ 11,768,858	\$ 12,050,924
Highlands	\$ 13,231,189	\$ 17,217,031	\$ 17,746,896	\$ 17,309,328	\$ 17,545,187	\$ 16,009,673	\$ 15,545,762	\$ 14,322,495	\$ 15,684,264	\$ 15,780,765	\$ 15,943,206
Hillsborough	\$ 316,207,780	\$ 386,592,182	\$ 408,460,676	\$ 441,240,774	\$ 430,109,735	\$ 380,735,219	\$ 342,605,509	\$ 342,662,613	\$ 406,065,706	\$ 429,642,512	\$ 450,388,018
Holmes	\$ 443,714	\$ 390,921	\$ 533,985	\$ 420,883	\$ 448,102	\$ 477,616	\$ 572,323	\$ 1,120,633	\$ 742,756	\$ 698,291	\$ 710,375
Indian River	\$ 40,940,118	\$ 45,865,631	\$ 39,580,971	\$ 37,668,933	\$ 40,447,866	\$ 34,066,213	\$ 33,629,727	\$ 36,394,191	\$ 41,078,334	\$ 42,830,964	\$ 43,421,919
Jackson	\$ 7,368,862	\$ 9,032,350	\$ 8,734,597	\$ 8,506,226	\$ 7,997,812	\$ 6,501,992	\$ 6,009,848	\$ 9,063,114	\$ 6,894,635	\$ 7,017,133	\$ 7,193,686
Jefferson	\$ 1,344,611	\$ 1,720,657	\$ 1,808,855	\$ 1,432,150	\$ 1,615,564	\$ 1,409,084	\$ 1,286,043	\$ 1,219,663	\$ 1,155,499	\$ 1,195,131	\$ 1,204,585
Lafayette	\$ 158,616	\$ 144,148	\$ 159,711	\$ 152,000	\$ 147,284	\$ 150,230	\$ 153,234	\$ 156,299	\$ 158,643	\$ 161,023	\$ 161,444
Lake	\$ 45,006,100	\$ 51,389,328	\$ 57,139,686	\$ 58,661,492	\$ 58,514,303	\$ 49,197,218	\$ 47,547,280	\$ 48,787,502	\$ 50,476,629	\$ 52,785,370	\$ 53,994,289
Lee	\$ 404,701,900	\$ 387,490,350	\$ 444,659,401	\$ 448,782,117	\$ 474,537,924	\$ 444,990,537	\$ 453,611,319	\$ 471,088,156	\$ 523,256,349	\$ 558,451,089	\$ 572,633,206
Leon	\$ 75,231,400	\$ 81,079,561	\$ 84,209,240	\$ 86,967,922	\$ 85,372,427	\$ 76,790,239	\$ 71,710,039	\$ 77,169,801	\$ 81,317,338	\$ 82,987,597	\$ 85,094,411
Levy	\$ 6,736,129	\$ 6,944,846	\$ 8,076,041	\$ 8,498,242	\$ 8,406,417	\$ 7,355,987	\$ 7,725,631	\$ 7,581,067	\$ 7,868,080	\$ 8,204,408	\$ 8,244,120
Liberty	\$ 119,114	\$ 157,607	\$ 134,913	\$ 125,000	\$ 83,790	\$ 110,490	\$ 108,705	\$ 110,896	\$ 112,559	\$ 114,247	\$ 115,305
Madison	\$ 2,268,187	\$ 2,584,372	\$ 2,895,695	\$ 3,150,150	\$ 2,875,674	\$ 2,655,758	\$ 2,344,814	\$ 2,790,466	\$ 2,833,938	\$ 2,875,181	\$ 2,926,259
Manatee	\$ 105,276,914	\$ 109,532,158	\$ 119,010,865	\$ 125,222,264	\$ 128,560,133	\$ 114,705,715	\$ 126,965,315	\$ 135,280,670	\$ 159,736,469	\$ 172,656,932	\$ 176,027,106
Marion	\$ 57,515,955	\$ 58,689,750	\$ 56,439,347	\$ 56,563,005	\$ 53,701,567	\$ 44,296,398	\$ 39,673,139	\$ 44,386,588	\$ 42,604,668	\$ 49,095,458	\$ 49,739,190
Martin	\$ 31,373,908	\$ 32,662,770	\$ 34,324,146	\$ 31,194,758	\$ 26,300,948	\$ 25,479,264	\$ 26,054,314	\$ 27,731,796	\$ 29,433,193	\$ 30,586,723	\$ 31,028,216
Miami-Dade	\$ 834,677,551	\$ 972,036,386	\$ 1,106,289,934	\$ 1,187,184,836	\$ 1,247,326,963	\$ 1,100,218,289	\$ 1,104,536,988	\$ 1,285,150,845	\$ 1,467,137,723	\$ 1,597,526,281	\$ 1,694,084,062
Monroe	\$ 461,363,853	\$ 479,770,079	\$ 472,637,711	\$ 488,062,644	\$ 540,152,224	\$ 469,007,116	\$ 486,364,585	\$ 559,767,193	\$ 619,079,023	\$ 665,067,693	\$ 684,358,966
Nassau	\$ 61,315,200	\$ 76,163,268	\$ 78,015,931	\$ 81,475,122	\$ 87,182,231	\$ 69,825,191	\$ 69,192,379	\$ 73,748,567	\$ 75,865,470	\$ 82,291,716	\$ 84,837,658
Okaloosa	\$ 194,384,700	\$ 199,300,620	\$ 184,116,051	\$ 205,895,575	\$ 221,863,452	\$ 206,807,843	\$ 200,776,184	\$ 190,037,684	\$ 258,667,477	\$ 263,451,751	\$ 267,955,503
Okeechobee	\$ 6,232,896	\$ 7,425,241	\$ 7,156,232	\$ 7,125,727	\$ 6,468,798	\$ 5,225,876	\$ 5,700,925	\$ 5,517,984	\$ 5,595,270	\$ 6,317,126	\$ 6,366,095
Orange	\$ 2,110,929,980	\$ 2,399,217,846	\$ 2,521,706,550	\$ 2,710,670,357	\$ 2,826,399,571	\$ 2,427,416,667	\$ 2,371,408,333	\$ 2,735,741,667	\$ 3,026,160,000	\$ 3,022,621,667	\$ 3,156,839,188
Osceola	\$ 465,696,020	\$ 620,126,216	\$ 551,083,486	\$ 549,271,440	\$ 607,570,774	\$ 551,729,145	\$ 496,245,954	\$ 538,492,671	\$ 555,001,258	\$ 599,566,337	\$ 624,689,548
Palm Beach	\$ 484,045,875	\$ 556,600,117	\$ 588,503,498	\$ 580,142,798	\$ 555,139,359	\$ 455,870,564	\$ 459,071,848	\$ 506,011,995	\$ 523,504,476	\$ 595,126,285	\$ 616,826,612
Pasco	\$ 34,022,518	\$ 35,852,212	\$ 40,609,728	\$ 37,758,722	\$ 41,728,456	\$ 33,202,199	\$ 31,589,671	\$ 33,253,837	\$ 37,096,752	\$ 39,753,576	\$ 40,673,980
Pinellas	\$ 427,603,475	\$ 455,990,950	\$ 481,143,302	\$ 492,363,469	\$ 519,212,023	\$ 476,115,581	\$ 455,098,382	\$ 477,873,790	\$ 547,279,205	\$ 592,041,597	\$ 615,020,971
Polk	\$ 105,443,529	\$ 136,314,664	\$ 137,310,953	\$ 146,666,851	\$ 150,698,292	\$ 135,340,143	\$ 120,812,842	\$ 132,251,359	\$ 136,663,315	\$ 140,566,707	\$ 145,432,952
Putnam	\$ 5,441,750	\$ 5,843,360	\$ 5,577,463	\$ 5,696,538	\$ 6,921,430	\$ 5,420,729	\$ 4,711,937	\$ 5,364,050	\$ 6,156,762	\$ 6,606,845	\$ 6,708,288
St. Johns	\$ 145,487,230	\$ 165,147,699	\$ 174,638,792	\$ 181,236,162	\$ 184,662,053	\$ 144,393,920	\$ 147,671,885	\$ 159,383,734	\$ 173,610,308	\$ 182,839,779	\$ 186,697,012
St. Lucie	\$ 46,897,938	\$ 53,014,715	\$ 56,743,509	\$ 50,711,141	\$ 50,558,016	\$ 42,399,372	\$ 38,958,110	\$ 46,439,496	\$ 51,437,916	\$ 51,964,412	\$ 52,881,317
Santa Rosa	\$ 8,839,000	\$ 13,542,569	\$ 14,411,609	\$ 20,379,872	\$ 22,477,523	\$ 22,334,158	\$ 21,959,800	\$ 22,054,635	\$ 28,356,420	\$ 30,336,971	\$ 31,001,311

Taxable Sales Reported by Transient Rental Facilities

State Fiscal Years Ended June 30, 2004 - 2014

County	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 (est.)	2014 (est.)
Sarasota	\$ 220,222,867	\$ 250,800,233	\$ 247,754,513	\$ 261,635,469	\$ 264,232,357	\$ 241,386,769	\$ 241,129,559	\$ 239,885,564	\$ 274,815,589	\$ 283,164,843	\$ 291,847,423
Seminole	\$ 58,229,467	\$ 81,539,029	\$ 86,626,672	\$ 83,316,714	\$ 80,154,526	\$ 62,718,252	\$ 58,425,828	\$ 58,908,786	\$ 63,323,644	\$ 68,988,420	\$ 71,082,846
Sumter	\$ 13,001,000	\$ 13,028,330	\$ 13,915,298	\$ 14,613,433	\$ 16,349,911	\$ 15,562,315	\$ 17,132,210	\$ 17,858,248	\$ 19,198,086	\$ 20,330,334	\$ 20,445,819
Suwannee	\$ 4,206,300	\$ 4,878,927	\$ 5,146,058	\$ 5,343,461	\$ 5,856,278	\$ 5,146,813	\$ 5,049,072	\$ 5,516,842	\$ 8,345,841	\$ 8,064,384	\$ 8,205,916
Taylor	\$ 5,193,223	\$ 5,082,814	\$ 5,229,981	\$ 5,115,943	\$ 5,737,667	\$ 5,782,212	\$ 5,882,267	\$ 7,349,033	\$ 6,519,167	\$ 6,739,300	\$ 6,805,537
Union	\$ 11,000	\$ 12,000	\$ 13,154	\$ 14,000	\$ 14,980	\$ 15,430	\$ 15,980	\$ 16,028	\$ 16,268	\$ 16,512	\$ 16,760
Volusia	\$ 245,790,180	\$ 241,777,500	\$ 271,153,443	\$ 263,063,352	\$ 265,765,628	\$ 228,549,804	\$ 222,868,317	\$ 229,191,542	\$ 242,322,398	\$ 248,268,595	\$ 253,342,464
Wakulla	\$ 1,142,300	\$ 1,311,011	\$ 1,650,329	\$ 1,867,502	\$ 2,452,188	\$ 2,074,589	\$ 2,177,117	\$ 2,514,733	\$ 3,625,321	\$ 2,472,952	\$ 2,538,701
Walton	\$ 246,080,733	\$ 225,551,092	\$ 218,602,226	\$ 256,407,612	\$ 274,612,769	\$ 263,997,822	\$ 257,660,532	\$ 263,446,383	\$ 352,893,471	\$ 381,132,372	\$ 391,911,033
Washington	\$ 1,726,511	\$ 2,964,199	\$ 2,831,789	\$ 3,154,451	\$ 3,024,167	\$ 2,801,272	\$ 2,602,672	\$ 2,569,576	\$ 2,088,222	\$ 2,160,530	\$ 2,179,539
Statewide Total	\$ 9,147,958,350	\$ 10,225,060,405	\$ 10,705,178,806	\$ 11,167,068,338	\$ 11,638,533,193	\$ 10,282,461,260	\$ 10,051,304,013	\$ 10,949,606,870	\$ 12,202,870,766	\$ 12,908,600,268	\$ 13,394,876,938
% Change	-	11.8%	4.7%	4.3%	4.2%	-11.7%	-2.2%	8.9%	11.4%	5.8%	3.8%

2014 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions											Local Option Food and Beverage Taxes s. 212.0306, F.S.		
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Subcounty Convention Tax (up to 3%)					
Alachua *	2	1	1		1				5	5	0			
Baker *	2	1							5	3	2			
Bay *	2	1	1		1				5	5	0			
Bradford	2	1	1						5	4	1			
Brevard *	2	1	1		1				5	5	0			
Broward *	2	1	1		1				6	5	1			
Calhoun									4	0	4			
Charlotte *	2	1	1		1				5	5	0			
Citrus	2	1							5	3	2			
Clay *	2	1							5	3	2			
Collier *	2	1	1						5	4	1			
Columbia	2	1	1						5	4	1			
DeSoto	2								4	2	2			
Dixie	2								4	2	2			
Duval *	2		1		1		2		6	6	0			
Escambia *	2	1	1						5	4	1			
Flagler	2	1	1						5	4	1			
Franklin	2								5	2	3			
Gadsden	2								5	2	3			
Gilchrist	2								5	2	3			
Glades	2								5	2	3			
Gulf *	2	1	1						5	4	1			
Hamilton	2	1							5	3	2			
Hardee									4	0	4			
Hendry	2	1							5	3	2			
Hernando *	2	1							5	3	2			
Highlands *	2								5	2	3			
Hillsborough *	2	1	1		1				5	5	0			
Holmes	2								5	2	3			
Indian River *	2	1	1						5	4	1			
Jackson	2	1	1						5	4	1			
Jefferson	2								5	2	3			
Lafayette									4	0	4			
Lake *	2	1	1						5	4	1			
Lee *	2	1	1		1				5	5	0			
Leon *	2	1	1		1				5	5	0			
Levy	2								5	2	3			
Liberty									4	0	4			
Madison	2	1							5	3	2			
Manatee *	2	1	1		1				5	5	0			
Marion *	2								5	2	3			
Martin *	2	1	1						5	4	1			
Miami-Dade *	2		1				3		6	6	0	2	1	
Monroe *	2	1		1		1			7	5	2			
Nassau *	2	1	1						5	4	1			
Okaloosa *	2	1	1		1				5	5	0			
Okeechobee	2	1							5	3	2			
Orange *	2	1	1	1	1				6	6	0			
Osceola *	2	1	1	1	1				6	6	0			
Palm Beach *	2	1	1		1				5	5	0			

2014 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions									Local Option Food and Beverage Taxes s. 212.0306, F.S.			
	Tourist Development Taxes s. 125.0104(3), F.S.			Convention Development Taxes s. 212.0305(4), F.S.						Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)		
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	Tourist Impact Tax s. 125.0108, F.S. (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Subcounty Convention Tax (up to 3%)	Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	
Pasco	2								5	2	3		
Pinellas *	2	1	1		1				5	5	0		
Polk *	2	1	1		1				5	5	0		
Putnam *	2	1	1						5	4	1		
St. Johns *	2	1	1						5	4	1		
St. Lucie *	2	1	1		1				5	5	0		
Santa Rosa *	2	1	1						5	4	1		
Sarasota *	2	1	1		1				5	5	0		
Seminole *	2	1	1		1				5	5	0		
Sumter	2								5	2	3		
Suwannee *	2	1							5	3	2		
Taylor *	2	1							5	3	2		
Union									4	0	4		
Volusia *	2		1					3	6	6	0		
Wakulla	2	1	1						5	4	1		
Walton *	2	1	1		0.5				6	4.5	1.5		
Washington	2	1							5	3	2		
# Eligible to Levy:	67	57	67	5	65	1	1	1		67		1	1
# Levying:	62	46	37	3	20	1	1	1		62		1	1

- Notes:
- 1) County names followed by an asterick indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
 - 2) Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
 - 3) Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
 - 4) Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
 - 5) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
 - 6) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
 - 7) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
 - 8) According to the Department of Revenue's Office of Tax Research, five counties (i.e., Broward, Monroe, Orange, Osceola, and Walton) are considered high tourism impact counties pursuant to s. 125.0104(3)(m)2., F.S. Broward and Orange counties qualify to levy because sales subject to the tax exceeded \$600 million during the previous calendar year. Monroe and Walton counties qualify to levy because the sales subject to the tax were at least 18 percent of the county's total taxable sales under Chapter 212, F.S., where the sales subject to the tax were a minimum of \$200 million. Osceola County qualifies to levy due to a grandfather clause.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates by County" (Last Updated: November 5, 2013) found at <https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>

Local Option Tourist Tax Levies in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
Local Fiscal Year Ending September 30, 2014

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2014 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2014 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 711,771	5	5	\$ 3,558,855	0	\$ -			\$ -		\$ -
Baker	\$ 10,498	5	3	\$ 31,494	2	\$ 20,996			\$ -		\$ -
Bay	\$ 3,218,379	5	5	\$ 16,091,893	0	\$ -			\$ -		\$ -
Bradford	\$ 20,171	5	4	\$ 80,682	1	\$ 20,171			\$ -		\$ -
Brevard	\$ 1,758,504	5	5	\$ 8,792,521	0	\$ -			\$ -		\$ -
Broward	\$ 9,441,695	6	5	\$ 47,208,475	1	\$ 9,441,695			\$ -		\$ -
Calhoun	\$ 1,000	4	0	\$ -	4	\$ 4,002			\$ -		\$ -
Charlotte	\$ 516,932	5	5	\$ 2,584,658	0	\$ -			\$ -		\$ -
Citrus	\$ 209,531	5	3	\$ 628,592	2	\$ 419,061			\$ -		\$ -
Clay	\$ 160,244	5	3	\$ 480,731	2	\$ 320,487			\$ -		\$ -
Collier	\$ 4,022,555	5	4	\$ 16,090,219	1	\$ 4,022,555			\$ -		\$ -
Columbia	\$ 214,644	5	4	\$ 858,575	1	\$ 214,644			\$ -		\$ -
DeSoto	\$ 15,722	4	2	\$ 31,444	2	\$ 31,444			\$ -		\$ -
Dixie	\$ 12,043	4	2	\$ 24,087	2	\$ 24,087			\$ -		\$ -
Duval	\$ 2,685,793	4	4	\$ 10,743,171	0	\$ -	2	2	\$ 5,371,586	0	\$ -
Escambia	\$ 1,908,073	5	4	\$ 7,632,293	1	\$ 1,908,073			\$ -		\$ -
Flagler	\$ 415,699	5	4	\$ 1,662,797	1	\$ 415,699			\$ -		\$ -
Franklin	\$ 482,289	5	2	\$ 964,578	3	\$ 1,446,867			\$ -		\$ -
Gadsden	\$ 51,488	5	2	\$ 102,976	3	\$ 154,464			\$ -		\$ -
Gilchrist	\$ 12,005	5	2	\$ 24,009	3	\$ 36,014			\$ -		\$ -
Glades	\$ 6,889	5	2	\$ 13,779	3	\$ 20,668			\$ -		\$ -
Gulf	\$ 254,043	5	4	\$ 1,016,173	1	\$ 254,043			\$ -		\$ -
Hamilton	\$ 9,339	5	3	\$ 28,018	2	\$ 18,678			\$ -		\$ -
Hardee	\$ 18,108	4	0	\$ -	4	\$ 72,430			\$ -		\$ -
Hendry	\$ 55,098	5	3	\$ 165,295	2	\$ 110,197			\$ -		\$ -
Hernando	\$ 120,509	5	3	\$ 361,528	2	\$ 241,018			\$ -		\$ -
Highlands	\$ 159,432	5	2	\$ 318,864	3	\$ 478,296			\$ -		\$ -
Hillsborough	\$ 4,503,880	5	5	\$ 22,519,401	0	\$ -			\$ -		\$ -
Holmes	\$ 7,104	5	2	\$ 14,208	3	\$ 21,311			\$ -		\$ -
Indian River	\$ 434,219	5	4	\$ 1,736,877	1	\$ 434,219			\$ -		\$ -
Jackson	\$ 71,937	5	4	\$ 287,747	1	\$ 71,937			\$ -		\$ -
Jefferson	\$ 12,046	5	2	\$ 24,092	3	\$ 36,138			\$ -		\$ -
Lafayette	\$ 1,614	4	0	\$ -	4	\$ 6,458			\$ -		\$ -
Lake	\$ 539,943	5	4	\$ 2,159,772	1	\$ 539,943			\$ -		\$ -
Lee	\$ 5,726,332	5	5	\$ 28,631,660	0	\$ -			\$ -		\$ -
Leon	\$ 850,944	5	5	\$ 4,254,721	0	\$ -			\$ -		\$ -
Levy	\$ 82,441	5	2	\$ 164,882	3	\$ 247,324			\$ -		\$ -
Liberty	\$ 1,153	4	0	\$ -	4	\$ 4,612			\$ -		\$ -
Madison	\$ 29,263	5	3	\$ 87,788	2	\$ 58,525			\$ -		\$ -
Manatee	\$ 1,760,271	5	5	\$ 8,801,355	0	\$ -			\$ -		\$ -
Marion	\$ 497,392	5	2	\$ 994,784	3	\$ 1,492,176			\$ -		\$ -
Martin	\$ 310,282	5	4	\$ 1,241,129	1	\$ 310,282			\$ -		\$ -
Miami-Dade	\$ 16,940,841	3	3	\$ 50,822,522	0	\$ -	3	3	\$ 50,822,522	0	\$ -

Local Option Tourist Tax Levies in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
Local Fiscal Year Ending September 30, 2014

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2014 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2014 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 6,843,590	7	5	\$ 34,217,948	2	\$ 13,687,179			\$ -		\$ -
Nassau	\$ 848,377	5	4	\$ 3,393,506	1	\$ 848,377			\$ -		\$ -
Okaloosa	\$ 2,679,555	5	5	\$ 13,397,775	0	\$ -			\$ -		\$ -
Okeechobee	\$ 63,661	5	3	\$ 190,983	2	\$ 127,322			\$ -		\$ -
Orange	\$ 31,568,392	6	6	\$ 189,410,351	0	\$ -			\$ -		\$ -
Osceola	\$ 6,246,895	6	6	\$ 37,481,373	0	\$ -			\$ -		\$ -
Palm Beach	\$ 6,168,266	5	5	\$ 30,841,331	0	\$ -			\$ -		\$ -
Pasco	\$ 406,740	5	2	\$ 813,480	3	\$ 1,220,219			\$ -		\$ -
Pinellas	\$ 6,150,210	5	5	\$ 30,751,049	0	\$ -			\$ -		\$ -
Polk	\$ 1,454,330	5	5	\$ 7,271,648	0	\$ -			\$ -		\$ -
Putnam	\$ 67,083	5	4	\$ 268,332	1	\$ 67,083			\$ -		\$ -
St. Johns	\$ 1,866,970	5	4	\$ 7,467,880	1	\$ 1,866,970			\$ -		\$ -
St. Lucie	\$ 528,813	5	5	\$ 2,644,066	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 310,013	5	4	\$ 1,240,052	1	\$ 310,013			\$ -		\$ -
Sarasota	\$ 2,918,474	5	5	\$ 14,592,371	0	\$ -			\$ -		\$ -
Seminole	\$ 710,828	5	5	\$ 3,554,142	0	\$ -			\$ -		\$ -
Sumter	\$ 204,458	5	2	\$ 408,916	3	\$ 613,375			\$ -		\$ -
Suwannee	\$ 82,059	5	3	\$ 246,177	2	\$ 164,118			\$ -		\$ -
Taylor	\$ 68,055	5	3	\$ 204,166	2	\$ 136,111			\$ -		\$ -
Union	\$ 168	4	0	\$ -	4	\$ 670			\$ -		\$ -
Volusia	\$ 2,533,425	3	3	\$ 7,600,274	0	\$ -	3	3	\$ 7,600,274	0	\$ -
Wakulla	\$ 25,387	5	4	\$ 101,548	1	\$ 25,387			\$ -		\$ -
Walton	\$ 3,919,110	6	4.5	\$ 17,635,996	1.5	\$ 5,878,665			\$ -		\$ -
Washington	\$ 21,795	5	3	\$ 65,386	2	\$ 43,591			\$ -		\$ -
Statewide	\$ 133,948,769			\$ 645,035,393		\$ 47,887,594			\$ 63,794,381		\$ -

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 November 5, 2013, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire local fiscal year (i.e., October 1, 2013 through September 30, 2014).

Data Sources:

- 1) Office of Economic and Demographic Research, "2013 Local Government Financial Information Handbook" Table: 2014 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, "2013 Local Government Financial Information Handbook" Table: Taxable Sales Reported by Transient Rental Facilities - State Fiscal Years Ended June 30, 2004-2014.

This page was intentionally left blank.

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.¹ Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2013-14 local fiscal year, 62 of the eligible 67 counties currently levying this tax will realize an estimated \$268 million in revenue. The five counties not currently levying this tax at the maximum rate will allow an estimated \$44,000 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.²

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
2. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more aquariums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
3. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
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.
5. 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.

1. Section 125.0104(6), F.S.

2. Section 125.0104(5), F.S.

6. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority 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 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 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.

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 2013-14 local fiscal year, 45 of the eligible 57 counties currently levying this tax will realize an estimated \$110 million in revenue. The 12 counties not currently levying this tax will allow an estimated \$2 million to go unrealized.

Counties Eligible to Levy:

To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified here unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.²
2. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more aquariums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified here unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.

1. Section 125.0104(5), F.S.

2. Section 125.0104(3)(d), F.S.

3. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
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.
5. 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.
6. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority 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 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 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.

Professional Sports Franchise Facility Tax

Section 125.0104(3)(1), 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 be 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 2013-14 local fiscal year, 37 of the eligible 67 counties currently levying this tax will realize an estimated \$124 million in revenue. The 30 counties not currently levying this tax at the maximum rate will allow an estimated \$10 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)(1), F.S., is prohibited.¹

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.

1. Section 125.0104(5)(d), F.S.

This page was intentionally left blank.

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 is considered a high tourism impact county. Once a county receives this designation, it retains it for the period of time of the tax levy. During the 2013-14 local fiscal year, three of the eligible five counties currently levying this tax (i.e., Monroe, Orange, and Osceola) will realize an estimated \$45 million in revenue. The two counties not currently levying this tax (i.e., Broward and Walton) will allow an estimated \$13 million to go unrealized.

Counties Eligible to Levy:

Broward, Monroe, Orange, Osceola, and Walton counties have been designated as high tourism impact counties.

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.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
2. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more aquariums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
3. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
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

1. Section 125.0104(5), F.S.

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.

5. 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.
6. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority 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 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 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.

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 2013-14 local fiscal year, 20 of the eligible 65 counties currently levying this tax will realize an estimated \$92 million in revenue. The 45 counties not currently levying this tax at the maximum rate will allow an estimated \$23 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.¹

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.

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 2013-14 local fiscal year, Monroe County will realize an estimated \$6.8 million in revenue, and no revenues will go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2013 Regular Legislative Session.

Authorization to Levy:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax is not effective until land development regulations and a local comprehensive plan that meets the requirements of ch. 380, F.S., have become effective.¹ 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.²

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.³ The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.⁴ 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.⁵ A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.⁶

1. Section 125.0108(1)(a), F.S.

2. Section 125.0108(5), F.S.

3. Section 125.0108(6), F.S..

4. Section 125.0108(1)(c), F.S.

5. Section 125.0108(6), F.S.

6. Section 125.0108(1)(g), F.S.

Areas Eligible to Levy:

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County.⁷

Administrative Procedures:

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (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 amount of taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules and publishes such forms as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes.⁸ 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.⁹

Reporting Requirements:

A certified copy of the ordinance, including the time period and the effective date of the levy, 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.¹⁰

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.¹¹

Authorized Uses of Proceeds:

The proceeds are distributed for the following uses.¹²

1. Fifty percent is transferred to the land authority to be used to purchase property in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to such purchases.
2. Fifty percent 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.

7. Sections 380.055, .0551, .0552, .0555, F.S.

8. Section 125.0108(2), F.S.

9. Section 125.0104(10), F.S.

10. Section 125.0108(6), F.S.

11. Section 125.0108(2)(c), F.S.

12. Section 125.0108(3), F.S.

Appendix A:

Adjusted 2012 Population Estimates
for Florida's Counties and Municipalities
Used in the FY 2013-14 State Revenue-Sharing
Calculations

Adjusted 2012 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2012 Total Population	April 1, 2012 Inmate Population	April 1, 2012 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Alachua County	246,770	1,290	245,480	-	-	245,480
Alachua	9,134	-	9,134	-	-	9,134
Archer	1,130	-	1,130	-	-	1,130
Gainesville	124,025	842	123,183	-	-	123,183
Hawthorne	1,389	-	1,389	-	-	1,389
High Springs	5,355	-	5,355	-	-	5,355
La Crosse	356	-	356	-	-	356
Micanopy	605	-	605	-	-	605
Newberry	4,957	-	4,957	-	-	4,957
Waldo	969	-	969	-	-	969
Unincorporated County	98,850	448	98,402	-	-	98,402
Baker County	26,938	2,012	24,926	-	-	24,926
Glen St. Mary	428	-	428	-	-	428
Macclenny	6,355	-	6,355	-	-	6,355
Unincorporated County	20,155	2,012	18,143	-	-	18,143
Bay County	169,392	1,160	168,232	-	-	168,232
Callaway	14,051	-	14,051	-	-	14,051
Lynn Haven	18,764	-	18,764	-	-	18,764
Mexico Beach	1,095	-	1,095	-	-	1,095
Panama City	35,800	113	35,687	10	-	35,697
Panama City Beach	12,067	-	12,067	-	-	12,067
Parker	4,305	-	4,305	-	-	4,305
Springfield	8,893	-	8,893	-	-	8,893
Unincorporated County	74,417	1,047	73,370	(10)	-	73,360
Bradford County	27,239	2,923	24,316	-	-	24,316
Brooker	331	-	331	-	-	331
Hampton	477	-	477	-	-	477
Lawtey	730	-	730	-	-	730
Starke	5,437	12	5,425	-	-	5,425
Unincorporated County	20,264	2,911	17,353	-	-	17,353
Brevard County	545,625	516	545,109	-	-	545,109
Cape Canaveral	9,926	-	9,926	-	-	9,926
Cocoa	17,259	-	17,259	282	-	17,541
Cocoa Beach	11,240	-	11,240	-	-	11,240
Grant-Valkaria	3,873	-	3,873	-	-	3,873
Indialantic	2,782	-	2,782	-	-	2,782
Indian Harbour Beach	8,456	-	8,456	-	-	8,456
Malabar	2,738	-	2,738	-	-	2,738
Melbourne	77,101	-	77,101	-	-	77,101
Melbourne Beach	3,098	-	3,098	-	-	3,098
Melbourne Village	664	-	664	-	-	664
Palm Bay	103,681	-	103,681	-	-	103,681
Palm Shores	890	-	890	2	-	892
Rockledge	25,265	26	25,239	-	-	25,239
Satellite Beach	10,315	-	10,315	-	-	10,315
Titusville	43,529	21	43,508	-	-	43,508
West Melbourne	19,118	-	19,118	-	-	19,118
Unincorporated County	205,690	469	205,221	(284)	-	204,937
Broward County	1,771,099	1,760	1,769,339	-	-	1,769,339
Coconut Creek	53,313	-	53,313	-	-	53,313
Cooper City	30,450	5	30,445	-	-	30,445
Coral Springs	122,681	-	122,681	-	-	122,681
Dania Beach	29,873	-	29,873	-	-	29,873
Davie	92,848	5	92,843	-	-	92,843
Deerfield Beach	75,506	-	75,506	-	-	75,506
Fort Lauderdale	168,615	257	168,358	-	-	168,358
Hallandale Beach	37,732	-	37,732	-	-	37,732
Hillsboro Beach	1,890	-	1,890	-	-	1,890
Hollywood	142,374	-	142,374	-	-	142,374
Lauderdale-By-The-Sea	6,105	-	6,105	-	-	6,105
Lauderdale Lakes	33,168	-	33,168	-	-	33,168
Lauderhill	67,037	-	67,037	-	-	67,037
Lazy Lake Village	25	-	25	-	-	25

Adjusted 2012 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2012 Total Population	April 1, 2012 Inmate Population	April 1, 2012 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Lighthouse Point	10,419	-	10,419	-	-	10,419
Margate	55,116	-	55,116	-	-	55,116
Miramar	123,478	-	123,478	-	-	123,478
North Lauderdale	42,269	-	42,269	-	-	42,269
Oakland Park	42,020	-	42,020	-	-	42,020
Parkland	24,872	-	24,872	-	-	24,872
Pembroke Park	6,103	-	6,103	-	-	6,103
Pembroke Pines	154,508	607	153,901	-	-	153,901
Plantation	85,049	-	85,049	-	-	85,049
Pompano Beach	102,239	183	102,056	-	-	102,056
Sea Ranch Lakes	670	-	670	-	-	670
Southwest Ranches	7,385	-	7,385	-	-	7,385
Sunrise	86,154	-	86,154	8	-	86,162
Tamarac	61,102	-	61,102	-	-	61,102
Weston	65,448	-	65,448	-	-	65,448
West Park	14,165	-	14,165	-	-	14,165
Wilton Manors	11,878	-	11,878	-	-	11,878
Unincorporated County	16,607	703	15,904	(8)	-	15,896
Calhoun County	14,641	1,700	12,941	-	-	12,941
Altha	543	-	543	-	-	543
Blountstown	2,500	-	2,500	-	-	2,500
Unincorporated County	11,598	1,700	9,898	-	-	9,898
Charlotte County	163,357	1,311	162,046	-	-	162,046
Punta Gorda	16,984	-	16,984	-	-	16,984
Unincorporated County	146,373	1,311	145,062	-	-	145,062
Citrus County	140,761	161	140,600	-	-	140,600
Crystal River	3,076	-	3,076	-	-	3,076
Inverness	7,195	-	7,195	-	-	7,195
Unincorporated County	130,490	161	130,329	-	-	130,329
Clay County	192,071	-	192,071	-	-	192,071
Green Cove Springs	6,911	-	6,911	-	-	6,911
Keystone Heights	1,336	-	1,336	-	-	1,336
Orange Park	8,403	-	8,403	-	-	8,403
Penney Farms	744	-	744	-	-	744
Unincorporated County	174,677	-	174,677	-	-	174,677
Collier County	329,849	74	329,775	-	-	329,775
Everglades	401	-	401	-	-	401
Marco Island	16,521	-	16,521	-	-	16,521
Naples	19,584	-	19,584	-	-	19,584
Unincorporated County	293,343	74	293,269	-	-	293,269
Columbia County	67,729	4,069	63,660	-	-	63,660
Fort White	570	-	570	-	-	570
Lake City	12,057	360	11,697	-	-	11,697
Unincorporated County	55,102	3,709	51,393	-	-	51,393
DeSoto County	34,408	1,898	32,510	-	-	32,510
Arcadia	7,585	-	7,585	-	-	7,585
Unincorporated County	26,823	1,898	24,925	-	-	24,925
Dixie County	16,298	1,270	15,028	-	-	15,028
Cross City	1,710	-	1,710	-	-	1,710
Horseshoe Beach	165	-	165	-	-	165
Unincorporated County	14,423	1,270	13,153	-	-	13,153
Duval County	869,729	590	869,139	-	-	869,139
Atlantic Beach	12,718	-	12,718	-	-	12,718
Baldwin	1,419	-	1,419	-	-	1,419
Jacksonville	826,865	590	826,275	-	-	826,275
Jacksonville Beach	21,615	-	21,615	-	-	21,615
Neptune Beach	7,112	-	7,112	-	-	7,112
Escambia County	299,511	2,734	296,777	-	-	296,777
Century	1,693	-	1,693	-	-	1,693
Pensacola	52,022	33	51,989	28	-	52,017
Unincorporated County	245,796	2,701	243,095	(28)	-	243,067
Flagler County	97,160	-	97,160	-	-	97,160
Beverly Beach	334	-	334	-	-	334

Adjusted 2012 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2012 Total Population	April 1, 2012 Inmate Population	April 1, 2012 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Bunnell	2,685	-	2,685	-	-	2,685
Flagler Beach (part)	4,422	-	4,422	-	-	4,422
Marineland (part)	16	-	16	-	-	16
Palm Coast	76,450	-	76,450	-	-	76,450
Unincorporated County	13,253	-	13,253	-	-	13,253
Franklin County	11,530	1,768	9,762	-	-	9,762
Apalachicola	2,256	-	2,256	-	-	2,256
Carrabelle	2,843	1,480	1,363	-	-	1,363
Unincorporated County	6,431	288	6,143	-	-	6,143
Gadsden County	47,506	2,888	44,618	-	-	44,618
Chattahoochee	3,143	935	2,208	-	-	2,208
Greensboro	618	-	618	-	-	618
Gretna	1,444	-	1,444	-	-	1,444
Havana	1,728	-	1,728	-	-	1,728
Midway	3,119	-	3,119	-	-	3,119
Quincy	7,859	421	7,438	-	-	7,438
Unincorporated County	29,595	1,532	28,063	-	-	28,063
Gilchrist County	16,946	901	16,045	-	-	16,045
Bell	425	-	425	-	-	425
Fanning Springs (part)	276	-	276	-	-	276
Trenton	1,956	-	1,956	-	-	1,956
Unincorporated County	14,289	901	13,388	-	-	13,388
Glades County	12,671	972	11,699	-	-	11,699
Moore Haven	1,666	-	1,666	-	-	1,666
Unincorporated County	11,005	972	10,033	-	-	10,033
Gulf County	15,907	3,306	12,601	-	-	12,601
Port St. Joe	3,472	-	3,472	-	-	3,472
Wewahitchka	1,977	-	1,977	-	-	1,977
Unincorporated County	10,458	3,306	7,152	-	-	7,152
Hamilton County	14,836	2,822	12,014	-	-	12,014
Jasper	2,970	1,278	1,692	-	-	1,692
Jennings	906	-	906	-	-	906
White Springs	770	-	770	-	-	770
Unincorporated County	10,190	1,544	8,646	-	-	8,646
Hardee County	27,762	1,903	25,859	-	-	25,859
Bowling Green	2,930	-	2,930	-	-	2,930
Wauchula	5,072	-	5,072	-	-	5,072
Zolfo Springs	1,810	-	1,810	-	-	1,810
Unincorporated County	17,950	1,903	16,047	-	-	16,047
Hendry County	38,132	260	37,872	-	-	37,872
Clewiston	7,215	-	7,215	-	-	7,215
LaBelle	4,629	-	4,629	-	-	4,629
Unincorporated County	26,288	260	26,028	-	-	26,028
Hernando County	173,104	387	172,717	-	-	172,717
Brooksville	7,702	-	7,702	-	-	7,702
Weeki Wachee	5	-	5	-	-	5
Unincorporated County	165,397	387	165,010	-	-	165,010
Highlands County	98,955	23	98,932	-	-	98,932
Avon Park	9,086	-	9,086	2	-	9,088
Lake Placid	2,268	-	2,268	-	-	2,268
Sebring	10,560	-	10,560	-	-	10,560
Unincorporated County	77,041	23	77,018	(2)	-	77,016
Hillsborough County	1,256,118	841	1,255,277	-	-	1,255,277
Plant City	34,963	-	34,963	-	-	34,963
Tampa	341,771	597	341,174	-	-	341,174
Temple Terrace	24,919	-	24,919	-	-	24,919
Unincorporated County	854,465	244	854,221	-	-	854,221
Holmes County	19,984	1,535	18,449	-	-	18,449
Bonifay	2,705	-	2,705	-	-	2,705
Esto	364	-	364	-	-	364
Noma	194	-	194	-	-	194
Ponce de Leon	556	-	556	-	-	556
Westville	297	-	297	-	-	297

Adjusted 2012 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2012 Total Population	April 1, 2012 Inmate Population	April 1, 2012 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Unincorporated County	15,868	1,535	14,333	-	-	14,333
Indian River County	139,446	354	139,092	-	-	139,092
Fellsmere	5,201	-	5,201	-	-	5,201
Indian River Shores	3,936	-	3,936	-	-	3,936
Orchid	417	-	417	-	-	417
Sebastian	22,188	-	22,188	-	-	22,188
Vero Beach	15,326	-	15,326	-	-	15,326
Unincorporated County	92,378	354	92,024	-	-	92,024
Jackson County	49,847	7,981	41,866	-	-	41,866
Alford	485	-	485	-	-	485
Bascom	119	-	119	-	-	119
Campbellton	225	-	225	-	-	225
Cottondale	909	-	909	-	-	909
Graceville	2,225	-	2,225	-	-	2,225
Grand Ridge	947	-	947	-	-	947
Greenwood	674	-	674	-	-	674
Jacob City	255	-	255	-	-	255
Malone	2,360	1,728	632	-	-	632
Marianna	7,604	1,648	5,956	46	-	6,002
Sneads	1,906	-	1,906	-	-	1,906
Unincorporated County	32,138	4,605	27,533	(46)	-	27,487
Jefferson County	14,478	1,017	13,461	-	-	13,461
Monticello	2,444	-	2,444	-	-	2,444
Unincorporated County	12,034	1,017	11,017	-	-	11,017
Lafayette County	8,663	1,746	6,917	-	-	6,917
Mayo	1,222	-	1,222	-	-	1,222
Unincorporated County	7,441	1,746	5,695	-	-	5,695
Lake County	299,677	970	298,707	-	-	298,707
Astatula	1,783	-	1,783	-	-	1,783
Clermont	29,827	-	29,827	-	-	29,827
Eustis	18,571	-	18,571	2	-	18,573
Fruitland Park	4,148	-	4,148	8	-	4,156
Groveland	9,060	-	9,060	-	-	9,060
Howey-in-the-Hills	1,097	-	1,097	-	-	1,097
Lady Lake	13,909	-	13,909	-	-	13,909
Leesburg	20,263	-	20,263	2	-	20,265
Mascotte	5,127	-	5,127	-	-	5,127
Minneola	9,562	-	9,562	-	-	9,562
Montverde	1,447	-	1,447	-	-	1,447
Mount Dora	12,693	-	12,693	-	-	12,693
Tavares	14,054	-	14,054	2	-	14,056
Umatilla	3,481	-	3,481	-	-	3,481
Unincorporated County	154,655	970	153,685	(14)	-	153,671
Lee County	638,029	262	637,767	-	-	637,767
Bonita Springs	45,072	6	45,066	-	-	45,066
Cape Coral	160,184	30	160,154	-	-	160,154
Fort Myers	66,835	46	66,789	-	-	66,789
Fort Myers Beach	6,253	-	6,253	-	-	6,253
Sanibel	6,489	-	6,489	-	-	6,489
Unincorporated County	353,196	180	353,016	-	-	353,016
Leon County	277,670	1,467	276,203	-	-	276,203
Tallahassee	183,643	1,467	182,176	-	-	182,176
Unincorporated County	94,027	-	94,027	-	-	94,027
Levy County	40,339	-	40,339	-	-	40,339
Bronson	1,106	-	1,106	-	-	1,106
Cedar Key	712	-	712	-	-	712
Chiefland	2,257	-	2,257	-	-	2,257
Fanning Springs (part)	472	-	472	-	-	472
Inglis	1,319	-	1,319	-	-	1,319
Otter Creek	134	-	134	-	-	134
Williston	2,768	-	2,768	-	-	2,768
Yankeetown	491	-	491	-	-	491
Unincorporated County	31,080	-	31,080	-	-	31,080

Adjusted 2012 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2012 Total Population	April 1, 2012 Inmate Population	April 1, 2012 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Liberty County	8,519	1,744	6,775	-	-	6,775
Bristol	995	56	939	-	-	939
Unincorporated County	7,524	1,688	5,836	-	-	5,836
Madison County	19,227	1,692	17,535	-	-	17,535
Greenville	814	-	814	-	-	814
Lee	340	-	340	-	-	340
Madison	3,068	-	3,068	-	-	3,068
Unincorporated County	15,005	1,692	13,313	-	-	13,313
Manatee County	330,302	190	330,112	-	-	330,112
Anna Maria	1,521	-	1,521	-	-	1,521
Bradenton	50,389	70	50,319	-	-	50,319
Bradenton Beach	1,175	-	1,175	-	-	1,175
Holmes Beach	3,858	-	3,858	-	-	3,858
Longboat Key (part)	2,393	-	2,393	-	-	2,393
Palmetto	12,755	-	12,755	-	-	12,755
Unincorporated County	258,211	120	258,091	-	-	258,091
Marion County	332,989	4,957	328,032	-	-	328,032
Bellevue	4,551	4	4,547	-	-	4,547
Dunnellon	1,740	-	1,740	-	-	1,740
McIntosh	455	-	455	-	-	455
Ocala	57,041	132	56,909	-	-	56,909
Reddick	516	-	516	-	-	516
Unincorporated County	268,686	4,821	263,865	-	-	263,865
Martin County	147,203	1,700	145,503	-	-	145,503
Jupiter Island	817	-	817	-	-	817
Ocean Breeze Park	324	-	324	-	-	324
Sewall's Point	2,005	-	2,005	-	-	2,005
Stuart	15,725	24	15,701	-	-	15,701
Unincorporated County	128,332	1,676	126,656	-	-	126,656
Miami-Dade County	2,551,290	9,362	2,541,928	-	-	2,541,928
Aventura	37,239	-	37,239	-	-	37,239
Bal Harbour	2,976	-	2,976	-	-	2,976
Bay Harbor Islands	5,755	-	5,755	-	-	5,755
Biscayne Park	3,099	-	3,099	-	-	3,099
Coral Gables	47,885	-	47,885	-	-	47,885
Cutler Bay	41,441	-	41,441	-	-	41,441
Doral	47,534	-	47,534	-	-	47,534
El Portal	2,361	-	2,361	-	-	2,361
Florida City	11,850	-	11,850	-	-	11,850
Golden Beach	924	-	924	-	-	924
Hialeah	227,395	-	227,395	-	-	227,395
Hialeah Gardens	21,957	-	21,957	-	-	21,957
Homestead	63,290	18	63,272	-	-	63,272
Indian Creek Village	92	-	92	-	-	92
Islandia	18	-	18	-	-	18
Key Biscayne	12,402	-	12,402	-	-	12,402
Medley	858	-	858	-	-	858
Miami	414,751	2,425	412,326	-	-	412,326
Miami Beach	90,097	-	90,097	-	-	90,097
Miami Gardens	107,147	-	107,147	-	-	107,147
Miami Lakes	29,448	12	29,436	-	-	29,436
Miami Shores	10,659	-	10,659	-	-	10,659
Miami Springs	14,037	-	14,037	-	-	14,037
North Bay	7,524	-	7,524	-	-	7,524
North Miami	60,313	-	60,313	-	-	60,313
North Miami Beach	42,113	-	42,113	-	-	42,113
Opa-locka	15,610	-	15,610	-	-	15,610
Palmetto Bay	23,643	-	23,643	-	-	23,643
Pinecrest	18,447	-	18,447	-	-	18,447
South Miami	13,576	-	13,576	-	-	13,576
Sunny Isles Beach	21,395	-	21,395	-	-	21,395
Surfside	5,776	-	5,776	-	-	5,776
Sweetwater	19,963	-	19,963	-	-	19,963

Adjusted 2012 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2012 Total Population	April 1, 2012 Inmate Population	April 1, 2012 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Virginia Gardens	2,394	-	2,394	-	-	2,394
West Miami	6,024	-	6,024	-	-	6,024
Unincorporated County	1,121,297	6,907	1,114,390	-	-	1,114,390
Monroe County	72,897	69	72,828	-	-	72,828
Islamorada	6,165	-	6,165	-	-	6,165
Key Colony Beach	802	-	802	-	-	802
Key West	24,607	7	24,600	-	-	24,600
Layton	185	-	185	-	-	185
Marathon	8,362	-	8,362	-	-	8,362
Unincorporated County	32,776	62	32,714	-	-	32,714
Nassau County	73,745	69	73,676	-	-	73,676
Callahan	1,138	-	1,138	-	-	1,138
Fernandina Beach	11,541	23	11,518	-	-	11,518
Hilliard	3,069	-	3,069	-	-	3,069
Unincorporated County	57,997	46	57,951	-	-	57,951
Okaloosa County	187,280	1,477	185,803	-	-	185,803
Cinco Bayou	385	-	385	-	-	385
Crestview	22,742	-	22,742	-	-	22,742
Destin	12,404	-	12,404	-	-	12,404
Fort Walton Beach	20,194	-	20,194	-	-	20,194
Laurel Hill	529	-	529	-	-	529
Mary Esther	3,857	-	3,857	-	-	3,857
Niceville	13,309	-	13,309	-	-	13,309
Shalimar	731	-	731	-	-	731
Valparaiso	5,226	-	5,226	-	-	5,226
Unincorporated County	107,903	1,477	106,426	-	-	106,426
Okeechobee County	39,805	1,888	37,917	-	-	37,917
Okeechobee	5,578	-	5,578	-	-	5,578
Unincorporated County	34,227	1,888	32,339	-	-	32,339
Orange County	1,175,941	3,448	1,172,493	-	-	1,172,493
Apopka	42,805	-	42,805	8	-	42,813
Bay Lake	9	-	9	-	-	9
Belle Isle	6,361	-	6,361	-	-	6,361
Eatonville	2,232	64	2,168	-	-	2,168
Edgewood	2,602	-	2,602	-	-	2,602
Lake Buena Vista	22	-	22	-	-	22
Maitland	15,911	-	15,911	-	-	15,911
Oakland	2,534	-	2,534	-	-	2,534
Ocoee	36,947	-	36,947	6	-	36,953
Orlando	245,402	479	244,923	-	-	244,923
Windermere	2,855	-	2,855	-	-	2,855
Winter Garden	36,063	-	36,063	27	-	36,090
Winter Park	27,728	-	27,728	-	-	27,728
Unincorporated County	754,470	2,905	751,565	(41)	-	751,524
Osceola County	280,866	405	280,461	-	-	280,461
Kissimmee	62,322	184	62,138	2	-	62,140
St. Cloud	37,723	-	37,723	67	-	37,790
Unincorporated County	180,821	221	180,600	(69)	-	180,531
Palm Beach County	1,335,415	3,192	1,332,223	-	-	1,332,223
Atlantis	2,017	-	2,017	-	-	2,017
Belle Glade	17,722	-	17,722	-	-	17,722
Boca Raton	85,413	-	85,413	-	-	85,413
Boynton Beach	68,741	-	68,741	-	-	68,741
Briny Breezes	604	-	604	-	-	604
Cloud Lake	133	-	133	-	-	133
Delray Beach	61,495	-	61,495	-	-	61,495
Glen Ridge	220	-	220	-	-	220
Golf	252	-	252	-	-	252
Greenacres	38,079	-	38,079	-	-	38,079
Gulf Stream	928	-	928	-	-	928
Haverhill	1,885	-	1,885	-	-	1,885
Highland Beach	3,629	-	3,629	-	-	3,629
Hypoluxo	2,631	-	2,631	-	-	2,631

Adjusted 2012 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2012 Total Population	April 1, 2012 Inmate Population	April 1, 2012 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Juno Beach	3,233	-	3,233	-	-	3,233
Jupiter	56,337	-	56,337	-	-	56,337
Jupiter Inlet Colony	398	-	398	-	-	398
Lake Clarke Shores	3,359	-	3,359	-	-	3,359
Lake Park	8,272	-	8,272	-	-	8,272
Lake Worth	35,110	-	35,110	-	-	35,110
Lantana	10,536	67	10,469	95	-	10,564
Loxahatchee Groves	3,173	-	3,173	-	-	3,173
Manalapan	410	-	410	-	-	410
Mangonia Park	1,783	-	1,783	-	-	1,783
North Palm Beach	12,177	-	12,177	-	-	12,177
Ocean Ridge	1,807	-	1,807	-	-	1,807
Pahokee	5,858	360	5,498	-	-	5,498
Palm Beach	8,358	-	8,358	-	-	8,358
Palm Beach Gardens	49,108	-	49,108	-	-	49,108
Palm Beach Shores	1,150	-	1,150	-	-	1,150
Palm Springs	19,769	-	19,769	169	-	19,938
Riviera Beach	32,723	-	32,723	-	-	32,723
Royal Palm Beach	34,421	-	34,421	-	-	34,421
South Bay	4,711	1,849	2,862	-	-	2,862
South Palm Beach	1,212	-	1,212	-	-	1,212
Tequesta	5,652	-	5,652	7	-	5,659
Wellington	57,514	-	57,514	-	-	57,514
West Palm Beach	101,668	292	101,376	-	-	101,376
Unincorporated County	592,927	624	592,303	(271)	-	592,032
Pasco County	468,562	807	467,755	-	-	467,755
Dade City	6,467	-	6,467	-	-	6,467
New Port Richey	14,849	-	14,849	-	-	14,849
Port Richey	2,672	-	2,672	-	-	2,672
St. Leo	1,419	-	1,419	-	-	1,419
San Antonio	1,134	-	1,134	-	-	1,134
Zephyrhills	13,702	-	13,702	253	-	13,955
Unincorporated County	428,319	807	427,512	(253)	-	427,259
Pinellas County	920,381	1,271	919,110	-	-	919,110
Belleair	3,897	-	3,897	-	-	3,897
Belleair Beach	1,558	-	1,558	-	-	1,558
Belleair Bluffs	2,029	-	2,029	-	-	2,029
Belleair Shore	109	-	109	-	-	109
Clearwater	107,906	-	107,906	7	-	107,913
Dunedin	35,309	6	35,303	13	-	35,316
Gulfport	12,016	-	12,016	-	-	12,016
Indian Rocks Beach	4,113	-	4,113	-	-	4,113
Indian Shores	1,420	-	1,420	-	-	1,420
Kenneth City	4,949	-	4,949	-	-	4,949
Largo	77,836	-	77,836	52	-	77,888
Madeira Beach	4,305	-	4,305	-	-	4,305
North Redington Beach	1,440	-	1,440	-	-	1,440
Oldsmar	13,583	-	13,583	10	-	13,593
Pinellas Park	49,653	-	49,653	8	-	49,661
Redington Beach	1,435	-	1,435	-	-	1,435
Redington Shores	2,129	-	2,129	-	-	2,129
Safety Harbor	16,851	6	16,845	-	-	16,845
St. Petersburg	247,673	420	247,253	-	-	247,253
St. Pete Beach	9,357	-	9,357	-	-	9,357
Seminole	17,184	-	17,184	-	-	17,184
South Pasadena	5,046	-	5,046	-	-	5,046
Tarpon Springs	23,767	-	23,767	-	-	23,767
Treasure Island	6,707	-	6,707	-	-	6,707
Unincorporated County	270,109	839	269,270	(90)	-	269,180
Polk County	606,888	3,354	603,534	-	-	603,534
Auburndale	13,792	-	13,792	-	-	13,792
Bartow	17,316	174	17,142	-	-	17,142
Davenport	2,965	-	2,965	-	-	2,965

Adjusted 2012 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2012 Total Population	April 1, 2012 Inmate Population	April 1, 2012 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Dundee	3,800	-	3,800	-	-	3,800
Eagle Lake	2,286	-	2,286	-	-	2,286
Fort Meade	5,595	-	5,595	1	-	5,596
Frostproof	2,966	-	2,966	-	-	2,966
Haines City	20,837	-	20,837	-	-	20,837
Highland Park	232	-	232	-	-	232
Hillcrest Heights	250	-	250	-	-	250
Lake Alfred	5,018	-	5,018	-	-	5,018
Lake Hamilton	1,253	-	1,253	-	-	1,253
Lake Wales	14,323	-	14,323	-	-	14,323
Lakeland	98,200	-	98,200	-	-	98,200
Mulberry	3,780	-	3,780	-	-	3,780
Polk City	1,572	-	1,572	-	-	1,572
Winter Haven	34,388	-	34,388	1,278	-	35,666
Unincorporated County	378,315	3,180	375,135	(1,279)	-	373,856
Putnam County	73,158	484	72,674	-	-	72,674
Crescent City	1,522	-	1,522	-	-	1,522
Interlachen	1,375	-	1,375	-	-	1,375
Palatka	10,203	-	10,203	74	-	10,277
Pomona Park	888	-	888	-	-	888
Welaka	717	-	717	-	-	717
Unincorporated County	58,453	484	57,969	(74)	-	57,895
St. Johns County	196,071	224	195,847	-	-	195,847
Hastings	593	-	593	-	-	593
Marineland (part)	-	-	-	-	-	-
St. Augustine	13,092	-	13,092	-	-	13,092
St. Augustine Beach	6,258	-	6,258	-	-	6,258
Unincorporated County	176,128	224	175,904	-	-	175,904
St. Lucie County	280,355	113	280,242	-	-	280,242
Fort Pierce	41,646	20	41,626	14	-	41,640
Port St. Lucie	167,252	6	167,246	1	-	167,247
St. Lucie Village	585	-	585	-	-	585
Unincorporated County	70,872	87	70,785	(15)	-	70,770
Santa Rosa County	155,390	5,019	150,371	-	-	150,371
Gulf Breeze	5,790	-	5,790	-	-	5,790
Jay	526	-	526	-	-	526
Milton	9,139	80	9,059	-	-	9,059
Unincorporated County	139,935	4,939	134,996	-	-	134,996
Sarasota County	383,664	6	383,658	-	-	383,658
Longboat Key (part)	4,485	-	4,485	-	-	4,485
North Port	58,674	-	58,674	-	-	58,674
Sarasota	52,517	6	52,511	-	-	52,511
Venice	20,918	-	20,918	-	-	20,918
Unincorporated County	247,070	-	247,070	-	-	247,070
Seminole County	428,104	130	427,974	-	-	427,974
Altamonte Springs	42,159	-	42,159	-	-	42,159
Casselberry	26,361	6	26,355	-	-	26,355
Lake Mary	13,937	-	13,937	-	-	13,937
Longwood	13,606	-	13,606	-	-	13,606
Oviedo	34,573	-	34,573	-	-	34,573
Sanford	54,064	-	54,064	2	-	54,066
Winter Springs	33,430	-	33,430	-	-	33,430
Unincorporated County	209,974	124	209,850	(2)	-	209,848
Sumter County	100,198	8,718	91,480	-	-	91,480
Bushnell	2,445	-	2,445	-	-	2,445
Center Hill	944	-	944	-	-	944
Coleman	703	-	703	-	-	703
Webster	774	-	774	-	-	774
Wildwood	6,969	-	6,969	-	-	6,969
Unincorporated County	88,363	8,718	79,645	-	-	79,645
Suwannee County	43,796	2,729	41,067	-	-	41,067
Branford	705	-	705	-	-	705
Live Oak	6,826	-	6,826	-	-	6,826

**Adjusted 2012 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2013-14 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2012 Total Population	April 1, 2012 Inmate Population	April 1, 2012 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Unincorporated County	36,265	2,729	33,536	-	-	33,536
Taylor County	22,898	3,370	19,528	-	-	19,528
Perry	7,037	-	7,037	-	-	7,037
Unincorporated County	15,861	3,370	12,491	-	-	12,491
Union County	15,510	4,785	10,725	-	-	10,725
Lake Butler	1,893	-	1,893	-	-	1,893
Raiford	255	-	255	-	-	255
Worthington Springs	391	-	391	-	-	391
Unincorporated County	12,971	4,785	8,186	-	-	8,186
Volusia County	497,145	1,812	495,333	-	-	495,333
Daytona Beach	61,859	53	61,806	-	-	61,806
Daytona Beach Shores	4,255	-	4,255	-	-	4,255
DeBary	19,338	-	19,338	-	-	19,338
DeLand	27,700	-	27,700	-	-	27,700
Deltona	85,281	-	85,281	-	-	85,281
Edgewater	20,776	-	20,776	-	-	20,776
Flagler Beach (part)	60	-	60	-	-	60
Holly Hill	11,665	-	11,665	-	-	11,665
Lake Helen	2,619	-	2,619	-	-	2,619
New Smyrna Beach	22,792	-	22,792	(2)	-	22,790
Oak Hill	1,788	-	1,788	-	-	1,788
Orange City	11,226	-	11,226	2	-	11,228
Ormond Beach	38,612	5	38,607	18	-	38,625
Pierson	1,691	-	1,691	-	-	1,691
Ponce Inlet	3,046	-	3,046	-	-	3,046
Port Orange	56,386	-	56,386	51	-	56,437
South Daytona	12,294	-	12,294	-	-	12,294
Unincorporated County	115,757	1,754	114,003	(69)	-	113,934
Wakulla County	30,771	3,116	27,655	-	-	27,655
St. Marks	286	-	286	-	-	286
Sopchoppy	448	-	448	-	-	448
Unincorporated County	30,037	3,116	26,921	-	-	26,921
Walton County	56,965	1,556	55,409	-	-	55,409
DeFuniak Springs	5,298	39	5,259	-	-	5,259
Freeport	2,209	-	2,209	-	-	2,209
Paxton	640	-	640	-	-	640
Unincorporated County	48,818	1,517	47,301	-	-	47,301
Washington County	24,922	2,512	22,410	-	-	22,410
Caryville	285	-	285	-	-	285
Chipley	3,570	-	3,570	-	-	3,570
Ebro	250	-	250	-	-	250
Vernon	691	-	691	-	-	691
Wausau	396	-	396	-	-	396
Unincorporated County	19,730	2,512	17,218	-	-	17,218
Statewide Total	19,074,434	125,070	18,949,364	-	-	18,949,364
Statewide Incorporated	9,603,494	19,577	9,583,917	2,555	-	9,586,472
Statewide Unincorporated	9,470,940	105,493	9,365,447	(2,555)	-	9,362,892

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, 2012. Pursuant to s. 186.901(2)(b), F.S., for the purpose of revenue-sharing distribution formulas and distribution proportions for the Local Government Half-cent Sales Tax Program, inmates and patients are not be considered residents of the governmental unit in which the institutions are located.
- 2) Pursuant to s. 186.901(1), F.S., the Office of Economic and Demographic Research provides the Executive Office of the Governor with population estimates for municipal annexations or consolidations occurring during the period of April 1st through February 28th, and the Executive Office of the Governor includes these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation.
- 3) The population estimates were adjusted to reflect the population effects of any population corrections, municipal incorporations and dissolutions, and municipal annexations and de-annexations that occurred during the period of April 1, 2012 through February 28, 2013. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.
- 4) This table includes revisions resulting from census updates made after October 31, 2012, which were not included in the published copy of Florida Estimates of Population 2012.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Executive Office of the Governor.

Appendix B:

Comparison of 2011 and 2012
Adjusted Population Estimates
Used for the FY 2012-13 and FY 2013-14
State Revenue-Sharing Calculations

Comparison of 2011 and 2012 Adjusted Population Estimates
Used for FY 2012-13 and FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Alachua County	245,550	245,480	(70)	0.0%
Alachua	9,108	9,134	26	0.3%
Archer	1,139	1,130	(9)	-0.8%
Gainesville	123,105	123,183	78	0.1%
Hawthorne	1,409	1,389	(20)	-1.4%
High Springs	5,358	5,355	(3)	-0.1%
La Crosse	352	356	4	1.1%
Micanopy	594	605	11	1.9%
Newberry	4,945	4,957	12	0.2%
Waldo	1,003	969	(34)	-3.4%
Unincorporated County	98,537	98,402	(135)	-0.1%
Baker County	24,979	24,926	(53)	-0.2%
Glen St. Mary	433	428	(5)	-1.2%
Macclenny	6,350	6,355	5	0.1%
Unincorporated County	18,196	18,143	(53)	-0.3%
Bay County	168,109	168,232	123	0.1%
Callaway	14,458	14,051	(407)	-2.8%
Lynn Haven	18,585	18,764	179	1.0%
Mexico Beach	1,082	1,095	13	1.2%
Panama City	35,493	35,697	204	0.6%
Panama City Beach	12,025	12,067	42	0.3%
Parker	4,329	4,305	(24)	-0.6%
Springfield	8,935	8,893	(42)	-0.5%
Unincorporated County	73,202	73,360	158	0.2%
Bradford County	24,365	24,316	(49)	-0.2%
Brooker	327	331	4	1.2%
Hampton	490	477	(13)	-2.7%
Lawtey	727	730	3	0.4%
Starke	5,428	5,425	(3)	-0.1%
Unincorporated County	17,393	17,353	(40)	-0.2%
Brevard County	543,700	545,109	1,409	0.3%
Cape Canaveral	9,936	9,926	(10)	-0.1%
Cocoa	17,238	17,541	303	1.8%
Cocoa Beach	11,233	11,240	7	0.1%
Grant-Valkaria	3,867	3,873	6	0.2%
Indialantic	2,731	2,782	51	1.9%
Indian Harbour Beach	8,272	8,456	184	2.2%
Malabar	2,750	2,738	(12)	-0.4%
Melbourne	76,354	77,101	747	1.0%
Melbourne Beach	3,105	3,098	(7)	-0.2%
Melbourne Village	662	664	2	0.3%
Palm Bay	103,504	103,681	177	0.2%
Palm Shores	876	892	16	1.8%
Rockledge	25,000	25,239	239	1.0%
Satellite Beach	10,166	10,315	149	1.5%
Titusville	43,823	43,508	(315)	-0.7%
West Melbourne	18,725	19,118	393	2.1%
Unincorporated County	205,458	204,937	(521)	-0.3%
Broward County	1,751,216	1,769,339	18,123	1.0%
Coconut Creek	53,155	53,313	158	0.3%
Cooper City	29,154	30,445	1,291	4.4%
Coral Springs	121,651	122,681	1,030	0.8%
Dania Beach	29,596	29,873	277	0.9%

Comparison of 2011 and 2012 Adjusted Population Estimates Used for FY 2012-13 and FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Davie	92,146	92,843	697	0.8%
Deerfield Beach	75,125	75,506	381	0.5%
Fort Lauderdale	165,912	168,358	2,446	1.5%
Hallandale Beach	37,229	37,732	503	1.4%
Hillsboro Beach	1,875	1,890	15	0.8%
Hollywood	140,930	142,374	1,444	1.0%
Lauderdale-By-The-Sea	6,074	6,105	31	0.5%
Lauderdale Lakes	32,766	33,168	402	1.2%
Lauderhill	66,709	67,037	328	0.5%
Lazy Lake Village	24	25	1	4.2%
Lighthouse Point	10,377	10,419	42	0.4%
Margate	53,714	55,116	1,402	2.6%
Miramar	122,982	123,478	496	0.4%
North Lauderdale	41,248	42,269	1,021	2.5%
Oakland Park	41,549	42,020	471	1.1%
Parkland	24,391	24,872	481	2.0%
Pembroke Park	6,099	6,103	4	0.1%
Pembroke Pines	154,275	153,901	(374)	-0.2%
Plantation	84,687	85,049	362	0.4%
Pompano Beach	100,073	102,056	1,983	2.0%
Sea Ranch Lakes	675	670	(5)	-0.7%
Southwest Ranches	7,345	7,385	40	0.5%
Sunrise	84,375	86,162	1,787	2.1%
Tamarac	60,619	61,102	483	0.8%
Weston	65,237	65,448	211	0.3%
West Park	14,078	14,165	87	0.6%
Wilton Manors	11,743	11,878	135	1.1%
Unincorporated County	15,403	15,896	493	3.2%
Calhoun County	12,997	12,941	(56)	-0.4%
Altha	534	543	9	1.7%
Blountstown	2,512	2,500	(12)	-0.5%
Unincorporated County	9,951	9,898	(53)	-0.5%
Charlotte County	159,849	162,046	2,197	1.4%
Punta Gorda	16,741	16,984	243	1.5%
Unincorporated County	143,108	145,062	1,954	1.4%
Citrus County	140,774	140,600	(174)	-0.1%
Crystal River	3,110	3,076	(34)	-1.1%
Inverness	7,200	7,195	(5)	-0.1%
Unincorporated County	130,464	130,329	(135)	-0.1%
Clay County	191,143	192,071	928	0.5%
Green Cove Springs	6,898	6,911	13	0.2%
Keystone Heights	1,338	1,336	(2)	-0.1%
Orange Park	8,412	8,403	(9)	-0.1%
Penney Farms	741	744	3	0.4%
Unincorporated County	173,754	174,677	923	0.5%
Collier County	323,699	329,775	6,076	1.9%
Everglades	406	401	(5)	-1.2%
Marco Island	16,443	16,521	78	0.5%
Naples	19,451	19,584	133	0.7%
Unincorporated County	287,399	293,269	5,870	2.0%
Columbia County	63,735	63,660	(75)	-0.1%
Fort White	565	570	5	0.9%
Lake City	11,713	11,697	(16)	-0.1%

Comparison of 2011 and 2012 Adjusted Population Estimates
Used for FY 2012-13 and FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Unincorporated County	51,457	51,393	(64)	-0.1%
DeSoto County	32,620	32,510	(110)	-0.3%
Arcadia	7,592	7,585	(7)	-0.1%
Unincorporated County	25,028	24,925	(103)	-0.4%
Dixie County	15,120	15,028	(92)	-0.6%
Cross City	1,728	1,710	(18)	-1.0%
Horseshoe Beach	168	165	(3)	-1.8%
Unincorporated County	13,224	13,153	(71)	-0.5%
Duval County	864,048	869,139	5,091	0.6%
Atlantic Beach	12,670	12,718	48	0.4%
Baldwin	1,406	1,419	13	0.9%
Jacksonville	821,485	826,275	4,790	0.6%
Jacksonville Beach	21,441	21,615	174	0.8%
Neptune Beach	7,046	7,112	66	0.9%
Escambia County	296,520	296,777	257	0.1%
Century	1,690	1,693	3	0.2%
Pensacola	51,880	52,017	137	0.3%
Unincorporated County	242,950	243,067	117	0.0%
Flagler County	96,241	97,160	919	1.0%
Beverly Beach	337	334	(3)	-0.9%
Bunnell	2,700	2,685	(15)	-0.6%
Flagler Beach (part)	4,444	4,422	(22)	-0.5%
Marineland (part)	16	16	-	0.0%
Palm Coast	75,617	76,450	833	1.1%
Unincorporated County	13,127	13,253	126	1.0%
Franklin County	9,829	9,762	(67)	-0.7%
Apalachicola	2,239	2,256	17	0.8%
Carrabelle	1,350	1,363	13	1.0%
Unincorporated County	6,240	6,143	(97)	-1.6%
Gadsden County	45,018	44,618	(400)	-0.9%
Chattahoochee	2,519	2,208	(311)	-12.3%
Greensboro	602	618	16	2.7%
Gretna	1,460	1,444	(16)	-1.1%
Havana	1,765	1,728	(37)	-2.1%
Midway	3,076	3,119	43	1.4%
Quincy	7,470	7,438	(32)	-0.4%
Unincorporated County	28,126	28,063	(63)	-0.2%
Gilchrist County	16,072	16,045	(27)	-0.2%
Bell	440	425	(15)	-3.4%
Fanning Springs (part)	345	276	(69)	-20.0%
Trenton	1,985	1,956	(29)	-1.5%
Unincorporated County	13,302	13,388	86	0.6%
Glades County	11,832	11,699	(133)	-1.1%
Moore Haven	1,637	1,666	29	1.8%
Unincorporated County	10,195	10,033	(162)	-1.6%
Gulf County	12,605	12,601	(4)	0.0%
Port St. Joe	3,462	3,472	10	0.3%
Wewahitchka	1,967	1,977	10	0.5%
Unincorporated County	7,176	7,152	(24)	-0.3%
Hamilton County	11,960	12,014	54	0.5%
Jasper	1,649	1,692	43	2.6%
Jennings	884	906	22	2.5%
White Springs	784	770	(14)	-1.8%

Comparison of 2011 and 2012 Adjusted Population Estimates
Used for FY 2012-13 and FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Unincorporated County	8,643	8,646	3	0.0%
Hardee County	25,775	25,859	84	0.3%
Bowling Green	2,914	2,930	16	0.5%
Wauchula	4,948	5,072	124	2.5%
Zolfo Springs	1,827	1,810	(17)	-0.9%
Unincorporated County	16,086	16,047	(39)	-0.2%
Hendry County	37,872	37,872	-	0.0%
Clewiston	7,161	7,215	54	0.8%
LaBelle	4,628	4,629	1	0.0%
Unincorporated County	26,083	26,028	(55)	-0.2%
Hernando County	172,601	172,717	116	0.1%
Brooksville	7,711	7,702	(9)	-0.1%
Weeki Wachee	12	5	(7)	-58.3%
Unincorporated County	164,878	165,010	132	0.1%
Highlands County	98,689	98,932	243	0.2%
Avon Park	8,865	9,088	223	2.5%
Lake Placid	2,175	2,268	93	4.3%
Sebring	10,540	10,560	20	0.2%
Unincorporated County	77,109	77,016	(93)	-0.1%
Hillsborough County	1,237,728	1,255,277	17,549	1.4%
Plant City	34,746	34,963	217	0.6%
Tampa	336,723	341,174	4,451	1.3%
Temple Terrace	24,442	24,919	477	2.0%
Unincorporated County	841,817	854,221	12,404	1.5%
Holmes County	18,437	18,449	12	0.1%
Bonifay	2,762	2,705	(57)	-2.1%
Esto	364	364	-	0.0%
Noma	198	194	(4)	-2.0%
Ponce de Leon	589	556	(33)	-5.6%
Westville	294	297	3	1.0%
Unincorporated County	14,230	14,333	103	0.7%
Indian River County	138,206	139,092	886	0.6%
Fellsmere	5,220	5,201	(19)	-0.4%
Indian River Shores	3,908	3,936	28	0.7%
Orchid	416	417	1	0.2%
Sebastian	21,995	22,188	193	0.9%
Vero Beach	15,256	15,326	70	0.5%
Unincorporated County	91,411	92,024	613	0.7%
Jackson County	42,440	41,866	(574)	-1.4%
Alford	489	485	(4)	-0.8%
Bascom	121	119	(2)	-1.7%
Campbellton	232	225	(7)	-3.0%
Cottdale	931	909	(22)	-2.4%
Graceville	2,278	2,225	(53)	-2.3%
Grand Ridge	951	947	(4)	-0.4%
Greenwood	684	674	(10)	-1.5%
Jacob City	267	255	(12)	-4.5%
Malone	644	632	(12)	-1.9%
Marianna	5,959	6,002	43	0.7%
Sneads	1,862	1,906	44	2.4%
Unincorporated County	28,022	27,487	(535)	-1.9%
Jefferson County	13,552	13,461	(91)	-0.7%
Monticello	2,456	2,444	(12)	-0.5%

Comparison of 2011 and 2012 Adjusted Population Estimates
Used for FY 2012-13 and FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Unincorporated County	11,096	11,017	(79)	-0.7%
Lafayette County	6,880	6,917	37	0.5%
Mayo	1,216	1,222	6	0.5%
Unincorporated County	5,664	5,695	31	0.5%
Lake County	297,336	298,707	1,371	0.5%
Astatula	1,795	1,783	(12)	-0.7%
Clermont	29,358	29,827	469	1.6%
Eustis	18,489	18,573	84	0.5%
Fruitland Park	4,152	4,156	4	0.1%
Groveland	8,800	9,060	260	3.0%
Howey-in-the-Hills	1,100	1,097	(3)	-0.3%
Lady Lake	13,946	13,909	(37)	-0.3%
Leesburg	20,408	20,265	(143)	-0.7%
Mascotte	5,091	5,127	36	0.7%
Minneola	9,485	9,562	77	0.8%
Montverde	1,455	1,447	(8)	-0.5%
Mount Dora	12,557	12,693	136	1.1%
Tavares	14,015	14,056	41	0.3%
Umatilla	3,458	3,481	23	0.7%
Unincorporated County	153,227	153,671	444	0.3%
Lee County	625,020	637,767	12,747	2.0%
Bonita Springs	44,301	45,066	765	1.7%
Cape Coral	156,340	160,154	3,814	2.4%
Fort Myers	63,586	66,789	3,203	5.0%
Fort Myers Beach	6,262	6,253	(9)	-0.1%
Sanibel	6,470	6,489	19	0.3%
Unincorporated County	348,061	353,016	4,955	1.4%
Leon County	274,682	276,203	1,521	0.6%
Tallahassee	180,954	182,176	1,222	0.7%
Unincorporated County	93,728	94,027	299	0.3%
Levy County	40,545	40,339	(206)	-0.5%
Bronson	1,100	1,106	6	0.5%
Cedar Key	707	712	5	0.7%
Chiefland	2,256	2,257	1	0.0%
Fanning Springs (part)	484	472	(12)	-2.5%
Inglis	1,328	1,319	(9)	-0.7%
Otter Creek	134	134	-	0.0%
Williston	2,765	2,768	3	0.1%
Yankeetown	494	491	(3)	-0.6%
Unincorporated County	31,277	31,080	(197)	-0.6%
Liberty County	6,815	6,775	(40)	-0.6%
Bristol	952	939	(13)	-1.4%
Unincorporated County	5,863	5,836	(27)	-0.5%
Madison County	17,569	17,535	(34)	-0.2%
Greenville	830	814	(16)	-1.9%
Lee	340	340	-	0.0%
Madison	2,872	3,068	196	6.8%
Unincorporated County	13,527	13,313	(214)	-1.6%
Manatee County	325,704	330,112	4,408	1.4%
Anna Maria	1,505	1,521	16	1.1%
Bradenton	49,688	50,319	631	1.3%
Bradenton Beach	1,177	1,175	(2)	-0.2%
Holmes Beach	3,840	3,858	18	0.5%

Comparison of 2011 and 2012 Adjusted Population Estimates Used for FY 2012-13 and FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Longboat Key (part)	2,395	2,393	(2)	-0.1%
Palmetto	12,662	12,755	93	0.7%
Unincorporated County	254,437	258,091	3,654	1.4%
Marion County	327,221	328,032	811	0.2%
Belleview	4,560	4,547	(13)	-0.3%
Dunnellon	1,737	1,740	3	0.2%
McIntosh	452	455	3	0.7%
Ocala	56,359	56,909	550	1.0%
Reddick	511	516	5	1.0%
Unincorporated County	263,602	263,865	263	0.1%
Martin County	144,964	145,503	539	0.4%
Jupiter Island	815	817	2	0.2%
Ocean Breeze Park	320	324	4	1.3%
Sewall's Point	2,002	2,005	3	0.1%
Stuart	15,613	15,701	88	0.6%
Unincorporated County	126,214	126,656	442	0.4%
Miami-Dade County	2,507,180	2,541,928	34,748	1.4%
Aventura	35,723	37,239	1,516	4.2%
Bal Harbour	2,502	2,976	474	18.9%
Bay Harbor Islands	5,634	5,755	121	2.1%
Biscayne Park	3,072	3,099	27	0.9%
Coral Gables	47,031	47,885	854	1.8%
Cutler Bay	40,644	41,441	797	2.0%
Doral	46,516	47,534	1,018	2.2%
El Portal	2,341	2,361	20	0.9%
Florida City	11,704	11,850	146	1.2%
Golden Beach	922	924	2	0.2%
Hialeah	226,545	227,395	850	0.4%
Hialeah Gardens	21,794	21,957	163	0.7%
Homestead	61,485	63,272	1,787	2.9%
Indian Creek Village	89	92	3	3.4%
Islandia	18	18	-	0.0%
Key Biscayne	12,363	12,402	39	0.3%
Medley	834	858	24	2.9%
Miami	404,142	412,326	8,184	2.0%
Miami Beach	88,349	90,097	1,748	2.0%
Miami Gardens	107,091	107,147	56	0.1%
Miami Lakes	29,357	29,436	79	0.3%
Miami Shores	10,608	10,659	51	0.5%
Miami Springs	13,844	14,037	193	1.4%
North Bay	7,349	7,524	175	2.4%
North Miami	58,806	60,313	1,507	2.6%
North Miami Beach	41,680	42,113	433	1.0%
Opa-locka	15,403	15,610	207	1.3%
Palmetto Bay	23,477	23,643	166	0.7%
Pincrest	18,255	18,447	192	1.1%
South Miami	12,363	13,576	1,213	9.8%
Sunny Isles Beach	21,007	21,395	388	1.8%
Surfside	5,749	5,776	27	0.5%
Sweetwater	19,963	19,963	-	0.0%
Virginia Gardens	2,390	2,394	4	0.2%
West Miami	5,988	6,024	36	0.6%
Unincorporated County	1,102,142	1,114,390	12,248	1.1%

Comparison of 2011 and 2012 Adjusted Population Estimates Used for FY 2012-13 and FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Monroe County	72,602	72,828	226	0.3%
Islamorada	6,147	6,165	18	0.3%
Key Colony Beach	796	802	6	0.8%
Key West	24,621	24,600	(21)	-0.1%
Layton	182	185	3	1.6%
Marathon	8,316	8,362	46	0.6%
Unincorporated County	32,540	32,714	174	0.5%
Nassau County	73,580	73,676	96	0.1%
Callahan	1,125	1,138	13	1.2%
Fernandina Beach	11,464	11,518	54	0.5%
Hilliard	3,095	3,069	(26)	-0.8%
Unincorporated County	57,896	57,951	55	0.1%
Okaloosa County	180,280	185,803	5,523	3.1%
Cinco Bayou	384	385	1	0.3%
Crestview	21,474	22,742	1,268	5.9%
Destin	12,319	12,404	85	0.7%
Fort Walton Beach	19,534	20,194	660	3.4%
Laurel Hill	527	529	2	0.4%
Mary Esther	3,844	3,857	13	0.3%
Niceville	12,834	13,309	475	3.7%
Shalimar	720	731	11	1.5%
Valparaiso	5,061	5,226	165	3.3%
Unincorporated County	103,583	106,426	2,843	2.7%
Okeechobee County	37,995	37,917	(78)	-0.2%
Okeechobee	5,581	5,578	(3)	-0.1%
Unincorporated County	32,414	32,339	(75)	-0.2%
Orange County	1,154,852	1,172,493	17,641	1.5%
Apopka	42,110	42,813	703	1.7%
Bay Lake	6	9	3	50.0%
Belle Isle	6,018	6,361	343	5.7%
Eatonville	2,136	2,168	32	1.5%
Edgewood	2,503	2,602	99	4.0%
Lake Buena Vista	21	22	1	4.8%
Maitland	15,808	15,911	103	0.7%
Oakland	2,556	2,534	(22)	-0.9%
Ocoee	36,020	36,953	933	2.6%
Orlando	241,588	244,923	3,335	1.4%
Windermere	2,877	2,855	(22)	-0.8%
Winter Garden	35,281	36,090	809	2.3%
Winter Park	27,682	27,728	46	0.2%
Unincorporated County	740,246	751,524	11,278	1.5%
Osceola County	273,452	280,461	7,009	2.6%
Kissimmee	60,182	62,140	1,958	3.3%
St. Cloud	36,980	37,790	810	2.2%
Unincorporated County	176,290	180,531	4,241	2.4%
Palm Beach County	1,321,757	1,332,223	10,466	0.8%
Atlantis	2,019	2,017	(2)	-0.1%
Belle Glade	17,426	17,722	296	1.7%
Boca Raton	84,652	85,413	761	0.9%
Boynton Beach	68,409	68,741	332	0.5%
Briny Breezes	601	604	3	0.5%
Cloud Lake	137	133	(4)	-2.9%
Delray Beach	60,933	61,495	562	0.9%

Comparison of 2011 and 2012 Adjusted Population Estimates
Used for FY 2012-13 and FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Glen Ridge	219	220	1	0.5%
Golf	250	252	2	0.8%
Greenacres	37,873	38,079	206	0.5%
Gulf Stream	885	928	43	4.9%
Haverhill	1,894	1,885	(9)	-0.5%
Highland Beach	3,542	3,629	87	2.5%
Hypoluxo	2,636	2,631	(5)	-0.2%
Juno Beach	3,181	3,233	52	1.6%
Jupiter	55,542	56,337	795	1.4%
Jupiter Inlet Colony	400	398	(2)	-0.5%
Lake Clarke Shores	3,374	3,359	(15)	-0.4%
Lake Park	8,198	8,272	74	0.9%
Lake Worth	34,901	35,110	209	0.6%
Lantana	10,404	10,564	160	1.5%
Loxahatchee Groves	3,162	3,173	11	0.3%
Manalapan	406	410	4	1.0%
Mangonia Park	1,812	1,783	(29)	-1.6%
North Palm Beach	12,033	12,177	144	1.2%
Ocean Ridge	1,783	1,807	24	1.3%
Pahokee	5,546	5,498	(48)	-0.9%
Palm Beach	8,350	8,358	8	0.1%
Palm Beach Gardens	48,630	49,108	478	1.0%
Palm Beach Shores	1,141	1,150	9	0.8%
Palm Springs	19,799	19,938	139	0.7%
Riviera Beach	32,535	32,723	188	0.6%
Royal Palm Beach	34,234	34,421	187	0.5%
South Bay	2,967	2,862	(105)	-3.5%
South Palm Beach	1,174	1,212	38	3.2%
Tequesta	5,646	5,659	13	0.2%
Wellington	56,752	57,514	762	1.3%
West Palm Beach	100,482	101,376	894	0.9%
Unincorporated County	587,829	592,032	4,203	0.7%
Pasco County	465,733	467,755	2,022	0.4%
Dade City	6,485	6,467	(18)	-0.3%
New Port Richey	14,959	14,849	(110)	-0.7%
Port Richey	2,652	2,672	20	0.8%
St. Leo	1,378	1,419	41	3.0%
San Antonio	1,138	1,134	(4)	-0.4%
Zephyrhills	13,317	13,955	638	4.8%
Unincorporated County	425,804	427,259	1,455	0.3%
Pinellas County	917,186	919,110	1,924	0.2%
Belleair	3,877	3,897	20	0.5%
Belleair Beach	1,563	1,558	(5)	-0.3%
Belleair Bluffs	2,048	2,029	(19)	-0.9%
Belleair Shore	109	109	-	0.0%
Clearwater	107,853	107,913	60	0.1%
Dunedin	35,301	35,316	15	0.0%
Gulfport	12,022	12,016	(6)	0.0%
Indian Rocks Beach	4,102	4,113	11	0.3%
Indian Shores	1,421	1,420	(1)	-0.1%
Kenneth City	4,989	4,949	(40)	-0.8%
Largo	77,670	77,888	218	0.3%
Madeira Beach	4,295	4,305	10	0.2%

Comparison of 2011 and 2012 Adjusted Population Estimates
Used for FY 2012-13 and FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
North Redington Beach	1,427	1,440	13	0.9%
Oldsmar	13,605	13,593	(12)	-0.1%
Pinellas Park	49,293	49,661	368	0.7%
Redington Beach	1,424	1,435	11	0.8%
Redington Shores	2,128	2,129	1	0.0%
Safety Harbor	16,878	16,845	(33)	-0.2%
St. Petersburg	245,871	247,253	1,382	0.6%
St. Pete Beach	9,334	9,357	23	0.2%
Seminole	17,222	17,184	(38)	-0.2%
South Pasadena	4,981	5,046	65	1.3%
Tarpon Springs	23,465	23,767	302	1.3%
Treasure Island	6,715	6,707	(8)	-0.1%
Unincorporated County	269,593	269,180	(413)	-0.2%
Polk County	601,249	603,534	2,285	0.4%
Auburndale	13,593	13,792	199	1.5%
Bartow	17,119	17,142	23	0.1%
Davenport	2,963	2,965	2	0.1%
Dundee	3,749	3,800	51	1.4%
Eagle Lake	2,286	2,286	-	0.0%
Fort Meade	5,607	5,596	(11)	-0.2%
Frostproof	3,008	2,966	(42)	-1.4%
Haines City	20,661	20,837	176	0.9%
Highland Park	230	232	2	0.9%
Hillcrest Heights	248	250	2	0.8%
Lake Alfred	5,023	5,018	(5)	-0.1%
Lake Hamilton	1,243	1,253	10	0.8%
Lake Wales	14,261	14,323	62	0.4%
Lakeland	97,690	98,200	510	0.5%
Mulberry	3,785	3,780	(5)	-0.1%
Polk City	1,562	1,572	10	0.6%
Winter Haven	34,112	35,666	1,554	4.6%
Unincorporated County	374,109	373,856	(253)	-0.1%
Putnam County	73,570	72,674	(896)	-1.2%
Crescent City	1,524	1,522	(2)	-0.1%
Interlachen	1,415	1,375	(40)	-2.8%
Palatka	10,526	10,277	(249)	-2.4%
Pomona Park	920	888	(32)	-3.5%
Welaka	704	717	13	1.8%
Unincorporated County	58,481	57,895	(586)	-1.0%
St. Johns County	192,570	195,847	3,277	1.7%
Hastings	602	593	(9)	-1.5%
Marineland (part)	-	-	-	-
St. Augustine	13,053	13,092	39	0.3%
St. Augustine Beach	6,234	6,258	24	0.4%
Unincorporated County	172,681	175,904	3,223	1.9%
St. Lucie County	279,558	280,242	684	0.2%
Fort Pierce	41,773	41,640	(133)	-0.3%
Port St. Lucie	166,035	167,247	1,212	0.7%
St. Lucie Village	610	585	(25)	-4.1%
Unincorporated County	71,140	70,770	(370)	-0.5%
Santa Rosa County	149,916	150,371	455	0.3%
Gulf Breeze	5,765	5,790	25	0.4%
Jay	522	526	4	0.8%

Comparison of 2011 and 2012 Adjusted Population Estimates
Used for FY 2012-13 and FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Milton	9,037	9,059	22	0.2%
Unincorporated County	134,592	134,996	404	0.3%
Sarasota County	381,313	383,658	2,345	0.6%
Longboat Key (part)	4,487	4,485	(2)	0.0%
North Port	57,893	58,674	781	1.3%
Sarasota	52,108	52,511	403	0.8%
Venice	20,752	20,918	166	0.8%
Unincorporated County	246,073	247,070	997	0.4%
Seminole County	424,422	427,974	3,552	0.8%
Altamonte Springs	41,600	42,159	559	1.3%
Casselberry	26,328	26,355	27	0.1%
Lake Mary	13,868	13,937	69	0.5%
Longwood	13,620	13,606	(14)	-0.1%
Oviedo	33,815	34,573	758	2.2%
Sanford	53,400	54,066	666	1.2%
Winter Springs	33,314	33,430	116	0.3%
Unincorporated County	208,477	209,848	1,371	0.7%
Sumter County	87,604	91,480	3,876	4.4%
Bushnell	2,439	2,445	6	0.2%
Center Hill	962	944	(18)	-1.9%
Coleman	705	703	(2)	-0.3%
Webster	768	774	6	0.8%
Wildwood	6,928	6,969	41	0.6%
Unincorporated County	75,802	79,645	3,843	5.1%
Suwannee County	40,844	41,067	223	0.5%
Branford	705	705	-	0.0%
Live Oak	6,858	6,826	(32)	-0.5%
Unincorporated County	33,281	33,536	255	0.8%
Taylor County	19,474	19,528	54	0.3%
Perry	6,977	7,037	60	0.9%
Unincorporated County	12,497	12,491	(6)	0.0%
Union County	10,704	10,725	21	0.2%
Lake Butler	1,892	1,893	1	0.1%
Raiford	255	255	-	0.0%
Worthington Springs	391	391	-	0.0%
Unincorporated County	8,166	8,186	20	0.2%
Volusia County	493,593	495,333	1,740	0.4%
Daytona Beach	60,978	61,806	828	1.4%
Daytona Beach Shores	4,261	4,255	(6)	-0.1%
DeBary	19,315	19,338	23	0.1%
DeLand	27,330	27,700	370	1.4%
Deltona	85,233	85,281	48	0.1%
Edgewater	20,734	20,776	42	0.2%
Flagler Beach (part)	60	60	-	0.0%
Holly Hill	11,652	11,665	13	0.1%
Lake Helen	2,614	2,619	5	0.2%
New Smyrna Beach	22,668	22,790	122	0.5%
Oak Hill	1,794	1,788	(6)	-0.3%
Orange City	11,255	11,228	(27)	-0.2%
Ormond Beach	38,372	38,625	253	0.7%
Pierson	1,724	1,691	(33)	-1.9%
Ponce Inlet	3,039	3,046	7	0.2%
Port Orange	56,313	56,437	124	0.2%

Comparison of 2011 and 2012 Adjusted Population Estimates
Used for FY 2012-13 and FY 2013-14 State Revenue-Sharing Calculations

County / Municipality	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
South Daytona	12,285	12,294	9	0.1%
Unincorporated County	113,966	113,934	(32)	0.0%
Wakulla County	27,613	27,655	42	0.2%
St. Marks	289	286	(3)	-1.0%
Sopchoppy	457	448	(9)	-2.0%
Unincorporated County	26,867	26,921	54	0.2%
Walton County	53,878	55,409	1,531	2.8%
DeFuniak Springs	5,109	5,259	150	2.9%
Freeport	1,860	2,209	349	18.8%
Paxton	633	640	7	1.1%
Unincorporated County	46,276	47,301	1,025	2.2%
Washington County	22,487	22,410	(77)	-0.3%
Caryville	288	285	(3)	-1.0%
Chipley	3,595	3,570	(25)	-0.7%
Ebro	260	250	(10)	-3.8%
Vernon	705	691	(14)	-2.0%
Wausau	389	396	7	1.8%
Unincorporated County	17,250	17,218	(32)	-0.2%
Statewide Total	18,777,429	18,949,364	171,935	0.9%
Statewide Incorporated	9,491,750	9,586,472	94,722	1.0%
Statewide Unincorporated	9,285,679	9,362,892	77,213	0.8%

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Executive Office of the Governor.

Appendix C:

2014 Federal, State, and County Tax Rates on
Motor Fuel and Diesel Fuel in Florida's
Counties

2014 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)								
	State										Motor Fuel Taxes				Federal	State				County (Local Option)			Total Tax
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	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 Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax		
Alachua	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Baker	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Bay	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Bradford	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Brevard	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Broward	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Calhoun	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Charlotte	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Citrus	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Clay	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Collier	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Columbia	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
DeSoto	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Dixie	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Duval	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Escambia	18.4	13.1	7.2	2	1	1	1	6	4	53.7	0	0	1	1	24.4	13.1	7.2	4	1	6	n/a	55.7	
Flagler	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Franklin	18.4	13.1	6.0	2	1	1	0	5	0	46.5	1	1	5	7	24.4	13.1	7.2	4	1	6	n/a	55.7	
Gadsden	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Gilchrist	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Glades	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Gulf	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Hamilton	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Hardee	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Hendry	18.4	13.1	7.2	2	1	1	1	6	2	51.7	0	0	3	3	24.4	13.1	7.2	4	1	6	n/a	55.7	
Hernando	18.4	13.1	7.2	2	1	1	1	6	2	51.7	0	0	3	3	24.4	13.1	7.2	4	1	6	n/a	55.7	
Highlands	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Hillsborough	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Holmes	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Indian River	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Jackson	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Jefferson	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Lafayette	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Lake	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Lee	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Leon	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Levy	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Liberty	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Madison	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Manatee	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Marion	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Martin	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Miami-Dade	18.4	13.1	7.2	2	1	1	1	6	3	52.7	0	0	2	2	24.4	13.1	7.2	4	1	6	n/a	55.7	
Monroe	18.4	13.1	7.2	2	1	1	1	6	3	52.7	0	0	2	2	24.4	13.1	7.2	4	1	6	n/a	55.7	
Nassau	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Okaloosa	18.4	13.1	7.2	2	1	1	1	6	3	52.7	0	0	2	2	24.4	13.1	7.2	4	1	6	n/a	55.7	
Okeechobee	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Orange	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Osceola	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Palm Beach	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Pasco	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Pinellas	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Polk	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Putnam	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
St. Johns	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
St. Lucie	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Santa Rosa	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Sarasota	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Seminole	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Sumter	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Suwannee	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Taylor	18.4	13.1	7.2	2	1	1	0	6	0	48.7	1	0	5	6	24.4	13.1	7.2	4	1	6	n/a	55.7	
Union	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Volusia	18.4	13.1	7.2	2	1	1	1	6	5	54.7	0	0	0	0	24.4	13.1	7.2	4	1	6	n/a	55.7	
Wakulla	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Walton	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	
Washington	18.4	13.1	7.2	2	1	1	1	6	0	49.7	0	0	5	5	24.4	13.1	7.2	4	1	6	n/a	55.7	

2014 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed				Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	Federal	State					County (Local Option)				Motor Fuel Taxes				Federal	State			County (Local Option)			Total Tax
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	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 Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	

Notes:

- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code.
- 2) State taxes on motor fuel consist of the Fuel Sales Tax, pursuant to s. 206.41(1)(g), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.41(1)(f), F.S.; the Constitutional Fuel Tax, pursuant to s. 206.41(1)(a), F.S.; the County Fuel Tax, pursuant to s. 206.41(1)(b), F.S.; and the Municipal Fuel Tax, pursuant to s. 206.41(1)(c), F.S. The Municipal Fuel Tax is one of the revenue sources that fund the Municipal Revenue Sharing Program.
- 3) County local option taxes on motor fuel consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.41(1)(d), F.S.; the 1 to 6 cents of Local Option Fuel Tax and the 1 to 5 cents of Local Option Fuel Tax, pursuant to s. 206.41(1)(e), F.S.
- 4) State taxes on diesel fuel consist of the Fuel Sales Tax, pursuant to s. 206.87(1)(e), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.87(1)(d), F.S.; and the Fuel Excise Tax, pursuant to s. 206.41(1)(a), F.S.
- 5) County taxes on diesel fuel for local use consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.87(1)(b), F.S.; and the 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 2014: Escambia County imposes 4 cents of the 1-5 Cents Fuel Tax; Leon County imposes 5 cents of the 1-5 Cents Fuel Tax; Madison County imposes the Ninth-cent Fuel Tax and 5 cents of the 1-5 Cents Fuel Tax; and Okaloosa County imposes 3 cents of the 1-5 Cents Fuel Tax.
- 7) For a complete list of transportation funding sources, please refer to the Florida Department of Transportation's "Florida's Transportation Tax Sources: A Primer" found at <http://www.dot.state.fl.us/programdevelopmentoffice/TransportationRevenue.shtm>.

Data Sources:

- 1) Florida Department of Revenue, Tax Information Publication, "Fuel Tax Rates Adjusted Beginning January 1, 2014" found at <https://revenue.law.state.fl.us/Pages/Browse.aspx#3-19-17>
- 2) Florida Department of Transportation, Office of Finance and Administration.

This page was intentionally left blank.