

**2015**  
**Local Government Financial  
Information Handbook**

**December 2015**

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





# **2015 Local Government Financial Information Handbook**

**December 2015**

**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.

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

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## Introduction

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

The Florida Legislature's Office of Economic and Demographic Research (EDR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Tax Research. The EDR staff updated the descriptions of local revenue sources, summarized relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Tax Research prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the 2015-16 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 2014 county and municipal population estimates used for the 2015-16 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2013 and 2014 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2014-15 and 2015-16 is provided in Appendix B. Finally, a listing of the 2016 federal, state, and county tax rates on motor fuel and diesel fuel by county is provided in Appendix C.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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## Ad Valorem Tax

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

### Summary:

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

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

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

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

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

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

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

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

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

*County Millages:*

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

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

*County Furnishing Municipal Services:*

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

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

*Municipal Millages:*

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

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

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

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

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

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

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

*School District Millages:*

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

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

The Florida Department of Education's *2015-16 Funding for Florida School Districts*, provides an overview of school district funding and discussion of school district millages.<sup>13</sup>

*Independent Special District Millages:*

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

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

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

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

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

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

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

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

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

*Adjustments to the Tax Base:*

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

**General Law Amendments:**

The following list highlights the legislation passed during the 2015 Regular and Special Legislative Sessions 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.<sup>16</sup>

<u>Chapter Law #</u>	<u>Subject</u>
2015-13	Public Records
2015-80	Military Housing Ad Valorem Exemptions
2015-87	Property Appraisers
2015-115	Value Adjustment Board Proceedings
2015-221	Taxation

**Eligibility Requirements:**

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

**Administrative Procedures:**

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

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

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15. See the Florida Revenue Estimating Conference's 2015 Florida Tax Handbook Including Fiscal Impact of Potential Change, pp. 195-206 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2015.pdf> for additional detail.

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

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

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 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.<sup>18</sup>

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

The DOR annually publishes online its *Florida Property Valuations & Tax Data*, which details property valuations and tax data by local jurisdiction. Annual data for the years 1976 through 2015 are available via the DOR's website.<sup>20</sup> Using data obtained from these annual reports, several summaries that profile historical millage rates and ad valorem taxes levied by counties, municipalities, and school districts have been compiled.<sup>21</sup>

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18. Section 197.383, F.S.

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

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

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

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

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

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

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

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

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

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

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

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**Proprietary Fees**  
Home Rule Authority  
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 that the fee payer receives a special benefit.

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

**General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

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

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

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

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## **Regulatory Fees**

Home Rule Authority  
Sections 163.31801, 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.<sup>1</sup> The Act was amended in 2009 to impose new restrictive rules on impact fees by requiring local governments to shoulder the burden of proof when an impact fee is challenged in court and prohibiting the judiciary from giving deference to local government impact fee determinations.<sup>2</sup>

### **General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### **Attorney General Opinions:**

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.<sup>3</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees*, *impact fees*, *inspection fees*, or *stormwater fees*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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1. Section 163.31801, F.S.

2. Chapter 2009-49, L.O.F.

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

**Prior Years' Revenues:**

Summaries of prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available.<sup>4</sup>

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

## Special Assessments

Home Rule Authority

Sections 125.01, 125.271, and Chapter 170, Florida Statutes

### Summary:

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

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

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

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Attorney General Opinions:

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

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

2. Section 125.271, F.S.

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

4. Section 197.3632, F.S.

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

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

**Prior Years' Revenues:**

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

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



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

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

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

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

*Alcoholic Beverage License Tax*

*Cardroom Revenues*

*Constitutional Fuel Tax*

*County Fuel Tax*

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

*Distribution of Sales and Use Taxes to Counties*

*Emergency Management Assistance*

*Enhanced 911 Fee*

*Fuel Tax Refunds and Credits*

*Indian Gaming Revenues*

*Insurance License Tax*

*Intergovernmental Radio Communication Program*

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

*Miami-Dade County Lake Belt Mitigation Fee*

*Miami-Dade County Lake Belt Water Treatment Plant Fee*

*Mobile Home License Tax*

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

*Oil, Gas, and Sulfur Production Tax*

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

*Phosphate Rock Severance Tax*

*State Housing Initiatives Partnership Program*

*Support for School Capital Outlay Purposes*

*Vessel Registration Fee*

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1. Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts.<sup>2</sup> During the 2013-14 fiscal year, school districts received 41.71 percent of their financial support from state sources; 45.93 percent from local sources, including the Required Local Effort (RLE) portion of the Florida Education Finance Program (FEFP); and 12.36 percent from federal sources. Funds for state support to school districts are provided primarily by legislative appropriations. However, the Florida Constitution authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the State Constitution, guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service (CO&DS) funds. Additionally, Article XII, Section (a)(2), of the State Constitution, provides that school districts may share in the proceeds from gross receipts taxes, referred to as Public Education Capital Outlay (PECO) funds, as provided by legislative appropriation.

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

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

*Communications Services Tax*

*Convention Development Taxes*

*Discretionary Surtax on Documents*

*Green Utility Fee*

*Gross Receipts Tax on Commercial Hazardous Waste Facilities*

*Highway Safety Fees - Red Light Cameras*

*Insurance Premium Tax*

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

*Local Discretionary Sales Surtaxes*

*Local Option Food and Beverage Taxes*

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

*Municipal Pari-mutuel Tax*

*Municipal Parking Facility Space Surcharges*

*Municipal Resort Tax*

*Public Service Tax*

*Tourist Development Taxes*

*Tourist Impact Tax*

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2. Refer to the Florida Department of Education's *2015-16 Funding for Florida School Districts* for an overview of school district funding available at <http://www.fldoe.org/core/fileparse.php/7507/urlt/Fefpdist.pdf>.

## Alcoholic Beverage License Tax

Section 561.342, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

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

### Authorized Uses:

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

### Attorney General Opinions:

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

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

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

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

**Prior Years' Revenues:**

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

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

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

## Cardroom Revenues

Section 849.086, Florida Statutes

### Summary:

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

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

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

### Administrative Procedures:

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

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

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>11</sup>

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

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

10. <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)

Article XII, Section 9(c), Florida Constitution

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

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

All counties are eligible to receive proceeds.

### Administrative Procedures:

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

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

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

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

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

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

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

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

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

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

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

**Distribution of Proceeds:**

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

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

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

**Authorized Uses:**

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

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

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



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

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

**Attorney General Opinions:**

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

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

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

**Current Year's Revenues:**

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for the local fiscal year ending 2016. 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 2016 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>

<b>Constitutional Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2016					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Alachua	0.61364%	0.32133%	0.40960%	1.34460%	\$ 2,765,977
Baker	0.09265%	0.03459%	0.24530%	0.37250%	\$ 766,270
Bay	0.52293%	0.21887%	0.36710%	1.10890%	\$ 2,281,118
Bradford	0.08348%	0.03502%	0.12260%	0.24110%	\$ 495,967
Brevard	1.76233%	0.70797%	0.54030%	3.01060%	\$ 6,193,105
Broward	4.40128%	2.31182%	0.51240%	7.22550%	\$ 14,863,576
Calhoun	0.02988%	0.01870%	0.24060%	0.28920%	\$ 594,913
Charlotte	0.49292%	0.21078%	0.33840%	1.04210%	\$ 2,143,704
Citrus	0.28644%	0.18044%	0.27480%	0.74170%	\$ 1,525,751
Clay	0.42740%	0.25299%	0.26040%	0.94080%	\$ 1,935,320
Collier	0.71152%	0.43161%	0.86260%	2.00570%	\$ 4,125,925
Columbia	0.29042%	0.08692%	0.33290%	0.71020%	\$ 1,460,952
DeSoto	0.07235%	0.04412%	0.26590%	0.38240%	\$ 786,635
Dixie	0.04148%	0.02096%	0.30930%	0.37170%	\$ 764,624
Duval	2.69065%	1.14068%	0.35900%	4.19030%	\$ 8,619,866
Escambia	0.77398%	0.38948%	0.31990%	1.48340%	\$ 3,051,502
Flagler	0.20765%	0.12703%	0.21280%	0.54750%	\$ 1,126,262
Franklin	0.03378%	0.01511%	0.32150%	0.37040%	\$ 761,950
Gadsden	0.22974%	0.06164%	0.22460%	0.51600%	\$ 1,061,464
Gilchrist	0.03554%	0.02160%	0.14920%	0.20630%	\$ 424,380
Glades	0.02227%	0.01647%	0.41210%	0.45080%	\$ 927,341
Gulf	0.03188%	0.02120%	0.27390%	0.32700%	\$ 672,672
Hamilton	0.20238%	0.01839%	0.21750%	0.43830%	\$ 901,627
Hardee	0.07539%	0.03551%	0.26760%	0.37850%	\$ 778,612
Hendry	0.12183%	0.04856%	0.49600%	0.66640%	\$ 1,370,851
Hernando	0.40195%	0.22422%	0.20730%	0.83350%	\$ 1,714,593
Highlands	0.26512%	0.12792%	0.45980%	0.85280%	\$ 1,754,295
Hillsborough	3.36736%	1.66846%	0.52040%	5.55620%	\$ 11,429,659
Holmes	0.05810%	0.02566%	0.20860%	0.29240%	\$ 601,496
Indian River	0.40375%	0.18064%	0.22120%	0.80560%	\$ 1,657,200
Jackson	0.25603%	0.06437%	0.39660%	0.71700%	\$ 1,474,941
Jefferson	0.06051%	0.01871%	0.25160%	0.33080%	\$ 680,489
Lafayette	0.01691%	0.01114%	0.23090%	0.25900%	\$ 532,789
Lake	0.74636%	0.39695%	0.48500%	1.62830%	\$ 3,349,576
Lee	1.62393%	0.83748%	0.42980%	2.89120%	\$ 5,947,488
Leon	0.70517%	0.36049%	0.29790%	1.36360%	\$ 2,805,062
Levy	0.11883%	0.05187%	0.48590%	0.65660%	\$ 1,350,692
Liberty	0.02420%	0.01111%	0.34770%	0.38300%	\$ 787,869
Madison	0.15006%	0.02474%	0.30000%	0.47480%	\$ 976,711
Manatee	0.82206%	0.43515%	0.35570%	1.61290%	\$ 3,317,897
Marion	1.01170%	0.43247%	0.68440%	2.12860%	\$ 4,378,743
Martin	0.41349%	0.19042%	0.28450%	0.88840%	\$ 1,827,528
Miami-Dade	5.70462%	3.34962%	0.91700%	9.97120%	\$ 20,511,756
Monroe	0.26635%	0.09489%	0.82010%	1.18130%	\$ 2,430,052
Nassau	0.21296%	0.09653%	0.27480%	0.58430%	\$ 1,201,964
Okaloosa	0.52890%	0.24435%	0.41760%	1.19090%	\$ 2,449,800
Okeechobee	0.16274%	0.05104%	0.37080%	0.58460%	\$ 1,202,581
Orange	3.70966%	1.57376%	0.41850%	5.70190%	\$ 11,729,378

## Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2016

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.98909%	0.37877%	0.62880%	1.99670%	\$ 4,107,412
Palm Beach	3.04015%	1.74324%	0.93300%	5.71640%	\$ 11,759,206
Pasco	1.15209%	0.61431%	0.32410%	2.09050%	\$ 4,300,368
Pinellas	2.01053%	1.19603%	0.18120%	3.38780%	\$ 6,969,043
Polk	1.53746%	0.79864%	0.83950%	3.17560%	\$ 6,532,527
Putnam	0.17712%	0.09294%	0.34560%	0.61570%	\$ 1,266,556
St. Johns	0.63010%	0.26585%	0.29250%	1.18850%	\$ 2,444,863
St. Lucie	0.69997%	0.36245%	0.25450%	1.31690%	\$ 2,708,995
Santa Rosa	0.38303%	0.20478%	0.48500%	1.07280%	\$ 2,206,857
Sarasota	0.83302%	0.49615%	0.24910%	1.57830%	\$ 3,246,721
Seminole	1.07012%	0.56015%	0.14620%	1.77650%	\$ 3,654,438
Sumter	0.43416%	0.14241%	0.24110%	0.81770%	\$ 1,682,091
Suwannee	0.13890%	0.05660%	0.28870%	0.48420%	\$ 996,048
Taylor	0.08607%	0.02939%	0.44040%	0.55590%	\$ 1,143,542
Union	0.03307%	0.02005%	0.10450%	0.15760%	\$ 324,199
Volusia	1.17657%	0.64572%	0.52300%	2.34530%	\$ 4,824,517
Wakulla	0.05876%	0.04009%	0.26040%	0.35930%	\$ 739,116
Walton	0.20371%	0.07663%	0.47960%	0.75990%	\$ 1,563,190
Washington	0.06150%	0.03199%	0.26040%	0.35390%	\$ 728,008
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 205,710,000</b>

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

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

**Summary:**

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

**General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

**Eligibility Requirements:**

All counties are eligible to receive proceeds.

**Administrative Procedures:**

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

**Distribution of Proceeds:**

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

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

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

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

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

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

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Current and Prior Years' Revenues:**

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for local fiscal year ending 2016. The estimated distributions are based on an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. A summary of prior years' distributions is available.<sup>6</sup> A table listing the 2016 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

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

<b>County Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2016					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Alachua	0.61364%	0.32133%	0.40960%	1.34460%	\$ 1,226,985
Baker	0.09265%	0.03459%	0.24530%	0.37250%	\$ 339,917
Bay	0.52293%	0.21887%	0.36710%	1.10890%	\$ 1,011,902
Bradford	0.08348%	0.03502%	0.12260%	0.24110%	\$ 220,010
Brevard	1.76233%	0.70797%	0.54030%	3.01060%	\$ 2,747,257
Broward	4.40128%	2.31182%	0.51240%	7.22550%	\$ 6,593,471
Calhoun	0.02988%	0.01870%	0.24060%	0.28920%	\$ 263,903
Charlotte	0.49292%	0.21078%	0.33840%	1.04210%	\$ 950,945
Citrus	0.28644%	0.18044%	0.27480%	0.74170%	\$ 676,822
Clay	0.42740%	0.25299%	0.26040%	0.94080%	\$ 858,506
Collier	0.71152%	0.43161%	0.86260%	2.00570%	\$ 1,830,257
Columbia	0.29042%	0.08692%	0.33290%	0.71020%	\$ 648,077
DeSoto	0.07235%	0.04412%	0.26590%	0.38240%	\$ 348,951
Dixie	0.04148%	0.02096%	0.30930%	0.37170%	\$ 339,187
Duval	2.69065%	1.14068%	0.35900%	4.19030%	\$ 3,823,766
Escambia	0.77398%	0.38948%	0.31990%	1.48340%	\$ 1,353,644
Flagler	0.20765%	0.12703%	0.21280%	0.54750%	\$ 499,609
Franklin	0.03378%	0.01511%	0.32150%	0.37040%	\$ 338,000
Gadsden	0.22974%	0.06164%	0.22460%	0.51600%	\$ 470,864
Gilchrist	0.03554%	0.02160%	0.14920%	0.20630%	\$ 188,255
Glades	0.02227%	0.01647%	0.41210%	0.45080%	\$ 411,368
Gulf	0.03188%	0.02120%	0.27390%	0.32700%	\$ 298,397
Hamilton	0.20238%	0.01839%	0.21750%	0.43830%	\$ 399,961
Hardee	0.07539%	0.03551%	0.26760%	0.37850%	\$ 345,392
Hendry	0.12183%	0.04856%	0.49600%	0.66640%	\$ 608,109
Hernando	0.40195%	0.22422%	0.20730%	0.83350%	\$ 760,592
Highlands	0.26512%	0.12792%	0.45980%	0.85280%	\$ 778,204
Hillsborough	3.36736%	1.66846%	0.52040%	5.55620%	\$ 5,070,188
Holmes	0.05810%	0.02566%	0.20860%	0.29240%	\$ 266,823
Indian River	0.40375%	0.18064%	0.22120%	0.80560%	\$ 735,133
Jackson	0.25603%	0.06437%	0.39660%	0.71700%	\$ 654,283
Jefferson	0.06051%	0.01871%	0.25160%	0.33080%	\$ 301,864
Lafayette	0.01691%	0.01114%	0.23090%	0.25900%	\$ 236,345
Lake	0.74636%	0.39695%	0.48500%	1.62830%	\$ 1,485,869
Lee	1.62393%	0.83748%	0.42980%	2.89120%	\$ 2,638,301
Leon	0.70517%	0.36049%	0.29790%	1.36360%	\$ 1,244,323
Levy	0.11883%	0.05187%	0.48590%	0.65660%	\$ 599,166
Liberty	0.02420%	0.01111%	0.34770%	0.38300%	\$ 349,498
Madison	0.15006%	0.02474%	0.30000%	0.47480%	\$ 433,268
Manatee	0.82206%	0.43515%	0.35570%	1.61290%	\$ 1,471,816
Marion	1.01170%	0.43247%	0.68440%	2.12860%	\$ 1,942,407
Martin	0.41349%	0.19042%	0.28450%	0.88840%	\$ 810,690
Miami-Dade	5.70462%	3.34962%	0.91700%	9.97120%	\$ 9,098,999
Monroe	0.26635%	0.09489%	0.82010%	1.18130%	\$ 1,077,969
Nassau	0.21296%	0.09653%	0.27480%	0.58430%	\$ 533,190
Okaloosa	0.52890%	0.24435%	0.41760%	1.19090%	\$ 1,086,730
Okeechobee	0.16274%	0.05104%	0.37080%	0.58460%	\$ 533,464
Orange	3.70966%	1.57376%	0.41850%	5.70190%	\$ 5,203,143

<b>County Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2016					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Osceola	0.98909%	0.37877%	0.62880%	1.99670%	\$ 1,822,045
Palm Beach	3.04015%	1.74324%	0.93300%	5.71640%	\$ 5,216,375
Pasco	1.15209%	0.61431%	0.32410%	2.09050%	\$ 1,907,640
Pinellas	2.01053%	1.19603%	0.18120%	3.38780%	\$ 3,091,462
Polk	1.53746%	0.79864%	0.83950%	3.17560%	\$ 2,897,824
Putnam	0.17712%	0.09294%	0.34560%	0.61570%	\$ 561,843
St. Johns	0.63010%	0.26585%	0.29250%	1.18850%	\$ 1,084,539
St. Lucie	0.69997%	0.36245%	0.25450%	1.31690%	\$ 1,201,708
Santa Rosa	0.38303%	0.20478%	0.48500%	1.07280%	\$ 978,960
Sarasota	0.83302%	0.49615%	0.24910%	1.57830%	\$ 1,440,243
Seminole	1.07012%	0.56015%	0.14620%	1.77650%	\$ 1,621,106
Sumter	0.43416%	0.14241%	0.24110%	0.81770%	\$ 746,174
Suwannee	0.13890%	0.05660%	0.28870%	0.48420%	\$ 441,846
Taylor	0.08607%	0.02939%	0.44040%	0.55590%	\$ 507,274
Union	0.03307%	0.02005%	0.10450%	0.15760%	\$ 143,814
Volusia	1.17657%	0.64572%	0.52300%	2.34530%	\$ 2,140,152
Wakulla	0.05876%	0.04009%	0.26040%	0.35930%	\$ 327,871
Walton	0.20371%	0.07663%	0.47960%	0.75990%	\$ 693,430
Washington	0.06150%	0.03199%	0.26040%	0.35390%	\$ 322,944
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 91,252,795</b>

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



## County Revenue Sharing Program

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

### Summary:

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.<sup>1</sup> Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties, which receives 2.9 percent of net cigarette tax collections and 2.0810 percent of 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.<sup>2</sup> In 2013, legislation enacted a new Medicaid county billing methodology.<sup>3</sup>

### General Law Amendments:

Chapter 2015-221, L.O.F., (HB 33-A) amends several sections of Chapter 202, F.S., to reduce the state Communications Services Tax (CST) rate by 1.73 percent. The standard rate is reduced from 6.65 percent to 4.92 percent, and the rate on direct-to-home satellite is reduced from 10.8 percent to 9.07 percent. The gross receipts tax rates remain the same. Revenue distributions of several state revenue sharing programs are revised so that local governments continue to receive the same amount of revenue as received prior to this law change. The percentage of sales and use tax collections transferred to the Revenue Sharing Trust Fund for Counties is increased from 2.0603 percent to 2.0810 percent. These changes became effective on July 1, 2015.

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.<sup>4</sup> As it relates to county revenue sharing, the term *minimum entitlement* is defined as the amount of revenue, as certified by the county government and determined by the Department of Revenue (DOR), which must be shared with the county so that the county will receive the amount of revenue necessary to meet its obligations as the result of pledges,

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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.

assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Counties [hereinafter Trust Fund].<sup>5</sup>

**Administrative Procedures:**

The county revenue sharing program is administered by the DOR, and monthly distributions are made to eligible county governments. The program is comprised of state cigarette and sales taxes that are collected and transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below, and the proportional contribution of each source during the state fiscal year ending 2016 is also noted.

2.9 percent of net cigarette tax collections <sup>6</sup> = 1.53 percent of total program funding

2.0810 percent of sales and use tax collections <sup>7</sup> = 98.47 percent of total program funding

**Distribution of Proceeds:**

An apportionment factor is calculated for each eligible county using a formula consisting of the following equally weighted factors: *county population*, *unincorporated county population*, and *county sales tax collections*.<sup>8</sup> A county population factor is an eligible county’s population divided by total population of all eligible counties in the state. Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Children and Families, and Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.<sup>9</sup> An unincorporated county population factor is an eligible county’s unincorporated population divided by total unincorporated population of all eligible counties in the state. A county sales tax collections factor is an eligible county’s sales tax collections during the preceding year divided by total sales tax collections during the preceding year of all eligible counties in the state.

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

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

Additionally, any unit of local government that is consolidated pursuant to the provisions contained in Article VIII, s. 6(e), Fla. Const., (i.e., City of Jacksonville-Duval County) receives an annual distribution from the Trust Fund equal to \$6.24 multiplied by its population.<sup>10</sup>

The distribution to an eligible county is determined by the following procedure.<sup>11</sup> First, a county government’s entitlement is computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is

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

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

**Authorized Uses:**

There are no use restrictions on these revenues; however, statutory provisions exist that restrict the amount of funds that can be pledged for bonded indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.<sup>12</sup> Additionally, the second guaranteed entitlement may also be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness.<sup>13</sup> However, in spite of these restrictions, a county may assign, pledge, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, an amount up to 50 percent of the funds received in the prior year.<sup>14</sup> Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bonded indebtedness.

**Attorney General Opinions:**

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

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

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

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>

**Current and Prior Years' Revenues:**

The table included in this section lists the estimated distributions to county governments for state fiscal year ending 2016, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years' distributions is available.<sup>16</sup>

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

<b>County Revenue Sharing Program</b>				
<b>Revenue Estimates for the State Fiscal Year Ending June 30, 2016</b>				
<b>County</b>	<b>First Guaranteed</b>	<b>Second Guaranteed</b>	<b>Growth Money</b>	<b>Yearly Total</b>
Alachua	\$ 254,168	\$ 1,007,247	\$ 3,423,483	\$ 4,684,898
Baker	\$ 28,273	\$ 90,639	\$ 388,186	\$ 507,098
Bay	\$ 154,793	\$ 684,481	\$ 2,982,913	\$ 3,822,187
Bradford	\$ 28,713	\$ 129,364	\$ 358,418	\$ 516,495
Brevard	\$ 464,254	\$ 1,807,775	\$ 7,705,012	\$ 9,977,041
Broward	\$ 3,573,165	\$ 4,779,269	\$ 19,334,051	\$ 27,686,485
Calhoun	\$ 14,713	\$ 68,369	\$ 175,840	\$ 258,922
Charlotte	\$ 187,080	\$ 493,387	\$ 3,525,261	\$ 4,205,728
Citrus	\$ 90,480	\$ 499,080	\$ 2,840,593	\$ 3,430,153
Clay	\$ 102,028	\$ 599,690	\$ 4,001,306	\$ 4,703,024
Collier	\$ 491,318	\$ 594,600	\$ 8,768,713	\$ 9,854,631
Columbia	\$ 72,308	\$ 288,232	\$ 1,180,762	\$ 1,541,302
DeSoto	\$ 30,961	\$ 132,516	\$ 504,291	\$ 667,768
Dixie	\$ 15,487	\$ 54,021	\$ 253,886	\$ 323,394
Duval	\$ 1,999,042	\$ 4,106,467	\$ 20,622,323	\$ 26,727,832
Escambia	\$ 728,024	\$ 1,779,956	\$ 5,197,696	\$ 7,705,676
Flagler	\$ 23,543	\$ 78,036	\$ 1,173,393	\$ 1,274,972
Franklin	\$ 18,862	\$ 41,026	\$ 169,963	\$ 229,851
Gadsden	\$ 80,864	\$ 239,311	\$ 524,116	\$ 844,291
Gilchrist	\$ 5,883	\$ 45,494	\$ 275,322	\$ 326,699
Glades	\$ 12,360	\$ 41,438	\$ 190,804	\$ 244,602
Gulf	\$ 68,034	\$ 19,920	\$ 168,960	\$ 256,914
Hamilton	\$ 23,270	\$ 109,630	\$ 111,409	\$ 244,309
Hardee	\$ 36,082	\$ 144,439	\$ 297,943	\$ 478,464
Hendry	\$ 28,673	\$ 148,507	\$ 594,730	\$ 771,910
Hernando	\$ 79,474	\$ 409,209	\$ 3,755,634	\$ 4,244,317
Highlands	\$ 104,948	\$ 349,039	\$ 1,758,057	\$ 2,212,044
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 24,640,543	\$ 31,393,019
Holmes	\$ 20,087	\$ 112,718	\$ 234,868	\$ 367,673
Indian River	\$ 205,850	\$ 425,545	\$ 2,592,120	\$ 3,223,515
Jackson	\$ 67,470	\$ 259,685	\$ 559,171	\$ 886,326
Jefferson	\$ 29,079	\$ 67,261	\$ 248,021	\$ 344,361
Lafayette	\$ 6,472	\$ 29,717	\$ 107,315	\$ 143,504
Lake	\$ 256,097	\$ 708,355	\$ 5,129,148	\$ 6,093,600
Lee	\$ 578,772	\$ 1,764,708	\$ 12,239,670	\$ 14,583,150
Leon	\$ 316,798	\$ 1,026,649	\$ 3,671,084	\$ 5,014,531
Levy	\$ 34,157	\$ 137,533	\$ 690,341	\$ 862,031
Liberty	\$ 8,441	\$ 28,423	\$ 106,157	\$ 143,021
Madison	\$ 34,591	\$ 95,970	\$ 226,077	\$ 356,638
Manatee	\$ 530,269	\$ 1,054,577	\$ 6,747,637	\$ 8,332,483
Marion	\$ 251,941	\$ 1,024,873	\$ 6,626,292	\$ 7,903,106
Martin	\$ 244,331	\$ 553,167	\$ 3,265,263	\$ 4,062,761
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 38,159,785	\$ 54,626,524
Monroe	\$ 246,464	\$ 455,801	\$ 1,667,183	\$ 2,369,448
Nassau	\$ 65,716	\$ 252,268	\$ 1,445,949	\$ 1,763,933
Okaloosa	\$ 147,680	\$ 859,331	\$ 3,466,120	\$ 4,473,131
Okeechobee	\$ 41,041	\$ 173,472	\$ 687,595	\$ 902,108
Orange	\$ 1,632,765	\$ 3,816,110	\$ 31,508,150	\$ 36,957,025
Osceola	\$ 95,114	\$ 414,462	\$ 6,191,257	\$ 6,700,833
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 23,511,210	\$ 28,847,814

<b>County Revenue Sharing Program</b>				
<b>Revenue Estimates for the State Fiscal Year Ending June 30, 2016</b>				
<b>County</b>	<b>First Guaranteed</b>	<b>Second Guaranteed</b>	<b>Growth Money</b>	<b>Yearly Total</b>
Pasco	\$ 310,426	\$ 1,782,481	\$ 9,594,465	\$ 11,687,372
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 10,941,280	\$ 16,762,257
Polk	\$ 857,616	\$ 2,627,126	\$ 9,662,687	\$ 13,147,429
Putnam	\$ 98,535	\$ 409,282	\$ 1,046,410	\$ 1,554,227
St. Johns	\$ 152,548	\$ 403,262	\$ 4,820,681	\$ 5,376,491
St. Lucie	\$ 187,010	\$ 618,973	\$ 3,419,867	\$ 4,225,850
Santa Rosa	\$ 77,885	\$ 448,253	\$ 3,086,270	\$ 3,612,408
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 6,997,350	\$ 9,265,499
Seminole	\$ 339,130	\$ 1,316,016	\$ 7,335,911	\$ 8,991,057
Sumter	\$ 35,653	\$ 182,301	\$ 2,260,060	\$ 2,478,014
Suwannee	\$ 32,719	\$ 175,516	\$ 702,335	\$ 910,570
Taylor	\$ 36,940	\$ 118,139	\$ 267,855	\$ 422,934
Union	\$ 18,615	\$ 33,326	\$ 162,266	\$ 214,207
Volusia	\$ 698,366	\$ 1,525,368	\$ 5,886,584	\$ 8,110,318
Wakulla	\$ 24,054	\$ 90,110	\$ 535,241	\$ 649,405
Walton	\$ 39,806	\$ 151,427	\$ 1,714,228	\$ 1,905,461
Washington	\$ 16,827	\$ 101,973	\$ 348,645	\$ 467,445
<b>Statewide Totals</b>	<b>\$ 30,329,957</b>	<b>\$ 64,756,373</b>	<b>\$ 332,786,157</b>	<b>\$ 427,872,487</b>

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,549,737 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2014 adjusted countywide population of 889,381).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state fiscal year 2016 has been estimated to be as follows: state sales tax, \$443.2 million or 98.47%; cigarette tax, \$6.9 million or 1.53%.

## **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 2015 Regular and Special Legislative Sessions.

### **Eligibility Requirements:**

All counties are eligible to receive proceeds.

### **Distribution of Proceeds:**

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

### **Authorized Uses:**

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

### **Attorney General Opinions:**

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

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## Emergency Management Assistance

Sections 252.371-.373, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

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

### Administrative Procedures:

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

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

### Distribution of Proceeds:

The Division allocates funds appropriated from the Trust Fund.

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

2. Sections 252.372, F.S.

3. Sections 252.371, F.S.

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

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

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

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

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

## Enhanced 911 Fee

Sections 365.172-.173, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

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

### Administrative Procedures:

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

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

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

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

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

**Distribution of Proceeds:**

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

*Monies in the wireless category of the fund:*

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

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

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

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

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

**Authorized Uses:**

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

*Monies in the wireless category of the fund:*

1. The proceeds of the 76 percent portion distributed to counties are used for the payment of authorized expenditures, as specified in s. 365.172(10), F.S.; and the costs to comply with the requirements for E911 service contained in the order and any future rules related to the order as defined in s. 365.172(3)(t), F.S.
2. The proceeds of the 20 percent portion distributed to wireless providers are used to reimburse such providers for the actual costs incurred to provide 911 or E911 service and may include costs and

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

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

expenses incurred to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide E911 service.

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

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

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

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

1. The proceeds of the 61 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S. The monies from prepaid wireless E911 fees identified as nonspecific in accordance with s. 365.172(9), F.S., are distributed as determined by the E911 Board.
2. The proceeds of the 35 percent portion retained by the Board are used to provide state E911 grants to be awarded to counties in accordance with the following order of priority.
  - a. Upgrade or replace E911 systems.
  - b. Develop and maintain statewide 911 routing, geographic, and management information systems.
  - c. Develop and maintain next-generation 911 services and equipment.
3. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
4. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31<sup>st</sup> of the following year, are redistributed as determined by the Board.

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

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

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

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

## Fuel Tax Refunds and Credits

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

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

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

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

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

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

### Administrative Procedures:

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

### Distribution of Proceeds:

The DOR pays claims on a quarterly basis.

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

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

3. Section 206.625, F.S.

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

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

**Attorney General Opinions:**

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

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

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

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

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

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



## Indian Gaming Revenues

Section 285.710, Florida Statutes

### Summary:

On April 7, 2010, Florida's Governor and the Seminole Tribe of Florida [hereinafter Tribe] executed a gaming compact, which was subsequently ratified by the Legislature and later approved by the U.S. Secretary of the Interior.<sup>1</sup> The compact allows for select gaming activity in tribal facilities and requires the Tribe to make payments to the State for the privilege of conducting gaming activity in seven facilities located in Broward, Collier, Glades, Hendry, and Hillsborough counties.<sup>2</sup> Three percent of the monies paid by the Tribe to the State are designated as the local government share and distributed to select county and municipal governments in those counties where the tribal gaming facilities are located.

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### 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.<sup>3</sup>

### Distribution of Proceeds:

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

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

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

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

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

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

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

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

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

### **General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### **Eligibility Requirements:**

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

### **Administrative Procedures:**

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

### **Distribution of Proceeds:**

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

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

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

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

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

## Intergovernmental Radio Communication Program

Section 318.21(9), Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

All counties are eligible to participate in the program.

### Administrative Procedures:

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

### Distribution of Proceeds:

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

### Authorized Uses:

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

### Attorney General Opinions:

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

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

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

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

**Prior Years' Revenues:**

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

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

## Local Government Half-cent Sales Tax Program

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

### Summary:

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

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

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

Section 409.915, F.S., requires county governments' participation in the cost of certain services provided to county residents through Florida's Medicaid program. Although the state is responsible for the full portion of the state's share of the matching funds required for the Medicaid program, the state charges county governments an annual contribution in order to acquire a certain portion of the funds. 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.<sup>5</sup> In 2013, legislation enacted a new Medicaid county billing methodology.<sup>6</sup>

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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:**

Chapter 2015-221, L.O.F., (HB 33-A) amends several sections of Chapter 202, F.S., to reduce the state Communication Services Tax (CST) rate by 1.73 percent. The standard rate is reduced from 6.65 percent to 4.92 percent, and the rate on direct-to-home satellite is reduced from 10.8 percent to 9.07 percent. The gross receipts tax rates remain the same. Revenue distributions of several state revenue sharing programs are revised so that local governments continue to receive the same amount of revenue as received prior to this law change. The percentage of sales and use tax collections transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund for making the ordinary distribution is increased from 8.8854 percent to 8.9744 percent. The percentage of sales and use tax collections transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund for making the emergency and supplemental distributions is increased from 0.0956 percent to 0.0966 percent. These changes became effective on July 1, 2015.

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.<sup>7</sup> However, a municipality incorporated subsequent to the effective date of ch. 82-154, L.O.F. (i.e., April 19, 1982), which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., cannot participate in the program, and distributions to eligible units of local government in that county will be made as though the nonparticipating municipality had not incorporated. The monies that otherwise would be distributed to a unit of local government failing to certify compliance as required by s. 218.23(1), F.S., or having otherwise failed to meet the requirements of s. 200.065, F.S., are deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR).<sup>8</sup>

A county government, which meets certain criteria, participates in the monthly emergency and supplemental distributions, and such qualification is determined annually at the start of the fiscal year.<sup>9</sup> Participation in the emergency distribution is dependent on the existence of a defined fiscal emergency. The Legislature has declared that a fiscal emergency exists in any county that meets both conditions listed below.

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

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

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

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

9. Section 218.65, F.S.



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.

**Administrative Procedures:**

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund are earmarked for distribution to the governing body of that county and each municipality within that county.<sup>10</sup> Such distributions are made after funding is provided pursuant to s. 218.64(3), F.S. Monies in the Trust Fund are appropriated to the DOR and distributed monthly to participating units of local government.

**Distribution of Proceeds:**

Each participating county and municipal government receives a proportion of monies earmarked for distribution within that county.<sup>11</sup> Except in the case of error of population figures certified pursuant to s. 186.901, F.S., the apportionment factors remain in effect for the fiscal year. Any adjustments to revenue distributions to correct for population error are made subsequent to receipt by the DOR of the corrected certified population figures.

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

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

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

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

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

STEP #1. The 2015-16 state fiscal year per capita limitation of \$54.17 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.

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10. Section 218.61, F.S.

11. Section 218.62, F.S.

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

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.

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

The monthly supplemental distribution to each eligible county is made as follows.<sup>13</sup>

STEP #1. The 2015-16 state fiscal year per capita limitation of \$54.17 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 1<sup>st</sup> taxable value certified pursuant to s. 101.62(4)(a)1.a., F.S.; tax data; population as defined in s. 218.21, F.S.; and the millage rate levied for the prior fiscal year. The distributions are allocated based upon the following factors.<sup>14</sup>

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

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

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

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

If monies deposited into the Trust Fund for the purpose of making the emergency distribution exceed the amount necessary to provide the base allocation to each eligible county, these monies may be used to provide a transitional distribution to certain counties whose population has exceeded the 65,000 limit.<sup>15</sup> Beginning on July 1<sup>st</sup> of the year following the year in which the county no longer qualifies for an emergency distribution, the county receives two-thirds of the amount received in the prior year. Beginning on July 1<sup>st</sup> of the second

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

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

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

year following the year in which the county no longer qualifies for an emergency distribution, the county receives one-third of the amount received in the last year that the county qualified for the emergency distribution. If insufficient monies are available in the Trust Fund to fully provide such a transitional distribution to each eligible county, then that county receives a share of the available monies proportional to the amount it would have received had monies been sufficient to fully fund the transitional distribution to all eligible counties.

For those counties that will no longer qualify for the fiscally constrained county distribution after July 1, 2006, there is a two-year phase-out period.<sup>16</sup> Beginning on July 1<sup>st</sup> of the year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives two-thirds of the amount received in the prior year. Beginning on July 1<sup>st</sup> of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the two-year phase-out period, the county is no longer eligible to receive any such distributions unless the county subsequently qualifies as being fiscally constrained.

*Special Distribution for Contested Property Taxes:*

If an action contesting a tax assessment is brought by a taxpayer in a participating county or municipality and the difference between the good faith payment made by that taxpayer pursuant to s. 194.171(3), F.S., and the taxes that would have been paid on the property appraiser's tax assessment is greater than 6 percent of the total assessed taxes for the county or municipality, the county or municipality qualifies for a special distribution of funds from the Trust Fund.<sup>17</sup>

**Authorized Uses:**

The proportion of the total proceeds received by a county government based on two-thirds of the incorporated area population is deemed countywide revenues and expended only for countywide tax relief or countywide programs. The remaining county government portion is deemed county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.<sup>18</sup>

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

*2014 Adjusted Population Figures Used for State Revenue-Sharing Purposes:*

Total county population: 249,414

Total unincorporated population: 99,929

Total incorporated population: 149,485

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

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

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

17. Section 218.66, F.S.

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

$$\frac{99,929 + (2/3 \times 149,485)}{249,414 + (2/3 \times 149,485)} = 0.57176293$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2016 ordinary distribution amount by the county government's distribution factor.

$$\$20,055,731 \times 0.57176293 = \$11,467,124$$

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.

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

$$A = \frac{(2/3 \times 149,485)}{[249,414 + (2/3 \times 149,485)]} = 0.28549138$$

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

$$B = \frac{99,929}{[249,414 + (2/3 \times 149,485)]} = 0.28627155$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28549138 / (0.28549138 + 0.28627155)] = 0.49931775$$

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.

$$\$11,467,124 \times 0.49931775 = \$5,725,739$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.28627155 / (0.28549138 + 0.28627155)] = 0.50068225$$

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.

$$\$11,467,124 \times 0.50068225 = \$5,741,385$$

Municipalities are directed to expend their portions only for municipal-wide programs, for reimbursing the state as required pursuant to s. 288.11625, F.S., or for municipal-wide property tax or municipal utility tax relief. All utility tax rate reductions afforded by participation in the program are applied uniformly across all types of taxed utility services.<sup>19</sup>

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

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

A county or municipality may pledge the proceeds for the payment of principal and interest on any capital project.<sup>20</sup> For any eligible county receiving a fiscally constrained distribution, the revenues may be used for any public purpose, except to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness.<sup>21</sup>

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

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

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

The full texts of these opinions are available via a searchable on-line database.<sup>22</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### **Current and Prior Years' Revenues:**

The table included in this section lists the estimated ordinary, emergency, supplemental, fiscally constrained, and total distributions to eligible county or municipal governments for local fiscal year ending 2016 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Summaries of prior years' distributions are also available.<sup>23</sup>

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>

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
<b>ALACHUA BOCC</b>	<b>\$ 11,467,124</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,467,124</b>
Alachua	\$ 544,613	\$ -	\$ -	\$ -	\$ 544,613
Archer	\$ 65,326	\$ -	\$ -	\$ -	\$ 65,326
Gainesville	\$ 7,170,110	\$ -	\$ -	\$ -	\$ 7,170,110
Hawthorne	\$ 77,908	\$ -	\$ -	\$ -	\$ 77,908
High Springs	\$ 317,897	\$ -	\$ -	\$ -	\$ 317,897
La Crosse	\$ 21,431	\$ -	\$ -	\$ -	\$ 21,431
Micanopy	\$ 34,128	\$ -	\$ -	\$ -	\$ 34,128
Newberry	\$ 302,441	\$ -	\$ -	\$ -	\$ 302,441
Waldo	\$ 54,754	\$ -	\$ -	\$ -	\$ 54,754
Countywide Total	\$ 20,055,731	\$ -	\$ -	\$ -	\$ 20,055,731
<b>BAKER BOCC</b>	<b>\$ 771,132</b>	<b>\$ 963,482</b>	<b>\$ 20,980</b>	<b>\$ 569,087</b>	<b>\$ 2,324,682</b>
Glen St. Mary	\$ 14,538	\$ -	\$ -	\$ -	\$ 14,538
Macclenny	\$ 216,540	\$ -	\$ -	\$ -	\$ 216,540
Countywide Total	\$ 1,002,211	\$ 963,482	\$ 20,980	\$ 569,087	\$ 2,555,760
<b>BAY BOCC</b>	<b>\$ 12,109,477</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,109,477</b>
Callaway	\$ 1,282,755	\$ -	\$ -	\$ -	\$ 1,282,755
Lynn Haven	\$ 1,677,497	\$ -	\$ -	\$ -	\$ 1,677,497
Mexico Beach	\$ 99,059	\$ -	\$ -	\$ -	\$ 99,059
Panama City	\$ 3,137,345	\$ -	\$ -	\$ -	\$ 3,137,345
Panama City Beach	\$ 1,072,496	\$ -	\$ -	\$ -	\$ 1,072,496
Parker	\$ 383,129	\$ -	\$ -	\$ -	\$ 383,129
Springfield	\$ 788,867	\$ -	\$ -	\$ -	\$ 788,867
Countywide Total	\$ 20,550,625	\$ -	\$ -	\$ -	\$ 20,550,625
<b>BRADFORD BOCC</b>	<b>\$ 1,023,432</b>	<b>\$ 737,568</b>	<b>\$ 29,440</b>	<b>\$ 653,295</b>	<b>\$ 2,443,736</b>
Brooker	\$ 14,979	\$ -	\$ -	\$ -	\$ 14,979
Hampton	\$ 22,192	\$ -	\$ -	\$ -	\$ 22,192
Lawtey	\$ 33,472	\$ -	\$ -	\$ -	\$ 33,472
Starke	\$ 255,342	\$ -	\$ -	\$ -	\$ 255,342
Countywide Total	\$ 1,349,417	\$ 737,568	\$ 29,440	\$ 653,295	\$ 2,769,721
<b>BREVARD BOCC</b>	<b>\$ 23,968,845</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,968,845</b>
Cape Canaveral	\$ 549,486	\$ -	\$ -	\$ -	\$ 549,486
Cocoa	\$ 969,249	\$ -	\$ -	\$ -	\$ 969,249
Cocoa Beach	\$ 610,290	\$ -	\$ -	\$ -	\$ 610,290
Grant-Valkaria	\$ 214,706	\$ -	\$ -	\$ -	\$ 214,706
Indialantic	\$ 151,599	\$ -	\$ -	\$ -	\$ 151,599
Indian Harbour Beach	\$ 460,171	\$ -	\$ -	\$ -	\$ 460,171
Malabar	\$ 151,599	\$ -	\$ -	\$ -	\$ 151,599
Melbourne	\$ 4,279,870	\$ -	\$ -	\$ -	\$ 4,279,870
Melbourne Beach	\$ 169,199	\$ -	\$ -	\$ -	\$ 169,199
Melbourne Village	\$ 36,735	\$ -	\$ -	\$ -	\$ 36,735
Palm Bay	\$ 5,801,620	\$ -	\$ -	\$ -	\$ 5,801,620
Palm Shores	\$ 50,551	\$ -	\$ -	\$ -	\$ 50,551
Rockledge	\$ 1,405,569	\$ -	\$ -	\$ -	\$ 1,405,569
Satellite Beach	\$ 564,180	\$ -	\$ -	\$ -	\$ 564,180
Titusville	\$ 2,415,226	\$ -	\$ -	\$ -	\$ 2,415,226
West Melbourne	\$ 1,087,458	\$ -	\$ -	\$ -	\$ 1,087,458
Countywide Total	\$ 42,886,353	\$ -	\$ -	\$ -	\$ 42,886,353
<b>BROWARD BOCC</b>	<b>\$ 80,789,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,789,780</b>
Coconut Creek	\$ 3,703,662	\$ -	\$ -	\$ -	\$ 3,703,662
Cooper City	\$ 2,208,780	\$ -	\$ -	\$ -	\$ 2,208,780
Coral Springs	\$ 8,276,347	\$ -	\$ -	\$ -	\$ 8,276,347

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Dania Beach	\$ 2,032,029	\$ -	\$ -	\$ -	\$ 2,032,029
Davie	\$ 6,393,752	\$ -	\$ -	\$ -	\$ 6,393,752
Deerfield Beach	\$ 5,098,452	\$ -	\$ -	\$ -	\$ 5,098,452
Fort Lauderdale	\$ 11,469,508	\$ -	\$ -	\$ -	\$ 11,469,508
Hallandale Beach	\$ 2,562,415	\$ -	\$ -	\$ -	\$ 2,562,415
Hillsboro Beach	\$ 124,864	\$ -	\$ -	\$ -	\$ 124,864
Hollywood	\$ 9,661,697	\$ -	\$ -	\$ -	\$ 9,661,697
Lauderdale-By-The-Sea	\$ 406,393	\$ -	\$ -	\$ -	\$ 406,393
Lauderdale Lakes	\$ 2,263,144	\$ -	\$ -	\$ -	\$ 2,263,144
Lauderhill	\$ 4,590,026	\$ -	\$ -	\$ -	\$ 4,590,026
Lazy Lake	\$ 1,674	\$ -	\$ -	\$ -	\$ 1,674
Lighthouse Point	\$ 694,550	\$ -	\$ -	\$ -	\$ 694,550
Margate	\$ 3,710,223	\$ -	\$ -	\$ -	\$ 3,710,223
Miramar	\$ 8,598,649	\$ -	\$ -	\$ -	\$ 8,598,649
North Lauderdale	\$ 2,867,444	\$ -	\$ -	\$ -	\$ 2,867,444
Oakland Park	\$ 2,871,729	\$ -	\$ -	\$ -	\$ 2,871,729
Parkland	\$ 1,759,003	\$ -	\$ -	\$ -	\$ 1,759,003
Pembroke Park	\$ 413,355	\$ -	\$ -	\$ -	\$ 413,355
Pembroke Pines	\$ 10,535,608	\$ -	\$ -	\$ -	\$ 10,535,608
Plantation	\$ 5,810,141	\$ -	\$ -	\$ -	\$ 5,810,141
Pompano Beach	\$ 6,997,650	\$ -	\$ -	\$ -	\$ 6,997,650
Sea Ranch Lakes	\$ 44,723	\$ -	\$ -	\$ -	\$ 44,723
Southwest Ranches	\$ 491,353	\$ -	\$ -	\$ -	\$ 491,353
Sunrise	\$ 5,893,896	\$ -	\$ -	\$ -	\$ 5,893,896
Tamarac	\$ 4,102,087	\$ -	\$ -	\$ -	\$ 4,102,087
West Park	\$ 958,537	\$ -	\$ -	\$ -	\$ 958,537
Weston	\$ 4,396,805	\$ -	\$ -	\$ -	\$ 4,396,805
Wilton Manors	\$ 808,165	\$ -	\$ -	\$ -	\$ 808,165
Countywide Total	\$ 200,536,444	\$ -	\$ -	\$ -	\$ 200,536,444
<b>CALHOUN BOCC</b>	<b>\$ 303,230</b>	<b>\$ 581,092</b>	<b>\$ 17,679</b>	<b>\$ 689,853</b>	<b>\$ 1,591,854</b>
Altha	\$ 14,564	\$ -	\$ -	\$ -	\$ 14,564
Blountstown	\$ 63,724	\$ -	\$ -	\$ -	\$ 63,724
Countywide Total	\$ 381,518	\$ 581,092	\$ 17,679	\$ 689,853	\$ 1,670,142
<b>CHARLOTTE BOCC</b>	<b>\$ 12,586,422</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,586,422</b>
Punta Gorda	\$ 1,398,794	\$ -	\$ -	\$ -	\$ 1,398,794
Countywide Total	\$ 13,985,216	\$ -	\$ -	\$ -	\$ 13,985,216
<b>CITRUS BOCC</b>	<b>\$ 7,663,104</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,663,104</b>
Crystal River	\$ 172,442	\$ -	\$ -	\$ -	\$ 172,442
Inverness	\$ 401,675	\$ -	\$ -	\$ -	\$ 401,675
Countywide Total	\$ 8,237,222	\$ -	\$ -	\$ -	\$ 8,237,222
<b>CLAY BOCC</b>	<b>\$ 9,763,698</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,763,698</b>
Green Cove Springs	\$ 358,328	\$ -	\$ -	\$ -	\$ 358,328
Keystone Heights	\$ 69,117	\$ -	\$ -	\$ -	\$ 69,117
Orange Park	\$ 429,637	\$ -	\$ -	\$ -	\$ 429,637
Penney Farms	\$ 37,464	\$ -	\$ -	\$ -	\$ 37,464
Countywide Total	\$ 10,658,243	\$ -	\$ -	\$ -	\$ 10,658,243
<b>COLLIER BOCC</b>	<b>\$ 41,184,149</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,184,149</b>
Everglades	\$ 51,901	\$ -	\$ -	\$ -	\$ 51,901
Marco Island	\$ 2,107,378	\$ -	\$ -	\$ -	\$ 2,107,378
Naples	\$ 2,478,297	\$ -	\$ -	\$ -	\$ 2,478,297
Countywide Total	\$ 45,821,724	\$ -	\$ -	\$ -	\$ 45,821,724
<b>COLUMBIA BOCC</b>	<b>\$ 4,031,542</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 602,580</b>	<b>\$ 4,634,121</b>

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Fort White	\$ 37,769	\$ -	\$ -	\$ -	\$ 37,769
Lake City	\$ 783,494	\$ -	\$ -	\$ -	\$ 783,494
Countywide Total	\$ 4,852,805	\$ -	\$ -	\$ 602,580	\$ 5,455,384
<b>DESOTO BOCC</b>	<b>\$ 1,054,613</b>	<b>\$ 1,172,759</b>	<b>\$ 26,762</b>	<b>\$ 613,460</b>	<b>\$ 2,867,593</b>
Arcadia	\$ 268,692	\$ -	\$ -	\$ -	\$ 268,692
Countywide Total	\$ 1,323,304	\$ 1,172,759	\$ 26,762	\$ 613,460	\$ 3,136,285
<b>DIXIE BOCC</b>	<b>\$ 346,709</b>	<b>\$ 674,053</b>	<b>\$ 13,391</b>	<b>\$ 694,483</b>	<b>\$ 1,728,636</b>
Cross City	\$ 41,373	\$ -	\$ -	\$ -	\$ 41,373
Horseshoe Beach	\$ 3,794	\$ -	\$ -	\$ -	\$ 3,794
Countywide Total	\$ 391,875	\$ 674,053	\$ 13,391	\$ 694,483	\$ 1,773,802
<b>JACKSONVILLE-DUVAL</b>	<b>\$ 89,143,653</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,143,653</b>
Atlantic Beach	\$ 1,323,245	\$ -	\$ -	\$ -	\$ 1,323,245
Baldwin	\$ 143,778	\$ -	\$ -	\$ -	\$ 143,778
Jacksonville Beach	\$ 2,255,610	\$ -	\$ -	\$ -	\$ 2,255,610
Neptune Beach	\$ 724,697	\$ -	\$ -	\$ -	\$ 724,697
Countywide Total	\$ 93,590,984	\$ -	\$ -	\$ -	\$ 93,590,984
<b>ESCAMBIA BOCC</b>	<b>\$ 23,308,869</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,308,869</b>
Century	\$ 134,541	\$ -	\$ -	\$ -	\$ 134,541
Pensacola	\$ 4,340,318	\$ -	\$ -	\$ -	\$ 4,340,318
Countywide Total	\$ 27,783,728	\$ -	\$ -	\$ -	\$ 27,783,728
<b>FLAGLER BOCC</b>	<b>\$ 2,300,788</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,300,788</b>
Beverly Beach	\$ 11,019	\$ -	\$ -	\$ -	\$ 11,019
Bunnell	\$ 90,857	\$ -	\$ -	\$ -	\$ 90,857
Flagler Beach (part)	\$ 145,463	\$ -	\$ -	\$ -	\$ 145,463
Marineland (part)	\$ 130	\$ -	\$ -	\$ -	\$ 130
Palm Coast	\$ 2,544,335	\$ -	\$ -	\$ -	\$ 2,544,335
Countywide Total	\$ 5,092,593	\$ -	\$ -	\$ -	\$ 5,092,593
<b>FRANKLIN BOCC</b>	<b>\$ 642,287</b>	<b>\$ -</b>	<b>\$ 19,070</b>	<b>\$ 297,683</b>	<b>\$ 959,040</b>
Apalachicola	\$ 166,840	\$ -	\$ -	\$ -	\$ 166,840
Carrabelle	\$ 102,722	\$ -	\$ -	\$ -	\$ 102,722
Countywide Total	\$ 911,849	\$ -	\$ 19,070	\$ 297,683	\$ 1,228,601
<b>GADSDEN BOCC</b>	<b>\$ 1,228,250</b>	<b>\$ 1,869,088</b>	<b>\$ -</b>	<b>\$ 643,850</b>	<b>\$ 3,741,188</b>
Chattahoochee	\$ 68,947	\$ -	\$ -	\$ -	\$ 68,947
Greensboro	\$ 19,315	\$ -	\$ -	\$ -	\$ 19,315
Gretna	\$ 45,381	\$ -	\$ -	\$ -	\$ 45,381
Havana	\$ 53,851	\$ -	\$ -	\$ -	\$ 53,851
Midway	\$ 105,296	\$ -	\$ -	\$ -	\$ 105,296
Quincy	\$ 234,376	\$ -	\$ -	\$ -	\$ 234,376
Countywide Total	\$ 1,755,416	\$ 1,869,088	\$ -	\$ 643,850	\$ 4,268,354
<b>GILCHRIST BOCC</b>	<b>\$ 321,195</b>	<b>\$ 782,678</b>	<b>\$ -</b>	<b>\$ 625,035</b>	<b>\$ 1,728,908</b>
Bell	\$ 10,586	\$ -	\$ -	\$ -	\$ 10,586
Fanning Springs (part)	\$ 6,262	\$ -	\$ -	\$ -	\$ 6,262
Trenton	\$ 42,408	\$ -	\$ -	\$ -	\$ 42,408
Countywide Total	\$ 380,452	\$ 782,678	\$ -	\$ 625,035	\$ 1,788,164
<b>GLADES BOCC</b>	<b>\$ 195,000</b>	<b>\$ 611,076</b>	<b>\$ 10,173</b>	<b>\$ 423,019</b>	<b>\$ 1,239,268</b>
Moore Haven	\$ 28,689	\$ -	\$ -	\$ -	\$ 28,689
Countywide Total	\$ 223,689	\$ 611,076	\$ 10,173	\$ 423,019	\$ 1,267,957
<b>GULF BOCC</b>	<b>\$ 501,143</b>	<b>\$ 405,783</b>	<b>\$ 35,762</b>	<b>\$ 323,796</b>	<b>\$ 1,266,484</b>
Port St. Joe	\$ 156,381	\$ -	\$ -	\$ -	\$ 156,381
Wewahitchka	\$ 96,358	\$ -	\$ -	\$ -	\$ 96,358
Countywide Total	\$ 753,882	\$ 405,783	\$ 35,762	\$ 323,796	\$ 1,519,223
<b>HAMILTON BOCC</b>	<b>\$ 363,409</b>	<b>\$ 489,461</b>	<b>\$ 23,741</b>	<b>\$ 462,989</b>	<b>\$ 1,339,600</b>



<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Jasper	\$ 55,226	\$ -	\$ -	\$ -	\$ 55,226
Jennings	\$ 28,674	\$ -	\$ -	\$ -	\$ 28,674
White Springs	\$ 25,591	\$ -	\$ -	\$ -	\$ 25,591
Countywide Total	\$ 472,899	\$ 489,461	\$ 23,741	\$ 462,989	\$ 1,449,090
<b>HARDEE BOCC</b>	<b>\$ 650,954</b>	<b>\$ 1,113,816</b>	<b>\$ -</b>	<b>\$ 412,018</b>	<b>\$ 2,176,789</b>
Bowling Green	\$ 83,559	\$ -	\$ -	\$ -	\$ 83,559
Wauchula	\$ 147,839	\$ -	\$ -	\$ -	\$ 147,839
Zolfo Springs	\$ 52,228	\$ -	\$ -	\$ -	\$ 52,228
Countywide Total	\$ 934,580	\$ 1,113,816	\$ -	\$ 412,018	\$ 2,460,415
<b>HENDRY BOCC</b>	<b>\$ 1,261,721</b>	<b>\$ 1,327,872</b>	<b>\$ -</b>	<b>\$ 624,613</b>	<b>\$ 3,214,206</b>
Clewiston	\$ 276,553	\$ -	\$ -	\$ -	\$ 276,553
LaBelle	\$ 175,473	\$ -	\$ -	\$ -	\$ 175,473
Countywide Total	\$ 1,713,748	\$ 1,327,872	\$ -	\$ 624,613	\$ 3,666,233
<b>HERNANDO BOCC</b>	<b>\$ 8,690,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,690,285</b>
Brooksville	\$ 388,677	\$ -	\$ -	\$ -	\$ 388,677
Weeki Wachee	\$ 253	\$ -	\$ -	\$ -	\$ 253
Countywide Total	\$ 9,079,214	\$ -	\$ -	\$ -	\$ 9,079,214
<b>HIGHLANDS BOCC</b>	<b>\$ 4,496,402</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 627,350</b>	<b>\$ 5,123,751</b>
Avon Park	\$ 463,547	\$ -	\$ -	\$ -	\$ 463,547
Lake Placid	\$ 115,728	\$ -	\$ -	\$ -	\$ 115,728
Sebring	\$ 519,730	\$ -	\$ -	\$ -	\$ 519,730
Countywide Total	\$ 5,595,407	\$ -	\$ -	\$ 627,350	\$ 6,222,757
<b>HILLSBOROUGH BOCC</b>	<b>\$ 98,621,242</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,621,242</b>
Plant City	\$ 3,048,454	\$ -	\$ -	\$ -	\$ 3,048,454
Tampa	\$ 29,846,207	\$ -	\$ -	\$ -	\$ 29,846,207
Temple Terrace	\$ 2,145,685	\$ -	\$ -	\$ -	\$ 2,145,685
Countywide Total	\$ 133,661,587	\$ -	\$ -	\$ -	\$ 133,661,587
<b>HOLMES BOCC</b>	<b>\$ 352,123</b>	<b>\$ 906,179</b>	<b>\$ 15,883</b>	<b>\$ 786,673</b>	<b>\$ 2,060,858</b>
Bonifay	\$ 54,653	\$ -	\$ -	\$ -	\$ 54,653
Esto	\$ 7,482	\$ -	\$ -	\$ -	\$ 7,482
Noma	\$ 4,111	\$ -	\$ -	\$ -	\$ 4,111
Ponce de Leon	\$ 11,387	\$ -	\$ -	\$ -	\$ 11,387
Westville	\$ 6,433	\$ -	\$ -	\$ -	\$ 6,433
Countywide Total	\$ 436,188	\$ 906,179	\$ 15,883	\$ 786,673	\$ 2,144,924
<b>INDIAN RIVER BOCC</b>	<b>\$ 9,062,782</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,062,782</b>
Fellsmere	\$ 386,225	\$ -	\$ -	\$ -	\$ 386,225
Indian River Shores	\$ 287,204	\$ -	\$ -	\$ -	\$ 287,204
Orchid	\$ 29,793	\$ -	\$ -	\$ -	\$ 29,793
Sebastian	\$ 1,639,862	\$ -	\$ -	\$ -	\$ 1,639,862
Vero Beach	\$ 1,121,923	\$ -	\$ -	\$ -	\$ 1,121,923
Countywide Total	\$ 12,527,789	\$ -	\$ -	\$ -	\$ 12,527,789
<b>JACKSON BOCC</b>	<b>\$ 1,764,212</b>	<b>\$ 1,162,419</b>	<b>\$ 80,805</b>	<b>\$ 597,255</b>	<b>\$ 3,604,691</b>
Alford	\$ 23,625	\$ -	\$ -	\$ -	\$ 23,625
Bascom	\$ 5,812	\$ -	\$ -	\$ -	\$ 5,812
Campbellton	\$ 10,641	\$ -	\$ -	\$ -	\$ 10,641
Cottdale	\$ 42,422	\$ -	\$ -	\$ -	\$ 42,422
Graceville	\$ 103,453	\$ -	\$ -	\$ -	\$ 103,453
Grand Ridge	\$ 43,172	\$ -	\$ -	\$ -	\$ 43,172
Greenwood	\$ 31,641	\$ -	\$ -	\$ -	\$ 31,641
Jacob City	\$ 11,859	\$ -	\$ -	\$ -	\$ 11,859
Malone	\$ 29,437	\$ -	\$ -	\$ -	\$ 29,437
Marianna	\$ 284,530	\$ -	\$ -	\$ -	\$ 284,530

<b>Local Government Half-Cent Sales Tax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sneads	\$ 89,859	\$ -	\$ -	\$ -	\$ 89,859
Countywide Total	\$ 2,440,663	\$ 1,162,419	\$ 80,805	\$ 597,255	\$ 4,281,141
<b>JEFFERSON BOCC</b>	<b>\$ 1,083,689</b>	<b>\$ -</b>	<b>\$ 11,730</b>	<b>\$ 616,303</b>	<b>\$ 1,711,722</b>
Monticello	\$ 212,708	\$ -	\$ -	\$ -	\$ 212,708
Countywide Total	\$ 1,296,397	\$ -	\$ 11,730	\$ 616,303	\$ 1,924,431
<b>LAFAYETTE BOCC</b>	<b>\$ 146,471</b>	<b>\$ 336,891</b>	<b>\$ 17,897</b>	<b>\$ 648,184</b>	<b>\$ 1,149,443</b>
Mayo	\$ 26,721	\$ -	\$ -	\$ -	\$ 26,721
Countywide Total	\$ 173,192	\$ 336,891	\$ 17,897	\$ 648,184	\$ 1,176,164
<b>LAKE BOCC</b>	<b>\$ 14,775,484</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,775,484</b>
Astatula	\$ 103,051	\$ -	\$ -	\$ -	\$ 103,051
Clermont	\$ 1,817,425	\$ -	\$ -	\$ -	\$ 1,817,425
Eustis	\$ 1,093,375	\$ -	\$ -	\$ -	\$ 1,093,375
Fruitland Park	\$ 237,762	\$ -	\$ -	\$ -	\$ 237,762
Groveland	\$ 603,766	\$ -	\$ -	\$ -	\$ 603,766
Howey-in-the-Hills	\$ 62,346	\$ -	\$ -	\$ -	\$ 62,346
Lady Lake	\$ 809,984	\$ -	\$ -	\$ -	\$ 809,984
Leesburg	\$ 1,211,598	\$ -	\$ -	\$ -	\$ 1,211,598
Mascotte	\$ 305,089	\$ -	\$ -	\$ -	\$ 305,089
Minneola	\$ 576,057	\$ -	\$ -	\$ -	\$ 576,057
Montverde	\$ 83,815	\$ -	\$ -	\$ -	\$ 83,815
Mount Dora	\$ 741,340	\$ -	\$ -	\$ -	\$ 741,340
Tavares	\$ 834,830	\$ -	\$ -	\$ -	\$ 834,830
Umatilla	\$ 209,423	\$ -	\$ -	\$ -	\$ 209,423
Countywide Total	\$ 23,465,347	\$ -	\$ -	\$ -	\$ 23,465,347
<b>LEE BOCC</b>	<b>\$ 47,434,277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,434,277</b>
Bonita Springs	\$ 3,978,635	\$ -	\$ -	\$ -	\$ 3,978,635
Cape Coral	\$ 14,205,254	\$ -	\$ -	\$ -	\$ 14,205,254
Estero	\$ 2,573,394	\$ -	\$ -	\$ -	\$ 2,573,394
Fort Myers	\$ 6,028,180	\$ -	\$ -	\$ -	\$ 6,028,180
Fort Myers Beach	\$ 542,782	\$ -	\$ -	\$ -	\$ 542,782
Sanibel	\$ 563,625	\$ -	\$ -	\$ -	\$ 563,625
Countywide Total	\$ 75,326,147	\$ -	\$ -	\$ -	\$ 75,326,147
<b>LEON BOCC</b>	<b>\$ 12,167,519</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,167,519</b>
Tallahassee	\$ 10,271,438	\$ -	\$ -	\$ -	\$ 10,271,438
Countywide Total	\$ 22,438,957	\$ -	\$ -	\$ -	\$ 22,438,957
<b>LEVY BOCC</b>	<b>\$ 1,440,316</b>	<b>\$ 1,405,951</b>	<b>\$ -</b>	<b>\$ 614,576</b>	<b>\$ 3,460,842</b>
Bronson	\$ 43,961	\$ -	\$ -	\$ -	\$ 43,961
Cedar Key	\$ 26,600	\$ -	\$ -	\$ -	\$ 26,600
Chiefland	\$ 82,880	\$ -	\$ -	\$ -	\$ 82,880
Fanning Springs (part)	\$ 17,515	\$ -	\$ -	\$ -	\$ 17,515
Inglis	\$ 49,813	\$ -	\$ -	\$ -	\$ 49,813
Otter Creek	\$ 4,966	\$ -	\$ -	\$ -	\$ 4,966
Williston	\$ 108,363	\$ -	\$ -	\$ -	\$ 108,363
Yankeetown	\$ 18,978	\$ -	\$ -	\$ -	\$ 18,978
Countywide Total	\$ 1,793,392	\$ 1,405,951	\$ -	\$ 614,576	\$ 3,813,918
<b>LIBERTY BOCC</b>	<b>\$ 127,313</b>	<b>\$ 328,977</b>	<b>\$ 18,987</b>	<b>\$ 694,483</b>	<b>\$ 1,169,760</b>
Bristol	\$ 18,707	\$ -	\$ -	\$ -	\$ 18,707
Countywide Total	\$ 146,021	\$ 328,977	\$ 18,987	\$ 694,483	\$ 1,188,467
<b>MADISON BOCC</b>	<b>\$ 430,479</b>	<b>\$ 770,133</b>	<b>\$ 17,025</b>	<b>\$ 694,483</b>	<b>\$ 1,912,120</b>
Greenville	\$ 20,195	\$ -	\$ -	\$ -	\$ 20,195
Lee	\$ 8,761	\$ -	\$ -	\$ -	\$ 8,761
Madison	\$ 82,103	\$ -	\$ -	\$ -	\$ 82,103

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Countywide Total	\$ 541,537	\$ 770,133	\$ 17,025	\$ 694,483	\$ 2,023,178
<b>MANATEE BOCC</b>	<b>\$ 24,027,143</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,027,143</b>
Anna Maria	\$ 116,124	\$ -	\$ -	\$ -	\$ 116,124
Bradenton	\$ 3,897,656	\$ -	\$ -	\$ -	\$ 3,897,656
Bradenton Beach	\$ 88,904	\$ -	\$ -	\$ -	\$ 88,904
Holmes Beach	\$ 292,711	\$ -	\$ -	\$ -	\$ 292,711
Longboat Key (part)	\$ 180,781	\$ -	\$ -	\$ -	\$ 180,781
Palmetto	\$ 975,882	\$ -	\$ -	\$ -	\$ 975,882
Countywide Total	\$ 29,579,200	\$ -	\$ -	\$ -	\$ 29,579,200
<b>MARION BOCC</b>	<b>\$ 20,128,824</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,128,824</b>
Bellevue	\$ 299,936	\$ -	\$ -	\$ -	\$ 299,936
Dunnellon	\$ 114,836	\$ -	\$ -	\$ -	\$ 114,836
McIntosh	\$ 29,650	\$ -	\$ -	\$ -	\$ 29,650
Ocala	\$ 3,719,972	\$ -	\$ -	\$ -	\$ 3,719,972
Reddick	\$ 32,310	\$ -	\$ -	\$ -	\$ 32,310
Countywide Total	\$ 24,325,528	\$ -	\$ -	\$ -	\$ 24,325,528
<b>MARTIN BOCC</b>	<b>\$ 14,834,385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,834,385</b>
Jupiter Island	\$ 86,300	\$ -	\$ -	\$ -	\$ 86,300
Ocean Breeze	\$ 10,047	\$ -	\$ -	\$ -	\$ 10,047
Sewall's Point	\$ 211,307	\$ -	\$ -	\$ -	\$ 211,307
Stuart	\$ 1,686,652	\$ -	\$ -	\$ -	\$ 1,686,652
Countywide Total	\$ 16,828,691	\$ -	\$ -	\$ -	\$ 16,828,691
<b>MIAMI-DADE BOCC</b>	<b>\$ 166,931,221</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 166,931,221</b>
Aventura	\$ 2,939,647	\$ -	\$ -	\$ -	\$ 2,939,647
Bal Harbour	\$ 225,235	\$ -	\$ -	\$ -	\$ 225,235
Bay Harbor Islands	\$ 456,386	\$ -	\$ -	\$ -	\$ 456,386
Biscayne Park	\$ 247,719	\$ -	\$ -	\$ -	\$ 247,719
Coral Gables	\$ 3,848,317	\$ -	\$ -	\$ -	\$ 3,848,317
Cutler Bay	\$ 3,387,907	\$ -	\$ -	\$ -	\$ 3,387,907
Doral	\$ 4,172,481	\$ -	\$ -	\$ -	\$ 4,172,481
El Portal	\$ 183,659	\$ -	\$ -	\$ -	\$ 183,659
Florida City	\$ 980,619	\$ -	\$ -	\$ -	\$ 980,619
Golden Beach	\$ 72,343	\$ -	\$ -	\$ -	\$ 72,343
Hialeah	\$ 18,187,912	\$ -	\$ -	\$ -	\$ 18,187,912
Hialeah Gardens	\$ 1,780,655	\$ -	\$ -	\$ -	\$ 1,780,655
Homestead	\$ 5,251,714	\$ -	\$ -	\$ -	\$ 5,251,714
Indian Creek	\$ 7,021	\$ -	\$ -	\$ -	\$ 7,021
Key Biscayne	\$ 988,113	\$ -	\$ -	\$ -	\$ 988,113
Medley	\$ 67,768	\$ -	\$ -	\$ -	\$ 67,768
Miami	\$ 33,601,533	\$ -	\$ -	\$ -	\$ 33,601,533
Miami Beach	\$ 7,221,708	\$ -	\$ -	\$ -	\$ 7,221,708
Miami Gardens	\$ 8,532,881	\$ -	\$ -	\$ -	\$ 8,532,881
Miami Lakes	\$ 2,378,493	\$ -	\$ -	\$ -	\$ 2,378,493
Miami Shores	\$ 850,527	\$ -	\$ -	\$ -	\$ 850,527
Miami Springs	\$ 1,106,608	\$ -	\$ -	\$ -	\$ 1,106,608
North Bay Village	\$ 619,375	\$ -	\$ -	\$ -	\$ 619,375
North Miami	\$ 4,884,317	\$ -	\$ -	\$ -	\$ 4,884,317
North Miami Beach	\$ 3,410,234	\$ -	\$ -	\$ -	\$ 3,410,234
Opa-locka	\$ 1,331,133	\$ -	\$ -	\$ -	\$ 1,331,133
Palmetto Bay	\$ 1,875,009	\$ -	\$ -	\$ -	\$ 1,875,009
Pincrest	\$ 1,451,836	\$ -	\$ -	\$ -	\$ 1,451,836
South Miami	\$ 1,074,736	\$ -	\$ -	\$ -	\$ 1,074,736

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Sunny Isles Beach	\$ 1,711,783	\$ -	\$ -	\$ -	\$ 1,711,783
Surfside	\$ 451,416	\$ -	\$ -	\$ -	\$ 451,416
Sweetwater	\$ 1,605,043	\$ -	\$ -	\$ -	\$ 1,605,043
Virginia Gardens	\$ 189,339	\$ -	\$ -	\$ -	\$ 189,339
West Miami	\$ 474,294	\$ -	\$ -	\$ -	\$ 474,294
Countywide Total	\$ 282,498,983	\$ -	\$ -	\$ -	\$ 282,498,983
<b>MONROE BOCC</b>	<b>\$ 11,356,691</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,356,691</b>
Islamorada	\$ 1,164,847	\$ -	\$ -	\$ -	\$ 1,164,847
Key Colony Beach	\$ 151,513	\$ -	\$ -	\$ -	\$ 151,513
Key West	\$ 4,616,633	\$ -	\$ -	\$ -	\$ 4,616,633
Layton	\$ 34,878	\$ -	\$ -	\$ -	\$ 34,878
Marathon	\$ 1,579,818	\$ -	\$ -	\$ -	\$ 1,579,818
Countywide Total	\$ 18,904,379	\$ -	\$ -	\$ -	\$ 18,904,379
<b>NASSAU BOCC</b>	<b>\$ 4,291,677</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,291,677</b>
Callahan	\$ 71,601	\$ -	\$ -	\$ -	\$ 71,601
Fernandina Beach	\$ 726,445	\$ -	\$ -	\$ -	\$ 726,445
Hilliard	\$ 189,748	\$ -	\$ -	\$ -	\$ 189,748
Countywide Total	\$ 5,279,470	\$ -	\$ -	\$ -	\$ 5,279,470
<b>OKALOOSA BOCC</b>	<b>\$ 13,802,703</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,802,703</b>
Cinco Bayou	\$ 33,754	\$ -	\$ -	\$ -	\$ 33,754
Crestview	\$ 1,973,305	\$ -	\$ -	\$ -	\$ 1,973,305
Destin	\$ 1,066,277	\$ -	\$ -	\$ -	\$ 1,066,277
Fort Walton Beach	\$ 1,761,597	\$ -	\$ -	\$ -	\$ 1,761,597
Laurel Hill	\$ 45,147	\$ -	\$ -	\$ -	\$ 45,147
Mary Esther	\$ 326,914	\$ -	\$ -	\$ -	\$ 326,914
Niceville	\$ 1,162,948	\$ -	\$ -	\$ -	\$ 1,162,948
Shalimar	\$ 62,407	\$ -	\$ -	\$ -	\$ 62,407
Valparaiso	\$ 446,032	\$ -	\$ -	\$ -	\$ 446,032
Countywide Total	\$ 20,681,084	\$ -	\$ -	\$ -	\$ 20,681,084
<b>OKEECHOBEE BOCC</b>	<b>\$ 2,067,205</b>	<b>\$ 596,719</b>	<b>\$ -</b>	<b>\$ 627,211</b>	<b>\$ 3,291,135</b>
Okeechobee	\$ 320,990	\$ -	\$ -	\$ -	\$ 320,990
Countywide Total	\$ 2,388,196	\$ 596,719	\$ -	\$ 627,211	\$ 3,612,126
<b>ORANGE BOCC</b>	<b>\$ 168,792,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 168,792,900</b>
Apopka	\$ 7,152,025	\$ -	\$ -	\$ -	\$ 7,152,025
Belle Isle	\$ 1,005,722	\$ -	\$ -	\$ -	\$ 1,005,722
Eatonville	\$ 339,834	\$ -	\$ -	\$ -	\$ 339,834
Edgewood	\$ 411,247	\$ -	\$ -	\$ -	\$ 411,247
Maitland	\$ 2,570,056	\$ -	\$ -	\$ -	\$ 2,570,056
Oakland	\$ 408,584	\$ -	\$ -	\$ -	\$ 408,584
Ocoee	\$ 6,213,957	\$ -	\$ -	\$ -	\$ 6,213,957
Orlando	\$ 39,953,400	\$ -	\$ -	\$ -	\$ 39,953,400
Windermere	\$ 448,205	\$ -	\$ -	\$ -	\$ 448,205
Winter Garden	\$ 6,020,236	\$ -	\$ -	\$ -	\$ 6,020,236
Winter Park	\$ 4,552,997	\$ -	\$ -	\$ -	\$ 4,552,997
Countywide Total	\$ 237,869,164	\$ -	\$ -	\$ -	\$ 237,869,164
<b>OSCEOLA BOCC</b>	<b>\$ 18,581,033</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,581,033</b>
Kissimmee	\$ 4,576,338	\$ -	\$ -	\$ -	\$ 4,576,338
St. Cloud	\$ 2,828,636	\$ -	\$ -	\$ -	\$ 2,828,636
Countywide Total	\$ 25,986,007	\$ -	\$ -	\$ -	\$ 25,986,007
<b>PALM BEACH BOCC</b>	<b>\$ 90,400,936</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,400,936</b>
Atlantis	\$ 164,148	\$ -	\$ -	\$ -	\$ 164,148
Belle Glade	\$ 1,425,782	\$ -	\$ -	\$ -	\$ 1,425,782

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Boca Raton	\$ 7,090,207	\$ -	\$ -	\$ -	\$ 7,090,207
Boynton Beach	\$ 5,859,586	\$ -	\$ -	\$ -	\$ 5,859,586
Briny Breeze	\$ 33,713	\$ -	\$ -	\$ -	\$ 33,713
Cloud Lake	\$ 10,883	\$ -	\$ -	\$ -	\$ 10,883
Delray Beach	\$ 5,130,656	\$ -	\$ -	\$ -	\$ 5,130,656
Glen Ridge	\$ 17,920	\$ -	\$ -	\$ -	\$ 17,920
Golf	\$ 20,375	\$ -	\$ -	\$ -	\$ 20,375
Greenacres	\$ 3,157,768	\$ -	\$ -	\$ -	\$ 3,157,768
Gulf Stream	\$ 80,110	\$ -	\$ -	\$ -	\$ 80,110
Haverhill	\$ 161,121	\$ -	\$ -	\$ -	\$ 161,121
Highland Beach	\$ 293,028	\$ -	\$ -	\$ -	\$ 293,028
Hypoluxo	\$ 218,646	\$ -	\$ -	\$ -	\$ 218,646
Juno Beach	\$ 261,361	\$ -	\$ -	\$ -	\$ 261,361
Jupiter	\$ 4,685,754	\$ -	\$ -	\$ -	\$ 4,685,754
Jupiter Inlet Colony	\$ 32,404	\$ -	\$ -	\$ -	\$ 32,404
Lake Clarke Shores	\$ 274,944	\$ -	\$ -	\$ -	\$ 274,944
Lake Park	\$ 693,661	\$ -	\$ -	\$ -	\$ 693,661
Lake Worth	\$ 2,980,445	\$ -	\$ -	\$ -	\$ 2,980,445
Lantana	\$ 872,048	\$ -	\$ -	\$ -	\$ 872,048
Loxahatchee Groves	\$ 260,461	\$ -	\$ -	\$ -	\$ 260,461
Manalapan	\$ 33,386	\$ -	\$ -	\$ -	\$ 33,386
Mangonia Park	\$ 161,366	\$ -	\$ -	\$ -	\$ 161,366
North Palm Beach	\$ 996,837	\$ -	\$ -	\$ -	\$ 996,837
Ocean Ridge	\$ 145,655	\$ -	\$ -	\$ -	\$ 145,655
Pahokee	\$ 446,703	\$ -	\$ -	\$ -	\$ 446,703
Palm Beach	\$ 668,540	\$ -	\$ -	\$ -	\$ 668,540
Palm Beach Gardens	\$ 4,096,915	\$ -	\$ -	\$ -	\$ 4,096,915
Palm Beach Shores	\$ 93,857	\$ -	\$ -	\$ -	\$ 93,857
Palm Springs	\$ 1,709,155	\$ -	\$ -	\$ -	\$ 1,709,155
Riviera Beach	\$ 2,759,917	\$ -	\$ -	\$ -	\$ 2,759,917
Royal Palm Beach	\$ 2,967,516	\$ -	\$ -	\$ -	\$ 2,967,516
South Bay	\$ 246,386	\$ -	\$ -	\$ -	\$ 246,386
South Palm Beach	\$ 111,451	\$ -	\$ -	\$ -	\$ 111,451
Tequesta	\$ 460,613	\$ -	\$ -	\$ -	\$ 460,613
Wellington	\$ 4,839,019	\$ -	\$ -	\$ -	\$ 4,839,019
West Palm Beach	\$ 8,536,610	\$ -	\$ -	\$ -	\$ 8,536,610
Countywide Total	\$ 152,399,885	\$ -	\$ -	\$ -	\$ 152,399,885
<b>PASCO BOCC</b>	<b>\$ 27,525,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,525,998</b>
Dade City	\$ 389,982	\$ -	\$ -	\$ -	\$ 389,982
New Port Richey	\$ 894,950	\$ -	\$ -	\$ -	\$ 894,950
Port Richey	\$ 155,152	\$ -	\$ -	\$ -	\$ 155,152
St. Leo	\$ 86,788	\$ -	\$ -	\$ -	\$ 86,788
San Antonio	\$ 71,918	\$ -	\$ -	\$ -	\$ 71,918
Zephyrhills	\$ 872,735	\$ -	\$ -	\$ -	\$ 872,735
Countywide Total	\$ 29,997,522	\$ -	\$ -	\$ -	\$ 29,997,522
<b>PINELLAS BOCC</b>	<b>\$ 44,643,689</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,643,689</b>
Belleair	\$ 243,740	\$ -	\$ -	\$ -	\$ 243,740
Belleair Beach	\$ 98,512	\$ -	\$ -	\$ -	\$ 98,512
Belleair Bluffs	\$ 128,674	\$ -	\$ -	\$ -	\$ 128,674
Belleair Shore	\$ 6,710	\$ -	\$ -	\$ -	\$ 6,710
Clearwater	\$ 6,856,323	\$ -	\$ -	\$ -	\$ 6,856,323
Dunedin	\$ 2,232,350	\$ -	\$ -	\$ -	\$ 2,232,350

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Gulfport	\$ 761,570	\$ -	\$ -	\$ -	\$ 761,570
Indian Rocks Beach	\$ 261,862	\$ -	\$ -	\$ -	\$ 261,862
Indian Shores	\$ 89,294	\$ -	\$ -	\$ -	\$ 89,294
Kenneth City	\$ 314,222	\$ -	\$ -	\$ -	\$ 314,222
Largo	\$ 4,980,836	\$ -	\$ -	\$ -	\$ 4,980,836
Madeira Beach	\$ 271,080	\$ -	\$ -	\$ -	\$ 271,080
North Redington Beach	\$ 89,670	\$ -	\$ -	\$ -	\$ 89,670
Oldsmar	\$ 869,049	\$ -	\$ -	\$ -	\$ 869,049
Pinellas Park	\$ 3,157,395	\$ -	\$ -	\$ -	\$ 3,157,395
Redington Beach	\$ 90,109	\$ -	\$ -	\$ -	\$ 90,109
Redington Shores	\$ 134,631	\$ -	\$ -	\$ -	\$ 134,631
Safety Harbor	\$ 1,066,323	\$ -	\$ -	\$ -	\$ 1,066,323
St. Petersburg	\$ 15,800,019	\$ -	\$ -	\$ -	\$ 15,800,019
St. Pete Beach	\$ 587,371	\$ -	\$ -	\$ -	\$ 587,371
Seminole	\$ 1,113,290	\$ -	\$ -	\$ -	\$ 1,113,290
South Pasadena	\$ 320,179	\$ -	\$ -	\$ -	\$ 320,179
Tarpon Springs	\$ 1,518,750	\$ -	\$ -	\$ -	\$ 1,518,750
Treasure Island	\$ 425,275	\$ -	\$ -	\$ -	\$ 425,275
Countywide Total	\$ 86,060,923	\$ -	\$ -	\$ -	\$ 86,060,923
<b>POLK BOCC</b>	<b>\$ 31,762,381</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,762,381</b>
Auburndale	\$ 837,585	\$ -	\$ -	\$ -	\$ 837,585
Bartow	\$ 1,035,793	\$ -	\$ -	\$ -	\$ 1,035,793
Davenport	\$ 190,750	\$ -	\$ -	\$ -	\$ 190,750
Dundee	\$ 227,631	\$ -	\$ -	\$ -	\$ 227,631
Eagle Lake	\$ 137,131	\$ -	\$ -	\$ -	\$ 137,131
Fort Meade	\$ 349,728	\$ -	\$ -	\$ -	\$ 349,728
Frostproof	\$ 173,895	\$ -	\$ -	\$ -	\$ 173,895
Haines City	\$ 1,289,441	\$ -	\$ -	\$ -	\$ 1,289,441
Highland Park	\$ 13,919	\$ -	\$ -	\$ -	\$ 13,919
Hillcrest Heights	\$ 14,800	\$ -	\$ -	\$ -	\$ 14,800
Lake Alfred	\$ 301,101	\$ -	\$ -	\$ -	\$ 301,101
Lake Hamilton	\$ 74,879	\$ -	\$ -	\$ -	\$ 74,879
Lake Wales	\$ 870,942	\$ -	\$ -	\$ -	\$ 870,942
Lakeland	\$ 5,915,595	\$ -	\$ -	\$ -	\$ 5,915,595
Mulberry	\$ 220,232	\$ -	\$ -	\$ -	\$ 220,232
Polk City	\$ 95,727	\$ -	\$ -	\$ -	\$ 95,727
Winter Haven	\$ 2,173,891	\$ -	\$ -	\$ -	\$ 2,173,891
Countywide Total	\$ 45,685,419	\$ -	\$ -	\$ -	\$ 45,685,419
<b>PUTNAM BOCC</b>	<b>\$ 2,532,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 412,060</b>	<b>\$ 2,944,161</b>
Crescent City	\$ 57,358	\$ -	\$ -	\$ -	\$ 57,358
Interlachen	\$ 50,264	\$ -	\$ -	\$ -	\$ 50,264
Palatka	\$ 391,583	\$ -	\$ -	\$ -	\$ 391,583
Pomona Park	\$ 33,094	\$ -	\$ -	\$ -	\$ 33,094
Welaka	\$ 26,830	\$ -	\$ -	\$ -	\$ 26,830
Countywide Total	\$ 3,091,230	\$ -	\$ -	\$ 412,060	\$ 3,503,290
<b>ST. JOHNS BOCC</b>	<b>\$ 16,242,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,242,595</b>
Hastings	\$ 49,189	\$ -	\$ -	\$ -	\$ 49,189
St. Augustine	\$ 1,087,010	\$ -	\$ -	\$ -	\$ 1,087,010
St. Augustine Beach	\$ 520,086	\$ -	\$ -	\$ -	\$ 520,086
Countywide Total	\$ 17,898,880	\$ -	\$ -	\$ -	\$ 17,898,880
<b>ST. LUCIE BOCC</b>	<b>\$ 8,475,370</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,475,370</b>
Fort Pierce	\$ 1,673,923	\$ -	\$ -	\$ -	\$ 1,673,923

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Port St. Lucie	\$ 6,793,994	\$ -	\$ -	\$ -	\$ 6,793,994
St. Lucie Village	\$ 23,436	\$ -	\$ -	\$ -	\$ 23,436
Countywide Total	\$ 16,966,723	\$ -	\$ -	\$ -	\$ 16,966,723
<b>SANTA ROSA BOCC</b>	<b>\$ 6,740,665</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,740,665</b>
Gulf Breeze	\$ 262,329	\$ -	\$ -	\$ -	\$ 262,329
Jay	\$ 23,832	\$ -	\$ -	\$ -	\$ 23,832
Milton	\$ 416,131	\$ -	\$ -	\$ -	\$ 416,131
Countywide Total	\$ 7,442,957	\$ -	\$ -	\$ -	\$ 7,442,957
<b>SARASOTA BOCC</b>	<b>\$ 30,680,020</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,680,020</b>
Longboat Key (part)	\$ 400,774	\$ -	\$ -	\$ -	\$ 400,774
North Port	\$ 5,425,385	\$ -	\$ -	\$ -	\$ 5,425,385
Sarasota	\$ 4,731,004	\$ -	\$ -	\$ -	\$ 4,731,004
Venice	\$ 1,906,510	\$ -	\$ -	\$ -	\$ 1,906,510
Countywide Total	\$ 43,143,692	\$ -	\$ -	\$ -	\$ 43,143,692
<b>SEMINOLE BOCC</b>	<b>\$ 24,443,791</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,443,791</b>
Altamonte Springs	\$ 2,886,274	\$ -	\$ -	\$ -	\$ 2,886,274
Casselberry	\$ 1,859,433	\$ -	\$ -	\$ -	\$ 1,859,433
Lake Mary	\$ 1,015,962	\$ -	\$ -	\$ -	\$ 1,015,962
Longwood	\$ 931,102	\$ -	\$ -	\$ -	\$ 931,102
Oviedo	\$ 2,449,269	\$ -	\$ -	\$ -	\$ 2,449,269
Sanford	\$ 3,748,663	\$ -	\$ -	\$ -	\$ 3,748,663
Winter Springs	\$ 2,339,544	\$ -	\$ -	\$ -	\$ 2,339,544
Countywide Total	\$ 39,674,038	\$ -	\$ -	\$ -	\$ 39,674,038
<b>SUMTER BOCC</b>	<b>\$ 5,953,202</b>	<b>\$ -</b>	<b>\$ 87,210</b>	<b>\$ -</b>	<b>\$ 6,040,412</b>
Bushnell	\$ 151,037	\$ -	\$ -	\$ -	\$ 151,037
Center Hill	\$ 58,774	\$ -	\$ -	\$ -	\$ 58,774
Coleman	\$ 42,421	\$ -	\$ -	\$ -	\$ 42,421
Webster	\$ 46,403	\$ -	\$ -	\$ -	\$ 46,403
Wildwood	\$ 437,603	\$ -	\$ -	\$ -	\$ 437,603
Countywide Total	\$ 6,689,440	\$ -	\$ 87,210	\$ -	\$ 6,776,650
<b>SUWANNEE BOCC</b>	<b>\$ 1,614,405</b>	<b>\$ 1,312,382</b>	<b>\$ -</b>	<b>\$ 648,184</b>	<b>\$ 3,574,972</b>
Branford	\$ 28,906	\$ -	\$ -	\$ -	\$ 28,906
Live Oak	\$ 285,719	\$ -	\$ -	\$ -	\$ 285,719
Countywide Total	\$ 1,929,030	\$ 1,312,382	\$ -	\$ 648,184	\$ 3,889,597
<b>TAYLOR BOCC</b>	<b>\$ 910,456</b>	<b>\$ 414,493</b>	<b>\$ 32,928</b>	<b>\$ 324,615</b>	<b>\$ 1,682,492</b>
Perry	\$ 369,808	\$ -	\$ -	\$ -	\$ 369,808
Countywide Total	\$ 1,280,263	\$ 414,493	\$ 32,928	\$ 324,615	\$ 2,052,300
<b>UNION BOCC</b>	<b>\$ 245,206</b>	<b>\$ 520,454</b>	<b>\$ 50,275</b>	<b>\$ 925,977</b>	<b>\$ 1,741,912</b>
Lake Butler	\$ 45,605	\$ -	\$ -	\$ -	\$ 45,605
Raiford	\$ 6,202	\$ -	\$ -	\$ -	\$ 6,202
Worthington Springs	\$ 10,288	\$ -	\$ -	\$ -	\$ 10,288
Countywide Total	\$ 307,301	\$ 520,454	\$ 50,275	\$ 925,977	\$ 1,804,007
<b>VOLUSIA BOCC</b>	<b>\$ 19,460,684</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,460,684</b>
Daytona Beach	\$ 3,272,315	\$ -	\$ -	\$ -	\$ 3,272,315
Daytona Beach Shores	\$ 222,880	\$ -	\$ -	\$ -	\$ 222,880
DeBary	\$ 1,035,052	\$ -	\$ -	\$ -	\$ 1,035,052
DeLand	\$ 1,540,242	\$ -	\$ -	\$ -	\$ 1,540,242
Deltona	\$ 4,514,043	\$ -	\$ -	\$ -	\$ 4,514,043
Edgewater	\$ 1,084,499	\$ -	\$ -	\$ -	\$ 1,084,499
Flagler Beach (part)	\$ 3,136	\$ -	\$ -	\$ -	\$ 3,136
Holly Hill	\$ 609,521	\$ -	\$ -	\$ -	\$ 609,521
Lake Helen	\$ 136,738	\$ -	\$ -	\$ -	\$ 136,738

**Local Government Half-Cent Sales Tax**  
**Revenue Estimates for the Local Fiscal Year Ending September 30, 2016**

<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
New Smyrna Beach	\$ 1,245,805	\$ -	\$ -	\$ -	\$ 1,245,805
Oak Hill	\$ 96,961	\$ -	\$ -	\$ -	\$ 96,961
Orange City	\$ 600,217	\$ -	\$ -	\$ -	\$ 600,217
Ormond Beach	\$ 2,062,106	\$ -	\$ -	\$ -	\$ 2,062,106
Pierson	\$ 88,232	\$ -	\$ -	\$ -	\$ 88,232
Ponce Inlet	\$ 158,849	\$ -	\$ -	\$ -	\$ 158,849
Port Orange	\$ 3,003,804	\$ -	\$ -	\$ -	\$ 3,003,804
South Daytona	\$ 646,737	\$ -	\$ -	\$ -	\$ 646,737
Countywide Total	\$ 39,781,821	\$ -	\$ -	\$ -	\$ 39,781,821
<b>WAKULLA BOCC</b>	<b>\$ 954,869</b>	<b>\$ 969,401</b>	<b>\$ 36,811</b>	<b>\$ 625,035</b>	<b>\$ 2,586,115</b>
St. Marks	\$ 9,724	\$ -	\$ -	\$ -	\$ 9,724
Sopchoppy	\$ 15,628	\$ -	\$ -	\$ -	\$ 15,628
Countywide Total	\$ 980,220	\$ 969,401	\$ 36,811	\$ 625,035	\$ 2,611,466
<b>WALTON BOCC</b>	<b>\$ 8,909,007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,909,007</b>
DeFuniak Springs	\$ 860,394	\$ -	\$ -	\$ -	\$ 860,394
Freeport	\$ 399,899	\$ -	\$ -	\$ -	\$ 399,899
Paxton	\$ 98,528	\$ -	\$ -	\$ -	\$ 98,528
Countywide Total	\$ 10,267,828	\$ -	\$ -	\$ -	\$ 10,267,828
<b>WASHINGTON BOCC</b>	<b>\$ 685,713</b>	<b>\$ 875,273</b>	<b>\$ 26,409</b>	<b>\$ 659,851</b>	<b>\$ 2,247,246</b>
Caryville	\$ 8,935	\$ -	\$ -	\$ -	\$ 8,935
Chipley	\$ 115,951	\$ -	\$ -	\$ -	\$ 115,951
Ebro	\$ 8,207	\$ -	\$ -	\$ -	\$ 8,207
Vernon	\$ 22,502	\$ -	\$ -	\$ -	\$ 22,502
Wausau	\$ 12,475	\$ -	\$ -	\$ -	\$ 12,475
Countywide Total	\$ 853,782	\$ 875,273	\$ 26,409	\$ 659,851	\$ 2,415,315
<b>STATEWIDE TOTALS</b>	<b>\$ 1,963,360,000</b>	<b>\$ 20,328,000</b>	<b>\$ 592,958</b>	<b>\$ 17,138,000</b>	<b>\$ 2,001,418,958</b>

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:

Currently, 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. However, the mitigation fee is reduced from 45 cents to 25 cents beginning January 1, 2016, from 25 cents to 15 cents beginning January 1, 2017, and from 15 cents to 5 cents beginning January 1, 2018. The proceeds are used to provide for the mitigation of wetland resources lost to mining activities and conduct water quality monitoring within the Miami-Dade County Lake Belt Area.

### General Law Amendments:

Chapter 2015-141, L.O.F., (HB 359) reduces the mitigation fee from 45 cents to 25 cents beginning January 1, 2016, from 25 cents to 15 cents beginning January 1, 2017, and from 15 cents to 5 cents beginning January 1, 2018. Additionally, the legislation expands the authorized uses to include water quality monitoring to ensure the protection of water resources within the Lake Belt Area. These changes became effective on July 1, 2015. On May 27, 2015, the Revenue Estimating Conference estimated these changes to have a recurring negative fiscal impact of approximately \$12 million to the South Florida Water Management District.<sup>1</sup>

### Eligibility Requirements:

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

### Administrative Procedures:

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

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

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1. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2015/pdf/impact0527.pdf>

every 2 years thereafter, the committee submits to the Legislature a report recommending any needed adjustments to the mitigation fee.

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>2</sup>

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2. <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 6 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 Miami-Dade County to fund upgrades to a water treatment plant that treats water coming from the Northwest Wellfield. The fee is scheduled to expire July 1, 2018.

### General Law Amendments:

Chapter 2015-141, L.O.F., (HB 359) reduces the water treatment plant upgrade fee from 15 cents to 6 cents per ton of limerock and sand sold, and the fee is scheduled to expire on July 1, 2018. The legislation removes the requirement that the fee proceeds are transferred to the South Florida Water Management District to pay for seepage mitigation projects and returns the proceeds to Miami-Dade County. Additionally, the legislation directs 2 cents per ton of limerock and sand sold to pay for a study by the State Fire Marshal to review the established statewide ground vibration limits for construction materials mining activities and any legitimate claims paid for damages caused by such mining activities. This transfer continues until December 1, 2016, or until the study is complete, and the transfer cannot exceed \$300,000. Any amount not used to fund the study will be transferred to Miami-Dade County to pay for mitigation activities. These changes became effective on July 1, 2015. On May 27, 2015, the Revenue Estimating Conference estimated these changes to have a recurring \$1.9 million positive fiscal impact to Miami-Dade County and a revenue loss to the county after the fee expires.<sup>1</sup>

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

The fee proceeds, less administrative costs, and less 2 cents per ton transferred to the State Fire Marshal, are transferred by the Department to a trust fund established by Miami-Dade County. The fee proceeds transferred to the State Fire Marshal must be used to fund a study reviewing the established statewide ground vibration limits for construction materials mining activities and any legitimate claims paid for damages caused

1. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2015/pdf/impact0527.pdf>

by such mining activities. The transfer continues until December 1, 2016, or until the study is complete, and the transfer cannot exceed \$300,000. Any amount not used to fund the study will be transferred to Miami-Dade County to pay for mitigation activities.

**Authorized Uses:**

The 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.<sup>2</sup>

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

## Mobile Home License Tax

Sections 320.08, 320.08015, and 320.081, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

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

### Administrative Procedures:

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

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

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

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

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

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

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

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

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

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

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

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

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

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

## Municipal Revenue Sharing Program

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

### Summary:

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.<sup>1</sup> Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives 1.3653 percent of sales and use tax collections and the net collections from the one-cent municipal fuel tax. Effective January 1, 2014, the trust fund no longer receives 12.5 percent of the state alternative fuel user decal fee collections due to the repeal of the annual decal fee program for motor vehicles powered by alternative fuels. However, beginning January 1, 2019, 25 percent of the 4 cents of excise tax levied upon each motor fuel equivalent gallon of natural gas fuel, pursuant to s. 206.9955(2)(a), F.S., shall be transferred to the trust fund.<sup>2</sup> An allocation formula serves as the basis for revenue distribution to each municipality that meets strict eligibility requirements. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures. Additionally, there are statutory limitations on the use of the funds as a pledge for bonded indebtedness.

### General Law Amendments:

Chapter 2015-221, L.O.F., (HB 33-A) amends several sections of Chapter 202, F.S., to reduce the state Communications Services Tax (CST) rate by 1.73 percent. The standard rate is reduced from 6.65 percent to 4.92 percent, and the rate on direct-to-home satellite is reduced from 10.8 percent to 9.07 percent. The gross receipts tax rates remain the same. Revenue distributions of several state revenue sharing programs are revised so that local governments continue to receive the same amount of revenue as received prior to this law change. The percentage of sales and use tax collections transferred to the Revenue Sharing Trust Fund for Municipalities is increased from 1.3517 percent to 1.3653 percent. These changes became effective on July 1, 2015.

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

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

2. Chapter 2013-198, L.O.F.

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

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

**Administrative Procedures:**

The municipal revenue sharing program is administered by the DOR, and monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes and municipal fuel taxes that are collected and transferred to the Trust Fund. The percentage of each revenue source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year ending 2016, as determined by the DOR, is also noted.

1.3653 percent of sales and use tax collections <sup>5</sup> = 76.3 percent of total program funding

One-cent municipal fuel tax on motor fuel <sup>6</sup> = 23.7 percent of total program funding

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

**Distribution of Proceeds:**

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

*Adjusted Municipal Population:*

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

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

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

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

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

7. Section 218.26, F.S.

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

9. Section 186.901, F.S.



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

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

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

*Adjustment for a Metropolitan or Consolidated Government:*

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

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

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

If the total revenue to be distributed is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality receives less than the amount due from the Revenue Sharing Trust Fund for

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

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

**Authorized Uses:**

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

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

municipalities, counties, state government, or the federal government in joint projects. According to the DOR, municipalities may assume that 23.7 percent of their estimated 2015-16 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution should be expended on those previously mentioned, transportation-related purposes.

Municipalities are restricted as to the amount of program funds that can be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, and there is no other use restriction on these shared revenues.<sup>12</sup> Municipalities may assign, pledge, or set aside as trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness an amount up to 50 percent of the funds received in the prior year.<sup>13</sup> Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for bonded indebtedness.

**Attorney General Opinions:**

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

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

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

**Current and Prior Years' Revenues:**

The table included in this section lists the estimated distributions to municipal governments for state fiscal year ending 2016, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.<sup>15</sup>

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

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

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

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

**Municipal Revenue Sharing Program**  
**Revenue Estimates for the State Fiscal Year Ending June 30, 2016**

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	\$ 65,563	\$ 47,540	\$ 251,493
Archer	Alachua	\$ 18,029	\$ 33,656	\$ -	\$ 5,741	\$ 57,425
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 795,161	\$ 631,662	\$ 4,232,505
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 2,481	\$ 7,100	\$ 50,391
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 44,231	\$ 27,808	\$ 178,324
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 5,767	\$ 1,840	\$ 11,915
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ -	\$ 3,067	\$ 22,174
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 45,819	\$ 26,316	\$ 139,232
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ -	\$ 4,953	\$ 45,218
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 1,273	\$ 20,098
Maccleenny	Baker	\$ 53,341	\$ 79,062	\$ 35,787	\$ 18,832	\$ 187,022
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 91,261	\$ 114,974	\$ 647,610
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 190,483	\$ 151,708	\$ 675,642
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 2,197	\$ 8,905	\$ 32,007
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 45,805	\$ 285,703	\$ 1,447,132
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 118,668	\$ 97,021	\$ 324,867
Parker	Bay	\$ 32,217	\$ 121,916	\$ -	\$ 34,696	\$ 188,829
Springfield	Bay	\$ 65,328	\$ 385,113	\$ -	\$ 71,053	\$ 521,494
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ -	\$ 1,252	\$ 15,254
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 5,992	\$ 1,937	\$ 22,594
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ 1,116	\$ 2,894	\$ 31,068
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 3,594	\$ 21,773	\$ 191,552
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 33,800	\$ 47,258	\$ 262,187
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ -	\$ 82,539	\$ 617,303
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ -	\$ 53,064	\$ 328,462
Grant-Valkaria	Brevard	\$ -	\$ 69,373	\$ -	\$ 18,450	\$ 87,823
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ -	\$ 13,155	\$ 78,880
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 28,337	\$ 39,776	\$ 224,219
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 13,847	\$ 13,088	\$ 70,188
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 472,434	\$ 366,222	\$ 2,568,721
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 2,929	\$ 14,740	\$ 77,840
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 4,086	\$ 3,133	\$ 17,697
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 1,485,719	\$ 495,398	\$ 3,963,798
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 7,689	\$ 4,240	\$ 21,822
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 231,491	\$ 119,642	\$ 805,836
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 19,914	\$ 48,843	\$ 300,674
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 315,829	\$ 206,718	\$ 1,663,620
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 226,644	\$ 92,102	\$ 513,646
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 642,053	\$ 310,931	\$ 1,783,227
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 237,363	\$ 185,756	\$ 1,045,104
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 1,016,433	\$ 711,054	\$ 4,025,259
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 308,426	\$ 174,783	\$ 862,815
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 909,884	\$ 541,081	\$ 2,910,113
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 708,242	\$ 438,447	\$ 2,393,367
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 619,241	\$ 981,754	\$ 5,191,316
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 183,732	\$ 221,946	\$ 1,169,715
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 6,741	\$ 10,898	\$ 42,327
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 746,821	\$ 832,119	\$ 4,763,823
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 40,815	\$ 35,468	\$ 147,651
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 489,906	\$ 192,641	\$ 1,450,201
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 1,044,151	\$ 387,064	\$ 2,731,587
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 145	\$ 3,508
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 15,878	\$ 60,130	\$ 297,739
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 499,995	\$ 319,383	\$ 2,080,495
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 1,853,820	\$ 732,011	\$ 3,854,017
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 727,061	\$ 244,615	\$ 1,767,500
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 455,813	\$ 244,551	\$ 1,381,297
Parkland	Broward	\$ 511	\$ 211,574	\$ 310,334	\$ 147,860	\$ 670,279
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 29,482	\$ 35,849	\$ 184,065
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 1,626,975	\$ 896,446	\$ 5,026,920
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 552,896	\$ 494,270	\$ 2,738,866
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 863,741	\$ 595,892	\$ 3,135,061
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 3,891	\$ 63,693
Southwest Ranches	Broward	\$ -	\$ 138,599	\$ -	\$ 42,758	\$ 181,357
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 690,967	\$ 501,144	\$ 2,927,752
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 627,044	\$ 353,290	\$ 2,175,904
West Park	Broward	\$ -	\$ 476,684	\$ -	\$ 82,590	\$ 559,274

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2016

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	\$ 705,626	\$ 379,693	\$ 1,819,397
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ -	\$ 69,311	\$ 434,741
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ -	\$ 1,283	\$ 34,264
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ 1,246	\$ 5,694	\$ 89,690
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ -	\$ 118,326	\$ 554,813
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 14,696	\$ 192,684
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ -	\$ 34,556	\$ 312,675
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 11,169	\$ 31,076	\$ 211,249
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ -	\$ 5,965	\$ 52,951
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ -	\$ 37,590	\$ 344,517
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ -	\$ 3,309	\$ 41,162
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 4,396	\$ 22,187
Marco Island	Collier	\$ -	\$ 313,452	\$ 55,714	\$ 177,939	\$ 547,105
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 210,601	\$ 875,213
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ -	\$ 3,351	\$ 25,194
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ -	\$ 69,598	\$ 409,118
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 40,319	\$ 23,343	\$ 279,224
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 3,835	\$ 108,878
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 369	\$ 5,109
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 29,884	\$ 114,587	\$ 433,547
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 6,946	\$ 12,563	\$ 60,121
Jacksonville	Duval	\$ -	\$ 9,147,024	\$ 2,749,438	\$ -	\$ 11,896,462
Jacksonville (Duval)	Duval	\$ 5,826,077	\$ 1,493,270	\$ 4,099,310	\$ 3,595,927	\$ 15,014,584
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 62,330	\$ 193,605	\$ 746,902
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 14,623	\$ 63,388	\$ 240,870
Century	Escambia	\$ 53,674	\$ 37,553	\$ -	\$ 12,268	\$ 103,495
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ -	\$ 387,404	\$ 2,323,714
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ -	\$ 950	\$ 7,592
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 6,533	\$ 7,632	\$ 69,799
Palm Coast	Flagler	\$ -	\$ 1,715,261	\$ -	\$ 218,582	\$ 1,933,843
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,267	\$ 60	\$ 12,895	\$ 97,383
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ -	\$ 15,327	\$ 94,132
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ -	\$ 9,313	\$ 48,031
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 908	\$ 5,972	\$ 108,827
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 4,396	\$ 1,678	\$ 32,900
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 3,939	\$ 211,672
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ -	\$ 4,702	\$ 52,896
Midway	Gadsden	\$ -	\$ 44,305	\$ 30,488	\$ 8,961	\$ 83,755
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 19,991	\$ 20,447	\$ 260,144
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 2,370	\$ 760	\$ 12,571
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 13,362	\$ 3,473	\$ 55,657
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 1,553	\$ 2,019	\$ 18,147
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 7,170	\$ 2,571	\$ 54,132
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ -	\$ 14,742	\$ 91,360
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ 9,652	\$ 8,425	\$ 80,686
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ -	\$ 4,791	\$ 70,949
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 10,531	\$ 2,599	\$ 42,239
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ -	\$ 2,239	\$ 32,769
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 75,613	\$ 7,378	\$ 154,421
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 64,372	\$ 12,731	\$ 188,751
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 33,878	\$ 4,614	\$ 85,991
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 50,404	\$ 26,067	\$ 257,940
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 31,905	\$ 16,785	\$ 129,659
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 33,534	\$ 406,948
Weeki Wachee	Hernando	\$ 2,118	\$ 168	\$ -	\$ 22	\$ 2,308
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 43,998	\$ 43,539	\$ 366,791
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ -	\$ 9,941	\$ 73,805
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ 14,519	\$ 45,333	\$ 317,849
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 273,837	\$ 260,703	\$ 1,333,899
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 1,335,174	\$ 2,554,666	\$ 12,480,769
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 177,314	\$ 186,832	\$ 919,348
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ -	\$ 4,980	\$ 90,957
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 440	\$ 673	\$ 17,313
Noma	Holmes	\$ -	\$ 15,105	\$ -	\$ 342	\$ 15,447
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 3,555	\$ 1,044	\$ 18,809
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 3,994	\$ 554	\$ 17,366

**Municipal Revenue Sharing Program**  
**Revenue Estimates for the State Fiscal Year Ending June 30, 2016**

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	\$ 111,501	\$ 32,641	\$ 244,451
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 13,924	\$ 24,775	\$ 85,713
Orchid	Indian River	\$ 30	\$ 943	\$ 3,610	\$ 2,616	\$ 7,199
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 246,515	\$ 140,196	\$ 780,501
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ -	\$ 96,677	\$ 565,764
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 2,145	\$ 34,595
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 1,696	\$ 537	\$ 7,223
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 980	\$ 12,027
Cottondale	Jackson	\$ 15,086	\$ 31,905	\$ -	\$ 3,916	\$ 50,907
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ -	\$ 9,551	\$ 93,009
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 2,323	\$ 4,040	\$ 44,987
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 3,311	\$ 2,927	\$ 28,841
Jacob City	Jackson	\$ -	\$ 17,421	\$ -	\$ 1,096	\$ 18,517
Malone	Jackson	\$ 15,027	\$ 22,857	\$ -	\$ 2,777	\$ 40,661
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ -	\$ 26,263	\$ 225,070
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ -	\$ 8,279	\$ 103,785
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ -	\$ 18,253	\$ 107,842
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 7,177	\$ 2,351	\$ 46,668
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 16,120	\$ 8,893	\$ 65,220
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 442,363	\$ 149,793	\$ 782,325
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 129,972	\$ 93,389	\$ 613,323
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 26,656	\$ 20,742	\$ 126,655
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 157,092	\$ 47,263	\$ 276,667
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 4,956	\$ 5,372	\$ 27,676
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 54,125	\$ 69,175	\$ 410,926
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 143,454	\$ 102,972	\$ 641,534
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 104,377	\$ 25,583	\$ 215,622
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 158,860	\$ 48,324	\$ 290,831
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 4,687	\$ 7,197	\$ 40,914
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 78,623	\$ 63,833	\$ 345,817
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 148,438	\$ 70,733	\$ 420,267
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 34,973	\$ 17,608	\$ 120,217
Bonita Springs	Lee	\$ -	\$ 925,638	\$ -	\$ 329,175	\$ 1,254,813
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 1,783,468	\$ 1,172,190	\$ 5,355,072
Estero	Lee	\$ -	\$ 591,643	\$ -	\$ -	\$ 591,643
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 520,816	\$ 487,928	\$ 2,378,788
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 14,269	\$ 46,025	\$ 175,134
Sanibel	Lee	\$ -	\$ 110,861	\$ 18,153	\$ 47,291	\$ 176,305
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 1,488,726	\$ 899,979	\$ 5,784,509
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 3,269	\$ 3,719	\$ 36,907
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 2,401	\$ 26,247
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 7,675	\$ 90,136
Inglis	Levy	\$ 16,801	\$ 20,816	\$ -	\$ 4,463	\$ 42,079
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 455	\$ 5,303
Williston	Levy	\$ 47,202	\$ 27,271	\$ 5,402	\$ 9,485	\$ 89,361
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 1,681	\$ 16,821
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ -	\$ 1,770	\$ 49,846
Greenville	Madison	\$ 23,475	\$ 19,599	\$ -	\$ 1,909	\$ 44,983
Lee	Madison	\$ 5,990	\$ 8,796	\$ -	\$ 785	\$ 15,571
Madison	Madison	\$ 86,118	\$ 15,919	\$ -	\$ 7,387	\$ 109,424
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 10,256	\$ 45,409
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 199,801	\$ 339,544	\$ 1,841,005
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 7,914	\$ 44,984
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 25,923	\$ 137,702
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 45,189	\$ 85,662	\$ 430,661
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ -	\$ 49,664	\$ 187,091
Belleview	Marion	\$ 57,775	\$ 58,904	\$ 10,196	\$ 25,835	\$ 152,710
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 9,959	\$ 80,235
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ -	\$ 2,595	\$ 17,054
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 141,075	\$ 324,916	\$ 1,850,886
Reddick	Marion	\$ 5,166	\$ 18,464	\$ -	\$ 2,896	\$ 26,525
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ 844	\$ 7,450	\$ 22,230
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 2,748	\$ 19,858
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ -	\$ 18,378	\$ 62,292
Stuart	Martin	\$ 276,026	\$ 205,673	\$ -	\$ 144,159	\$ 625,858
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 372,473	\$ 245,592	\$ 936,977
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 2,152	\$ 19,494	\$ 71,670

**Municipal Revenue Sharing Program**  
**Revenue Estimates for the State Fiscal Year Ending June 30, 2016**

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 40,286	\$ 38,840	\$ 158,818
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 18,823	\$ 20,951	\$ 106,243
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 218,314	\$ 324,496	\$ 1,371,314
Cutler Bay	Miami-Dade	\$ -	\$ 1,165,519	\$ -	\$ 281,102	\$ 1,446,621
Doral	Miami-Dade	\$ -	\$ 1,057,891	\$ -	\$ 329,371	\$ 1,387,262
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ 4,295	\$ 15,668	\$ 87,118
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 199,030	\$ 81,733	\$ 430,366
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 3,704	\$ 6,059	\$ 20,510
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 2,382,871	\$ 1,536,522	\$ 9,460,132
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 260,321	\$ 147,121	\$ 795,333
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 1,293,751	\$ 430,838	\$ 2,459,815
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 76	\$ 595	\$ 2,115
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 83,146	\$ 83,746	\$ 300,246
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 1,752	\$ 5,785	\$ 19,984
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 2,191,973	\$ 2,792,290	\$ 13,994,037
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 148,027	\$ 607,531	\$ 2,752,816
Miami Gardens	Miami-Dade	\$ -	\$ 3,415,880	\$ -	\$ 718,213	\$ 4,134,093
Miami Lakes	Miami-Dade	\$ -	\$ 673,086	\$ -	\$ 200,393	\$ 873,479
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 41,079	\$ 72,063	\$ 344,943
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 63,787	\$ 94,071	\$ 457,679
North Bay Village	Miami-Dade	\$ 66,164	\$ 63,889	\$ 47,186	\$ 51,272	\$ 228,511
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 634,987	\$ 407,259	\$ 2,416,928
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 354,754	\$ 283,824	\$ 1,592,942
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 115,412	\$ 107,486	\$ 624,814
Palmetto Bay	Miami-Dade	\$ -	\$ 508,990	\$ -	\$ 159,052	\$ 668,042
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 89,529	\$ 123,689	\$ 490,929
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 28,968	\$ 92,138	\$ 420,990
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 185,273	\$ 142,648	\$ 543,895
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 12,902	\$ 38,746	\$ 160,226
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 140,679	\$ 134,208	\$ 676,741
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 3,613	\$ 16,137	\$ 71,905
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 10,494	\$ 40,325	\$ 223,821
Islamorada	Monroe	\$ -	\$ 178,167	\$ 33,363	\$ 100,179	\$ 311,709
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 2,685	\$ 12,973	\$ 38,895
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 121,662	\$ 397,596	\$ 1,314,897
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 672	\$ 2,960	\$ 9,142
Marathon	Monroe	\$ -	\$ 252,851	\$ -	\$ 136,188	\$ 389,039
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ -	\$ 6,361	\$ 37,467
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ 3,339	\$ 65,395	\$ 310,137
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 21,755	\$ 16,945	\$ 123,097
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 3,082	\$ 26,665
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 303,913	\$ 181,007	\$ 866,170
Destin	Okaloosa	\$ -	\$ 196,895	\$ 57,892	\$ 98,318	\$ 353,106
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 64,000	\$ 159,655	\$ 812,774
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ -	\$ 4,099	\$ 34,037
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 10,563	\$ 30,424	\$ 131,564
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 73,311	\$ 105,412	\$ 475,818
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 2,062	\$ 5,785	\$ 21,667
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ -	\$ 41,332	\$ 250,511
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 28,501	\$ 276,124
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 803,509	\$ 606,486	\$ 2,108,181
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 42,001	\$ 87,993	\$ 292,259
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ -	\$ 29,775	\$ 109,388
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 10,071	\$ 36,013	\$ 116,888
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 165,001	\$ 221,289	\$ 682,699
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 41,327	\$ 35,313	\$ 102,066
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 657,606	\$ 516,926	\$ 1,863,476
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 2,596,207	\$ 3,434,281	\$ 11,858,273
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 26,182	\$ 39,091	\$ 110,990
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 717,604	\$ 511,004	\$ 1,672,620
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 140,196	\$ 387,258	\$ 1,328,222
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 729,951	\$ 401,674	\$ 2,269,988
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 611,422	\$ 245,970	\$ 1,364,907
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 9,210	\$ 13,895	\$ 51,298
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 208,659	\$ 119,615	\$ 1,000,529
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 471,135	\$ 592,434	\$ 2,522,342

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2016

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 641,936	\$ 482,886	\$ 2,427,091
Briny Breeze	Palm Beach	\$ 4,322	\$ 4,722	\$ 638	\$ 2,892	\$ 12,574
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 275	\$ 916	\$ 5,218
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 309,527	\$ 425,530	\$ 1,980,100
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 699	\$ 1,535	\$ 6,956
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 1,028	\$ 1,735	\$ 5,826
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 549,655	\$ 262,833	\$ 1,461,329
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 4,495	\$ 6,706	\$ 22,072
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 25,206	\$ 13,372	\$ 66,425
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 9,915	\$ 24,595	\$ 89,213
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 25,584	\$ 18,281	\$ 67,827
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 9,465	\$ 21,972	\$ 81,460
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 563,703	\$ 389,560	\$ 1,591,655
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 479	\$ 2,761	\$ 9,862
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 11,003	\$ 23,204	\$ 111,533
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ -	\$ 57,859	\$ 327,745
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 328,235	\$ 244,813	\$ 1,493,128
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 42,787	\$ 72,704	\$ 354,707
Loxahatchee Groves	Palm Beach	\$ -	\$ 68,960	\$ -	\$ 21,930	\$ 90,890
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 1,291	\$ 2,796	\$ 9,382
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 14,702	\$ 12,862	\$ 54,482
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 25,492	\$ 83,893	\$ 370,711
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 4,518	\$ 12,380	\$ 43,700
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 15,554	\$ 37,629	\$ 383,260
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ -	\$ 56,241	\$ 257,368
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 384,729	\$ 340,377	\$ 1,416,258
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 1,838	\$ 7,939	\$ 28,670
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 316,162	\$ 141,132	\$ 785,495
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 143,886	\$ 229,762	\$ 1,086,439
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 474,121	\$ 240,476	\$ 1,133,157
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 15,882	\$ 19,575	\$ 164,245
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 2,043	\$ 9,378	\$ 36,401
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ -	\$ 38,896	\$ 180,443
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 670,933	\$ 400,102	\$ 1,667,281
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 618,269	\$ 707,553	\$ 3,416,858
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ -	\$ 32,780	\$ 302,584
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ -	\$ 75,503	\$ 675,530
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ -	\$ 13,513	\$ 101,376
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 59,387	\$ 7,211	\$ 105,664
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ -	\$ 5,916	\$ 45,002
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 54,771	\$ 73,954	\$ 476,469
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 6,547	\$ 21,174	\$ 97,189
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ -	\$ 8,535	\$ 44,306
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 11,060	\$ 83,251
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 563	\$ 581	\$ 2,025
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 422,294	\$ 592,553	\$ 3,476,414
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 133,069	\$ 193,024	\$ 1,230,786
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 30,612	\$ 65,538	\$ 395,650
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 473	\$ 22,651	\$ 104,887
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 748	\$ 7,726	\$ 31,816
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 34,002	\$ 27,011	\$ 217,573
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 563,491	\$ 426,285	\$ 2,803,707
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 23,417	\$ 208,332
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 3,935	\$ 7,802	\$ 31,269
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 83,324	\$ 74,648	\$ 382,727
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 314,170	\$ 271,136	\$ 1,673,936
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ -	\$ 7,824	\$ 34,861
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ -	\$ 11,641	\$ 53,143
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 67,856	\$ 91,968	\$ 532,324
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 960,982	\$ 1,353,420	\$ 8,764,432
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ -	\$ 50,835	\$ 275,178
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 161,459	\$ 93,906	\$ 505,914
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ -	\$ 27,586	\$ 161,065
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 155,859	\$ 129,962	\$ 774,270
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ -	\$ 36,849	\$ 188,111
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 66,708	\$ 72,816	\$ 393,910
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 95,960	\$ 89,353	\$ 657,933



## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2016

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 23,451	\$ 15,623	\$ 105,650
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 37,767	\$ 19,654	\$ 125,062
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 9,862	\$ 11,902	\$ 94,574
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 70,592	\$ 29,611	\$ 315,535
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 7,754	\$ 15,283	\$ 99,353
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 196,822	\$ 110,375	\$ 743,244
Highland Park	Polk	\$ -	\$ 2,740	\$ 2,192	\$ 1,208	\$ 6,140
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 1,155	\$ 1,290	\$ 7,876
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 58,927	\$ 26,158	\$ 189,274
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 2,577	\$ 6,514	\$ 38,382
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 110,234	\$ 74,953	\$ 475,040
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 628,900	\$ 509,799	\$ 3,295,621
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 10,226	\$ 19,484	\$ 120,107
Polk City	Polk	\$ 15,070	\$ 51,140	\$ -	\$ 8,165	\$ 74,375
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 272,222	\$ 187,273	\$ 1,201,667
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 5,180	\$ 66,710
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ -	\$ 4,658	\$ 46,876
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ -	\$ 34,915	\$ 403,598
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 2,544	\$ 2,986	\$ 27,579
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ -	\$ 2,440	\$ 17,354
Hastings	St. Johns	\$ 15,795	\$ 11,024	\$ -	\$ 4,335	\$ 31,154
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 93,545	\$ 566,117
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 24,043	\$ 44,767	\$ 171,573
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 129,382	\$ 140,907	\$ 1,306,683
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 2,329,385	\$ 567,066	\$ 4,599,358
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ 168	\$ 1,986	\$ 12,713
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ -	\$ 23,392	\$ 187,619
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 2,240	\$ 30,384
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ 13,886	\$ 36,714	\$ 317,731
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 1,060,583	\$ 442,650	\$ 1,963,200
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ -	\$ 393,715	\$ 1,850,716
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 43,682	\$ 157,813	\$ 684,960
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 255,687	\$ 251,536	\$ 1,389,070
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 186,962	\$ 160,118	\$ 1,006,085
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 109,387	\$ 87,245	\$ 371,964
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 43,244	\$ 80,864	\$ 436,040
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 372,689	\$ 206,955	\$ 1,095,061
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 559,867	\$ 318,769	\$ 1,865,825
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 257,975	\$ 201,645	\$ 1,147,177
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ -	\$ 13,269	\$ 87,641
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ -	\$ 5,147	\$ 40,629
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 3,746	\$ 44,741
Webster	Sumter	\$ 17,618	\$ 18,676	\$ -	\$ 4,064	\$ 40,358
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 24,496	\$ 38,417	\$ 196,892
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ -	\$ 2,559	\$ 26,867
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ 197,322	\$ 25,069	\$ 493,615
Perry	Taylor	\$ 180,555	\$ 57,391	\$ 3,386	\$ 35,400	\$ 276,732
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ -	\$ 3,703	\$ 79,362
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 483	\$ 10,234
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 8,240	\$ 789	\$ 15,946
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 127,677	\$ 283,073	\$ 2,095,316
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ -	\$ 19,469	\$ 119,229
DeBary	Volusia	\$ -	\$ 241,559	\$ 157,929	\$ 88,408	\$ 487,896
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 319,210	\$ 129,834	\$ 909,863
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 1,706,826	\$ 390,238	\$ 3,646,041
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 197,458	\$ 94,750	\$ 753,621
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 39,824	\$ 53,110	\$ 392,023
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 16,654	\$ 12,008	\$ 95,578
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 111,557	\$ 106,156	\$ 617,198
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 8,418	\$ 8,346	\$ 53,595
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 133,702	\$ 51,822	\$ 315,645
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 204,638	\$ 180,730	\$ 1,152,465
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 19,189	\$ 7,707	\$ 58,172
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 10,812	\$ 13,885	\$ 62,433
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 521,601	\$ 260,527	\$ 1,856,144
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 55,086	\$ 56,758	\$ 436,948
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 878	\$ 25,913

**Municipal Revenue Sharing Program**  
**Revenue Estimates for the State Fiscal Year Ending June 30, 2016**

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 1,386	\$ 34,327
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ 10,106	\$ 80,831	\$ 308,186
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 27,625	\$ 34,683	\$ 104,842
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 9,467	\$ 9,485	\$ 39,787
Caryville	Washington	\$ 11,357	\$ 1,616	\$ 846	\$ 829	\$ 14,649
Chipley	Washington	\$ 67,615	\$ 46,974	\$ -	\$ 10,353	\$ 124,942
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 703	\$ 9,569
Vernon	Washington	\$ 12,365	\$ 26,926	\$ -	\$ 2,007	\$ 41,298
Wausau	Washington	\$ 4,597	\$ 16,650	\$ -	\$ 1,186	\$ 22,434
<b>Statewide Totals</b>		<b>\$ 124,683,365</b>	<b>\$ 124,824,186</b>	<b>\$ 71,662,490</b>	<b>\$ 60,300,000</b>	<b>\$ 381,470,040</b>

Notes:

- 1) These estimates represent a 100 percent distribution of trust fund monies.
- 2) The column labeled "Section 212.20(6)(d)5., F.S. Distribution" reflects the distribution authorized in Chapter 2000-355, L.O.F. This law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and providing a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.
- 3) The column labeled "Section 218.245(3), F.S. Distribution" reflects the distribution authorized in Chapter 2004-265, L.O.F. Chapter 2003-402, L.O.F., which addressed state funding of the judicial system, including reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Chapter 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.
- 4) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in state fiscal year 2016 has been estimated to be as follows: state sales tax, \$290.7 million or 76.3% and municipal fuel tax, \$90.5 million or 23.7%.

## 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 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

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

### Authorized Uses:

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

### Attorney General Opinions:

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

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

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

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

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

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

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

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

**Prior Years' Revenues:**

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

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

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

Section 589.08, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

As specified below, there are 37 state forests in Florida that total approximately 1.068 million acres.<sup>1</sup> Of the 37 state forests, only 13 are located within the geographic boundaries of one or more of the 29 counties that are currently fiscally constrained.<sup>2</sup>

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

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

2. The Department of Revenue determined the following 29 counties to be fiscally constrained for the 2015-16 fiscal year: Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Okeechobee, Putnam, Suwannee, Taylor, Union, Wakulla, and Washington.

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

**Administrative Procedures:**

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

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

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

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

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## Phosphate Rock Severance Tax

Section 211.3103, Florida Statutes

### Summary:

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

### General Law Amendments:

Chapter 2015-229, L.O.F., (SB 2516-A) implements Article X, section 28 of the Florida Constitution, which requires that 33 percent of documentary stamp tax revenue be distributed into the Land Acquisition Trust Fund (LATF) within the Department of Environmental Protection (DEP) and prohibits funds from the LATF from being used for other than specified purposes provided in the amendment. The legislation amends s. 211.3103, F.S., authorizing a percentage of proceeds from the phosphate rock severance tax to be credited to the State Park Trust Fund rather than the Conservation and Recreation Lands Trust Fund, which was terminated by the legislation. These changes became effective on July 1, 2015.

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

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

1. 22.8 percent to the State Park Trust Fund;
2. 31.9 percent to the state's General Revenue Fund;
3. 11.5 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
4. 8.9 percent for payment to counties that have been designated a rural area of opportunity pursuant to s. 288.0656, F.S., in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary. These particular payments are made to the counties

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

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

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

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

unless the Legislature by special act creates a local authority to promote and direct the county's economic development. If such an authority exists, payments are made to that authority;

5. 16.1 percent to the Nonmandatory Land Reclamation Trust Fund;
6. 5.6 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; and
7. 3.2 percent to the Minerals Trust Fund.<sup>5</sup>

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

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

The full texts of these opinions are available via a searchable on-line database.<sup>8</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

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

6. Section 211.3103(6)(a), 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.<sup>9</sup>

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

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## State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

### Summary:

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

### General Law Amendments:

Chapter 2015-222, L.O.F., (SB 2502-A) amends s. 420.9072, F.S., relating to the State Housing Initiatives Partnership (SHIP) Program, to provide exceptions to the limitations on using SHIP funds for rent subsidies and to allow counties and eligible municipalities to use up to 25 percent of available SHIP funds for rental housing. These provisions expire July 1, 2016. These changes became effective on July 1, 2015.

Chapter 2015-229, L.O.F., (SB 2516-A) implements Article X, section 28 of the Florida Constitution, which requires that 33 percent of documentary stamp tax revenue be distributed into the Land Acquisition Trust Fund (LATF) within the Department of Environmental Protection (DEP) and prohibits funds from the LATF from being used for other than specified purposes provided in the amendment. The legislation amends ss. 420.9073 and 420.9079, F.S., conforming provisions to changes made by the act. These changes became effective on July 1, 2015.

### Eligibility Requirements:

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

### Administrative Procedures:

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

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

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

2. Section 420.9079, F.S.

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

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

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

A county or eligible municipality expends its portion of the local housing distribution only to implement a local housing assistance plan or as provided in s. 420.9072(7)(b), F.S., until July 1, 2010. Proceeds may not be expended for the purpose of providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance.<sup>9</sup> Additionally, funds may not be pledged to pay the debt service on any bonds.<sup>10</sup> However, notwithstanding the previously mentioned prohibitions, up to 25 percent of the funds made available in each county and eligible municipality from the local housing distribution may be used for certain types of rental assistance and rental subsidies for the 2015-16 state fiscal year only.<sup>11</sup>

**Attorney General Opinions:**

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

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

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4. Section 201.15(4)(d), F.S.  
5. Section 420.9072(2)(b), F.S.  
6. Section 420.9072(3), F.S.  
7. Section 420.9072(4), F.S.  
8. Section 420.9073(1), F.S.  
9. Section 420.9072(7), F.S.  
10. Section 420.9072(8), F.S.  
11. Section 420.9072(10), F.S.

The full text of this opinion is available via a searchable on-line database.<sup>12</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years' Revenues:**

A summary of prior years' disbursement allocations is available.<sup>13</sup>

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

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

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

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

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

### **Motor Vehicle License Tax**

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

#### **Summary:**

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

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

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

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

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

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

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

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

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

## Vessel Registration Fees

Sections 328.66 and 328.72, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### 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.<sup>1</sup> The amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule.<sup>2</sup> The county portion of the state fee, which is derived from recreational vessels only, is noted as well.

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

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

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

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.<sup>3</sup> 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.<sup>4</sup> Any county that imposes the optional fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.<sup>5</sup>

**Authorized Uses:**

The portion of the state fees returned to county governments are for the sole purposes of providing, maintaining, or operating recreational channel marking and other uniform waterway markers, public boat ramps, lifts, and hoists, marine railways, boat piers, docks, mooring buoys, and other public launching facilities; and removing derelict vessels, debris that specifically impede boat access, not including the dredging of channels, and vessels and floating structures deemed a hazard to public safety and health for failure to comply with s. 327.53, F.S.<sup>6</sup>

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

The optional fee proceeds are expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters and for other boating-related activities of such county or municipality.<sup>7</sup>

**Attorney General Opinions:**

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

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

The full texts of these opinions are available via a searchable on-line database.<sup>8</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the

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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.

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' fee revenues retained by county governments is available.<sup>9</sup>

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

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## Communications Services Tax

Chapter 202, Florida Statutes

### Summary:

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

### *Florida Communications Services Tax:*

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

### *Local Communications Services Tax:*

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

### General Law Amendments:

Chapter 2015-221, L.O.F., (HB 33-A) amends several sections of Chapter 202, F.S., to reduce the state CST rate by 1.73 percent. The standard rate is reduced from 6.65 percent to 4.92 percent, and the rate on direct-to-home satellite is reduced from 10.8 percent to 9.07 percent. The gross receipts tax rates remain the same. Revenue distributions of several state revenue sharing programs are revised so that local governments

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.

continue to receive the same amount of revenue as received prior to this law change. These changes became effective on July 1, 2015.

**Eligibility Requirements:**

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

**Administrative Procedures:**

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

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

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

**Distribution of Proceeds:**

*Florida Communications Services Tax:*

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction.<sup>10</sup> The proceeds derived from the 4.92 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax, as prescribed in s. 212.20(6), F.S., which directs portions of the available proceeds to the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program,

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6. Section 202.16, F.S.

7. Section 202.22, F.S.

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

9. Section 202.21, F.S.

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



and Municipal Revenue Sharing Program via their separate trust funds.<sup>11</sup> The proceeds derived from the 9.07 percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.<sup>12</sup> 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.<sup>13</sup>

**Authorized Uses:**

The tax revenues raised by or distributed to a county or municipal government tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. However, any revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., (i.e., a local option sales tax imposed on communications services) is used for the same purposes as the underlying local option sales tax imposed by the county or school board pursuant to s. 212.055, F.S.<sup>14</sup>

**Attorney General Opinions:**

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

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

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

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

The DOR maintains a list of historical, current, and upcoming local tax rates.<sup>16</sup> The table included in this section lists the estimated local CST distributions for local fiscal year ending 2016 as calculated by the DOR.

**Additional Detail:**

Compilations of communications services taxable sales within county unincorporated areas and municipal jurisdictions as well as local CST distributions to counties and municipalities by fiscal year, as compiled from

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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](http://dor.myflorida.com/dor/taxes/local_tax_rates.html)

DOR source data, can be found on the EDR's website.<sup>17</sup>

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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, 2016

Local Government	Estimated CST Base LFY 2015-16	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2014 Revenue Sharing Population	Per Capita Consumption (See Note 3)
<b>ALACHUA BOCC</b>	<b>\$ 64,770,557</b>	<b>6.90%</b>	<b>\$ 4,463,722</b>	<b>99,929</b>	<b>\$ 648</b>
Alachua	\$ 6,172,230	5.22%	\$ 321,193	9,479	\$ 651
Archer	\$ 404,543	5.22%	\$ 21,560	1,137	\$ 356
Gainesville	\$ 75,651,233	5.57%	\$ 4,209,958	124,796	\$ 606
Hawthorne	\$ 751,015	5.22%	\$ 39,596	1,356	\$ 554
High Springs	\$ 2,441,429	5.22%	\$ 128,009	5,533	\$ 441
La Crosse	\$ 64,281	3.42%	\$ 2,207	373	\$ 172
Micanopy	\$ 315,668	5.10%	\$ 16,320	594	\$ 531
Newberry	\$ 2,818,042	5.22%	\$ 147,287	5,264	\$ 535
Waldo	\$ 275,869	5.22%	\$ 14,466	953	\$ 289
<b>BAKER BOCC</b>	<b>\$ 6,929,295</b>	<b>1.84%</b>	<b>\$ 128,017</b>	<b>18,165</b>	<b>\$ 381</b>
Glen St. Mary	\$ 397,043	5.30%	\$ 21,221	428	\$ 928
Macclenny	\$ 3,929,905	6.02%	\$ 237,539	6,377	\$ 616
<b>BAY BOCC</b>	<b>\$ 50,506,400</b>	<b>1.84%</b>	<b>\$ 929,795</b>	<b>73,672</b>	<b>\$ 686</b>
Callaway	\$ 7,246,865	5.22%	\$ 378,865	14,581	\$ 497
Lynn Haven	\$ 12,172,863	5.22%	\$ 636,895	19,068	\$ 638
Mexico Beach	\$ 1,497,309	2.88%	\$ 44,290	1,126	\$ 1,330
Panama City	\$ 30,670,925	5.22%	\$ 1,609,480	35,667	\$ 860
Panama City Beach	\$ 17,703,892	5.22%	\$ 927,506	12,191	\$ 1,452
Parker	\$ 2,395,069	5.22%	\$ 125,180	4,355	\$ 550
Springfield	\$ 3,906,636	5.22%	\$ 204,349	8,971	\$ 435
<b>BRADFORD BOCC</b>	<b>\$ 6,862,429</b>	<b>0.64%</b>	<b>\$ 44,077</b>	<b>17,436</b>	<b>\$ 394</b>
Brooker	\$ 156,319	3.00%	\$ 4,743	324	\$ 482
Hampton	\$ 79,857	2.20%	\$ 1,767	480	\$ 166
Lawtey	\$ 255,998	1.10%	\$ 3,060	724	\$ 354
Starke	\$ 3,942,910	5.22%	\$ 208,854	5,523	\$ 714
<b>BREVARD BOCC</b>	<b>\$ 140,193,964</b>	<b>5.22%</b>	<b>\$ 7,354,054</b>	<b>207,127</b>	<b>\$ 677</b>
Cape Canaveral	\$ 8,945,098	5.22%	\$ 472,382	10,022	\$ 893
Cocoa	\$ 12,627,680	5.22%	\$ 666,130	17,678	\$ 714
Cocoa Beach	\$ 11,306,223	5.22%	\$ 593,710	11,131	\$ 1,016
Grant-Valkaria	\$ 2,233,638	5.22%	\$ 116,623	3,916	\$ 570
Indialantic	\$ 2,792,647	5.80%	\$ 163,748	2,765	\$ 1,010
Indian Harbour Beach	\$ 6,580,176	5.22%	\$ 346,217	8,393	\$ 784
Malabar	\$ 1,865,325	5.22%	\$ 98,270	2,765	\$ 675
Melbourne	\$ 64,370,222	5.93%	\$ 3,859,049	78,075	\$ 824
Melbourne Beach	\$ 2,495,679	5.22%	\$ 131,344	3,086	\$ 809
Melbourne Village	\$ 429,121	5.22%	\$ 23,378	670	\$ 640
Palm Bay	\$ 56,199,387	5.22%	\$ 2,953,607	105,815	\$ 531
Palm Shores	\$ 725,995	4.80%	\$ 35,308	922	\$ 787
Rockledge	\$ 18,624,786	5.22%	\$ 978,479	25,636	\$ 727
Satellite Beach	\$ 8,157,945	5.22%	\$ 429,563	10,290	\$ 793
Titusville	\$ 27,264,313	5.22%	\$ 1,433,640	44,051	\$ 619
West Melbourne	\$ 13,702,566	5.52%	\$ 760,770	19,834	\$ 691
<b>BROWARD BOCC</b>	<b>\$ 33,236,898</b>	<b>5.22%</b>	<b>\$ 1,536,906</b>	<b>14,319</b>	<b>\$ 2,321</b>
Coconut Creek	\$ 42,888,649	5.22%	\$ 2,244,300	55,319	\$ 775
Cooper City	\$ 24,115,421	5.22%	\$ 1,192,427	32,991	\$ 731
Coral Springs	\$ 88,588,326	5.22%	\$ 4,640,634	123,618	\$ 717
Dania Beach	\$ 22,291,224	5.32%	\$ 1,232,597	30,351	\$ 734
Davie	\$ 71,948,635	5.20%	\$ 3,754,436	95,499	\$ 753
Deerfield Beach	\$ 61,935,180	5.22%	\$ 2,334,992	76,152	\$ 813
Fort Lauderdale	\$ 227,409,481	5.22%	\$ 11,937,850	171,312	\$ 1,327
Hallandale Beach	\$ 27,805,729	5.22%	\$ 1,456,598	38,273	\$ 727
Hillsboro Beach	\$ 2,387,892	1.20%	\$ 49,048	1,865	\$ 1,280
Hollywood	\$ 108,352,977	5.22%	\$ 5,685,369	144,310	\$ 751

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2016

Local Government	Estimated CST Base LFY 2015-16	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2014 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Lauderdale-By-The-Sea	\$ 6,426,912	5.22%	\$ 336,099	6,070	\$ 1,059
Lauderdale Lakes	\$ 15,797,556	5.32%	\$ 844,305	33,803	\$ 467
Lauderhill	\$ 33,233,233	5.22%	\$ 1,740,187	68,558	\$ 485
Lazy Lake	\$ 14,867	0.60%	\$ 91	25	\$ 595
Lighthouse Point	\$ 9,436,776	6.22%	\$ 732,044	10,374	\$ 910
Margate	\$ 35,206,686	5.32%	\$ 1,880,347	55,417	\$ 635
Miramar	\$ 94,209,085	5.22%	\$ 4,932,708	128,432	\$ 734
North Lauderdale	\$ 19,977,008	5.22%	\$ 1,046,599	42,829	\$ 466
Oakland Park	\$ 29,555,767	5.42%	\$ 1,607,815	42,893	\$ 689
Parkland	\$ 19,931,918	5.22%	\$ 1,042,189	26,273	\$ 759
Pembroke Park	\$ 4,005,384	5.22%	\$ 316,265	6,174	\$ 649
Pembroke Pines	\$ 114,355,120	5.42%	\$ 6,215,139	157,363	\$ 727
Plantation	\$ 84,598,006	5.22%	\$ 4,263,357	86,782	\$ 975
Pompano Beach	\$ 96,560,657	5.22%	\$ 5,825,893	104,519	\$ 924
Sea Ranch Lakes	\$ 704,651	5.22%	\$ 36,822	668	\$ 1,055
Southwest Ranches	\$ 6,623,707	5.22%	\$ 416,805	7,339	\$ 903
Sunrise	\$ 72,437,000	5.22%	\$ 3,794,341	88,033	\$ 823
Tamarac	\$ 46,442,962	5.22%	\$ 2,431,764	61,270	\$ 758
West Park	\$ 5,666,369	5.22%	\$ 296,561	14,317	\$ 396
Weston	\$ 53,681,583	5.22%	\$ 3,001,435	65,672	\$ 817
Wilton Manors	\$ 10,069,609	5.62%	\$ 567,558	12,071	\$ 834
<b>CALHOUN BOCC</b>	<b>\$ 3,424,468</b>	<b>1.84%</b>	<b>\$ 63,034</b>	<b>9,825</b>	<b>\$ 349</b>
Altha	\$ 246,441	5.22%	\$ 12,957	570	\$ 432
Blountstown	\$ 1,813,612	5.22%	\$ 94,889	2,494	\$ 727
<b>CHARLOTTE BOCC</b>	<b>\$ 97,045,610</b>	<b>5.22%</b>	<b>\$ 5,080,232</b>	<b>145,691</b>	<b>\$ 666</b>
Punta Gorda	\$ 17,543,338	5.22%	\$ 918,887	17,487	\$ 1,003
<b>CITRUS BOCC</b>	<b>\$ 74,692,568</b>	<b>2.24%</b>	<b>\$ 1,688,739</b>	<b>130,373</b>	<b>\$ 573</b>
Crystal River	\$ 3,673,749	5.22%	\$ 193,891	3,088	\$ 1,190
Inverness	\$ 5,307,376	5.32%	\$ 286,129	7,193	\$ 738
<b>CLAY BOCC</b>	<b>\$ 106,842,033</b>	<b>5.92%</b>	<b>\$ 6,348,326</b>	<b>179,853</b>	<b>\$ 594</b>
Green Cove Springs	\$ 6,337,042	5.22%	\$ 333,218	7,030	\$ 901
Keystone Heights	\$ 1,395,131	5.22%	\$ 77,053	1,356	\$ 1,029
Orange Park	\$ 9,989,737	5.22%	\$ 529,249	8,429	\$ 1,185
Penney Farms	\$ 240,920	5.22%	\$ 12,604	735	\$ 328
<b>COLLIER BOCC</b>	<b>\$ 234,745,777</b>	<b>2.10%</b>	<b>\$ 4,943,819</b>	<b>300,184</b>	<b>\$ 782</b>
Everglades	\$ 306,935	3.90%	\$ 12,225	409	\$ 750
Marco Island	\$ 15,919,175	5.22%	\$ 831,833	16,607	\$ 959
Naples	\$ 41,293,945	5.22%	\$ 2,165,441	19,530	\$ 2,114
<b>COLUMBIA BOCC</b>	<b>\$ 24,386,290</b>	<b>1.30%</b>	<b>\$ 318,234</b>	<b>51,565</b>	<b>\$ 473</b>
Fort White	\$ 505,538	0.60%	\$ 3,047	559	\$ 904
Lake City	\$ 10,268,394	5.22%	\$ 543,185	11,596	\$ 886
<b>DESOTO BOCC</b>	<b>\$ 8,337,786</b>	<b>2.34%</b>	<b>\$ 196,996</b>	<b>24,369</b>	<b>\$ 342</b>
Arcadia	\$ 4,296,476	5.22%	\$ 227,127	7,479	\$ 574
<b>DIXIE BOCC</b>	<b>\$ 4,056,958</b>	<b>1.84%</b>	<b>\$ 76,016</b>	<b>13,185</b>	<b>\$ 308</b>
Cross City	\$ 887,035	2.50%	\$ 22,860	1,723	\$ 515
Horseshoe Beach	\$ 178,907	6.20%	\$ 11,258	158	\$ 1,132
<b>DUVAL - Jacksonville</b>	<b>\$ 671,157,044</b>	<b>5.22%</b>	<b>\$ 35,285,609</b>	<b>845,736</b>	<b>\$ 794</b>
Atlantic Beach	\$ 9,835,990	5.22%	\$ 517,273	12,986	\$ 757
Baldwin	\$ 885,235	6.22%	\$ 55,339	1,411	\$ 627
Jacksonville Beach	\$ 22,285,158	5.22%	\$ 1,094,761	22,136	\$ 1,007
Neptune Beach	\$ 5,641,560	5.22%	\$ 296,158	7,112	\$ 793
<b>ESCAMBIA BOCC</b>	<b>\$ 150,988,417</b>	<b>1.84%</b>	<b>\$ 2,759,021</b>	<b>246,850</b>	<b>\$ 612</b>
Century	\$ 1,010,096	2.10%	\$ 21,506	1,634	\$ 618
Pensacola	\$ 57,200,487	5.22%	\$ 2,995,654	52,717	\$ 1,085

<b>Forecast of Taxable Communication Services and Revenues</b>					
<b>Local Fiscal Year Ending September 30, 2016</b>					
<b>Local Government</b>	<b>Estimated CST Base LFY 2015-16</b>	<b>Current Tax Rate</b>	<b>Revenue Estimate After Adjustments (See Notes 1-2)</b>	<b>2014 Revenue Sharing Population</b>	<b>Per Capita Consumption (See Note 3)</b>
<b>FLAGLER BOCC</b>	<b>\$ 11,348,979</b>	<b>1.84%</b>	<b>\$ 210,072</b>	<b>13,484</b>	<b>\$ 842</b>
Beverly Beach	\$ 341,162	5.10%	\$ 17,433	338	\$ 1,009
Bunnell	\$ 1,945,952	5.75%	\$ 113,154	2,787	\$ 698
Flagler Beach (part)	\$ 3,651,739	5.10%	\$ 188,036	4,462	\$ 818
Marineland (part)	\$ 300,913	0.40%	\$ 1,204	4	\$ 75,228
Palm Coast	\$ 47,495,419	5.22%	\$ 2,490,374	78,046	\$ 609
<b>FRANKLIN BOCC</b>	<b>\$ 5,425,044</b>	<b>0.90%</b>	<b>\$ 48,437</b>	<b>6,291</b>	<b>\$ 862</b>
Apalachicola	\$ 1,634,049	3.60%	\$ 62,417	2,269	\$ 720
Carrabelle	\$ 737,171	5.82%	\$ 50,636	1,397	\$ 528
<b>GADSDEN BOCC</b>	<b>\$ 11,794,534</b>	<b>1.84%</b>	<b>\$ 219,232</b>	<b>28,054</b>	<b>\$ 420</b>
Chattahoochee	\$ 978,444	5.22%	\$ 51,415	2,206	\$ 444
Greensboro	\$ 106,347	5.12%	\$ 5,720	618	\$ 172
Gretna	\$ 418,446	4.02%	\$ 17,454	1,452	\$ 288
Havana	\$ 1,474,116	5.22%	\$ 81,324	1,723	\$ 856
Midway	\$ 1,628,080	3.70%	\$ 60,534	3,369	\$ 483
Quincy	\$ 4,980,701	5.22%	\$ 261,292	7,499	\$ 664
<b>GILCHRIST BOCC</b>	<b>\$ 4,777,135</b>	<b>1.84%</b>	<b>\$ 88,365</b>	<b>13,225</b>	<b>\$ 361</b>
Bell	\$ 240,973	4.50%	\$ 10,991	497	\$ 485
Fanning Springs (part)	\$ 235,799	5.62%	\$ 13,292	294	\$ 802
Trenton	\$ 1,006,408	5.22%	\$ 53,183	1,991	\$ 505
<b>GLADES BOCC</b>	<b>\$ 3,561,335</b>	<b>1.84%</b>	<b>\$ 65,664</b>	<b>10,207</b>	<b>\$ 349</b>
Moore Haven	\$ 1,039,730	1.20%	\$ 12,552	1,665	\$ 624
<b>GULF BOCC</b>	<b>\$ 5,126,889</b>	<b>1.84%</b>	<b>\$ 93,808</b>	<b>7,443</b>	<b>\$ 689</b>
Port St. Joe	\$ 3,170,664	5.22%	\$ 175,839	3,499	\$ 906
Wewahitchka	\$ 1,708,802	5.22%	\$ 98,727	2,156	\$ 793
<b>HAMILTON BOCC</b>	<b>\$ 5,359,259</b>	<b>0.30%</b>	<b>\$ 16,170</b>	<b>8,761</b>	<b>\$ 612</b>
Jasper	\$ 763,136	4.80%	\$ 36,847	1,666	\$ 458
Jennings	\$ 278,241	5.10%	\$ 14,284	865	\$ 322
White Springs	\$ 328,393	5.00%	\$ 16,471	772	\$ 425
<b>HARDEE BOCC</b>	<b>\$ 5,710,989</b>	<b>1.34%</b>	<b>\$ 78,416</b>	<b>15,980</b>	<b>\$ 357</b>
Bowling Green	\$ 530,326	5.10%	\$ 27,406	2,891	\$ 183
Wauchula	\$ 2,663,848	5.10%	\$ 137,381	5,115	\$ 521
Zolfo Springs	\$ 429,447	2.32%	\$ 10,106	1,807	\$ 238
<b>HENDRY BOCC</b>	<b>\$ 7,756,724</b>	<b>1.84%</b>	<b>\$ 108,609</b>	<b>25,767</b>	<b>\$ 301</b>
Clewiston	\$ 3,767,802	5.22%	\$ 197,670	7,420	\$ 508
LaBelle	\$ 2,851,223	4.22%	\$ 121,133	4,708	\$ 606
<b>HERNANDO BOCC</b>	<b>\$ 93,101,312</b>	<b>1.84%</b>	<b>\$ 1,726,507</b>	<b>166,743</b>	<b>\$ 558</b>
Brooksville	\$ 6,295,525	5.22%	\$ 339,471	7,687	\$ 819
Weeki Wachee	\$ 267,458	0.10%	\$ 278	5	\$ 53,492
<b>HIGHLANDS BOCC</b>	<b>\$ 38,135,911</b>	<b>1.84%</b>	<b>\$ 711,017</b>	<b>77,240</b>	<b>\$ 494</b>
Avon Park	\$ 4,384,086	5.22%	\$ 231,439	9,513	\$ 461
Lake Placid	\$ 1,876,537	5.22%	\$ 99,678	2,375	\$ 790
Sebring	\$ 8,358,078	5.22%	\$ 440,694	10,666	\$ 784
<b>HILLSBOROUGH BOCC</b>	<b>\$ 590,688,350</b>	<b>4.00%</b>	<b>\$ 23,749,133</b>	<b>887,691</b>	<b>\$ 665</b>
Plant City	\$ 21,207,512	5.72%	\$ 1,221,445	35,956	\$ 590
Tampa	\$ 374,185,218	5.22%	\$ 19,746,732	352,031	\$ 1,063
Temple Terrace	\$ 25,691,412	5.40%	\$ 1,396,589	25,308	\$ 1,015
<b>HOLMES BOCC</b>	<b>\$ 4,837,715</b>	<b>1.84%</b>	<b>\$ 90,766</b>	<b>14,405</b>	<b>\$ 336</b>
Bonifay	\$ 2,016,888	5.82%	\$ 131,356	2,659	\$ 759
Esto	\$ 102,082	0.80%	\$ 839	364	\$ 280
Noma	\$ 50,010	0.10%	\$ 51	200	\$ 250
Ponce de Leon	\$ 185,415	2.70%	\$ 5,065	554	\$ 335
Westville	\$ 90,331	0.90%	\$ 820	313	\$ 289
<b>INDIAN RIVER BOCC</b>	<b>\$ 66,085,701</b>	<b>1.84%</b>	<b>\$ 1,218,417</b>	<b>93,149</b>	<b>\$ 709</b>

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2016

Local Government	Estimated CST Base LFY 2015-16	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2014 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Fellsmere	\$ 1,220,335	5.22%	\$ 65,558	5,334	\$ 229
Indian River Shores	\$ 5,154,569	5.22%	\$ 269,379	3,962	\$ 1,301
Orchid	\$ 955,337	2.10%	\$ 20,073	411	\$ 2,324
Sebastian	\$ 14,822,139	5.22%	\$ 775,995	22,622	\$ 655
Vero Beach	\$ 21,638,494	5.12%	\$ 1,116,240	15,477	\$ 1,398
<b>JACKSON BOCC</b>	<b>\$ 12,651,074</b>	<b>1.84%</b>	<b>\$ 233,491</b>	<b>28,016</b>	<b>\$ 452</b>
Alford	\$ 201,201	1.50%	\$ 3,042	504	\$ 399
Bascom	\$ 56,564	1.32%	\$ 756	124	\$ 456
Campbellton	\$ 122,836	5.22%	\$ 6,614	227	\$ 541
Cottondale	\$ 362,068	5.22%	\$ 19,239	905	\$ 400
Graceville	\$ 1,172,657	5.22%	\$ 67,717	2,207	\$ 531
Grand Ridge	\$ 381,546	5.22%	\$ 20,050	921	\$ 414
Greenwood	\$ 264,765	5.22%	\$ 13,989	675	\$ 392
Jacob City	\$ 57,331	5.22%	\$ 2,993	253	\$ 227
Malone	\$ 667,444	5.22%	\$ 34,950	628	\$ 1,063
Marianna	\$ 4,091,038	5.22%	\$ 215,305	6,070	\$ 674
Sneads	\$ 1,234,511	5.22%	\$ 64,640	1,917	\$ 644
<b>JEFFERSON BOCC</b>	<b>\$ 4,677,312</b>	<b>1.14%</b>	<b>\$ 54,868</b>	<b>10,986</b>	<b>\$ 426</b>
Monticello	\$ 1,835,890	4.50%	\$ 83,989	2,481	\$ 740
<b>LAFAYETTE BOCC</b>	<b>\$ 1,927,232</b>	<b>1.84%</b>	<b>\$ 35,492</b>	<b>5,773</b>	<b>\$ 334</b>
Mayo	\$ 1,031,243	2.00%	\$ 20,659	1,199	\$ 860
<b>LAKE BOCC</b>	<b>\$ 93,175,486</b>	<b>1.94%</b>	<b>\$ 1,831,665</b>	<b>156,887</b>	<b>\$ 594</b>
Astatula	\$ 688,513	4.40%	\$ 30,570	1,800	\$ 383
Clermont	\$ 23,175,066	5.22%	\$ 1,217,293	31,745	\$ 730
Eustis	\$ 11,570,861	5.22%	\$ 609,022	19,098	\$ 606
Fruitland Park	\$ 3,511,358	5.22%	\$ 184,546	4,153	\$ 845
Groveland	\$ 5,893,947	5.22%	\$ 308,929	10,551	\$ 559
Howey-in-the-Hills	\$ 628,068	5.22%	\$ 33,170	1,089	\$ 577
Lady Lake	\$ 13,576,649	5.22%	\$ 713,222	14,146	\$ 960
Leesburg	\$ 19,653,961	5.22%	\$ 1,036,143	21,163	\$ 929
Mascotte	\$ 1,825,870	5.22%	\$ 96,239	5,329	\$ 343
Minneola	\$ 5,558,643	5.22%	\$ 291,983	10,062	\$ 552
Montverde	\$ 829,053	5.10%	\$ 42,454	1,464	\$ 566
Mount Dora	\$ 11,116,791	5.22%	\$ 584,215	12,949	\$ 859
Tavares	\$ 10,132,877	5.32%	\$ 542,571	14,585	\$ 695
Umatilla	\$ 2,522,255	5.22%	\$ 132,453	3,658	\$ 690
<b>LEE BOCC</b>	<b>\$ 258,374,765</b>	<b>3.61%</b>	<b>\$ 9,356,447</b>	<b>332,082</b>	<b>\$ 778</b>
Bonita Springs	\$ 40,391,421	1.82%	\$ 738,028	45,813	\$ 882
Cape Coral	\$ 106,144,471	5.22%	\$ 5,554,670	163,570	\$ 649
Estero	\$ 12,347,031	3.61%	\$ 445,728	29,632	\$ 417
Fort Myers	\$ 60,898,596	5.22%	\$ 2,909,196	69,413	\$ 877
Fort Myers Beach	\$ 10,152,448	5.22%	\$ 531,394	6,250	\$ 1,624
Sanibel	\$ 10,487,785	5.22%	\$ 549,033	6,490	\$ 1,616
<b>LEON BOCC</b>	<b>\$ 66,939,510</b>	<b>5.22%</b>	<b>\$ 3,511,496</b>	<b>95,492</b>	<b>\$ 701</b>
Tallahassee	\$ 130,994,310	6.10%	\$ 8,051,001	184,419	\$ 710
<b>LEVY BOCC</b>	<b>\$ 11,277,529</b>	<b>1.84%</b>	<b>\$ 208,557</b>	<b>31,301</b>	<b>\$ 360</b>
Bronson	\$ 470,879	2.50%	\$ 12,047	1,142	\$ 412
Cedar Key	\$ 513,015	2.10%	\$ 10,866	691	\$ 742
Chiefland	\$ 1,442,442	5.22%	\$ 79,086	2,153	\$ 670
Fanning Springs (part)	\$ 122,089	5.62%	\$ 6,887	455	\$ 268
Inglis	\$ 723,050	5.22%	\$ 37,904	1,294	\$ 559
Otter Creek	\$ 35,067	0.70%	\$ 245	129	\$ 272
Williston	\$ 1,664,021	5.22%	\$ 88,140	2,815	\$ 591
Yankeetown	\$ 276,781	5.72%	\$ 15,895	493	\$ 561

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2016

Local Government	Estimated CST Base LFY 2015-16	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2014 Revenue Sharing Population	Per Capita Consumption (See Note 3)
<b>LIBERTY BOCC</b>	\$ 2,982,793	0.60%	\$ 17,920	5,881	\$ 507
Bristol	\$ 462,917	5.22%	\$ 24,258	958	\$ 483
<b>MADISON BOCC</b>	\$ 5,741,785	1.84%	\$ 107,658	13,467	\$ 426
Greenville	\$ 245,964	4.62%	\$ 11,437	763	\$ 322
Lee	\$ 274,125	5.22%	\$ 14,442	331	\$ 828
Madison	\$ 1,761,509	5.22%	\$ 93,883	3,102	\$ 568
<b>MANATEE BOCC</b>	\$ 182,463,681	1.84%	\$ 3,384,533	266,579	\$ 684
Anna Maria	\$ 1,628,156	5.22%	\$ 85,136	1,523	\$ 1,069
Bradenton	\$ 35,743,304	5.72%	\$ 2,068,054	51,119	\$ 699
Bradenton Beach	\$ 1,611,486	5.72%	\$ 93,123	1,166	\$ 1,382
Holmes Beach	\$ 4,401,567	5.22%	\$ 230,652	3,839	\$ 1,147
Longboat Key (part)	\$ 3,657,699	5.22%	\$ 191,611	2,371	\$ 1,543
Palmetto	\$ 7,447,607	5.42%	\$ 407,042	12,799	\$ 582
<b>MARION BOCC</b>	\$ 155,196,873	1.74%	\$ 2,732,335	267,127	\$ 581
Bellevue	\$ 3,450,487	5.12%	\$ 178,666	4,624	\$ 746
Dunnellon	\$ 1,813,683	5.22%	\$ 95,759	1,770	\$ 1,025
McIntosh	\$ 355,800	5.22%	\$ 18,584	457	\$ 779
Ocala	\$ 52,266,567	5.22%	\$ 2,737,922	57,337	\$ 912
Reddick	\$ 147,125	1.30%	\$ 1,939	498	\$ 295
<b>MARTIN BOCC</b>	\$ 101,101,039	1.84%	\$ 1,864,157	127,694	\$ 792
Jupiter Island	\$ 1,446,928	5.22%	\$ 75,608	816	\$ 1,773
Ocean Breeze	\$ 125,086	2.20%	\$ 2,774	95	\$ 1,317
Sewall's Point	\$ 2,005,410	3.12%	\$ 62,705	1,998	\$ 1,004
Stuart	\$ 18,010,709	5.22%	\$ 947,118	15,948	\$ 1,129
<b>MIAMI-DADE BOCC</b>	\$ 704,368,093	5.22%	\$ 34,141,260	1,139,366	\$ 618
Aventura	\$ 44,028,125	5.20%	\$ 2,293,997	37,262	\$ 1,182
Bal Harbour	\$ 5,895,179	5.22%	\$ 308,510	2,855	\$ 2,065
Bay Harbor Islands	\$ 4,834,559	5.22%	\$ 252,986	5,785	\$ 836
Biscayne Park	\$ 2,211,866	5.22%	\$ 116,150	3,140	\$ 704
Coral Gables	\$ 76,499,980	5.22%	\$ 4,005,749	48,780	\$ 1,568
Cutler Bay	\$ 23,891,047	5.22%	\$ 1,247,594	42,944	\$ 556
Doral	\$ 85,927,651	5.22%	\$ 4,506,711	52,889	\$ 1,625
El Portal	\$ 1,371,664	5.60%	\$ 77,217	2,328	\$ 589
Florida City	\$ 4,169,204	5.42%	\$ 226,637	12,430	\$ 335
Golden Beach	\$ 1,044,582	2.12%	\$ 22,187	917	\$ 1,139
Hialeah	\$ 102,739,276	5.87%	\$ 6,055,040	230,544	\$ 446
Hialeah Gardens	\$ 10,661,218	5.22%	\$ 558,321	22,571	\$ 472
Homestead	\$ 29,157,740	5.42%	\$ 1,586,130	66,569	\$ 438
Indian Creek	\$ 138,014	0.70%	\$ 968	89	\$ 1,551
Key Biscayne	\$ 16,704,185	5.22%	\$ 873,207	12,525	\$ 1,334
Medley	\$ 8,822,058	6.22%	\$ 556,034	859	\$ 10,270
Miami	\$ 441,880,634	5.22%	\$ 21,267,122	425,922	\$ 1,037
Miami Beach	\$ 86,111,540	5.22%	\$ 4,508,745	91,540	\$ 941
Miami Gardens	\$ 48,950,833	5.22%	\$ 2,562,023	108,160	\$ 453
Miami Lakes	\$ 26,271,167	5.22%	\$ 1,375,246	30,149	\$ 871
Miami Shores	\$ 7,990,333	5.72%	\$ 466,288	10,781	\$ 741
Miami Springs	\$ 10,905,169	5.22%	\$ 571,203	14,027	\$ 777
North Bay Village	\$ 4,936,280	4.90%	\$ 242,585	7,851	\$ 629
North Miami	\$ 27,068,522	5.22%	\$ 1,418,415	61,912	\$ 437
North Miami Beach	\$ 36,028,425	5.22%	\$ 1,887,643	43,227	\$ 833
Opa-locka	\$ 8,888,123	5.22%	\$ 469,343	16,873	\$ 527
Palmetto Bay	\$ 26,264,821	5.22%	\$ 1,372,524	23,767	\$ 1,105
Pinecrest	\$ 17,255,343	5.52%	\$ 953,935	18,403	\$ 938
South Miami	\$ 10,018,471	5.22%	\$ 524,879	13,623	\$ 735

<b>Forecast of Taxable Communication Services and Revenues</b>					
<b>Local Fiscal Year Ending September 30, 2016</b>					
<b>Local Government</b>	<b>Estimated CST Base LFY 2015-16</b>	<b>Current Tax Rate</b>	<b>Revenue Estimate After Adjustments (See Notes 1-2)</b>	<b>2014 Revenue Sharing Population</b>	<b>Per Capita Consumption (See Note 3)</b>
Sunny Isles Beach	\$ 19,071,956	5.22%	\$ 996,967	21,698	\$ 879
Surfside	\$ 5,108,444	5.22%	\$ 267,468	5,722	\$ 893
Sweetwater	\$ 6,889,002	5.22%	\$ 360,271	20,345	\$ 339
Virginia Gardens	\$ 1,728,748	5.22%	\$ 90,554	2,400	\$ 720
West Miami	\$ 4,501,253	5.22%	\$ 235,219	6,012	\$ 749
<b>MONROE BOCC</b>	<b>\$ 40,056,547</b>	<b>1.64%</b>	<b>\$ 659,177</b>	<b>33,730</b>	<b>\$ 1,188</b>
Islamorada	\$ 5,868,552	5.22%	\$ 307,351	6,212	\$ 945
Key Colony Beach	\$ 1,216,459	5.10%	\$ 62,327	808	\$ 1,506
Key West	\$ 27,323,170	5.22%	\$ 1,432,266	24,620	\$ 1,110
Layton	\$ -	0.00%	\$ -	186	\$ -
Marathon	\$ 10,575,238	5.22%	\$ 554,755	8,425	\$ 1,255
<b>NASSAU BOCC</b>	<b>\$ 38,325,729</b>	<b>1.84%</b>	<b>\$ 710,332</b>	<b>59,165</b>	<b>\$ 648</b>
Callahan	\$ 1,164,801	4.50%	\$ 52,634	1,166	\$ 999
Fernandina Beach	\$ 12,137,830	5.12%	\$ 626,690	11,830	\$ 1,026
Hilliard	\$ 1,562,496	5.22%	\$ 82,067	3,090	\$ 506
<b>OKALOOSA BOCC</b>	<b>\$ 76,440,852</b>	<b>2.30%</b>	<b>\$ 1,739,991</b>	<b>108,384</b>	<b>\$ 705</b>
Cinco Bayou	\$ 473,081	5.12%	\$ 24,038	397	\$ 1,192
Crestview	\$ 15,493,620	5.22%	\$ 803,547	23,209	\$ 668
Destin	\$ 16,807,170	5.22%	\$ 870,906	12,541	\$ 1,340
Fort Walton Beach	\$ 23,282,160	5.62%	\$ 1,302,858	20,719	\$ 1,124
Laurel Hill	\$ 228,235	2.80%	\$ 6,432	531	\$ 430
Mary Esther	\$ 3,461,657	5.02%	\$ 172,910	3,845	\$ 900
Niceville	\$ 11,321,296	5.50%	\$ 618,823	13,701	\$ 826
Shalimar	\$ 1,292,808	5.00%	\$ 64,651	734	\$ 1,761
Valparaiso	\$ 3,113,688	5.22%	\$ 163,063	5,246	\$ 594
<b>OKEECHOBEE BOCC</b>	<b>\$ 12,634,743</b>	<b>0.80%</b>	<b>\$ 101,745</b>	<b>32,233</b>	<b>\$ 392</b>
Okeechobee	\$ 4,446,457	5.10%	\$ 228,729	5,583	\$ 796
<b>ORANGE BOCC</b>	<b>\$ 473,264,792</b>	<b>4.98%</b>	<b>\$ 22,539,694</b>	<b>783,190</b>	<b>\$ 604</b>
Apopka	\$ 27,641,962	6.12%	\$ 1,706,578	45,669	\$ 605
Bay Lake	\$ -	0.00%	\$ -	15	\$ -
Belle Isle	\$ 4,595,829	5.22%	\$ 241,238	6,422	\$ 716
Eatonville	\$ 2,301,526	5.22%	\$ 121,630	2,170	\$ 1,061
Edgewood	\$ 2,209,365	5.22%	\$ 116,029	2,626	\$ 841
Lake Buena Vista	\$ -	0.00%	\$ -	22	\$ -
Maitland	\$ 27,183,164	5.22%	\$ 1,432,193	16,933	\$ 1,605
Oakland	\$ 1,545,799	5.22%	\$ 81,204	2,609	\$ 592
Ocoee	\$ 23,241,313	5.22%	\$ 1,222,328	39,682	\$ 586
Orlando	\$ 273,498,049	5.22%	\$ 14,441,322	255,121	\$ 1,072
Windermere	\$ 4,973,276	5.22%	\$ 261,800	2,862	\$ 1,738
Winter Garden	\$ 23,980,019	5.22%	\$ 1,259,621	38,455	\$ 624
Winter Park	\$ 38,558,395	5.72%	\$ 2,223,348	29,073	\$ 1,326
<b>OSCEOLA BOCC</b>	<b>\$ 116,054,551</b>	<b>5.22%</b>	<b>\$ 6,099,604</b>	<b>190,521</b>	<b>\$ 609</b>
Kissimmee	\$ 36,984,419	5.22%	\$ 1,957,413	64,187	\$ 576
St. Cloud	\$ 21,118,450	5.10%	\$ 1,085,583	40,527	\$ 521
<b>PALM BEACH BOCC</b>	<b>\$ 435,600,639</b>	<b>5.72%</b>	<b>\$ 24,934,377</b>	<b>598,377</b>	<b>\$ 728</b>
Atlantis	\$ 2,481,949	5.10%	\$ 126,774	2,006	\$ 1,237
Belle Glade	\$ 6,302,286	5.12%	\$ 326,328	17,424	\$ 362
Boca Raton	\$ 130,888,150	5.42%	\$ 7,168,089	86,647	\$ 1,511
Boynton Beach	\$ 46,736,988	5.22%	\$ 2,453,815	71,608	\$ 653
Briny Breezes	\$ 193,691	5.22%	\$ 10,117	412	\$ 470
Cloud Lake	\$ 153,482	2.32%	\$ 3,585	133	\$ 1,154
Delray Beach	\$ 60,664,903	5.22%	\$ 3,184,551	62,700	\$ 968
Glen Ridge	\$ 186,741	5.22%	\$ 9,754	219	\$ 853
Golf	\$ 372,274	5.22%	\$ 19,509	249	\$ 1,495



## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2016

Local Government	Estimated CST Base LFY 2015-16	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2014 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Greenacres	\$ 19,839,871	6.44%	\$ 1,281,994	38,590	\$ 514
Gulf Stream	\$ 1,140,048	5.22%	\$ 59,569	979	\$ 1,165
Haverhill	\$ 952,336	2.60%	\$ 25,106	1,969	\$ 484
Highland Beach	\$ 5,308,319	5.22%	\$ 277,469	3,581	\$ 1,482
Hypoluxo	\$ 1,999,729	5.92%	\$ 119,224	2,672	\$ 748
Juno Beach	\$ 6,326,285	5.22%	\$ 331,192	3,194	\$ 1,981
Jupiter	\$ 51,283,398	5.22%	\$ 2,687,983	57,263	\$ 896
Jupiter Inlet Colony	\$ -	5.22%	\$ -	396	\$ -
Lake Clarke Shores	\$ 2,556,346	5.22%	\$ 133,585	3,360	\$ 761
Lake Park	\$ 5,931,343	5.32%	\$ 317,112	8,477	\$ 700
Lake Worth	\$ 17,304,087	5.22%	\$ 914,100	36,423	\$ 475
Lantana	\$ 4,538,855	5.42%	\$ 247,830	10,657	\$ 426
Loxahatchee Groves	\$ 1,757,539	5.22%	\$ 91,919	3,183	\$ 552
Manalapan	\$ 969,533	1.60%	\$ 15,550	408	\$ 2,376
Mangonia Park	\$ 1,544,434	5.62%	\$ 87,201	1,972	\$ 783
North Palm Beach	\$ 12,048,012	5.22%	\$ 630,900	12,182	\$ 989
Ocean Ridge	\$ 2,234,004	2.00%	\$ 44,718	1,780	\$ 1,255
Pahokee	\$ 1,806,897	5.22%	\$ 95,437	5,459	\$ 331
Palm Beach	\$ 20,258,507	5.22%	\$ 1,061,555	8,170	\$ 2,480
Palm Beach Gardens	\$ 59,184,952	3.50%	\$ 2,074,073	50,067	\$ 1,182
Palm Beach Shores	\$ 1,430,444	5.52%	\$ 79,049	1,147	\$ 1,247
Palm Springs	\$ 9,995,025	5.32%	\$ 532,885	22,130	\$ 452
Riviera Beach	\$ 23,235,640	5.22%	\$ 1,219,448	33,728	\$ 689
Royal Palm Beach	\$ 24,177,133	5.22%	\$ 1,265,006	36,292	\$ 666
South Bay	\$ 997,472	5.10%	\$ 51,655	3,011	\$ 331
South Palm Beach	\$ 792,161	5.60%	\$ 44,666	1,362	\$ 582
Tequesta	\$ 5,926,260	5.22%	\$ 310,297	5,629	\$ 1,053
Wellington	\$ 47,783,401	5.22%	\$ 2,500,458	59,136	\$ 808
West Palm Beach	\$ 104,788,517	5.42%	\$ 5,725,712	104,323	\$ 1,004
<b>PASCO BOCC</b>	<b>\$ 275,898,256</b>	<b>1.84%</b>	<b>\$ 5,124,289</b>	<b>437,031</b>	<b>\$ 631</b>
Dade City	\$ 4,334,454	5.22%	\$ 228,691	6,583	\$ 658
New Port Richey	\$ 11,585,395	5.62%	\$ 658,258	15,107	\$ 767
Port Richey	\$ 2,567,422	5.10%	\$ 133,187	2,619	\$ 980
St. Leo	\$ 323,837	5.22%	\$ 16,978	1,269	\$ 255
San Antonio	\$ 1,056,025	0.80%	\$ 8,591	1,214	\$ 870
Zephyrhills	\$ 8,836,601	5.52%	\$ 491,794	14,730	\$ 600
<b>PINELLAS BOCC</b>	<b>\$ 194,651,573</b>	<b>5.22%</b>	<b>\$ 10,218,538</b>	<b>271,436</b>	<b>\$ 717</b>
Belleair	\$ 3,425,672	5.22%	\$ 179,561	3,887	\$ 881
Belleair Beach	\$ 1,542,264	6.00%	\$ 92,988	1,571	\$ 982
Belleair Bluffs	\$ 1,822,541	5.22%	\$ 95,532	2,052	\$ 888
Belleair Shore	\$ 106,447	2.40%	\$ 2,563	107	\$ 995
Clearwater	\$ 94,844,587	5.12%	\$ 4,901,023	109,458	\$ 866
Dunedin	\$ 24,216,875	5.32%	\$ 1,296,722	35,602	\$ 680
Gulfport	\$ 7,058,932	6.12%	\$ 434,320	12,145	\$ 581
Indian Rocks Beach	\$ 3,976,379	2.30%	\$ 92,253	4,176	\$ 952
Indian Shores	\$ 2,355,479	5.22%	\$ 123,288	1,424	\$ 1,654
Kenneth City	\$ 2,319,784	5.10%	\$ 119,019	5,011	\$ 463
Largo	\$ 54,234,424	5.62%	\$ 3,069,322	79,431	\$ 683
Madeira Beach	\$ 4,118,410	5.72%	\$ 236,835	4,323	\$ 953
North Redington Beach	\$ 1,346,752	5.12%	\$ 69,268	1,430	\$ 942
Oldsmar	\$ 19,002,328	5.82%	\$ 1,105,979	13,859	\$ 1,371
Pinellas Park	\$ 35,358,054	5.40%	\$ 1,921,273	50,405	\$ 701
Redington Beach	\$ 1,128,134	5.40%	\$ 61,150	1,437	\$ 785
Redington Shores	\$ 2,005,283	5.22%	\$ 105,045	2,147	\$ 934

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2016

Local Government	Estimated CST Base LFY 2015-16	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2014 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Safety Harbor	\$ 12,972,224	6.52%	\$ 851,257	17,010	\$ 763
St. Petersburg	\$ 183,504,866	5.62%	\$ 10,391,793	251,968	\$ 728
St. Pete Beach	\$ 9,388,982	5.70%	\$ 537,711	9,367	\$ 1,002
Seminole	\$ 13,755,591	5.22%	\$ 722,095	17,758	\$ 775
South Pasadena	\$ 4,112,518	5.72%	\$ 236,025	5,106	\$ 805
Tarpon Springs	\$ 16,747,192	5.72%	\$ 964,080	24,220	\$ 691
Treasure Island	\$ 6,513,427	5.22%	\$ 342,832	6,782	\$ 960
<b>POLK BOCC</b>	<b>\$ 195,991,045</b>	<b>5.22%</b>	<b>\$ 10,273,142</b>	<b>382,785</b>	<b>\$ 512</b>
Auburndale	\$ 9,730,364	5.22%	\$ 527,416	14,262	\$ 682
Bartow	\$ 9,334,394	6.12%	\$ 575,316	17,637	\$ 529
Davenport	\$ 2,415,179	3.52%	\$ 87,001	3,248	\$ 744
Dundee	\$ 1,680,143	5.72%	\$ 96,562	3,876	\$ 433
Eagle Lake	\$ 1,135,065	5.42%	\$ 61,725	2,335	\$ 486
Fort Meade	\$ 2,070,751	5.32%	\$ 111,358	5,955	\$ 348
Frostproof	\$ 1,450,794	5.32%	\$ 78,142	2,961	\$ 490
Haines City	\$ 9,786,824	5.22%	\$ 515,720	21,956	\$ 446
Highland Park	\$ -	0.00%	\$ -	237	\$ -
Hillcrest Heights	\$ 114,444	1.10%	\$ 1,276	252	\$ 454
Lake Alfred	\$ 2,326,817	5.22%	\$ 122,076	5,127	\$ 454
Lake Hamilton	\$ 716,558	3.72%	\$ 26,593	1,275	\$ 562
Lake Wales	\$ 8,905,571	5.22%	\$ 469,060	14,830	\$ 601
Lakeland	\$ 71,938,668	6.43%	\$ 4,713,619	100,728	\$ 714
Mulberry	\$ 2,566,530	5.22%	\$ 135,051	3,750	\$ 684
Polk City	\$ 2,662,310	5.22%	\$ 139,574	1,630	\$ 1,633
Winter Haven	\$ 27,767,006	6.32%	\$ 1,764,749	37,016	\$ 750
<b>PUTNAM BOCC</b>	<b>\$ 24,722,245</b>	<b>1.84%</b>	<b>\$ 459,582</b>	<b>57,221</b>	<b>\$ 432</b>
Crescent City	\$ 813,038	5.10%	\$ 41,934	1,520	\$ 535
Interlachen	\$ 813,633	5.22%	\$ 43,002	1,332	\$ 611
Palatka	\$ 7,424,710	5.22%	\$ 101,924	10,379	\$ 715
Pomona Park	\$ 329,023	5.22%	\$ 17,363	877	\$ 375
Welaka	\$ 481,050	5.22%	\$ 25,274	711	\$ 677
<b>ST. JOHNS BOCC</b>	<b>\$ 124,291,466</b>	<b>1.84%</b>	<b>\$ 2,304,124</b>	<b>186,810</b>	<b>\$ 665</b>
Hastings	\$ 436,178	5.22%	\$ 22,902	607	\$ 719
Marineland (part)	\$ 3,837	0.40%	\$ 15	2	\$ -
St. Augustine	\$ 16,798,728	5.22%	\$ 885,440	13,414	\$ 1,252
St. Augustine Beach	\$ 3,656,824	5.22%	\$ 192,296	6,418	\$ 570
<b>ST. LUCIE BOCC</b>	<b>\$ 48,207,002</b>	<b>1.84%</b>	<b>\$ 888,071</b>	<b>70,340</b>	<b>\$ 685</b>
Fort Pierce	\$ 25,283,481	5.22%	\$ 1,327,695	41,889	\$ 604
Port St. Lucie	\$ 101,164,049	5.22%	\$ 5,287,939	169,882	\$ 595
St. Lucie Village	\$ 377,939	1.60%	\$ 6,105	588	\$ 643
<b>SANTA ROSA BOCC</b>	<b>\$ 77,689,463</b>	<b>1.58%</b>	<b>\$ 1,224,497</b>	<b>139,232</b>	<b>\$ 558</b>
Gulf Breeze	\$ 5,862,316	4.50%	\$ 269,220	5,823	\$ 1,007
Jay	\$ 423,101	1.30%	\$ 5,572	529	\$ 800
Milton	\$ 6,406,187	5.82%	\$ 439,828	9,237	\$ 694
<b>SARASOTA BOCC</b>	<b>\$ 212,848,001</b>	<b>4.82%</b>	<b>\$ 10,299,850</b>	<b>248,619</b>	<b>\$ 856</b>
Longboat Key (part)	\$ 6,894,245	5.22%	\$ 360,484	4,454	\$ 1,548
North Port	\$ 32,199,261	5.72%	\$ 1,847,238	60,295	\$ 534
Sarasota	\$ 55,789,884	5.32%	\$ 2,996,799	52,578	\$ 1,061
Venice	\$ 20,383,206	5.22%	\$ 1,069,295	21,188	\$ 962
<b>SEMINOLE BOCC</b>	<b>\$ 139,426,417</b>	<b>5.12%</b>	<b>\$ 7,187,014</b>	<b>211,488</b>	<b>\$ 659</b>
Altamonte Springs	\$ 37,017,433	5.94%	\$ 2,217,736	42,719	\$ 867
Casselberry	\$ 16,402,688	5.42%	\$ 897,556	27,521	\$ 596
Lake Mary	\$ 31,360,463	5.22%	\$ 1,663,197	15,037	\$ 2,086
Longwood	\$ 14,315,279	5.52%	\$ 797,925	13,786	\$ 1,038

<b>Forecast of Taxable Communication Services and Revenues</b>					
<b>Local Fiscal Year Ending September 30, 2016</b>					
<b>Local Government</b>	<b>Estimated CST Base LFY 2015-16</b>	<b>Current Tax Rate</b>	<b>Revenue Estimate After Adjustments (See Notes 1-2)</b>	<b>2014 Revenue Sharing Population</b>	<b>Per Capita Consumption (See Note 3)</b>
Oviedo	\$ 23,331,725	5.56%	\$ 1,305,960	36,251	\$ 644
Sanford	\$ 32,255,873	7.00%	\$ 2,280,674	55,495	\$ 581
Winter Springs	\$ 22,121,821	5.92%	\$ 1,318,067	34,629	\$ 639
<b>SUMTER BOCC</b>	<b>\$ 74,958,953</b>	<b>1.84%</b>	<b>\$ 1,387,682</b>	<b>90,517</b>	<b>\$ 828</b>
Bushnell	\$ 2,048,214	5.12%	\$ 106,155	2,509	\$ 816
Center Hill	\$ 288,030	5.22%	\$ 15,199	974	\$ 296
Coleman	\$ 269,672	5.22%	\$ 14,135	703	\$ 384
Webster	\$ 409,099	5.22%	\$ 21,558	769	\$ 532
Wildwood	\$ 4,009,378	5.22%	\$ 211,484	7,252	\$ 553
<b>SUWANNEE BOCC</b>	<b>\$ 14,517,958</b>	<b>1.84%</b>	<b>\$ 267,883</b>	<b>33,676</b>	<b>\$ 431</b>
Branford	\$ 603,905	4.60%	\$ 27,929	693	\$ 871
Live Oak	\$ 3,881,170	5.60%	\$ 218,234	6,850	\$ 567
<b>TAYLOR BOCC</b>	<b>\$ 5,757,519</b>	<b>1.84%</b>	<b>\$ 106,138</b>	<b>12,691</b>	<b>\$ 454</b>
Perry	\$ 5,162,187	5.62%	\$ 291,177	7,069	\$ 730
<b>UNION BOCC</b>	<b>\$ 3,483,017</b>	<b>1.84%</b>	<b>\$ 64,173</b>	<b>8,281</b>	<b>\$ 421</b>
Lake Butler	\$ 1,787,345	5.10%	\$ 91,470	1,853	\$ 965
Raiford	\$ -	5.22%	\$ -	252	\$ -
Worthington Springs	\$ 35,386	5.00%	\$ 1,781	418	\$ 85
<b>VOLUSIA BOCC</b>	<b>\$ 66,824,963</b>	<b>5.22%</b>	<b>\$ 3,502,918</b>	<b>112,411</b>	<b>\$ 594</b>
Daytona Beach	\$ 49,045,858	5.22%	\$ 2,581,910	62,604	\$ 783
Daytona Beach Shores	\$ 5,363,128	5.22%	\$ 281,071	4,264	\$ 1,258
DeBary	\$ 12,779,825	5.22%	\$ 671,430	19,802	\$ 645
DeLand	\$ 19,641,805	5.22%	\$ 1,032,779	29,467	\$ 667
Deltona	\$ 40,545,229	6.22%	\$ 2,543,606	86,360	\$ 469
Edgewater	\$ 11,789,771	5.22%	\$ 619,532	20,750	\$ 568
Flagler Beach (part)	\$ 49,885	5.10%	\$ 2,546	60	\$ 831
Holly Hill	\$ 7,943,435	5.22%	\$ 417,925	11,661	\$ 681
Lake Helen	\$ 1,477,704	5.22%	\$ 77,787	2,616	\$ 565
New Smyrna Beach	\$ 20,813,858	5.22%	\$ 1,092,807	24,300	\$ 857
Oak Hill	\$ 842,335	5.22%	\$ 44,274	1,855	\$ 454
Orange City	\$ 8,550,867	5.22%	\$ 449,432	11,484	\$ 745
Ormond Beach	\$ 32,955,843	5.22%	\$ 1,730,787	39,700	\$ 830
Pierson	\$ 729,453	5.10%	\$ 37,713	1,688	\$ 432
Ponce Inlet	\$ 3,049,990	5.42%	\$ 165,906	3,039	\$ 1,004
Port Orange	\$ 35,914,633	5.22%	\$ 1,882,476	57,467	\$ 625
South Daytona	\$ 7,600,031	5.72%	\$ 437,358	12,373	\$ 614
<b>WAKULLA BOCC</b>	<b>\$ 15,587,232</b>	<b>5.22%</b>	<b>\$ 819,168</b>	<b>27,009</b>	<b>\$ 577</b>
St. Marks	\$ 188,567	5.10%	\$ 9,628	280	\$ 673
Sopchoppy	\$ 294,453	1.20%	\$ 3,552	450	\$ 654
<b>WALTON BOCC</b>	<b>\$ 47,105,548</b>	<b>0.70%</b>	<b>\$ 326,955</b>	<b>49,724</b>	<b>\$ 947</b>
DeFuniak Springs	\$ 3,658,268	4.82%	\$ 177,231	5,353	\$ 683
Freeport	\$ 1,459,522	1.30%	\$ 18,114	2,556	\$ 571
Paxton	\$ 250,413	2.60%	\$ 6,530	613	\$ 409
<b>WASHINGTON BOCC</b>	<b>\$ 6,029,864</b>	<b>1.84%</b>	<b>\$ 111,156</b>	<b>17,336</b>	<b>\$ 348</b>
Caryville	\$ 56,935	5.22%	\$ 3,009	270	\$ 211
Chipley	\$ 2,343,311	5.42%	\$ 128,110	3,504	\$ 669
Ebro	\$ 116,881	0.60%	\$ 703	248	\$ 471
Vernon	\$ 303,963	5.40%	\$ 20,055	680	\$ 447
Wausau	\$ 82,399	5.22%	\$ 4,346	377	\$ 219
<b>STATEWIDE TOTALS</b>	<b>\$ 14,084,822,290</b>		<b>\$ 651,973,294</b>	<b>19,382,716</b>	<b>\$ 727</b>

**Forecast of Taxable Communication Services and Revenues**  
**Local Fiscal Year Ending September 30, 2016**

	Estimated CST Base LFY 2015-16	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2014 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Local Government					

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 2011 will affect 5 months in LFY 2015-16. Adjustments that start in 2015 will affect 7 months in LFY 2015-16.
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 2014 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 2015.
4. The estimates for Lee County and Estero have been adjusted to reflect the January 1, 2016 effective date of Estero's levy.

## 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 2015-16 local fiscal year, the three counties levying a convention development tax will realize an estimated \$75 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 2015 Regular and Special Legislative Sessions.

### Authorization to Levy:

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

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

### Administrative Procedures:

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

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

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

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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.<sup>3</sup>

**Reporting Requirements:**

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

**Distribution of Proceeds:**

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

**Attorney General Opinions:**

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

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

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

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

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

**Additional Detail:**

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

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

## **Consolidated County Convention Development Tax**

Section 212.0305(4)(a), Florida Statutes

### **Summary:**

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax may be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the county's governing body. During the 2015-16 local fiscal year, Duval County will realize an estimated \$6.5 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

### **Counties Eligible to Levy:**

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

### **Authorized Uses of Proceeds:**

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

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

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

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

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## **Charter County Convention Development Tax**

Section 212.0305(4)(b), Florida Statutes

### **Summary:**

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance enacted by the county's governing body. During the 2015-16 local fiscal year, Miami-Dade County will realize an estimated \$59 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 2015-16 local fiscal year, Volusia County will realize an estimated \$9.2 million in revenue, and no revenues will go unrealized because the county is levying the separate taxes at the maximum rate.

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

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

**Counties Eligible to Levy:**

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

**Authorized Uses of Proceeds:**

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

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

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## Discretionary Surtax on Documents

Sections 125.0167 and 201.031, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

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

### Administrative Procedures:

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

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

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

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

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

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

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

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

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

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Attorney General Opinions:**

No opinions specifically relevant to this surtax have been issued.

**Prior Years' Revenues:**

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

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

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

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

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## **Green Utility Fee**

Section 369.255, Florida Statutes

### **Summary:**

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

### **General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### **Eligibility Requirements:**

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are eligible to impose the fee.<sup>1</sup> Based on the 2014 population estimates, the eleven counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pinellas, Polk, and Volusia have a total population of 500,000 or more. Likewise, the six municipalities of Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa have a population of 200,000 or more. Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

### **Administrative Procedures:**

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

### **Distribution of Proceeds:**

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

### **Authorized Uses:**

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

### **Attorney General Opinions:**

No opinions specifically relevant to this fee have been issued.

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

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

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

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

3. Ibid.

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## Gross Receipts Tax on Commercial Hazardous Waste Facilities

Section 403.7215, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

The primary host local government retains all proceeds.

### Authorized Uses:

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

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

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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.

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, which authorized the use of traffic infraction detectors.<sup>1</sup> A traffic infraction detector is defined as a vehicle sensor installed to work in conjunction with a traffic control signal and a camera or cameras synchronized to automatically record two or more sequenced photographic or electronic images or streaming video of only the rear of a motor vehicle at the time the vehicle fails to stop behind the stop bar or clearly marked stop line when facing a traffic control signal steady red light.<sup>2</sup> A civil penalty of \$158 is imposed on the motor vehicle's owner when a traffic infraction detector has indicated that the driver failed to stop at a traffic signal, and a traffic ticket has been issued by a state or local traffic enforcement officer. Eligible county or municipal governments receive or retain a local government share of the penalty.

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

A county or municipal government may use traffic infraction detectors to enforce obedience of traffic control devices when a driver fails to stop at a traffic signal on streets and highways under its jurisdiction. Only a county may install or authorize the installation of such detectors within the county's unincorporated area. Only a municipality may install or authorize the installation of such detector within the municipality's incorporated area.<sup>3</sup> Those county or municipal governments having such installed detectors within their respective jurisdictions are eligible to receive a portion of the proceeds.

### Administrative Procedures:

Penalties assessed and collected by the Department of Highway and Motor Vehicles (DHSMV), county, or municipality authorized to collect the funds, less any authorized amount retained by the county or municipality, are paid to the Department of Revenue (DOR) on a weekly basis by means of electronic funds transfer.<sup>4</sup> Each county or municipality operating a traffic infraction detector submits an annual report to the DHSMV by October 1<sup>st</sup>, which details the results of using traffic infraction detectors and enforcement procedures for the preceding state fiscal year.<sup>5</sup>

### Distribution of Proceeds:

If enforcement is made by the DHSMV's traffic infraction enforcement officer, the \$158 penalty is divided and remitted in the following manner.<sup>6</sup>

1. \$100 to the DOR for deposit into the state's General Revenue Fund.
2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.

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

2. Section 316.003(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.

4. \$45 to the municipality in which the violation occurred or to the county if the violation occurred in the unincorporated area.

If enforcement is made by a county or municipal traffic infraction enforcement officer, the \$158 penalty is divided and remitted in the following manner.<sup>7</sup>

1. \$70 to the DOR for deposit into the state's General Revenue Fund.
2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.
4. \$75 retained by the county or municipality enforcing the enacted ordinance.

**Authorized Uses:**

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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2013-26	Local hearing officer – dual office-holding
2013-18	Dual office-holding – code enforcement boards
2010-35	Traffic cameras, requirements for use

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

**Prior Years' Revenues:**

A summary of prior years' state portion collection reports is available.<sup>9</sup>

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

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

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

## Insurance Premium Tax

Sections 175.101 and 185.08, Florida Statutes

### Summary:

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

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

Each municipality or special fire control district, described and classified in s. 175.041, F.S., having a lawfully established firefighters' pension trust fund, providing pension benefits to firefighters as provided under Chapter 175, F.S., may assess and impose on every insurance company, corporation, or other insurer engaged in the business of property insurance, an excise tax amounting to 1.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on property insurance policies covering property within the corporate limits of such municipalities or within the legally defined boundaries of special fire control districts. This section of law also applies to any municipality consisting of a single consolidated government, consisting of a former county and one or more municipalities, consolidated pursuant to Article VIII, s. 3 or 6(e), Fla. Const. (i.e., the City of Jacksonville).<sup>5</sup>

Each municipality, described and classified in s. 185.03, F.S., having a lawfully established municipal police officers' retirement trust fund, providing pension or relief benefits to police officers as provided under Chapter 185, F.S., may assess and impose on every insurance company, corporation, or other insurer engaged in the business of casualty insurance, an excise tax amounting to 0.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on casualty insurance policies covering property within the corporate limits of such municipalities. This section of law also applies to any municipality consisting of a single consolidated government, consisting of a former county and one or more municipalities, consolidated pursuant to Article VIII, s. 3 or 6(e), Fla. Const. (i.e., the City of Jacksonville).<sup>6</sup>

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

2. Section 175.091, F.S.

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

4. Section 185.07, F.S.

5. Section 175.101, F.S.

6. Section 185.08(1), F.S.

**Administrative Procedures:**

Both excise taxes are payable annually on March 1<sup>st</sup> of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.<sup>7</sup> Tax installments are paid according to the provisions of s. 624.5092(2)(a)-(c), F.S. The DOR creates, maintains, and updates an electronic database that designates the local taxing jurisdiction for each street address and address range in the state, and insurance companies are required to exercise due diligence in employing the database to correctly assign parcels to local jurisdictions for tax purposes.<sup>8</sup> The DOR keeps a separate account of all taxes collected on behalf of each municipality or special fire control district. All tax collections are transferred to the Police and Firefighters' Premium Tax Trust Fund [hereinafter Trust Fund] and separately accounted for by the Department of Management Services' Division of Retirement, which administers the Trust Fund.<sup>9</sup>

**Distribution of Proceeds:**

The Chief Financial Officer disburses those monies collected from both taxes to eligible municipalities and special fire control districts on or before July 1<sup>st</sup> and at other times authorized by the Division of Retirement.<sup>10</sup> Separate from the issue of funding firefighters' pension trust funds, every qualified firefighter is paid supplemental salary compensation by the employing agency if the firefighter has achieved the specified level of educational attainment, and an employing agency may include any municipality, county, or special district that employs such firefighters.

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

The full texts of these opinions are available via a searchable on-line database.<sup>11</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

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

8. Sections 175.1015; 185.085, F.S.

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

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

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



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

**Prior Years' Revenues:**

Summaries of prior years' distributions are available.<sup>12</sup>

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

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**Local Business Tax**  
**(Including Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of**  
**Retail and Wholesale Merchants)**  
Chapter 205, Florida Statutes

**Summary:**

The local business tax represents the 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 2015 Regular and Special Legislative Sessions.

**Eligibility Requirements:**

County and municipal governments are eligible to levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.<sup>1</sup> If adopted by ordinance prior to January 1, 1995, a county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) is authorized to levy and collect an additional business tax up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S.<sup>2</sup>

**Administrative Procedures:**

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

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.<sup>5</sup> All business tax receipts are sold by the appropriate tax collector beginning July 1<sup>st</sup> of each year. The taxes are due and payable on or before September 30<sup>th</sup> of each year, and the receipts expire on September 30<sup>th</sup> of the succeeding year. In several situations, administrative penalties are also imposed.<sup>6</sup>

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The tax rate structure and classifications in the adopted ordinance must be reasonable and based

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1. Sections 205.032, .042, F.S.  
2. Section 205.033(6), F.S.  
3. Sections 205.032, .042, F.S.  
4. Sections 205.033, .043, F.S.  
5. Section 205.045, F.S.  
6. Section 205.053, F.S.

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

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 must be enacted by at least a majority plus one vote of the governing body.<sup>8</sup> A county or municipality is not prohibited from decreasing or repealing any authorized local business tax, and the governing body may adopt an ordinance by majority vote that repeals a local business tax or establishes new rates that decrease local business tax and do not result in an increase in local business taxes for a taxpayer without having to establish an equity study commission.<sup>9</sup> State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes.<sup>10</sup> State law also regulates the issuance of local business tax receipts to certain individuals or businesses.<sup>11</sup>

#### **Distribution of Proceeds:**

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and credit given for municipal business taxes, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.<sup>12</sup> Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that established a new rate structure pursuant to s. 205.0535, F.S.<sup>13</sup>

#### **Authorized Uses:**

The tax proceeds are considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.<sup>14</sup> The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., are distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.<sup>15</sup>

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7. Section 205.0315, F.S.

8. Section 205.0535(4), F.S.

9. Section 205.0535(5), F.S.

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

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

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

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

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

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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2014-11	Taxation, business tax, occupational license tax
2011-20	Guns dealers/gunsmiths, municipal business license tax
2010-41	Local business tax, reclassify/exempt businesses
2010-23	Local business taxes, amendment of ordinance

Interested persons can also access numerous opinions issued under the revenue source's prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.<sup>16</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years' Revenues:**

A summary of prior years' revenues reported by local governments is available.<sup>17</sup>

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

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

## **Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants**

Section 205.043, Florida Statutes,

as authorized by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code, 2005;<sup>18</sup> and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.<sup>19</sup>

### **Summary – Panama City Tax:**

The City of Panama City levies separate license taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 (i.e., 1 percent) of gross sales with a minimum tax of \$1.50 per month. For wholesale merchants, the tax is \$0.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.05 percent) with a minimum tax of \$1.50 per month. Additionally, the tax applies only to the first \$5,000 collected by a merchant for any single item of merchandise. The merchant pays the license tax by the 30<sup>th</sup> day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20<sup>th</sup> day of the month such tax is payable, a 3 percent discount is allowed.

### **Summary – Panama City Beach Tax:**

The City of Panama City Beach levies separate business taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 of gross sales, or major portion thereof, (i.e., 1 percent) with a minimum tax of \$50 per year. For wholesale merchants, the tax is \$1.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.15 percent) with a minimum tax of \$50 per year. On the first day of each month, the merchant submits a statement of gross sales for the preceding month at which time the tax is paid. The statement and payment are delinquent on the 10<sup>th</sup> day of each month following application for receipt. Upon becoming delinquent, the receipt is subject to revocation by the city council, and the city clerk reports at each regular city council meeting any delinquent merchant's business tax receipts. Once revoked, a merchant's receipts may be reinstated if all accrued taxes plus a 10 percent penalty of the gross amount are paid. No merchant can transact business while his or her business tax receipt stands revoked. If payment is made on or before the 10<sup>th</sup> day of the month such tax is payable, a 3 percent discount is allowed.

The Cities of Panama City and Panama City Beach are the only known local governments in Florida that levy a license/business tax on the gross receipts of retail and wholesale merchants.

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

The annual amounts of general fund revenue generated from merchant licenses are reported separately from other local business tax revenues in the City of Panama City's annual budgets.<sup>20</sup> However, such amounts are not separately reported in the City of Panama City Beach's annual budgets or financial statements.<sup>21</sup>

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18. [https://www.municode.com/library/fl/panama\\_city/codes/code\\_of\\_ordinances](https://www.municode.com/library/fl/panama_city/codes/code_of_ordinances) (see Subpart A-General Ordinances, Chapter 7-Business Licenses and Business Regulations, Section 7-53-Amounts of License Taxes-MERCHANTS).

19. [https://www.municode.com/library/fl/panama\\_city\\_beach/codes/code\\_of\\_ordinances](https://www.municode.com/library/fl/panama_city_beach/codes/code_of_ordinances) (see Chapter 14-Licenses and License Taxes, Section 14-29 Business Tax Schedule-MERCHANTS).

20. <http://www.pcgov.org/archive.aspx>

21. <http://www.pcbgov.com/about-us/budgets-financial-statements>

## 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.<sup>1</sup> With particular surtax levies, municipal governments and school districts may receive all or some of the revenue proceeds. The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions authorized pursuant to ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.<sup>2</sup>

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

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

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

1. Section 212.055, F.S.

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

The local discretionary sales surtax applies to communications services as broadly defined in ch. 202, F.S. Because the new communications services tax base is much larger than the base under prior law, discretionary sales surtax conversion rates are specified in law. For any county or school board that levies the surtax, the tax rate on communications services as authorized by s. 202.19(5), F.S., is expressed in law.<sup>3</sup>

During the 2015-16 local fiscal year, the 49 county governments and 15 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$2.15 billion in revenue. The 66 county governments and 52 school districts not currently levying all possible local discretionary sales surtaxes at the maximum possible rates will allow an estimated \$8.72 billion to go unrealized. Among the county governments, only Madison County currently levies its maximum potential tax rate.

### **General Law Amendments:**

There were no general law amendments pertaining to the general administration of these taxes resulting from the 2015 Regular and Special Legislative Sessions. 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.<sup>4</sup> The governing body of any county levying a local discretionary sales surtax enacts an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S.<sup>5</sup> Current law requires that any initial levy or rate change can only take effect on January 1<sup>st</sup>, and any levy termination can only take effect on December 31<sup>st</sup>.<sup>6</sup>

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund is established for each county imposing the surtax. The DOR is authorized to take an administrative cost deduction not to exceed 3 percent of the total surtax revenue generated by all levying counties. The administrative cost deduction is used only for those costs solely and directly attributable to the surtax, and the costs are prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties.<sup>7</sup>

### **Reporting Requirements:**

The governing body of any county or school board that levies the surtax must notify the DOR within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. The DOR must receive this notice no later than November 16<sup>th</sup> prior to the January 1<sup>st</sup> effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and include a copy of the ordinance and other information required by departmental rule. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.<sup>8</sup>

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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 1<sup>st</sup> if the referendum or consideration of the ordinance that would result in a surtax imposition, termination, or rate change is scheduled to occur on or after October 1<sup>st</sup> of that year. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.<sup>9</sup>

**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.<sup>10</sup>

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

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.<sup>11</sup> The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2016 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 2016. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2016.

**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.<sup>12</sup> Historical local option sales tax receipts and distributions to counties compiled from DOR source data can be found on the EDR's website.<sup>13</sup> Local option sales tax collections and distributions data by fiscal year and by month can be found on the DOR's website.<sup>14</sup>

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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 1, 2015) found at <https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>

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/taxes/Pages/distributions.aspx>

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, and Rate Changes

### Active Levies, as of November 1, 2015, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Charter County and Regional Transportation System Surtax - s. 212.055(1), F.S.</b>				
<i>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>
Walton	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2015
<b>Local Government Infrastructure Surtax - s. 212.055(2), F.S.</b>				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
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
<b><i>Charlotte</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Jan. 1, 2015</i></b>	<b><i>Dec. 31, 2020</i></b>
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
<b><i>Clay</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Feb. 1, 2005</i></b>	<b><i>Dec. 31, 2019</i></b>
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
<b><i>Duval</i></b>	<b><i>Imposed Levy</i></b>	<b><i>0.5%</i></b>	<b><i>Jan. 1, 2001</i></b>	<b><i>Dec. 31, 2030</i></b>
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
<b><i>Escambia</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Jan. 1, 2018</i></b>	<b><i>Dec. 31, 2028</i></b>
Flagler	Imposed Levy	1%	Dec. 1, 1990	Dec. 31, 2002
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
<b><i>Glades</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Feb. 1, 2007</i></b>	<b><i>Dec. 31, 2021</i></b>
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	Dec. 31, 2018
<b><i>Highlands</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Jan. 1, 2019</i></b>	<b><i>Dec. 31, 2033</i></b>
<b><i>Hillsborough</i></b>	<b><i>Imposed Levy</i></b>	<b><i>0.5%</i></b>	<b><i>Dec. 1, 1996</i></b>	<b><i>Nov. 30, 2026</i></b>
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
<b><i>Indian River</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Jun. 1, 2004</i></b>	<b><i>Dec. 31, 2019</i></b>
Jackson	Imposed Levy	1%	Jun. 1, 1988	Jul. 1, 1992
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lake	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2002
Lake	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
<b><i>Lake</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Jan. 1, 2018</i></b>	<b><i>Dec. 31, 2032</i></b>
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	Dec. 1, 2004	Dec. 31, 2019
<b><i>Leon</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Dec. 1, 2020</i></b>	<b><i>Dec. 31, 2039</i></b>
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Jan. 1, 1993
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
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

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, and Rate Changes

### Active Levies, as of November 1, 2015, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
Monroe	Extended Levy	1%	Mar. 14, 2000	Dec. 31, 2018
<b>Monroe</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2033</b>
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005
<b>Osceola</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Sep. 1, 2005</b>	<b>Aug. 31, 2025</b>
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
<b>Pasco</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2015</b>	<b>Dec. 31, 2024</b>
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1990</b>	<b>Dec. 31, 2019</b>
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
<b>Putnam</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2018</b>	<b>Dec. 31, 2032</b>
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Sep. 1, 1998
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	Sep. 1, 2004	Aug. 31, 2009
<b>Sarasota</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Sep. 1, 2009</b>	<b>Dec. 31, 2024</b>
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2015</b>	<b>Dec. 31, 2024</b>
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Dec. 31, 1999
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
<b>Wakulla</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2017</b>
<b>Small County Surtax - s. 212.055(3), F.S.</b>				
<b>Baker</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	<b>Until Repealed</b>
<b>Bradford</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1993</b>	<b>Until Repealed</b>
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	Jan. 1, 2001	Dec. 31, 2008
<b>Calhoun</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2009</b>	<b>Until Repealed</b>
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1994</b>	<b>Until Repealed</b>
<b>DeSoto</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
<b>Dixie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2005</b>	<b>Dec. 31, 2029</b>
<b>Flagler</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2013</b>	<b>Dec. 31, 2032</b>
<b>Franklin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2008</b>	<b>Until Repealed</b>
<b>Gadsden</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	<b>Until Repealed</b>
<b>Gilchrist</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1992</b>	<b>Until Repealed</b>
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
<b>Gulf</b>	<b>Increased Rate</b>	<b>1%</b>	<b>Jan. 1, 2010</b>	<b>Until Repealed</b>
<b>Hamilton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2005</b>	<b>Dec. 31, 2019</b>
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
<b>Hardee</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2005</b>	<b>Until Repealed</b>
<b>Hendry</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	Oct. 1, 1999	Sep. 30, 2006
Holmes	Extended Levy	1%	Jan. 1, 2006	Dec. 31, 2013
<b>Holmes</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2014</b>	<b>Dec. 31, 2028</b>
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
<b>Jackson</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jun. 1, 2010</b>	<b>Dec. 31, 2025</b>
<b>Jefferson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2003</b>	<b>Until Repealed</b>
<b>Lafayette</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 2006</b>	<b>Until Repealed</b>
<b>Levy</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1992</b>	<b>Until Repealed</b>
<b>Liberty</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1992</b>	<b>Until Repealed</b>
<b>Madison</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	<b>Until Repealed</b>
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
<b>Nassau</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1996</b>	<b>Until Repealed</b>

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, and Rate Changes

### Active Levies, as of November 1, 2015, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
<b>Okeechobee</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Oct. 1, 1999</b>	<b>Until Repealed</b>
<b>Sumter</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1993</b>	<b>Until Repealed</b>
<b>Suwannee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
<b>Taylor</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2000</b>	<b>Dec. 31, 2029</b>
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	Feb. 1, 1996	Jan. 31, 2001
Union	Extended Levy	1%	Feb. 1, 2001	Dec. 31, 2005
<b>Union</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2006</b>	<b>Until Repealed</b>
<b>Walton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1995</b>	<b>Until Repealed</b>
<b>Washington</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1993</b>	<b>Until Repealed</b>
<b>Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.</b>				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	Mar. 1, 2001	Sep. 30, 2001
<b>Hillsborough</b>	<b>Increased Rate</b>	<b>0.5%</b>	<b>Oct. 1, 2001</b>	<b>Until Repealed</b>
<b>County Public Hospital Surtax - s. 212.055(5), F.S.</b>				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
<b>Miami-Dade</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Oct. 1, 1998</b>	<b>Until Repealed</b>
<b>School Capital Outlay Surtax - s. 212.055(6), F.S.</b>				
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
<b>Bay</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2011</b>	<b>Dec. 31, 2020</b>
<b>Brevard</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2015</b>	<b>Dec. 31, 2020</b>
<b>Calhoun</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2009</b>	<b>Dec. 31, 2018</b>
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
<b>Escambia</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2018</b>	<b>Dec. 31, 2027</b>
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
<b>Flagler</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2013</b>	<b>Dec. 31, 2022</b>
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Dec. 31, 2009
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
<b>Hernando</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2016</b>	<b>Dec. 31, 2025</b>
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
Jackson	Extended Levy	0.5%	Jul. 1, 2006	Dec. 31, 2015
<b>Jackson</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jul. 1, 2016</b>	<b>Dec. 31, 2025</b>
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
<b>Leon</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2013</b>	<b>Dec. 31, 2027</b>
<b>Liberty</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2012</b>	<b>Dec. 31, 2020</b>
<b>Manatee</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2017</b>
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
<b>Monroe</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2016</b>	<b>Dec. 31, 2025</b>
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
<b>Orange</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2016</b>	<b>Dec. 31, 2025</b>
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
<b>Polk</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2004</b>	<b>Dec. 31, 2018</b>
<b>St. Johns</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2016</b>	<b>Dec. 31, 2025</b>
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
<b>St. Lucie</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2006</b>	<b>Dec. 31, 2026</b>
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Oct. 1, 1998</b>	<b>Dec. 31, 2018</b>
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
<b>Volusia</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2031</b>

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, and Rate Changes

### Active Levies, as of November 1, 2015, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.</b>				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
<b>DeSoto</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2015</b>	<b>Dec. 31, 2035</b>
<b>Gadsden</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2009</b>	<b>Dec. 31, 2038</b>
<b>Madison</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2007</b>	<b>Until Repealed</b>
<b>Polk</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2019</b>
<b>Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.</b>				
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 1, 2015).				
<a href="https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23">https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23</a>				

### 2016 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	0.5	0.5	0.0	
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			0.5	2.5	1.5	1.0		0.5	0.0	0.5	
Dixie			1				2.5	1.0	1.5		0.5	0.0	0.5	
Duval	0.5	0.5					3.0	1.0	2.0		0.5	0.0	0.5	
Escambia		1					3.0	1.0	2.0	0.5	0.5	0.5	0.0	
Flagler			0.5				2.0	0.5	1.5	0.5	0.5	0.5	0.0	
Franklin			1				3.5	1.0	2.5		0.5	0.0	0.5	
Gadsden			1			0.5	2.5	1.5	1.0		0.5	0.0	0.5	
Gilchrist			1				2.5	1.0	1.5		0.5	0.0	0.5	
Glades		1					2.5	1.0	1.5		0.5	0.0	0.5	
Gulf			1				3.5	1.0	2.5		0.5	0.0	0.5	
Hamilton			1				2.5	1.0	1.5		0.5	0.0	0.5	
Hardee			1				2.5	1.0	1.5		0.5	0.0	0.5	
Hendry			1				2.5	1.0	1.5		0.5	0.0	0.5	
Hernando							3.0	0.0	3.0	0.5	0.5	0.5	0.0	
Highlands		1					2.0	1.0	1.0		0.5	0.0	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	0.0	0.5	
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	0.5	0.5	0.0	
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	

## 2016 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		1					3.0	1.0	2.0		0.5	0.0	0.5	
Sumter			1				2.0	1.0	1.0		0.5	0.0	0.5	
Suwannee			1				2.5	1.0	1.5		0.5	0.0	0.5	
Taylor			1				2.5	1.0	1.5		0.5	0.0	0.5	
Union			1				2.5	1.0	1.5		0.5	0.0	0.5	
Volusia							3.0	0.0	3.0	0.5	0.5	0.5	0.0	
Wakulla		1					3.5	1.0	2.5		0.5	0.0	0.5	
Walton			1				3.0	1.0	2.0		0.5	0.0	0.5	
Washington			1				2.5	1.0	1.5		0.5	0.0	0.5	
<b># Eligible to Levy:</b>	<b>31</b>	<b>67</b>	<b>31</b>	<b>65</b>	<b>1</b>	<b>60</b>		<b>67</b>		<b>67</b>		<b>67</b>		
<b># Levying:</b>	<b>2</b>	<b>18</b>	<b>29</b>	<b>1</b>	<b>1</b>	<b>4</b>		<b>49</b>		<b>16</b>		<b>16</b>		

**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 may levy 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) Effective July 1, 2016, Jackson County's 0.5% levy of the School Capital Outlay Surtax is reenacted. No surtax levies are scheduled to expire in 2016.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates by County" (Last Updated: November 1, 2015).  
<https://revenue.fl.us/Pages/Browse.aspx#3-17-23>

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<b>ALACHUA BOCC</b>	<b>57.176293</b>	<b>\$ 18,611,141</b>		
Alachua	2.715496	\$ 883,906		
Archer	0.325722	\$ 106,024		
Gainesville	35.750927	\$ 11,637,088		
Hawthorne	0.388460	\$ 126,445		
High Springs	1.585066	\$ 515,946		
La Crosse	0.106855	\$ 34,782		
Micanopy	0.170166	\$ 55,390		
Newberry	1.508004	\$ 490,862		
Waldo	0.273011	\$ 88,866		
Countywide Total	100.000000	\$ 32,550,451		
<b>BAKER BOCC</b>	<b>76.943152</b>	<b>\$ 1,610,743</b>		
Glen St. Mary	1.450585	\$ 30,367		
Macclenny	21.606263	\$ 452,310		
Countywide Total	100.000000	\$ 2,093,419		
<b>BAY BOCC</b>	<b>58.925103</b>	<b>\$ 24,208,026</b>		
Callaway	6.241929	\$ 2,564,353		
Lynn Haven	8.162753	\$ 3,353,480		
Mexico Beach	0.482025	\$ 198,029		
Panama City	15.266420	\$ 6,271,858		
Panama City Beach	5.218802	\$ 2,144,025		
Parker	1.864317	\$ 765,912		
Springfield	3.838651	\$ 1,577,022		
Countywide Total	100.000000	\$ 41,082,704		
<b>BRADFORD BOCC</b>	<b>75.842536</b>	<b>\$ 2,086,042</b>	<b>75.637612</b>	<b>\$ 2,080,406</b>
Brooker	1.110058	\$ 30,532	1.095016	\$ 30,118
Hampton	1.644530	\$ 45,233	1.694176	\$ 46,598
Lawtey	2.480500	\$ 68,226	2.530934	\$ 69,613
Starke	18.922376	\$ 520,458	19.042263	\$ 523,756
Countywide Total	100.000000	\$ 2,750,491	100.000000	\$ 2,750,491
<b>BREVARD BOCC</b>	<b>55.889211</b>	<b>\$ 37,343,460</b>		
Cape Canaveral	1.281260	\$ 856,099		
Cocoa	2.260040	\$ 1,510,089		
Cocoa Beach	1.423040	\$ 950,832		
Grant-Valkaria	0.500640	\$ 334,512		
Indialantic	0.353491	\$ 236,192		
Indian Harbour Beach	1.073001	\$ 716,946		
Malabar	0.353491	\$ 236,192		
Melbourne	9.979562	\$ 6,668,038		
Melbourne Beach	0.394529	\$ 263,612		
Melbourne Village	0.085656	\$ 57,233		
Palm Bay	13.527893	\$ 9,038,924		
Palm Shores	0.117873	\$ 78,759		
Rockledge	3.277428	\$ 2,189,877		
Satellite Beach	1.315523	\$ 878,992		
Titusville	5.631689	\$ 3,762,922		
West Melbourne	2.535673	\$ 1,694,259		
Countywide Total	100.000000	\$ 66,816,938		
<b>BROWARD BOCC</b>	<b>40.286832</b>	<b>\$ 123,220,573</b>		



<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
Coconut Creek	1.846877	\$ 5,648,825		
Cooper City	1.101436	\$ 3,368,831		
Coral Springs	4.127104	\$ 12,623,085		
Dania Beach	1.013297	\$ 3,099,251		
Davie	3.188324	\$ 9,751,751		
Deerfield Beach	2.542407	\$ 7,776,159		
Fort Lauderdale	5.719413	\$ 17,493,293		
Hallandale Beach	1.277780	\$ 3,908,196		
Hillsboro Beach	0.062265	\$ 190,442		
Hollywood	4.817926	\$ 14,736,021		
Lauderdale-By-The-Sea	0.202653	\$ 619,830		
Lauderdale Lakes	1.128545	\$ 3,451,748		
Lauderhill	2.288874	\$ 7,000,707		
Lazy Lake	0.000835	\$ 2,553		
Lighthouse Point	0.346346	\$ 1,059,327		
Margate	1.850149	\$ 5,658,832		
Miramar	4.287824	\$ 13,114,660		
North Lauderdale	1.429887	\$ 4,373,425		
Oakland Park	1.432023	\$ 4,379,961		
Parkland	0.877149	\$ 2,682,832		
Pembroke Park	0.206125	\$ 630,450		
Pembroke Pines	5.253713	\$ 16,068,910		
Plantation	2.897299	\$ 8,861,627		
Pompano Beach	3.489466	\$ 10,672,816		
Sea Ranch Lakes	0.022302	\$ 68,212		
Southwest Ranches	0.245019	\$ 749,412		
Sunrise	2.939065	\$ 8,989,371		
Tamarac	2.045557	\$ 6,256,503		
West Park	0.477987	\$ 1,461,961		
Weston	2.192522	\$ 6,706,007		
Wilton Manors	0.403002	\$ 1,232,614		
Countywide Total	100.000000	\$ 305,858,184		
<b>CALHOUN BOCC</b>	<b>79.479853</b>	<b>\$ 704,213</b>		
Altha	3.817390	\$ 33,823		
Blountstown	16.702757	\$ 147,991		
Countywide Total	100.000000	\$ 886,027		
<b>CHARLOTTE BOCC</b>	<b>89.998055</b>	<b>\$ 22,564,482</b>		
Punta Gorda	10.001945	\$ 2,507,706		
Countywide Total	100.000000	\$ 25,072,188		
<b>CITRUS BOCC</b>	<b>93.030209</b>	<b>\$ 11,939,117</b>		
Crystal River	2.093446	\$ 268,664		
Inverness	4.876346	\$ 625,810		
Countywide Total	100.000000	\$ 12,833,592		
<b>CLAY BOCC</b>	<b>91.607007</b>	<b>\$ 19,197,363</b>	<b>79.305486</b>	<b>\$ 16,619,430</b>
Green Cove Springs	3.361980	\$ 704,544	3.621916	\$ 759,017
Keystone Heights	0.648484	\$ 135,898	0.968100	\$ 202,877
Orange Park	4.031028	\$ 844,751	6.824202	\$ 1,430,095
Penney Farms	0.351501	\$ 73,661	0.468575	\$ 98,196
*** School Board ***	0.000000	\$ -	8.811721	\$ 1,846,603

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 20,956,217	100.000000	\$ 20,956,217
<b>COLLIER BOCC</b>	<b>89.879090</b>	<b>\$ 60,112,383</b>		
Everglades	0.113267	\$ 75,754		
Marco Island	4.599079	\$ 3,075,928		
Naples	5.408564	\$ 3,617,323		
Countywide Total	100.000000	\$ 66,881,388		
<b>COLUMBIA BOCC</b>	<b>83.076530</b>	<b>\$ 6,767,986</b>		
Fort White	0.778299	\$ 63,406		
Lake City	16.145171	\$ 1,315,297		
Countywide Total	100.000000	\$ 8,146,689		
<b>DESOTO BOCC</b>	<b>79.695390</b>	<b>\$ 1,876,328</b>		
Arcadia	20.304610	\$ 478,047		
Countywide Total	100.000000	\$ 2,354,374		
<b>DIXIE BOCC</b>	<b>88.474265</b>	<b>\$ 824,188</b>		
Cross City	10.557598	\$ 98,350		
Horseshoe Beach	0.968137	\$ 9,019		
Countywide Total	100.000000	\$ 931,557		
<b>JACKSONVILLE-DUVAL</b>	<b>95.248100</b>	<b>\$ 154,385,971</b>	<b>96.880000</b>	<b>\$ 157,031,089</b>
Atlantic Beach	1.413864	\$ 2,291,708	0.970000	\$ 1,572,256
Baldwin	0.153624	\$ 249,007	0.110000	\$ 178,297
Jacksonville Beach	2.410080	\$ 3,906,457	1.500000	\$ 2,431,324
Neptune Beach	0.774326	\$ 1,255,092	0.540000	\$ 875,277
Countywide Total	99.999995	\$ 162,088,242	100.000000	\$ 162,088,242
<b>ESCAMBIA BOCC</b>	<b>83.893956</b>	<b>\$ 40,148,219</b>		
Century	0.484245	\$ 231,740		
Pensacola	15.621799	\$ 7,475,954		
Countywide Total	100.000000	\$ 47,855,913		
<b>FLAGLER BOCC</b>	<b>45.179719</b>	<b>\$ 4,670,459</b>		
Beverly Beach	0.216372	\$ 22,367		
Bunnell	1.784110	\$ 184,433		
Flagler Beach (part)	2.856369	\$ 295,277		
Marineland	0.001945	\$ 201		
Palm Coast	49.961484	\$ 5,164,775		
Countywide Total	100.000000	\$ 10,337,512		
<b>FRANKLIN BOCC</b>	<b>70.437868</b>	<b>\$ 1,249,774</b>	<b>100.000000</b>	<b>\$ 1,774,293</b>
Apalachicola	18.296912	\$ 324,641	0.000000	\$ -
Carrabelle	11.265221	\$ 199,878	0.000000	\$ -
Countywide Total	100.000000	\$ 1,774,293	100.000000	\$ 1,774,293
<b>GADSDEN BOCC</b>	<b>69.969198</b>	<b>\$ 2,317,653</b>		
Chattahoochee	3.927666	\$ 130,100		
Greensboro	1.100316	\$ 36,447		
Gretna	2.585209	\$ 85,632		
Havana	3.067710	\$ 101,615		
Midway	5.998326	\$ 198,688		
Quincy	13.351573	\$ 442,256		
Countywide Total	100.000000	\$ 3,312,391		
<b>GILCHRIST BOCC</b>	<b>84.424746</b>	<b>\$ 764,208</b>		
Bell	2.782495	\$ 25,187		
Fanning Springs (part)	1.645983	\$ 14,899		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Trenton	11.146776	\$ 100,900		
Countywide Total	100.000000	\$ 905,194		
<b>GLADES BOCC</b>	<b>87.174549</b>	<b>\$ 475,965</b>		
Moore Haven	12.825451	\$ 70,026		
Countywide Total	100.000000	\$ 545,991		
<b>GULF BOCC</b>	<b>66.474982</b>	<b>\$ 1,014,652</b>	<b>33.286934</b>	<b>\$ 508,081</b>
Port St. Joe	20.743419	\$ 316,621	10.635034	\$ 162,330
Wewahitchka	12.781598	\$ 195,094	6.078033	\$ 92,773
*** County ***	0.000000	\$ -	50.000000	\$ 763,183
Countywide Total	100.000000	\$ 1,526,367	100.000000	\$ 1,526,367
<b>HAMILTON BOCC</b>	<b>76.847049</b>	<b>\$ 661,165</b>		
Jasper	11.678116	\$ 100,474		
Jennings	6.063367	\$ 52,167		
White Springs	5.411468	\$ 46,558		
Countywide Total	100.000000	\$ 860,365		
<b>HARDEE BOCC</b>	<b>69.652080</b>	<b>\$ 1,360,947</b>		
Bowling Green	8.940776	\$ 174,696		
Wauchula	15.818772	\$ 309,086		
Zolfo Springs	5.588372	\$ 109,192		
Countywide Total	100.000000	\$ 1,953,922		
<b>HENDRY BOCC</b>	<b>73.623506</b>	<b>\$ 2,371,780</b>		
Clewiston	16.137334	\$ 519,864		
LaBelle	10.239160	\$ 329,854		
Countywide Total	100.000000	\$ 3,221,498		
<b>HERNANDO BOCC</b>	<b>95.716267</b>	<b>\$ 17,720,675</b>		
Brooksville	4.280949	\$ 792,564		
Weeki Wachee	0.002785	\$ 516		
Countywide Total	100.000000	\$ 18,513,755		
<b>HIGHLANDS BOCC</b>	<b>80.358791</b>	<b>\$ 8,610,488</b>		
Avon Park	8.284420	\$ 887,680		
Lake Placid	2.068275	\$ 221,617		
Sebring	9.288513	\$ 995,269		
Countywide Total	100.000000	\$ 10,715,054		
<b>HILLSBOROUGH BOCC</b>	<b>73.784281</b>	<b>\$ 167,702,590</b>	<b>100.000000</b>	<b>\$ 227,287,692</b>
Plant City	2.280725	\$ 5,183,808	0.000000	\$ -
Tampa	22.329681	\$ 50,752,618	0.000000	\$ -
Temple Terrace	1.605312	\$ 3,648,677	0.000000	\$ -
Countywide Total	100.000000	\$ 227,287,692	100.000000	\$ 227,287,692
<b>HOLMES BOCC</b>	<b>80.727244</b>	<b>\$ 905,020</b>		
Bonifay	12.529647	\$ 140,468		
Esto	1.715228	\$ 19,229		
Noma	0.942433	\$ 10,565		
Ponce de Leon	2.610540	\$ 29,266		
Westville	1.474908	\$ 16,535		
Countywide Total	100.000000	\$ 1,121,084		
<b>INDIAN RIVER BOCC</b>	<b>72.341431</b>	<b>\$ 16,296,551</b>		
Fellsmere	3.082947	\$ 694,504		
Indian River Shores	2.292537	\$ 516,446		
Orchid	0.237817	\$ 53,574		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Sebastian	13.089794	\$ 2,948,773		
Vero Beach	8.955474	\$ 2,017,424		
Countywide Total	100.000000	\$ 22,527,272		
<b>JACKSON BOCC</b>	<b>72.284143</b>	<b>\$ 3,285,886</b>		
Alford	0.967971	\$ 44,002		
Bascom	0.238152	\$ 10,826		
Campbellton	0.435971	\$ 19,818		
Cottondale	1.738123	\$ 79,011		
Graceville	4.238715	\$ 192,683		
Grand Ridge	1.768852	\$ 80,408		
Greenwood	1.296390	\$ 58,931		
Jacob City	0.485906	\$ 22,088		
Malone	1.206123	\$ 54,828		
Marianna	11.657907	\$ 529,944		
Sneads	3.681747	\$ 167,365		
Countywide Total	100.000000	\$ 4,545,791		
<b>JEFFERSON BOCC</b>	<b>83.592355</b>	<b>\$ 805,004</b>		
Monticello	16.407645	\$ 158,007		
Countywide Total	100.000000	\$ 963,011		
<b>LAFAYETTE BOCC</b>	<b>84.571502</b>	<b>\$ 312,485</b>		
Mayo	15.428498	\$ 57,007		
Countywide Total	100.000000	\$ 369,492		
<b>LAKE BOCC</b>	<b>62.967252</b>	<b>\$ 25,711,095</b>	<b>33.333333</b>	<b>\$ 13,610,829</b>
Astatula	0.439164	\$ 179,322	0.405696	\$ 165,656
Clermont	7.745145	\$ 3,162,535	6.833470	\$ 2,790,276
Eustis	4.659530	\$ 1,902,602	4.252676	\$ 1,736,473
Fruitland Park	1.013249	\$ 413,735	0.946246	\$ 386,376
Groveland	2.573013	\$ 1,050,625	2.156092	\$ 880,386
Howey-in-the-Hills	0.265694	\$ 108,490	0.245047	\$ 100,059
Lady Lake	3.451829	\$ 1,409,468	3.155737	\$ 1,288,566
Leesburg	5.163349	\$ 2,108,324	4.697516	\$ 1,918,112
Mascotte	1.300169	\$ 530,891	1.167082	\$ 476,549
Minneola	2.454927	\$ 1,002,408	2.204513	\$ 900,158
Montverde	0.357187	\$ 145,848	0.328313	\$ 134,058
Mount Dora	3.159297	\$ 1,290,020	2.912048	\$ 1,189,062
Tavares	3.557716	\$ 1,452,704	3.226558	\$ 1,317,484
Umatilla	0.892479	\$ 364,421	0.802341	\$ 327,616
*** School Board ***	0.000000	\$ -	33.333333	\$ 13,610,829
Countywide Total	100.000000	\$ 40,832,486	100.000000	\$ 40,832,486
<b>LEE BOCC</b>	<b>62.971862</b>	<b>\$ 71,568,837</b>		
Bonita Springs	5.281878	\$ 6,002,964		
Cape Coral	18.858331	\$ 21,432,888		
Esteros	3.416336	\$ 3,882,737		
Fort Myers	8.002772	\$ 9,095,317		
Fort Myers Beach	0.720576	\$ 818,949		
Sanibel	0.748246	\$ 850,397		
Countywide Total	100.000000	\$ 113,652,091		
<b>LEON BOCC</b>	<b>54.224977</b>	<b>\$ 22,124,194</b>	<b>10.000000</b>	<b>\$ 4,080,074</b>
Tallahassee	45.775023	\$ 18,676,550	10.000000	\$ 4,080,074

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
*** Blueprint 2000 ***	0.000000	\$ -	80.000000	\$ 32,640,595
Countywide Total	100.000000	\$ 40,800,744	100.000000	\$ 40,800,744
<b>LEVY BOCC</b>	<b>80.312386</b>	<b>\$ 2,758,637</b>		
Bronson	2.451293	\$ 84,199		
Cedar Key	1.483225	\$ 50,947		
Chiefland	4.621395	\$ 158,740		
Fanning Springs (part)	0.976653	\$ 33,547		
Inglis	2.777559	\$ 95,406		
Otter Creek	0.276897	\$ 9,511		
Williston	6.042372	\$ 207,548		
Yankeetown	1.058220	\$ 36,349		
Countywide Total	100.000000	\$ 3,434,883		
<b>LIBERTY BOCC</b>	<b>87.188517</b>	<b>\$ 305,847</b>		
Bristol	12.811483	\$ 44,941		
Countywide Total	100.000000	\$ 350,788		
<b>MADISON BOCC</b>	<b>79.492025</b>	<b>\$ 935,180</b>	<b>100.000000</b>	<b>\$ 1,176,444</b>
Greenville	3.729167	\$ 43,872	0.000000	\$ -
Lee	1.617764	\$ 19,032	0.000000	\$ -
Madison	15.161043	\$ 178,361	0.000000	\$ -
Countywide Total	100.000000	\$ 1,176,444	100.000000	\$ 1,176,444
<b>MANATEE BOCC</b>	<b>81.229862</b>	<b>\$ 45,667,754</b>	<b>100.000000</b>	<b>\$ 56,220,402</b>
Anna Maria	0.392586	\$ 220,713	0.000000	\$ -
Bradenton	13.177015	\$ 7,408,171	0.000000	\$ -
Bradenton Beach	0.300561	\$ 168,977	0.000000	\$ -
Holmes Beach	0.989584	\$ 556,348	0.000000	\$ -
Longboat Key (part)	0.611176	\$ 343,606	0.000000	\$ -
Palmetto	3.299216	\$ 1,854,832	0.000000	\$ -
Countywide Total	100.000000	\$ 56,220,402	100.000000	\$ 56,220,402
<b>MARION BOCC</b>	<b>82.747738</b>	<b>\$ 30,700,482</b>		
Belleview	1.233009	\$ 457,462		
Dunnellon	0.472080	\$ 175,148		
McIntosh	0.121887	\$ 45,222		
Ocala	15.292463	\$ 5,673,702		
Reddick	0.132823	\$ 49,279		
Countywide Total	100.000000	\$ 37,101,295		
<b>MARTIN BOCC</b>	<b>88.149369</b>	<b>\$ 22,625,404</b>		
Jupiter Island	0.512813	\$ 131,624		
Ocean Breeze	0.059702	\$ 15,324		
Sewall's Point	1.255638	\$ 322,286		
Stuart	10.022477	\$ 2,572,481		
Countywide Total	100.000000	\$ 25,667,120		
<b>MIAMI-DADE BOCC</b>	<b>59.090910</b>	<b>\$ 295,197,454</b>		
Aventura	1.040587	\$ 5,198,406		
Bal Harbour	0.079729	\$ 398,300		
Bay Harbor Islands	0.161553	\$ 807,063		
Biscayne Park	0.087688	\$ 438,060		
Coral Gables	1.362241	\$ 6,805,278		
Cutler Bay	1.199264	\$ 5,991,100		
Doral	1.476990	\$ 7,378,523		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
El Portal	0.065012	\$ 324,778		
Florida City	0.347123	\$ 1,734,104		
Golden Beach	0.025608	\$ 127,930		
Hialeah	6.438222	\$ 32,163,099		
Hialeah Gardens	0.630323	\$ 3,148,871		
Homestead	1.859020	\$ 9,287,014		
Indian Creek	0.002485	\$ 12,416		
Key Biscayne	0.349776	\$ 1,747,358		
Medley	0.023989	\$ 119,839		
Miami	11.894391	\$ 59,420,203		
Miami Beach	2.556366	\$ 12,770,708		
Miami Gardens	3.020500	\$ 15,089,357		
Miami Lakes	0.841948	\$ 4,206,075		
Miami Shores	0.301073	\$ 1,504,053		
Miami Springs	0.391721	\$ 1,956,901		
North Bay Village	0.219249	\$ 1,095,290		
North Miami	1.728968	\$ 8,637,318		
North Miami Beach	1.207167	\$ 6,030,581		
Opa-locka	0.471199	\$ 2,353,945		
Palmetto Bay	0.663722	\$ 3,315,724		
Pinecrest	0.513926	\$ 2,567,395		
South Miami	0.380439	\$ 1,900,539		
Sunny Isles Beach	0.605943	\$ 3,027,079		
Surfside	0.159794	\$ 798,274		
Sweetwater	0.568159	\$ 2,838,323		
Virginia Gardens	0.067023	\$ 334,823		
West Miami	0.167892	\$ 838,732		
Charter County and Regional Transportation System Surtax distribution	0.000000	\$ -	50.000000	\$ 249,782,456
County Public Hospital Surtax distribution	0.000000	\$ -	50.000000	\$ 249,782,456
Countywide Total	100.000000	\$ 499,564,911		\$ 499,564,911
<b>MONROE BOCC</b>	<b>60.074394</b>	<b>\$ 20,704,380</b>		
Islamorada	6.161781	\$ 2,123,631		
Key Colony Beach	0.801468	\$ 276,222		
Key West	24.420969	\$ 8,416,581		
Layton	0.184496	\$ 63,586		
Marathon	8.356891	\$ 2,880,166		
Countywide Total	100.000000	\$ 34,464,567		
<b>NASSAU BOCC</b>	<b>81.289910</b>	<b>\$ 8,538,062</b>		
Callahan	1.356208	\$ 142,446		
Fernandina Beach	13.759814	\$ 1,445,224		
Hilliard	3.594068	\$ 377,493		
Countywide Total	100.000000	\$ 10,503,225		
<b>OKALOOSA BOCC</b>	<b>66.740713</b>	<b>\$ 21,730,976</b>		
Cinco Bayou	0.163213	\$ 53,143		
Crestview	9.541592	\$ 3,106,771		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Destin	5.155806	\$ 1,678,746		
Fort Walton Beach	8.517913	\$ 2,773,458		
Laurel Hill	0.218303	\$ 71,080		
Mary Esther	1.580741	\$ 514,694		
Niceville	5.623245	\$ 1,830,945		
Shalimar	0.301759	\$ 98,254		
Valparaiso	2.156715	\$ 702,233		
Countywide Total	100.000000	\$ 32,560,299		
<b>OKEECHOBEE BOCC</b>	<b>86.559295</b>	<b>\$ 3,952,304</b>		
Okeechobee	13.440705	\$ 613,704		
Countywide Total	100.000000	\$ 4,566,008		
<b>ORANGE BOCC</b>	<b>70.960396</b>	<b>\$ 309,311,087</b>	<b>100.000000</b>	<b>\$ 435,892,561</b>
Apopka	3.006705	\$ 13,106,006	0.000000	\$ -
Belle Isle	0.422805	\$ 1,842,974	0.000000	\$ -
Eatonville	0.142866	\$ 622,743	0.000000	\$ -
Edgewood	0.172888	\$ 753,605	0.000000	\$ -
Maitland	1.080449	\$ 4,709,599	0.000000	\$ -
Oakland	0.171768	\$ 748,726	0.000000	\$ -
Ocoee	2.612342	\$ 11,387,006	0.000000	\$ -
Orlando	16.796376	\$ 73,214,155	0.000000	\$ -
Windermere	0.188425	\$ 821,331	0.000000	\$ -
Winter Garden	2.530902	\$ 11,032,014	0.000000	\$ -
Winter Park	1.914076	\$ 8,343,316	0.000000	\$ -
Countywide Total	100.000000	\$ 435,892,561	100.000000	\$ 435,892,561
<b>OSCEOLA BOCC</b>	<b>71.503996</b>	<b>\$ 35,738,742</b>	<b>53.453385</b>	<b>\$ 26,716,783</b>
Kissimmee	17.610778	\$ 8,802,124	13.363381	\$ 6,679,213
St. Cloud	10.885226	\$ 5,440,595	8.183234	\$ 4,090,100
*** School Board ***	0.000000	\$ -	25.000000	\$ 12,495,365
Countywide Total	100.000000	\$ 49,981,461	100.000000	\$ 49,981,461
<b>PALM BEACH BOCC</b>	<b>59.318244</b>	<b>\$ 135,210,872</b>		
Atlantis	0.107709	\$ 245,513		
Belle Glade	0.935553	\$ 2,132,514		
Boca Raton	4.652370	\$ 10,604,681		
Boynton Beach	3.844876	\$ 8,764,065		
Briny Breeze	0.022122	\$ 50,424		
Cloud Lake	0.007141	\$ 16,278		
Delray Beach	3.366575	\$ 7,673,820		
Glen Ridge	0.011759	\$ 26,803		
Golf	0.013370	\$ 30,475		
Greenacres	2.072028	\$ 4,723,010		
Gulf Stream	0.052566	\$ 119,819		
Haverhill	0.105722	\$ 240,985		
Highland Beach	0.192276	\$ 438,277		
Hypoluxo	0.143469	\$ 327,025		
Juno Beach	0.171497	\$ 390,912		
Jupiter	3.074644	\$ 7,008,388		
Jupiter Inlet Colony	0.021263	\$ 48,466		
Lake Clarke Shores	0.180410	\$ 411,229		
Lake Park	0.455159	\$ 1,037,496		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
Lake Worth	1.955674	\$ 4,457,792		
Lantana	0.572210	\$ 1,304,305		
Loxahatchee Groves	0.170906	\$ 389,566		
Manalapan	0.021907	\$ 49,935		
Mangonia Park	0.105883	\$ 241,352		
North Palm Beach	0.654093	\$ 1,490,949		
Ocean Ridge	0.095574	\$ 217,853		
Pahokee	0.293112	\$ 668,124		
Palm Beach	0.438675	\$ 999,922		
Palm Beach Gardens	2.688266	\$ 6,127,674		
Palm Beach Shores	0.061586	\$ 140,381		
Palm Springs	1.121494	\$ 2,556,349		
Riviera Beach	1.810970	\$ 4,127,952		
Royal Palm Beach	1.947190	\$ 4,438,454		
South Bay	0.161671	\$ 368,515		
South Palm Beach	0.073130	\$ 166,694		
Tequesta	0.302240	\$ 688,930		
Wellington	3.175212	\$ 7,237,624		
West Palm Beach	5.601454	\$ 12,768,037		
Countywide Total	100.000000	\$ 227,941,460		
<b>PASCO BOCC</b>	<b>91.760906</b>	<b>\$ 48,973,262</b>	<b>45.000000</b>	<b>\$ 24,016,729</b>
Dade City	1.300047	\$ 693,842	1.620000	\$ 864,602
New Port Richey	2.983413	\$ 1,592,263	3.740000	\$ 1,996,057
Port Richey	0.517214	\$ 276,040	0.670000	\$ 357,582
St. Leo	0.289316	\$ 154,410	0.340000	\$ 181,460
San Antonio	0.239747	\$ 127,954	0.290000	\$ 154,774
Zephyrhills	2.909356	\$ 1,552,738	3.340000	\$ 1,782,575
*** School Board ***	0.000000	\$ -	45.000000	\$ 24,016,729
Countywide Total	100.000000	\$ 53,370,509	100.000000	\$ 53,370,509
<b>PINELLAS BOCC</b>	<b>51.874518</b>	<b>\$ 79,433,244</b>	<b>100.000000</b>	<b>\$ 153,125,746</b>
Belleair	0.283218	\$ 433,680	0.000000	\$ -
Belleair Beach	0.114468	\$ 175,279	0.000000	\$ -
Belleair Bluffs	0.149515	\$ 228,945	0.000000	\$ -
Belleair Shore	0.007796	\$ 11,938	0.000000	\$ -
Clearwater	7.966825	\$ 12,199,260	0.000000	\$ -
Dunedin	2.593918	\$ 3,971,956	0.000000	\$ -
Gulfport	0.884919	\$ 1,355,039	0.000000	\$ -
Indian Rocks Beach	0.304275	\$ 465,924	0.000000	\$ -
Indian Shores	0.103757	\$ 158,878	0.000000	\$ -
Kenneth City	0.365116	\$ 559,086	0.000000	\$ -
Largo	5.787570	\$ 8,862,259	0.000000	\$ -
Madeira Beach	0.314986	\$ 482,325	0.000000	\$ -
North Redington Beach	0.104194	\$ 159,548	0.000000	\$ -
Oldsmar	1.009806	\$ 1,546,274	0.000000	\$ -
Pinellas Park	3.668791	\$ 5,617,863	0.000000	\$ -
Redington Beach	0.104704	\$ 160,329	0.000000	\$ -
Redington Shores	0.156437	\$ 239,545	0.000000	\$ -
Safety Harbor	1.239033	\$ 1,897,278	0.000000	\$ -
St. Petersburg	18.359109	\$ 28,112,523	0.000000	\$ -



<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
St. Pete Beach	0.682506	\$ 1,045,093	0.000000	\$ -
Seminole	1.293607	\$ 1,980,846	0.000000	\$ -
South Pasadena	0.372038	\$ 569,686	0.000000	\$ -
Tarpon Springs	1.764738	\$ 2,702,269	0.000000	\$ -
Treasure Island	0.494156	\$ 756,680	0.000000	\$ -
Countywide Total	100.000000	\$ 153,125,746	100.000000	\$ 153,125,746
<b>POLK BOCC</b>	<b>69.524109</b>	<b>\$ 53,804,614</b>		
Auburndale	1.833374	\$ 1,418,846		
Bartow	2.267229	\$ 1,754,605		
Davenport	0.417529	\$ 323,125		
Dundee	0.498258	\$ 385,601		
Eagle Lake	0.300163	\$ 232,296		
Fort Meade	0.765513	\$ 592,429		
Frostproof	0.380635	\$ 294,573		
Haines City	2.822434	\$ 2,184,278		
Highland Park	0.030466	\$ 23,578		
Hillcrest Heights	0.032394	\$ 25,070		
Lake Alfred	0.659074	\$ 510,056		
Lake Hamilton	0.163901	\$ 126,843		
Lake Wales	1.906390	\$ 1,475,353		
Lakeland	12.948542	\$ 10,020,859		
Mulberry	0.482061	\$ 373,066		
Polk City	0.209536	\$ 162,159		
Winter Haven	4.758391	\$ 3,682,512		
Countywide Total	100.000000	\$ 77,389,865		
<b>PUTNAM BOCC</b>	<b>81.912400</b>	<b>\$ 5,091,430</b>		
Crescent City	1.855514	\$ 115,333		
Interlachen	1.626016	\$ 101,068		
Palatka	12.667546	\$ 787,377		
Pomona Park	1.070583	\$ 66,544		
Welaka	0.867941	\$ 53,949		
Countywide Total	100.000000	\$ 6,215,702		
<b>ST. JOHNS BOCC</b>	<b>90.746434</b>	<b>\$ 25,362,000</b>		
Hastings	0.274814	\$ 76,805		
St. Augustine	6.073063	\$ 1,697,312		
St. Augustine Beach	2.905690	\$ 812,088		
Countywide Total	100.000000	\$ 27,948,206		
<b>ST. LUCIE BOCC</b>	<b>49.952897</b>	<b>\$ 15,561,402</b>	<b>100.000000</b>	<b>\$ 31,152,152</b>
Fort Pierce	9.865920	\$ 3,073,446	0.000000	\$ -
Port St. Lucie	40.043057	\$ 12,474,274	0.000000	\$ -
St. Lucie Village	0.138127	\$ 43,029	0.000000	\$ -
Countywide Total	100.000000	\$ 31,152,152	100.000000	\$ 31,152,152
<b>SANTA ROSA BOCC</b>	<b>90.564340</b>	<b>\$ 14,216,316</b>	<b>100.000000</b>	<b>\$ 15,697,477</b>
Gulf Breeze	3.524527	\$ 553,262	0.000000	\$ -
Jay	0.320191	\$ 50,262	0.000000	\$ -
Milton	5.590942	\$ 877,637	0.000000	\$ -
Countywide Total	100.000000	\$ 15,697,477	100.000000	\$ 15,697,477
<b>SARASOTA BOCC</b>	<b>71.111252</b>	<b>\$ 50,202,223</b>	<b>48.229719</b>	<b>\$ 34,048,607</b>
Longboat Key (part)	0.928928	\$ 655,793	0.873623	\$ 616,749

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
North Port	12.575151	\$ 8,877,646	11.529762	\$ 8,139,636
Sarasota	10.965690	\$ 7,741,420	10.256312	\$ 7,240,622
Venice	4.418978	\$ 3,119,655	4.110584	\$ 2,901,938
*** School Board ***	0.000000	\$ -	25.000000	\$ 17,649,184
Countywide Total	100.000000	\$ 70,596,736	100.000000	\$ 70,596,736
<b>SEMINOLE BOCC</b>	<b>61.611554</b>	<b>\$ 39,305,617</b>	<b>55.600000</b>	<b>\$ 35,470,494</b>
Altamonte Springs	7.274968	\$ 4,641,128	3.730000	\$ 2,379,585
Casselberry	4.686776	\$ 2,989,969	2.380000	\$ 1,518,341
Lake Mary	2.560774	\$ 1,633,667	1.300000	\$ 829,346
Longwood	2.346879	\$ 1,497,212	1.200000	\$ 765,550
Oviedo	6.173479	\$ 3,938,424	3.070000	\$ 1,958,533
Sanford	9.448654	\$ 6,027,849	4.730000	\$ 3,017,544
Winter Springs	5.896915	\$ 3,761,987	2.990000	\$ 1,907,496
*** School Board ***	0.000000	\$ -	25.000000	\$ 15,948,963
Countywide Total	100.000000	\$ 63,795,853	100.000000	\$ 63,795,853
<b>SUMTER BOCC</b>	<b>88.994028</b>	<b>\$ 11,121,481</b>		
Bushnell	2.257843	\$ 282,160		
Center Hill	0.878601	\$ 109,798		
Coleman	0.634145	\$ 79,248		
Webster	0.693680	\$ 86,688		
Wildwood	6.541702	\$ 817,509		
Countywide Total	100.000000	\$ 12,496,885		
<b>SUWANNEE BOCC</b>	<b>83.689988</b>	<b>\$ 3,331,876</b>		
Branford	1.498454	\$ 59,657		
Live Oak	14.811558	\$ 589,679		
Countywide Total	100.000000	\$ 3,981,212		
<b>TAYLOR BOCC</b>	<b>71.114713</b>	<b>\$ 1,676,113</b>	<b>100.000000</b>	<b>\$ 2,356,914</b>
Perry	28.885287	\$ 680,801	0.000000	\$ -
Countywide Total	100.000000	\$ 2,356,914	100.000000	\$ 2,356,914
<b>UNION BOCC</b>	<b>79.793369</b>	<b>\$ 493,235</b>		
Lake Butler	14.840621	\$ 91,736		
Raiford	2.018260	\$ 12,476		
Worthington Springs	3.347749	\$ 20,694		
Countywide Total	100.000000	\$ 618,140		
<b>VOLUSIA BOCC</b>	<b>48.918536</b>	<b>\$ 36,848,684</b>		
Daytona Beach	8.225654	\$ 6,196,108		
Daytona Beach Shores	0.560255	\$ 422,021		
DeBary	2.601821	\$ 1,959,864		
DeLand	3.871723	\$ 2,916,438		
Deltona	11.346998	\$ 8,547,311		
Edgewater	2.726118	\$ 2,053,493		
Flagler Beach (part)	0.007884	\$ 5,938		
Holly Hill	1.532160	\$ 1,154,125		
Lake Helen	0.343721	\$ 258,913		
New Smyrna Beach	3.131593	\$ 2,358,923		
Oak Hill	0.243732	\$ 183,595		
Orange City	1.508772	\$ 1,136,507		
Ormond Beach	5.183539	\$ 3,904,585		
Pierson	0.221789	\$ 167,066		

## Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2016

**### 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
Ponce Inlet	0.399300	\$ 300,779		
Port Orange	7.550694	\$ 5,687,683		
South Daytona	1.625711	\$ 1,224,593		
Countywide Total	100.000000	\$ 75,326,630		
<b>WAKULLA BOCC</b>	<b>97.413701</b>	<b>\$ 2,126,279</b>	<b>100.000000</b>	<b>\$ 2,182,731</b>
St. Marks	0.992005	\$ 21,653	0.000000	\$ -
Sopchoppy	1.594294	\$ 34,799	0.000000	\$ -
Countywide Total	100.000000	\$ 2,182,731	100.000000	\$ 2,182,731
<b>WALTON BOCC</b>	<b>86.766225</b>	<b>\$ 15,904,198</b>		
DeFuniak Springs	8.379512	\$ 1,535,960		
Freeport	3.894681	\$ 713,893		
Paxton	0.959582	\$ 175,891		
Countywide Total	100.000000	\$ 18,329,941		
<b>WASHINGTON BOCC</b>	<b>80.314716</b>	<b>\$ 1,466,734</b>		
Caryville	1.046471	\$ 19,111		
Chipley	13.580869	\$ 248,018		
Ebro	0.961203	\$ 17,554		
Vernon	2.635557	\$ 48,131		
Wausau	1.461184	\$ 26,685		
Countywide Total	100.000000	\$ 1,826,233		
<b>STATEWIDE TOTALS</b>		<b>\$ 3,340,760,733</b>		

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 18 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., Charter County and Regional Transportation System Surtax, Indigent Care and Trauma Center Surtax, County Public Hospital Surtax, School Capital Outlay Surtax, and Voter-Approved Indigent Care Surtax), then county or school district officials should refer to the estimated countywide total. If the imposed surtax is levied at a rate other than 1%, then the estimated countywide total should be adjusted accordingly (e.g., multiplying the countywide total by 0.5 for a School Capital Outlay Surtax levy).

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2016</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
6) If the reader is uncertain which surtax(es) is/are imposed in a particular county, please refer to the table entitled "2016 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, 2016

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2016 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2016 Tax Rate	Districtwide Realized Tax Revenues	Unused Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 32,550,451	3.5	0.0	\$ -	3.5	\$ 113,926,580	0.5	0.0	\$ -	0.5	\$ 16,275,226
Baker	\$ 2,093,419	2.5	1.0	\$ 2,093,419	1.5	\$ 3,140,129	0.5	0.0	\$ -	0.5	\$ 1,046,710
Bay	\$ 41,082,704	3.0	0.0	\$ -	3.0	\$ 123,248,113	0.5	0.5	\$ 20,541,352	0.0	\$ -
Bradford	\$ 2,750,491	2.5	1.0	\$ 2,750,491	1.5	\$ 4,125,737	0.5	0.0	\$ -	0.5	\$ 1,375,246
Brevard	\$ 66,816,938	3.0	0.0	\$ -	3.0	\$ 200,450,814	0.5	0.5	\$ 33,408,469	0.0	\$ -
Broward	\$ 305,858,184	3.0	0.0	\$ -	3.0	\$ 917,574,553	0.5	0.0	\$ -	0.5	\$ 152,929,092
Calhoun	\$ 886,027	2.5	1.0	\$ 886,027	1.5	\$ 1,329,040	0.5	0.5	\$ 443,013	0.0	\$ -
Charlotte	\$ 25,072,188	3.0	1.0	\$ 25,072,188	2.0	\$ 50,144,376	0.5	0.0	\$ -	0.5	\$ 12,536,094
Citrus	\$ 12,833,592	3.0	0.0	\$ -	3.0	\$ 38,500,776	0.5	0.0	\$ -	0.5	\$ 6,416,796
Clay	\$ 20,956,217	3.0	1.0	\$ 20,956,217	2.0	\$ 41,912,434	0.5	0.0	\$ -	0.5	\$ 10,478,109
Collier	\$ 66,881,388	2.0	0.0	\$ -	2.0	\$ 133,762,777	0.5	0.0	\$ -	0.5	\$ 33,440,694
Columbia	\$ 8,146,689	3.0	1.0	\$ 8,146,689	2.0	\$ 16,293,378	0.5	0.0	\$ -	0.5	\$ 4,073,344
DeSoto	\$ 2,354,374	2.5	1.5	\$ 3,531,562	1.0	\$ 2,354,374	0.5	0.0	\$ -	0.5	\$ 1,177,187
Dixie	\$ 931,557	2.5	1.0	\$ 931,557	1.5	\$ 1,397,335	0.5	0.0	\$ -	0.5	\$ 465,778
Duval	\$ 162,088,242	3.0	1.0	\$ 162,088,242	2.0	\$ 324,176,484	0.5	0.0	\$ -	0.5	\$ 81,044,121
Escambia	\$ 47,855,913	3.0	1.0	\$ 47,855,913	2.0	\$ 95,711,826	0.5	0.5	\$ 23,927,957	0.0	\$ -
Flagler	\$ 10,337,512	2.0	0.5	\$ 5,168,756	1.5	\$ 15,506,269	0.5	0.5	\$ 5,168,756	0.0	\$ -
Franklin	\$ 1,774,293	3.5	1.0	\$ 1,774,293	2.5	\$ 4,435,733	0.5	0.0	\$ -	0.5	\$ 887,147
Gadsden	\$ 3,312,391	2.5	1.5	\$ 4,968,586	1.0	\$ 3,312,391	0.5	0.0	\$ -	0.5	\$ 1,656,195
Gilchrist	\$ 905,194	2.5	1.0	\$ 905,194	1.5	\$ 1,357,791	0.5	0.0	\$ -	0.5	\$ 452,597
Glades	\$ 545,991	2.5	1.0	\$ 545,991	1.5	\$ 818,987	0.5	0.0	\$ -	0.5	\$ 272,996
Gulf	\$ 1,526,367	3.5	1.0	\$ 1,526,367	2.5	\$ 3,815,917	0.5	0.0	\$ -	0.5	\$ 763,183
Hamilton	\$ 860,365	2.5	1.0	\$ 860,365	1.5	\$ 1,290,547	0.5	0.0	\$ -	0.5	\$ 430,182
Hardee	\$ 1,953,922	2.5	1.0	\$ 1,953,922	1.5	\$ 2,930,883	0.5	0.0	\$ -	0.5	\$ 976,961
Hendry	\$ 3,221,498	2.5	1.0	\$ 3,221,498	1.5	\$ 4,832,247	0.5	0.0	\$ -	0.5	\$ 1,610,749
Hernando	\$ 18,513,755	3.0	0.0	\$ -	3.0	\$ 55,541,265	0.5	0.5	\$ 6,942,658	0.0	\$ 2,314,219
Highlands	\$ 10,715,054	2.0	1.0	\$ 10,715,054	1.0	\$ 10,715,054	0.5	0.0	\$ -	0.5	\$ 5,357,527
Hillsborough	\$ 227,287,692	3.0	1.0	\$ 227,287,692	2.0	\$ 454,575,385	0.5	0.0	\$ -	0.5	\$ 113,643,846
Holmes	\$ 1,121,084	2.5	1.0	\$ 1,121,084	1.5	\$ 1,681,626	0.5	0.0	\$ -	0.5	\$ 560,542
Indian River	\$ 22,527,272	2.0	1.0	\$ 22,527,272	1.0	\$ 22,527,272	0.5	0.0	\$ -	0.5	\$ 11,263,636
Jackson	\$ 4,545,791	2.0	1.0	\$ 4,545,791	1.0	\$ 4,545,791	0.5	0.0	\$ 1,136,448	0.5	\$ 1,136,448
Jefferson	\$ 963,011	2.5	1.0	\$ 963,011	1.5	\$ 1,444,517	0.5	0.0	\$ -	0.5	\$ 481,506
Lafayette	\$ 369,492	2.5	1.0	\$ 369,492	1.5	\$ 554,237	0.5	0.0	\$ -	0.5	\$ 184,746
Lake	\$ 40,832,486	2.0	1.0	\$ 40,832,486	1.0	\$ 40,832,486	0.5	0.0	\$ -	0.5	\$ 20,416,243
Lee	\$ 113,652,091	3.0	0.0	\$ -	3.0	\$ 340,956,272	0.5	0.0	\$ -	0.5	\$ 56,826,045
Leon	\$ 40,800,744	3.5	1.0	\$ 40,800,744	2.5	\$ 102,001,860	0.5	0.5	\$ 20,400,372	0.0	\$ -
Levy	\$ 3,434,883	2.5	1.0	\$ 3,434,883	1.5	\$ 5,152,325	0.5	0.0	\$ -	0.5	\$ 1,717,442
Liberty	\$ 350,788	2.5	1.0	\$ 350,788	1.5	\$ 526,182	0.5	0.5	\$ 175,394	0.0	\$ -
Madison	\$ 1,176,444	1.5	1.5	\$ 1,764,667	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 588,222
Manatee	\$ 56,220,402	3.0	0.0	\$ -	3.0	\$ 168,661,205	0.5	0.5	\$ 28,110,201	0.0	\$ -
Marion	\$ 37,101,295	2.0	0.0	\$ -	2.0	\$ 74,202,591	0.5	0.0	\$ -	0.5	\$ 18,550,648
Martin	\$ 25,667,120	2.0	0.0	\$ -	2.0	\$ 51,334,239	0.5	0.0	\$ -	0.5	\$ 12,833,560
Miami-Dade	\$ 499,564,911	2.0	1.0	\$ 499,564,911	1.0	\$ 499,564,911	0.5	0.0	\$ -	0.5	\$ 249,782,456
Monroe	\$ 34,464,567	2.0	1.0	\$ 34,464,567	1.0	\$ 34,464,567	0.5	0.5	\$ 17,232,283	0.0	\$ -
Nassau	\$ 10,503,225	2.0	1.0	\$ 10,503,225	1.0	\$ 10,503,225	0.5	0.0	\$ -	0.5	\$ 5,251,613

## Local Discretionary Sales Surtax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2016

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2016 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Okaloosa	\$ 32,560,299	3.0	0.0	\$ -	3.0	\$ 97,680,896	0.5	0.0	\$ -	0.5	\$ 16,280,149
Okeechobee	\$ 4,566,008	2.5	1.0	\$ 4,566,008	1.5	\$ 6,849,012	0.5	0.0	\$ -	0.5	\$ 2,283,004
Orange	\$ 435,892,561	3.0	0.0	\$ -	3.0	\$ 1,307,677,684	0.5	0.5	\$ 217,946,281	0.0	\$ -
Osceola	\$ 49,981,461	3.0	1.0	\$ 49,981,461	2.0	\$ 99,962,923	0.5	0.0	\$ -	0.5	\$ 24,990,731
Palm Beach	\$ 227,941,460	3.0	0.0	\$ -	3.0	\$ 683,824,380	0.5	0.0	\$ -	0.5	\$ 113,970,730
Pasco	\$ 53,370,509	3.0	1.0	\$ 53,370,509	2.0	\$ 106,741,018	0.5	0.0	\$ -	0.5	\$ 26,685,254
Pinellas	\$ 153,125,746	3.0	1.0	\$ 153,125,746	2.0	\$ 306,251,493	0.5	0.0	\$ -	0.5	\$ 76,562,873
Polk	\$ 77,389,865	3.0	0.5	\$ 38,694,933	2.5	\$ 193,474,663	0.5	0.5	\$ 38,694,933	0.0	\$ -
Putnam	\$ 6,215,702	2.0	1.0	\$ 6,215,702	1.0	\$ 6,215,702	0.5	0.0	\$ -	0.5	\$ 3,107,851
St. Johns	\$ 27,948,206	2.0	0.0	\$ -	2.0	\$ 55,896,412	0.5	0.5	\$ 10,480,577	0.0	\$ 3,493,526
St. Lucie	\$ 31,152,152	2.0	0.0	\$ -	2.0	\$ 62,304,304	0.5	0.5	\$ 15,576,076	0.0	\$ -
Santa Rosa	\$ 15,697,477	3.0	0.0	\$ -	3.0	\$ 47,092,431	0.5	0.5	\$ 7,848,738	0.0	\$ -
Sarasota	\$ 70,596,736	3.0	1.0	\$ 70,596,736	2.0	\$ 141,193,472	0.5	0.0	\$ -	0.5	\$ 35,298,368
Seminole	\$ 63,795,853	3.0	1.0	\$ 63,795,853	2.0	\$ 127,591,706	0.5	0.0	\$ -	0.5	\$ 31,897,927
Sumter	\$ 12,496,885	2.0	1.0	\$ 12,496,885	1.0	\$ 12,496,885	0.5	0.0	\$ -	0.5	\$ 6,248,443
Suwannee	\$ 3,981,212	2.5	1.0	\$ 3,981,212	1.5	\$ 5,971,818	0.5	0.0	\$ -	0.5	\$ 1,990,606
Taylor	\$ 2,356,914	2.5	1.0	\$ 2,356,914	1.5	\$ 3,535,371	0.5	0.0	\$ -	0.5	\$ 1,178,457
Union	\$ 618,140	2.5	1.0	\$ 618,140	1.5	\$ 927,210	0.5	0.0	\$ -	0.5	\$ 309,070
Volusia	\$ 75,326,630	3.0	0.0	\$ -	3.0	\$ 225,979,889	0.5	0.5	\$ 37,663,315	0.0	\$ -
Wakulla	\$ 2,182,731	3.5	1.0	\$ 2,182,731	2.5	\$ 5,456,826	0.5	0.0	\$ -	0.5	\$ 1,091,365
Walton	\$ 18,329,941	3.0	1.0	\$ 20,621,184	2.0	\$ 34,368,640	0.5	0.0	\$ -	0.5	\$ 9,164,971
Washington	\$ 1,826,233	2.5	1.0	\$ 1,826,233	1.5	\$ 2,739,350	0.5	0.0	\$ -	0.5	\$ 913,117
Statewide	\$ 3,340,760,737			\$ 1,678,913,191		\$ 7,520,366,582			\$ 485,696,823		\$ 1,184,683,545

## Notes:

- Pursuant to law, no initial levy, rate increase, or rate decrease takes effect on a date other than January 1st, and no levy terminates on a day other than December 31st. The governing body of any county or school board that levies a surtax must notify the Florida Department of Revenue within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. For the 2016 calendar year, the Department must have received notice no later than November 16, 2015, prior to the January 1, 2016 effective date.
- A county's unutilized tax rate is determined by subtracting its 2016 tax rate from its maximum potential tax rate.
- Hernando County's levy of the School Capital Outlay Surtax is effective January 1, 2016. Jackson County's 0.5% levy of the School Capital Outlay Surtax expires December 31, 2015 but is reenacted effective July 1, 2016. St. Johns County's levy of the School Capital Outlay Surtax is effective January 1, 2016. Walton County's 0.5% levy of the Charter County and Regional Transportation System Surtax is repealed effective December 31, 2015. No surtax levies are scheduled to expire in 2016.

## Data Sources:

- Office of Economic and Demographic Research, 2015 Local Government Financial Information Handbook, Table: 2016 Local Discretionary Sales Surtax Rates in Florida's Counties.
- Office of Economic and Demographic Research, 2015 Local Government Financial Information Handbook, Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2016.

## 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 2015-16 local fiscal year, the two counties levying this surtax (i.e., Duval and Miami-Dade) will realize an estimated \$333 million in revenue. The 31 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.62 billion to go unrealized.

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### 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 II of Ch. 343, F.S. (ss. 343.51 – 343.58)	Broward, Miami-Dade, and Palm Beach
Central Florida Regional Transportation Authority	Part III of Ch. 343, F.S. (ss. 343.61 – 343.67)	Orange, Osceola, and Seminole
Northwest Florida Transportation Corridor Authority	Part IV of Ch. 343, F.S. (ss. 343.80 – 343.89)	Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, Wakulla, and Walton
Tampa Bay Area Regional Transportation Authority	Part V 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.

In 2013, the Northeast Florida Regional Transportation Commission was created to serve the six-county area comprised of Baker, Clay, Duval, Nassau, Putnam, and St. Johns counties.<sup>1</sup> However, current law provides that the Commission is not considered an "authority" for the purposes of levying this surtax.<sup>2</sup> Since Clay and Duval counties are charter counties and already eligible to levy this surtax, this exclusion prevents the counties of Baker, Nassau, Putnam, and St. Johns from being eligible to levy this surtax.

**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

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1. Part I of Chapter 343, F.S. (Sections 343.1001 – 343.1013, F.S.).

2. Section 343.1012, F.S.



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.

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## **Local Government Infrastructure Surtax**

Section 212.055(2), Florida Statutes

### **Summary:**

The Local Government Infrastructure Surtax may be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; acquire land for public recreation, conservation, or protection of natural resources; or finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties. During the 2015-16 local fiscal year, the 18 counties levying this surtax will realize an estimated \$838 million in revenue. The 22 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.0 billion to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

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

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

## **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 2015-16 local fiscal year, the 29 counties levying this surtax will realize an estimated \$103 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$5.2 million to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### **Authorization to Levy:**

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

### **Counties Eligible to Levy:**

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

### **Distribution of Proceeds:**

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

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

### **Authorized Uses of Proceeds:**

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

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

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

**Attorney General Opinions:**

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

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

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

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



## Indigent Care and Trauma Center Surtax

Section 212.055(4), Florida Statutes

### Summary:

This surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties having a total population of 800,000 or more (excluding Miami-Dade County) may impose, subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S. During the 2015-16 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$114 million in revenue. The 21 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$686 million to go unrealized.

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### 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 2014 population estimates, the five non-consolidated counties having a total population of 800,000 or more (i.e., Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Although Duval County has a total population greater than 800,000, the county is not eligible to levy because it is a consolidated county government. Although Miami-Dade County is a non-consolidated county having a total population greater than 800,000, the county is prohibited by law from levying this 0.5 percent surtax because it has been granted statutory authority to levy the County Public Hospital Surtax. All other counties (i.e., non-consolidated counties with a total population of less than 800,000) are eligible to levy the 0.25 percent surtax, and any levy expires four years after its effective date unless reenacted by ordinance subject to voter approval in a countywide referendum.

**Distribution of Proceeds:**

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

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, notwithstanding any directive of the authorizing county, the Clerk of Circuit Court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1<sup>st</sup>. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and are in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.
4. Prepares on a biennial basis an audit of the indigent health care trust fund. Beginning February 1, 2004, and every two years thereafter, the audit is delivered to the county's governing body and to the chair of the legislative delegation of each authorizing county.

The 0.25 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in a trauma services trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to the trauma center in its trauma service area upon directive from the authorizing county. If the trauma center receiving funds, requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the

Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.

4. Prepares on a biennial basis an audit of the trauma services trust fund to be delivered to the authorizing county.

**Authorized Uses of Proceeds:**

The 0.5 percent surtax proceeds are used to fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The 0.25 percent surtax proceeds are used for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2005-54	Indigent Care Surtax used for Medicaid contributions

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

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

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## County Public Hospital Surtax

Section 212.055(5), Florida Statutes

### Summary:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy the County Public Hospital Surtax at a rate of 0.5 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds are used to supplement the operation, maintenance, and administration of the county public general hospital. During the 2015-16 local fiscal year, Miami-Dade County will realize an estimated \$250 million in revenue, and no revenues will go unrealized.

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### 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 2015-16 local fiscal year, the 16 school districts levying this surtax will realize an estimated \$486 million in revenue. The 51 eligible school districts not currently levying this surtax at the maximum rate will allow an estimated \$1.18 billion to go unrealized.

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Authorization to Levy:

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

### School Districts Eligible to Levy:

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

### Distribution of Proceeds:

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

### Authorized Uses of Proceeds:

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

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

### Attorney General Opinions:

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

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

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

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

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



## Voter-Approved Indigent Care Surtax

Section 212.055(7), Florida Statutes

### Summary:

Counties with a total population of less than 800,000 may levy the Voter-Approved Indigent Care Surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. In addition, any county with a total population of less than 50,000 may levy the surtax at a rate not to exceed 1 percent. The proceeds are to be used to fund health care services for the medically poor. During the 2015-16 local fiscal year, the four counties levying this surtax (i.e., DeSoto, Gadsden, Madison, and Polk) will realize an estimated \$42 million in revenue. The 40 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$420 million to go unrealized.

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Authorization to Levy:

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

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

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

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

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

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

**Counties Eligible to Levy:**

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

**Distribution of Proceeds:**

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

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

**Authorized Uses of Proceeds:**

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

**Attorney General Opinions:**

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

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

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

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

## 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 county has levied this surtax since its authorization in law. During the 2015-16 local fiscal year, the 65 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.84 billion to go unrealized.

### General Law Amendments:

Chapter 2015-169, L.O.F., (CS/CS/HB 209) removes the requirement for the county government to enter into an interlocal agreement as a prerequisite for holding a referendum on the surtax. If the surtax is approved by referendum, the proceeds will be distributed to all local government entities providing emergency fire rescue services in the county. The legislation provides that surtax proceeds will be distributed to all participating entities providing emergency fire rescue services in the county based on each entity's pro rata share of spending on such services in the county over the five preceding fiscal years. Local government entities receiving any share of the surtax proceeds will be required to reduce ad valorem taxes by the amount of revenue projected from surtax collections. If the surtax raises more revenue than the amount that would reduce the millage rate to zero, the funds will then be applied to non-ad valorem assessments by the entity, with any excess surtax proceeds transferred to the county to reduce the county's millage rate. If any entity declines its share of surtax proceeds, those proceeds are redistributed proportionally to participating entities on a pro rata basis. These changes became effective on July 1, 2015. On May 20, 2015, the Revenue Estimating Conference estimated these changes to have a zero or indeterminate positive fiscal impact on local government revenue since it is not known when, or if, any surtax referendum will be approved.<sup>1</sup>

### Authorization to Levy:

Eligible county governments may levy this surtax at a rate of up to 1 percent pursuant to an ordinance enacted by the county's governing body and approved by the voters in a countywide referendum. The referendum must be placed on the ballot of a regularly scheduled election, and the referendum ballot must conform to the requirements of s. 101.161, F.S. Surtax collections must be initiated on January 1<sup>st</sup> of the year following a successful referendum in order to coincide with s. 212.054(5), F.S.

Upon the surtax taking effect and initiation of collections, each local government entity receiving a share of surtax proceeds must reduce the ad valorem tax levy or any non-ad valorem assessment for fire control and emergency rescue services in its next and subsequent budgets by the estimated amount of revenue provided by the surtax. In addition to the Charter County and Regional Transportation System Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

### Counties Eligible to Levy:

Any county, except Madison, Miami-Dade, and certain portions of Orange and Osceola, is eligible to levy the surtax. Any county that has imposed two separate discretionary surtaxes without expiration is not eligible to

1. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2015/pdf/impact0520.pdf>

levy this surtax. According to a recent update, Madison and Miami-Dade counties currently levy two separate discretionary surtaxes without expiration. Madison County levies both the Small County Surtax and Voter-Approved Indigent Care Surtax without expiration dates, and Miami-Dade County levies both the Charter County Transportation System Surtax and County Public Hospital Surtax without expiration dates.

Additionally, notwithstanding s. 212.054, F.S., if a multicounty independent special district created pursuant to ch. 67-764, L.O.F., levies ad valorem taxes on district property to fund emergency fire rescue service within the district and is required by s. 2, Art. VII of the State Constitution to maintain a uniform ad valorem tax rate throughout the district, the county may not levy this surtax within the district's boundaries. This provision relates specifically to the Reedy Creek Improvement District, which is located within portions of Orange and Osceola counties. The cities of Bay Lake and Lake Buena Vista as well as the Walt Disney World Resort Complex are located within the district.<sup>2</sup> This provision prevents either county from levying the surtax within the district's boundaries if an ad valorem tax is levied to fund emergency fire rescue services. Reedy Creek Improvement District levies such an ad valorem tax and maintains a uniform ad valorem tax rate throughout the district. Consequently, Orange and Osceola counties are prohibited from levying this surtax within the Reedy Creek Improvement District's boundaries.

**Distribution of Proceeds:**

The surtax proceeds, less an administrative fee that may be retained by the Department of Revenue, are distributed by the Department to the county. The county distributes the surtax proceeds it receives from the Department to each local government entity providing emergency fire rescue services in the county. The surtax proceeds, less an administrative fee not to exceed 2 percent of the surtax collected, must be distributed by the county based on each entity's average annual expenditures for fire control and emergency fire rescue services in the five fiscal years preceding the fiscal year in which the surtax takes effect in proportion to the average annual total of the expenditures for such entities in the five fiscal years preceding the fiscal year in which the surtax takes effect. The county must revise the distribution proportions to reflect a change in the service area of an entity receiving a distribution of the surtax proceeds. If an entity declines its share of surtax revenue, such revenue must be redistributed proportionally to the entities that are participating in the sharing of such revenue based on each participating entity's average annual expenditures for fire control and emergency fire rescue services in the preceding five fiscal years in proportion to the average annual total of the expenditures for the participating entities in the preceding five fiscal years.

If a local government entity requests personnel or equipment from any other service provider on a long-term basis and the personnel or equipment is provided, the local government entity providing the service is entitled to payment from the requesting service provider from that provider's share of the surtax proceeds for all equipment and personnel costs.

Use of the surtax proceeds does not relieve a local government entity from complying with ch. 200, F.S., and any related statutory provisions that establish millage caps or limits undesignated budget reserves and procedures for establishing rollback rates for ad valorem taxes and budget adoption. If the surtax collections exceed projected collections in any fiscal year, any surplus distribution is used to further reduce ad valorem taxes in the next fiscal year. These proceeds are applied as a rebate to the final millage after the TRIM notice is completed. If a local government entity receiving a share of the surtax is unable to further reduce ad valorem taxes because the millage rate is zero, the funds must be applied to reduce any non-ad valorem assessments levied for the authorized purposes. If no ad valorem or non-ad valorem reduction is possible, the

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2. [http://www.rcid.org/AboutUS\\_main.cfm](http://www.rcid.org/AboutUS_main.cfm)

surplus surtax collections must be returned to the county, which must reduce the county millage rates to offset the surplus surtax proceeds.

**Authorized Uses of Proceeds:**

The surtax proceeds are expended for emergency fire rescue services and facilities. The term *emergency fire rescue services* includes, but is not limited to, the following meanings.

1. Preventing and extinguishing fires.
2. Protecting and saving life and property from fires, natural or intentional acts, or disasters.
3. Enforcing municipal, county, or state fire protection codes and laws pertaining to the prevention and control of fires.
4. Providing pre-hospital emergency medical treatment.

**Attorney General Opinions:**

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

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## 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 2015 Regular and Special Legislative Sessions.

### Authorization to Levy:

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

An authorized tax may take effect on the first day of any month, but may not take effect until at least 60 days after the adoption of the ordinance levying the tax. In addition, two exemptions exist for both taxes. All transactions that are exempt from the state sales tax are also exempt from these taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by ch. 67-930, L.O.F., are also exempt. Several additional exemptions also exist for the 1 percent tax. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, which had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt. Sales in any veterans' organization are also exempt. Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county must appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force includes, but is not limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan addresses the needs of persons who have become, or are about to become, homeless, and the county's governing body adopts this plan as part of the ordinance levying the 1 percent tax.

### Counties Eligible to Levy:

Only a county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is eligible to levy these taxes. According to the Department of Revenue (DOR), the county began levying these taxes on October 1, 1993.

### Administrative Procedures:

The county levying either tax locally administers the tax using the powers and duties enumerated for local

administration of the tourist development tax by s. 125.0104, F.S. (1992 Supp.). The county ordinance should provide for brackets applicable to taxable transactions. The county appoints an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions to prepare and submit to the governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Each member of the county's governing board appoints a member, and the county manager appoints two members to the oversight board.

**Reporting Requirements:**

The county furnishes a certified copy of the ordinance that authorizes the imposition of either tax to the DOR within 10 days after the adoption of the ordinance.

**Distribution of Proceeds:**

The county distributes the 2 percent tax proceeds to a countywide convention and visitors' bureau, which by interlocal agreement and contract with the county has been given the primary responsibility for tourist and convention promotion, to be used for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors' bureau, the county allocates the proceeds for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

The 1 percent tax proceeds are distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and operation of domestic violence centers. The county and its respective municipalities continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally-operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the levy date of this tax.

**Authorized Uses of Proceeds:**

As described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.), the 2 percent tax proceeds are used for the following purposes.

1. Promoting and advertising tourism in the State of Florida and nationally and internationally.
2. Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

For the first 12 months of the 1 percent tax levy, the proceeds are used by the county to assist persons who have become or are about to become homeless. These funds are made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of the proceeds are made available for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless. In addition, the proceeds and accrued interest may be used as collateral, pledged, or hypothecated for authorized projects, including bonds issued in connection with such authorized projects.

**Attorney General Opinions:**

No opinions specifically relevant to these taxes have been issued.



## **Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Option Fuel Taxes)**

Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes

### **Summary:**

County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county.<sup>1</sup> Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.<sup>2</sup> This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county, and diesel fuel is not subject to this tax.<sup>3</sup> This additional tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum, and the proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.<sup>4</sup> Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate. During the 2015-16 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$869 million in revenue. The counties not currently levying all possible local option fuel taxes at the maximum rate will allow an estimated \$198 million to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### **Administrative Procedures:**

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in tax collection, administration, enforcement, and distribution of proceeds.<sup>5</sup> Such administrative costs may not exceed 2 percent of collections. Additionally, several deductions (i.e., General Revenue Service Charge, collection allowances, and refunds) from one or more of the local option fuel tax collections are statutorily authorized. The total administrative costs are prorated among those counties levying the tax according to formula, which shall be revised on July 1<sup>st</sup> of each year. Two-thirds of the amounts deducted are based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30<sup>th</sup> of the preceding state fiscal year. One-third of the amounts deducted are based on the county's share of the total amount of tax collected during the preceding state fiscal year. The

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

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

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

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

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

DOR has the authority to promulgate rules necessary to enforce these taxes, and these rules have the full force and effect of law.

The ninth-cent fuel tax proceeds are transferred to the Ninth-Cent Fuel Tax Trust Fund. The 1 to 6 cents of optional fuel tax are collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax are collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. These tax proceeds are transferred to the Local Option Fuel Tax Trust Fund, which was created for the distribution of tax proceeds to eligible local governments.

**Reporting Requirements:**

All local option fuel tax impositions must be levied before October 1<sup>st</sup> of each year to be effective January 1<sup>st</sup> of the following year.<sup>6</sup> However, tax levies that were in effect on July 1, 2002, and expire on August 31<sup>st</sup> of any year may be reimposed at the current rate effective September 1<sup>st</sup> of the year of expiration. Additionally, the imposition of the 1 to 6 cents tax cannot exceed 30 years.

A certified copy of the ordinance proposing the levy of the ninth-cent fuel tax pursuant to referendum must be furnished to the DOR by the county within 10 days after the ordinance's approval; however, the failure to furnish the certified copy does not invalidate the ordinance's passage. Within 10 days after referendum passage, the county notifies the DOR of the referendum's passage and the time period during which the tax will be levied. A county levying this tax pursuant to ordinance notifies the DOR within 10 days after the ordinance's adoption, and the county furnishes the DOR with a certified copy of the ordinance.<sup>7</sup>

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

Any dispute as to a county's determination of the distribution proportions for these two taxes are resolved through an appeal to the Administration Commission in accordance with procedures developed by the Commission. The Administration Commission is made up of the Governor and the Cabinet and is housed within the Executive Office of the Governor. Pending final disposition of such proceedings, the tax is collected, and the Clerk of the Circuit Court holds such funds in escrow.<sup>10</sup>

**Distribution of Proceeds:**

The local option fuel taxes on motor fuel are distributed monthly by the DOR to the county reported by the terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or use. The taxes on diesel fuel are distributed monthly by the DOR to each county according to the procedure specified in law.<sup>11</sup>

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

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

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

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

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

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.<sup>12</sup>

A county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

In addition, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1<sup>st</sup> of each year for dividing the proceeds of the 1 to 6 cents fuel tax.<sup>13</sup> This provision applies only to Orange County.

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

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

A table listing the 2016 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 2016. 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 2016 based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default

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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 2016.

**Additional Detail:**

Additional information regarding each of the three individual authorizations to levy can be found in the three sections immediately following the two tables previously discussed. Additionally, a primer detailing Florida's transportation tax sources is available via the Department of Transportation's website.<sup>15</sup> Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR's website.<sup>16</sup> Local option fuel tax collections and distributions data by fiscal year and by month can be found via this DOR webpage.<sup>17</sup>

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15. <http://www.dot.state.fl.us/officeofcomptroller/pdf/GAO/RevManagement/Tax%20Primer%202015%20JAN.pdf>

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

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

## Ninth-Cent Fuel Tax

### Estimated Gallons and Tax by Fuel Type

#### Revenue Estimates for the Local Fiscal Year Ending September 30, 2016

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	110,972,718	\$ 0.01	\$ 1,084,425	\$ 0.01	\$ 152,971	\$ 1,237,397
Baker	17,036,826	\$ 0.01	\$ 166,484	\$ 0.01	\$ 28,453	\$ 194,937
Bay	96,110,973	\$ 0.01	\$ 939,196	\$ 0.01	\$ 130,606	\$ 1,069,803
Bradford	13,501,075	\$ -	\$ 131,933	\$ 0.01	\$ 28,275	\$ 28,275
Brevard	239,010,443	\$ -	\$ 2,335,610	\$ 0.01	\$ 1,256,921	\$ 1,256,921
Broward	805,405,029	\$ 0.01	\$ 7,870,418	\$ 0.01	\$ 854,586	\$ 8,725,004
Calhoun	3,656,599	\$ -	\$ 35,732	\$ 0.01	\$ 21,760	\$ 21,760
Charlotte	88,309,749	\$ 0.01	\$ 862,963	\$ 0.01	\$ 138,435	\$ 1,001,397
Citrus	52,817,010	\$ 0.01	\$ 516,128	\$ 0.01	\$ 66,449	\$ 582,577
Clay	79,145,984	\$ 0.01	\$ 773,415	\$ 0.01	\$ 87,830	\$ 861,244
Collier	133,625,057	\$ 0.01	\$ 1,305,784	\$ 0.01	\$ 133,368	\$ 1,439,152
Columbia	45,441,342	\$ 0.01	\$ 444,053	\$ 0.01	\$ 140,697	\$ 584,750
DeSoto	11,344,988	\$ 0.01	\$ 110,863	\$ 0.01	\$ 34,048	\$ 144,911
Dixie	5,699,256	\$ -	\$ 55,693	\$ 0.01	\$ 33,072	\$ 33,072
Duval	455,653,268	\$ -	\$ 4,452,644	\$ 0.01	\$ 1,054,474	\$ 1,054,474
Escambia	131,440,111	\$ 0.01	\$ 1,284,433	\$ 0.01	\$ 264,331	\$ 1,548,764
Flagler	37,761,684	\$ 0.01	\$ 369,007	\$ 0.01	\$ 45,456	\$ 414,463
Franklin	5,698,718	\$ -	\$ 55,688	\$ 0.01	\$ 12,440	\$ 12,440
Gadsden	25,401,635	\$ -	\$ 248,225	\$ 0.01	\$ 193,262	\$ 193,262
Gilchrist	6,180,380	\$ 0.01	\$ 60,395	\$ 0.01	\$ 10,091	\$ 70,486
Glades	3,004,519	\$ 0.01	\$ 29,360	\$ 0.01	\$ 15,072	\$ 44,432
Gulf	5,342,778	\$ 0.01	\$ 52,210	\$ 0.01	\$ 15,084	\$ 67,294
Hamilton	10,254,502	\$ -	\$ 100,207	\$ 0.01	\$ 301,905	\$ 301,905
Hardee	11,132,156	\$ 0.01	\$ 108,783	\$ 0.01	\$ 40,091	\$ 148,875
Hendry	15,539,776	\$ 0.01	\$ 151,855	\$ 0.01	\$ 91,487	\$ 243,342
Hernando	67,840,935	\$ 0.01	\$ 662,942	\$ 0.01	\$ 133,999	\$ 796,941
Highlands	42,088,223	\$ 0.01	\$ 411,286	\$ 0.01	\$ 112,514	\$ 523,800
Hillsborough	592,788,300	\$ 0.01	\$ 5,792,727	\$ 0.01	\$ 1,013,957	\$ 6,806,685
Holmes	8,068,921	\$ 0.01	\$ 78,849	\$ 0.01	\$ 34,824	\$ 113,674
Indian River	70,485,859	\$ -	\$ 688,788	\$ 0.01	\$ 160,104	\$ 160,104
Jackson	30,913,984	\$ 0.01	\$ 302,091	\$ 0.01	\$ 202,843	\$ 504,935
Jefferson	7,577,664	\$ 0.01	\$ 74,049	\$ 0.01	\$ 44,871	\$ 118,920
Lafayette	2,008,159	\$ -	\$ 19,624	\$ 0.01	\$ 12,437	\$ 12,437
Lake	136,885,905	\$ 0.01	\$ 1,337,649	\$ 0.01	\$ 164,451	\$ 1,502,101
Lee	307,385,117	\$ 0.01	\$ 3,003,767	\$ 0.01	\$ 383,741	\$ 3,387,508
Leon	129,665,810	\$ 0.01	\$ 1,267,094	\$ 0.01	\$ 138,304	\$ 1,405,398
Levy	19,159,376	\$ -	\$ 187,225	\$ 0.01	\$ 45,635	\$ 45,635
Liberty	3,097,970	\$ 0.01	\$ 30,273	\$ 0.01	\$ 19,788	\$ 50,062
Madison	11,545,525	\$ 0.01	\$ 112,823	\$ 0.01	\$ 174,823	\$ 287,646
Manatee	155,670,368	\$ 0.01	\$ 1,521,211	\$ 0.01	\$ 196,417	\$ 1,717,628
Marion	163,604,995	\$ 0.01	\$ 1,598,748	\$ 0.01	\$ 418,669	\$ 2,017,417
Martin	75,274,854	\$ 0.01	\$ 735,586	\$ 0.01	\$ 85,502	\$ 821,088
Miami-Dade	1,034,247,714	\$ 0.01	\$ 10,106,669	\$ 0.01	\$ 1,369,707	\$ 11,476,375
Monroe	51,280,837	\$ 0.01	\$ 501,116	\$ 0.01	\$ 43,659	\$ 544,776
Nassau	36,728,213	\$ 0.01	\$ 358,908	\$ 0.01	\$ 74,439	\$ 433,347
Okaloosa	95,103,874	\$ 0.01	\$ 929,355	\$ 0.01	\$ 84,092	\$ 1,013,447
Okeechobee	25,965,509	\$ 0.01	\$ 253,735	\$ 0.01	\$ 76,995	\$ 330,730
Orange	635,056,588	\$ -	\$ 6,205,773	\$ 0.01	\$ 1,073,315	\$ 1,073,315
Osceola	173,396,372	\$ 0.01	\$ 1,694,429	\$ 0.01	\$ 146,646	\$ 1,841,075
Palm Beach	564,674,264	\$ 0.01	\$ 5,517,997	\$ 0.01	\$ 665,538	\$ 6,183,535
Pasco	196,730,054	\$ 0.01	\$ 1,922,446	\$ 0.01	\$ 250,915	\$ 2,173,362

## Ninth-Cent Fuel Tax

### Estimated Gallons and Tax by Fuel Type

#### Revenue Estimates for the Local Fiscal Year Ending September 30, 2016

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	369,470,693	\$ 0.01	\$ 3,610,468	\$ 0.01	\$ 369,060	\$ 3,979,527
Polk	242,302,884	\$ 0.01	\$ 2,367,784	\$ 0.01	\$ 752,508	\$ 3,120,291
Putnam	29,172,251	\$ 0.01	\$ 285,071	\$ 0.01	\$ 65,376	\$ 350,447
St. Johns	108,121,767	\$ -	\$ 1,056,566	\$ 0.01	\$ 196,851	\$ 196,851
St. Lucie	123,009,178	\$ 0.01	\$ 1,202,046	\$ 0.01	\$ 205,271	\$ 1,407,316
Santa Rosa	68,359,131	\$ -	\$ 668,005	\$ 0.01	\$ 101,218	\$ 101,218
Sarasota	153,634,579	\$ 0.01	\$ 1,501,317	\$ 0.01	\$ 161,426	\$ 1,662,743
Seminole	195,885,635	\$ 0.01	\$ 1,914,194	\$ 0.01	\$ 189,082	\$ 2,103,276
Sumter	58,702,478	\$ 0.01	\$ 573,641	\$ 0.01	\$ 298,615	\$ 872,256
Suwannee	21,713,762	\$ 0.01	\$ 212,187	\$ 0.01	\$ 71,903	\$ 284,090
Taylor	11,425,477	\$ -	\$ 111,650	\$ 0.01	\$ 64,818	\$ 64,818
Union	3,734,386	\$ 0.01	\$ 36,492	\$ 0.01	\$ 28,165	\$ 64,658
Volusia	214,338,399	\$ 0.01	\$ 2,094,515	\$ 0.01	\$ 257,606	\$ 2,352,120
Wakulla	9,581,820	\$ 0.01	\$ 93,634	\$ 0.01	\$ 23,015	\$ 116,648
Walton	40,933,447	\$ 0.01	\$ 400,002	\$ 0.01	\$ 87,371	\$ 487,373
Washington	10,632,146	\$ 0.01	\$ 103,897	\$ 0.01	\$ 22,270	\$ 126,167
<b>Totals</b>	<b>8,707,750,000</b>		<b>\$ 85,092,133</b>		<b>\$ 15,173,905</b>	<b>\$ 83,912,676</b>

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As the result of statewide equalization, all counties levy the tax on diesel fuel at the \$0.01 rate.
- 3) Dollar figures are provided for each county in the "Estimated Tax Receipts from Motor Fuel" even though all counties do not currently levy the tax on motor fuel. The estimates for non-levying counties are provided for informational purposes only.
- 4) The dollar figures in the "Total Estimated Tax Receipts" represent the estimated distributions to counties based on their respective tax rates on motor and diesel fuels.

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2016

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution
<b>ALACHUA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>52.1500000</b>	<b>\$ 3,648,279</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>52.1500000</b>	<b>\$ 2,648,814</b>
Alachua			1.8750000	\$ 131,170			1.8750000	\$ 95,235
Archer			0.8550000	\$ 59,814			0.8550000	\$ 43,427
Gainesville			38.6350000	\$ 2,702,804			38.6350000	\$ 1,962,357
Hawthorne			1.0600000	\$ 74,155			1.0600000	\$ 53,840
High Springs			2.1100000	\$ 147,610			2.1100000	\$ 107,172
La Crosse			0.2950000	\$ 20,637			0.2950000	\$ 14,984
Micanopy			0.9000000	\$ 62,962			0.9000000	\$ 45,713
Newberry			1.2550000	\$ 87,797			1.2550000	\$ 63,744
Waldo			0.8650000	\$ 60,513			0.8650000	\$ 43,935
Countywide Total			100.0000000	\$ 6,995,741			100.0000000	\$ 5,079,221
<b>BAKER BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>86.0000000</b>	<b>\$ 949,280</b>	<b>\$ -</b>			
Glen St. Mary			1.0000000	\$ 11,038				
Macclenny			13.0000000	\$ 143,496				
Countywide Total			100.0000000	\$ 1,103,814				\$ 155,955
<b>BAY BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>59.5630000</b>	<b>\$ 3,602,121</b>	<b>\$ -</b>			
Callaway			4.1500000	\$ 250,975				
Lynn Haven			3.9000000	\$ 235,856				
Mexico Beach			0.9150000	\$ 55,335				
Panama City			23.9470000	\$ 1,448,215				
Panama City Beach			3.7250000	\$ 225,272				
Parker			1.4270000	\$ 86,299				
Springfield			2.3730000	\$ 143,509				
Countywide Total			100.0000000	\$ 6,047,582				\$ 879,800
<b>BRADFORD BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.0000000</b>	<b>\$ 636,366</b>	<b>\$ -</b>			
Brooker			1.8000000	\$ 16,364				
Hampton			1.9000000	\$ 17,273				
Lawley			2.9000000	\$ 26,364				
Starke			23.4000000	\$ 212,728				
Countywide Total			100.0000000	\$ 909,094				\$ 123,589
<b>BREVARD BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>47.1400427</b>	<b>\$ 9,725,930</b>	<b>\$ -</b>			
Cape Canaveral			1.4998597	\$ 309,451				
Cocoa			2.0149618	\$ 415,727				
Cocoa Beach			2.0731821	\$ 427,739				
Grant-Valkaria			0.4286536	\$ 88,440				
Indialantic			0.4797489	\$ 98,982				
Indian Harbor Beach			1.6590344	\$ 342,292				
Malabar			0.4712051	\$ 97,219				
Melbourne			13.0714208	\$ 2,696,895				
Melbourne Beach			0.3834592	\$ 79,115				
Melbourne Village			0.0811224	\$ 16,737				
Palm Bay			17.2559104	\$ 3,560,238				
Palm Shores			0.0965334	\$ 19,917				
Rockledge			3.7309693	\$ 769,773				
Satellite Beach			2.1704340	\$ 447,804				
Titusville			4.8444658	\$ 999,510				
West Melbourne			2.5989964	\$ 536,225				
Countywide Total			100.0000000	\$ 20,631,992				\$ 2,187,902
<b>BROWARD BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>62.5000000</b>	<b>\$ 30,774,435</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>64.0380000</b>	<b>\$ 23,606,577</b>
Coconut Creek			1.1394600	\$ 561,060			1.0927272	\$ 402,816
Cooper City			0.6808410	\$ 335,240			0.6529176	\$ 240,688
Coral Springs			2.6057820	\$ 1,283,064			2.4989100	\$ 921,183
Dania Beach			0.6405240	\$ 315,388			0.6142538	\$ 226,435
Davie			1.9830120	\$ 976,417			1.9016820	\$ 701,024
Deerfield Beach			1.6067650	\$ 791,157			1.5408662	\$ 568,015
Fort Lauderdale			3.6030390	\$ 1,774,104			3.4552670	\$ 1,273,728
Hallandale Beach			0.8133610	\$ 400,492			0.7800028	\$ 287,535
Hillsboro Beach			0.0399360	\$ 19,664			0.0382984	\$ 14,118
Hollywood			3.0494430	\$ 1,501,518			2.9243748	\$ 1,078,024
Lauderdale-By-The-Sea			0.1299780	\$ 64,000			0.1246466	\$ 45,949
Lauderdale Lakes			0.7059680	\$ 347,612			0.6770142	\$ 249,570
Lauderhill			1.4184620	\$ 698,438			1.3602860	\$ 501,448
Lazy Lake			0.0005280	\$ 260			0.0005080	\$ 187
Lighthouse Point			0.2203580	\$ 108,502			0.2113208	\$ 77,900
Margate			1.1704340	\$ 576,311			1.1224310	\$ 413,766
Miramar			2.6825820	\$ 1,320,879			2.5725602	\$ 948,333
North Lauderdale			0.8964330	\$ 441,396			0.8596672	\$ 316,902
Oakland Park			0.8962000	\$ 441,281			0.8594434	\$ 316,820

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2016

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution
Parkland			0.5418600	\$ 266,807			0.5196358	\$ 191,555
Pembroke Park			0.1313760	\$ 64,688			0.1259876	\$ 46,443
Pembroke Pines			3.2958390	\$ 1,622,841			3.1606656	\$ 1,165,128
Plantation			1.8113400	\$ 891,887			1.7370502	\$ 640,336
Pompano Beach			2.1861880	\$ 1,076,459			2.0965250	\$ 772,850
Sea Ranch Lakes			0.0142580	\$ 7,021			0.0136736	\$ 5,041
Southwest Ranches			0.1566930	\$ 77,154			0.1502668	\$ 55,393
Sunrise			1.8365300	\$ 904,291			1.7612078	\$ 649,241
Tamarac			1.2946920	\$ 637,495			1.2415918	\$ 457,693
Weston			1.3914490	\$ 685,137			1.3343810	\$ 491,898
West Park			0.3026670	\$ 149,030			0.2902534	\$ 106,997
Wilton Manors			0.2540020	\$ 125,068			0.2435842	\$ 89,793
Countywide Total			100.0000000	\$ 49,239,097			100.0000000	\$ 36,863,388
<b>CALHOUN BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>79.8900000</b>	<b>\$ 264,300</b>	<b>\$ -</b>			
Altha			1.2200000	\$ 4,036				
Blountstown			18.8900000	\$ 62,494				
Countywide Total			100.0000000	\$ 330,830				\$ 33,473
<b>CHARLOTTE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>89.6600000</b>	<b>\$ 5,081,286</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>93.2600000</b>	<b>\$ 3,769,511</b>
Punta Gorda			10.3400000	\$ 585,997			6.7400000	\$ 272,427
Countywide Total			100.0000000	\$ 5,667,283			100.0000000	\$ 4,041,937
<b>CITRUS BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>90.9500000</b>	<b>\$ 2,993,575</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>90.9500000</b>	<b>\$ 2,198,657</b>
Crystal River			3.5000000	\$ 115,201			3.5000000	\$ 84,610
Inverness			5.5500000	\$ 182,676			5.5500000	\$ 134,168
Countywide Total			100.0000000	\$ 3,291,451			100.0000000	\$ 2,417,435
<b>CLAY BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>85.9000000</b>	<b>\$ 4,176,251</b>	<b>\$ -</b>			
Green Cove Springs			5.7000000	\$ 277,120				
Keystone Heights			1.7000000	\$ 82,650				
Orange Park			6.1000000	\$ 296,567				
Penney Farms			0.6000000	\$ 29,171				
Countywide Total			100.0000000	\$ 4,861,759				\$ 724,502
<b>COLLIER BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>85.4800000</b>	<b>\$ 6,939,932</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>85.4800000</b>	<b>\$ 5,227,973</b>
Everglades			0.1900000	\$ 15,426			0.1900000	\$ 11,620
Marco Island			6.1200000	\$ 496,869			6.1200000	\$ 374,300
Naples			8.2100000	\$ 666,552			8.2100000	\$ 502,125
Countywide Total			100.0000000	\$ 8,118,779			100.0000000	\$ 6,116,019
<b>COLUMBIA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>71.3900000</b>	<b>\$ 2,379,413</b>	<b>\$ -</b>			
Fort White			1.1000000	\$ 36,663				
Lake City			27.5100000	\$ 916,902				
Countywide Total			100.0000000	\$ 3,332,978				\$ 415,970
<b>DESOTO BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>78.0000000</b>	<b>\$ 644,005</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>83.0000000</b>	<b>\$ 430,986</b>
Arcadia			22.0000000	\$ 181,642			17.0000000	\$ 88,274
Countywide Total			100.0000000	\$ 825,647			100.0000000	\$ 519,260
<b>DIXIE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>81.2500000</b>	<b>\$ 414,842</b>	<b>\$ -</b>			
Cross City			12.5000000	\$ 63,822				
Horseshoe Beach			6.2500000	\$ 31,911				
Countywide Total			100.0000000	\$ 510,575				\$ 52,171
<b>JACKSONVILLE-DUVAL</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>95.0794000</b>	<b>\$ 29,743,419</b>	<b>\$ -</b>			
Atlantic Beach			1.4678000	\$ 459,168				
Baldwin			0.1609000	\$ 50,334				
Jacksonville Beach			2.4799000	\$ 775,780				
Neptune Beach			0.8120000	\$ 254,016				
Countywide Total			100.0000000	\$ 31,282,716				\$ 4,171,050
<b>ESCAMBIA BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>81.1500000</b>	<b>\$ 7,128,938</b>	<b>\$ 0.04</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 4,812,811</b>
Century			0.6300000	\$ 55,345			0.0000000	\$ -
Pensacola			18.2200000	\$ 1,600,607			0.0000000	\$ -
Countywide Total			100.0000000	\$ 8,784,889			100.0000000	\$ 4,812,811
<b>FLAGLER BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>19.5000000</b>	<b>\$ 456,480</b>	<b>\$ -</b>			
Beverly Beach			0.2500000	\$ 5,852				
Bunnell			2.6500000	\$ 62,034				
Flagler Beach			4.1000000	\$ 95,978				
Palm Coast			73.5000000	\$ 1,720,578				
Countywide Total			100.0000000	\$ 2,340,923				\$ 345,670
<b>FRANKLIN BOCC</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>75.0800000</b>	<b>\$ 241,981</b>	<b>\$ -</b>			
Appalachicola			16.8500000	\$ 54,307				
Carrabelle			8.0700000	\$ 26,009				
Countywide Total			100.0000000	\$ 322,298				\$ 52,166
<b>GADSDEN BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>76.3000000</b>	<b>\$ 1,946,266</b>	<b>\$ -</b>			
Chattahoochee			7.4600000	\$ 190,290				



## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2016

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution
Greensboro			0.3300000	\$ 8,418				
Gretna			1.2800000	\$ 32,650				
Havana			3.7700000	\$ 96,165				
Midway			0.2300000	\$ 5,867				
Quincy			10.6300000	\$ 271,151				
Countywide Total			100.0000000	\$ 2,550,807				\$ 232,527
<b>GILCHRIST BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>85.5700000</b>	<b>\$ 341,459</b>	<b>\$ -</b>			
Bell			1.3000000	\$ 5,188				
Fanning Springs (part)			2.0600000	\$ 8,220				
Trenton			11.0700000	\$ 44,174				
Countywide Total			100.0000000	\$ 399,041				\$ 56,575
<b>GLADES BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>80.0000000</b>	<b>\$ 203,989</b>	<b>\$ -</b>			
Moore Haven			20.0000000	\$ 50,997				
Countywide Total			100.0000000	\$ 254,987				\$ 27,503
<b>GULF BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 383,124</b>	<b>\$ -</b>			<b>\$ 48,908</b>
<b>HAMILTON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>80.0000000</b>	<b>\$ 1,898,451</b>	<b>\$ -</b>			
Jasper			10.0000000	\$ 237,306				
Jennings			5.0000000	\$ 118,653				
White Springs			5.0000000	\$ 118,653				
Countywide Total			100.0000000	\$ 2,373,063				\$ 93,870
<b>HARDEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>85.2800000</b>	<b>\$ 725,092</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>90.0200000</b>	<b>\$ 458,669</b>
Bowling Green			3.7700000	\$ 32,054			1.6500000	\$ 8,407
Wachula			7.4300000	\$ 63,173			5.1700000	\$ 26,342
Zolfo Springs			3.5200000	\$ 29,929			3.1600000	\$ 16,101
Countywide Total			100.0000000	\$ 850,249			100.0000000	\$ 509,519
<b>HENDRY BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>65.0000000</b>	<b>\$ 910,019</b>	<b>\$ 0.02</b>	<b>Interlocal</b>	<b>65.0000000</b>	<b>\$ 184,926</b>
Clewiston			20.6700000	\$ 289,386			20.6700000	\$ 58,807
LaBelle			14.3300000	\$ 200,624			14.3300000	\$ 40,769
Countywide Total			100.0000000	\$ 1,400,029			100.0000000	\$ 284,502
<b>HERNANDO BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>95.5300000</b>	<b>\$ 4,317,580</b>	<b>\$ 0.02</b>	<b>Interlocal</b>	<b>95.5300000</b>	<b>\$ 1,186,513</b>
Brooksville			4.4700000	\$ 202,026			4.4700000	\$ 55,519
Countywide Total			100.0000000	\$ 4,519,606			100.0000000	\$ 1,242,032
<b>HIGHLANDS BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>84.8333300</b>	<b>\$ 2,528,232</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>80.4000000</b>	<b>\$ 1,548,808</b>
Avon Park			5.3766700	\$ 160,237			8.3000000	\$ 159,889
Lake Placid			1.7600000	\$ 52,452			1.5000000	\$ 28,896
Sebring			8.0300000	\$ 239,313			9.8000000	\$ 188,785
Countywide Total			100.0000000	\$ 2,980,234			100.0000000	\$ 1,926,378
<b>HILLSBOROUGH BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>68.1000000</b>	<b>\$ 26,252,841</b>	<b>\$ -</b>			
Plant City			2.7700000	\$ 1,067,847				
Tampa			27.1500000	\$ 10,466,441				
Temple Terrace			1.9800000	\$ 763,298				
Countywide Total			100.0000000	\$ 38,550,428				\$ 5,426,384
<b>HOLMES BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>86.0000000</b>	<b>\$ 559,753</b>	<b>\$ -</b>			
Bonifay			10.0000000	\$ 65,088				
Esto			1.0000000	\$ 6,509				
Noma			1.0000000	\$ 6,509				
Ponce de Leon			1.0000000	\$ 6,509				
Westville			1.0000000	\$ 6,509				
Countywide Total			100.0000000	\$ 650,876				\$ 73,863
<b>INDIAN RIVER BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>72.0626000</b>	<b>\$ 3,474,207</b>	<b>\$ -</b>			
Fellsmere			3.1039000	\$ 149,642				
Indian River Shores			1.1918000	\$ 57,458				
Orchid			0.2307000	\$ 11,122				
Sebastian			13.0072000	\$ 627,089				
Vero Beach			10.4038000	\$ 501,577				
Countywide Total			100.0000000	\$ 4,821,095				\$ 645,228
<b>JACKSON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>74.7300000</b>	<b>\$ 2,174,793</b>	<b>\$ -</b>			
Alford			0.9600000	\$ 27,938				
Campbellton			0.1900000	\$ 5,529				
Cottondale			1.1900000	\$ 34,631				
Graceville			4.4800000	\$ 130,377				
Grand Ridge			1.4900000	\$ 43,362				
Greenwood			0.7300000	\$ 21,244				
Malone			1.0900000	\$ 31,721				
Marianna			11.9300000	\$ 347,187				
Sneads			3.2100000	\$ 93,417				
Countywide Total			100.0000000	\$ 2,910,200				\$ 282,987
<b>JEFFERSON BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>88.7800000</b>	<b>\$ 607,479</b>	<b>\$ -</b>			

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2016

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution
Monticello			11.2200000	\$ 76,773				
Countywide Total			100.0000000	\$ 684,252				\$ 69,366
<b>LAFAYETTE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 184,607</b>	<b>\$ -</b>			<b>\$ 18,383</b>
<b>LAKE BOCC</b>	<b>\$ 0.06</b>	<b>Combination</b>	<b>66.3700000</b>	<b>\$ 5,630,747</b>	<b>\$ -</b>			
Astatula			0.4600000	\$ 39,026				
Clermont			4.5900000	\$ 389,410				
Eustis			6.1700000	\$ 523,455				
Fruitland Park			1.0300000	\$ 87,384				
Groveland			1.3500000	\$ 114,532				
Howey-in-the-Hills			0.3600000	\$ 30,542				
Lady Lake			1.6200000	\$ 137,439				
Leesburg			7.5000000	\$ 636,290				
Mascotte			1.0300000	\$ 87,384				
Minneola			1.0500000	\$ 89,081				
Montverde			0.4800000	\$ 40,723				
Mount Dora			4.0300000	\$ 341,900				
Tavares			2.8300000	\$ 240,094				
Umatilla			1.1300000	\$ 95,868				
Countywide Total			100.0000000	\$ 8,483,873				\$ 1,253,054
<b>LEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>47.8000000</b>	<b>\$ 9,147,846</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>47.8000000</b>	<b>\$ 6,724,990</b>
Bonita Springs			4.5400000	\$ 868,854			4.5400000	\$ 638,733
Cape Coral			24.9500000	\$ 4,774,870			24.9500000	\$ 3,510,220
Estero			2.5400000	\$ 486,099			2.5400000	\$ 357,353
Fort Myers			14.0000000	\$ 2,679,286			14.0000000	\$ 1,969,662
Fort Myers Beach			1.1700000	\$ 223,912			1.1700000	\$ 164,607
Sanibel			5.0000000	\$ 956,888			5.0000000	\$ 703,451
Countywide Total			100.0000000	\$ 19,137,754			100.0000000	\$ 14,069,017
<b>LEON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>46.6700000</b>	<b>\$ 3,701,654</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>50.0000000</b>	<b>\$ 2,967,402</b>
Tallahassee			53.3300000	\$ 4,229,895			50.0000000	\$ 2,967,402
Countywide Total			100.0000000	\$ 7,931,548			100.0000000	\$ 5,934,804
<b>LEVY BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>89.2300000</b>	<b>\$ 1,180,655</b>	<b>\$ -</b>			
Bronson			1.3000000	\$ 17,201				
Cedar Key			0.9300000	\$ 12,305				
Chiefland			3.0000000	\$ 39,695				
Fanning Springs (part)			0.2400000	\$ 3,176				
Inglis			2.2000000	\$ 29,109				
Otter Creek			0.1400000	\$ 1,852				
Williston			2.3500000	\$ 31,094				
Yankeetown			0.6100000	\$ 8,071				
Countywide Total			100.0000000	\$ 1,323,159				\$ 175,385
<b>LIBERTY BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>90.0000000</b>	<b>\$ 259,564</b>	<b>\$ -</b>			
Bristol			10.0000000	\$ 28,840				
Countywide Total			100.0000000	\$ 288,404				\$ 28,359
<b>MADISON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.1700000</b>	<b>\$ 1,179,753</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>70.1700000</b>	<b>\$ 370,805</b>
Greenville			6.1600000	\$ 103,567			6.1600000	\$ 32,552
Lee			1.9800000	\$ 33,289			1.9800000	\$ 10,463
Madison			21.6900000	\$ 364,669			21.6900000	\$ 114,618
Countywide Total			100.0000000	\$ 1,681,279			100.0000000	\$ 528,439
<b>MANATEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 9,704,483</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 7,125,033</b>
<b>MARION BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>80.4600000</b>	<b>\$ 9,230,830</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>80.4600000</b>	<b>\$ 6,025,006</b>
Bellevue			1.2100000	\$ 138,818			1.2100000	\$ 90,607
Dunnellon			0.6300000	\$ 72,277			0.6300000	\$ 47,176
McIntosh			0.1800000	\$ 20,651			0.1800000	\$ 13,479
Ocala			17.4100000	\$ 1,997,374			17.4100000	\$ 1,303,696
Reddick			0.1100000	\$ 12,620			0.1100000	\$ 8,237
Countywide Total			100.0000000	\$ 11,472,570			100.0000000	\$ 7,488,201
<b>MARTIN BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>93.0363000</b>	<b>\$ 4,312,953</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>93.0363000</b>	<b>\$ 3,205,408</b>
Jupiter Island			1.4431000	\$ 66,899			1.4431000	\$ 49,720
Ocean Breeze			0.0071000	\$ 329			0.0071000	\$ 245
Sewall's Point			0.8624000	\$ 39,979			0.8624000	\$ 29,713
Stuart			4.6511000	\$ 215,614			4.6511000	\$ 160,246
Countywide Total			100.0000000	\$ 4,635,774			100.0000000	\$ 3,445,330
<b>MIAMI-DADE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.3980000</b>	<b>\$ 45,662,543</b>	<b>\$ 0.03</b>	<b>Interlocal</b>	<b>73.9980000</b>	<b>\$ 21,017,290</b>
Aventura			0.5980000	\$ 387,883			0.5250000	\$ 149,113
Bal Harbour			0.0450000	\$ 29,189			0.0390000	\$ 11,077
Bay Harbor Islands			0.1110000	\$ 71,998			0.0970000	\$ 27,550
Biscayne Park			0.0890000	\$ 57,728			0.0780000	\$ 22,154
Coral Gables			1.3300000	\$ 862,683			1.1690000	\$ 332,025

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2016

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution
Cutler Bay			0.8620000	\$ 559,123			0.7570000	\$ 215,007
Doral			0.9010000	\$ 584,419			0.7920000	\$ 224,948
El Portal			0.0650000	\$ 42,161			0.0570000	\$ 16,189
Florida City			0.2750000	\$ 178,374			0.2410000	\$ 68,450
Golden Beach			0.0410000	\$ 26,594			0.0360000	\$ 10,225
Hialeah			4.3790000	\$ 2,840,369			3.8460000	\$ 1,092,361
Hialeah Gardens			0.4320000	\$ 280,210			0.3800000	\$ 107,930
Homestead			1.3390000	\$ 868,521			1.1760000	\$ 334,014
Indian Creek			0.0070000	\$ 4,540			0.0060000	\$ 1,704
Key Biscayne			0.2420000	\$ 156,969			0.2130000	\$ 60,497
Medley			0.0950000	\$ 61,620			0.0840000	\$ 23,858
Miami			8.0530000	\$ 5,223,450			7.0740000	\$ 2,009,194
Miami Beach			1.6430000	\$ 1,065,706			1.4430000	\$ 409,848
Miami Gardens			2.5000000	\$ 1,621,585			2.1960000	\$ 623,719
Miami Lakes			0.6320000	\$ 409,937			0.5550000	\$ 157,634
Miami Shores			0.3050000	\$ 197,833			0.2680000	\$ 76,119
Miami Springs			0.4310000	\$ 279,561			0.3790000	\$ 107,646
North Bay Village			0.1330000	\$ 86,268			0.1170000	\$ 33,231
North Miami			1.2570000	\$ 815,333			1.1040000	\$ 313,564
North Miami Beach			0.9410000	\$ 610,365			0.8260000	\$ 234,605
Opa Locka			0.3340000	\$ 216,644			0.2930000	\$ 83,219
Palmetto Bay			0.6600000	\$ 428,098			0.5800000	\$ 164,735
Pinecrest			0.5450000	\$ 353,506			0.4790000	\$ 136,048
South Miami			0.3220000	\$ 208,860			0.2830000	\$ 80,379
Sunny Isles Beach			0.3470000	\$ 225,076			0.3050000	\$ 86,628
Surfside			0.1180000	\$ 76,539			0.1040000	\$ 29,539
Sweetwater			0.3940000	\$ 255,562			0.3460000	\$ 98,273
Virginia Gardens			0.0530000	\$ 34,378			0.0460000	\$ 13,065
West Miami			0.1230000	\$ 79,782			0.1080000	\$ 30,675
Countywide Total			100.0000000	\$ 64,863,409			100.0000000	\$ 28,402,511
<b>MONROE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>60.5000000</b>	<b>\$ 1,289,467</b>	<b>\$ 0.03</b>	<b>Interlocal</b>	<b>45.2100000</b>	<b>\$ 636,681</b>
Islamorada			see note	\$ 294,500			9.0600000	\$ 127,590
Key Colony Beach			2.0000000	\$ 61,412			1.0900000	\$ 15,350
Key West			36.5000000	\$ 1,120,761			31.2100000	\$ 439,522
Layton			1.0000000	\$ 30,706			0.2600000	\$ 3,662
Marathon			see note	\$ 273,733			13.1700000	\$ 185,470
Countywide Total			100.0000000	\$ 3,070,579			100.0000000	\$ 1,408,274
<b>NASSAU BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>85.6065000</b>	<b>\$ 2,104,396</b>	<b>\$ -</b>			
Callahan			0.7494000	\$ 18,422				
Fernandina Beach			9.0497000	\$ 222,462				
Hilliard			4.5944000	\$ 112,940				
Countywide Total			100.0000000	\$ 2,458,220				\$ 336,210
<b>OKALOOSA BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>64.0000000</b>	<b>\$ 3,656,535</b>	<b>\$ 0.03</b>	<b>Default</b>	<b>64.0000000</b>	<b>\$ 1,671,515</b>
Cinco Bayou			0.3828000	\$ 21,871			0.3828000	\$ 9,998
Crestview			7.8062000	\$ 445,994			7.8062000	\$ 203,878
Destin			7.9133000	\$ 452,113			7.9133000	\$ 206,675
Fort Walton Beach			9.7956000	\$ 559,655			9.7956000	\$ 255,836
Laurel Hill			0.4593000	\$ 26,241			0.4593000	\$ 11,996
Mary Esther			1.9899000	\$ 113,690			1.9899000	\$ 51,971
Niceville			4.3618000	\$ 249,204			4.3618000	\$ 113,919
Shalimar			0.6124000	\$ 34,988			0.6124000	\$ 15,994
Valparaiso			2.6787000	\$ 153,043			2.6787000	\$ 69,961
Countywide Total			100.0000000	\$ 5,713,335			100.0000000	\$ 2,611,743
<b>OKEECHOBEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>80.6600000</b>	<b>\$ 1,519,705</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>80.6600000</b>	<b>\$ 958,597</b>
Okeechobee			19.3400000	\$ 364,383			19.3400000	\$ 229,845
Countywide Total			100.0000000	\$ 1,884,088			100.0000000	\$ 1,188,441
<b>ORANGE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>64.0309000</b>	<b>\$ 26,394,552</b>	<b>\$ -</b>			
Apopka			3.6700000	\$ 1,512,832				
Bay Lake			0.0012000	\$ 495				
Belle Isle			0.5300000	\$ 218,474				
Eatonville			0.1800000	\$ 74,199				
Edgewood			0.2200000	\$ 90,687				
Lake Buena Vista			0.0018000	\$ 742				
Maitland			1.3400000	\$ 552,369				
Oakland			0.2100000	\$ 86,565				
Ocoee			3.1300000	\$ 1,290,236				
Orlando			20.8200000	\$ 8,582,334				
Windermere			0.2400000	\$ 98,932				

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2016

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution
Winter Garden			3.0900000	\$ 1,273,747				
Winter Park			2.3400000	\$ 964,585				
Countywide Total			100.0000000	\$ 41,221,585				\$ 5,813,308
<b>OSCEOLA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>62.5000000</b>	<b>\$ 6,485,436</b>	<b>\$ -</b>			
Kissimmee			25.0000000	\$ 2,594,174				
St. Cloud			12.5000000	\$ 1,297,087				
Countywide Total			100.0000000	\$ 10,376,698				\$ 1,587,270
<b>PALM BEACH BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>66.5650000</b>	<b>\$ 23,244,578</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>78.9240000</b>	<b>\$ 20,398,019</b>
Atlantis			0.1930000	\$ 67,396			0.1220000	\$ 31,531
Belle Glade			0.9330000	\$ 325,805			0.5880000	\$ 151,969
Boca Raton			4.1360000	\$ 1,444,296			2.6070000	\$ 673,783
Boynton Beach			2.5070000	\$ 875,447			1.5810000	\$ 408,612
Briny Breezes			0.0090000	\$ 3,143			0.0060000	\$ 1,551
Cloud Lake			0.0120000	\$ 4,190			0.0070000	\$ 1,809
Delray Beach			2.8180000	\$ 984,049			1.7760000	\$ 459,010
Glen Ridge			0.0270000	\$ 9,428			0.0170000	\$ 4,394
Golf			0.0680000	\$ 23,746			0.0430000	\$ 11,113
Greenacres			0.8190000	\$ 285,996			0.5160000	\$ 133,361
Gulfstream			0.0680000	\$ 23,746			0.0430000	\$ 11,113
Haverhill			0.0820000	\$ 28,634			0.0520000	\$ 13,439
Highland Beach			0.0630000	\$ 22,000			0.0400000	\$ 10,338
Hypoluxo			0.0360000	\$ 12,571			0.0220000	\$ 5,686
Juno Beach			0.1050000	\$ 36,666			0.0660000	\$ 17,058
Jupiter			2.5110000	\$ 876,844			1.5830000	\$ 409,129
Jupiter Inlet Colony			0.0390000	\$ 13,619			0.0250000	\$ 6,461
Lake Clarke Shores			0.2200000	\$ 76,824			0.1380000	\$ 35,666
Lake Park			0.4940000	\$ 172,505			0.3110000	\$ 80,378
Lake Worth			1.7370000	\$ 606,562			1.0950000	\$ 283,004
Lantana			0.5650000	\$ 197,299			0.3560000	\$ 92,009
Loxahatchee Groves			0.7460000	\$ 260,504			0.4710000	\$ 121,731
Manalapan			0.0360000	\$ 12,571			0.0230000	\$ 5,944
Mangonia Park			0.1240000	\$ 43,301			0.0780000	\$ 20,159
North Palm Beach			0.5540000	\$ 193,457			0.3490000	\$ 90,200
Ocean Ridge			0.1060000	\$ 37,015			0.0670000	\$ 17,316
Pahokee			0.3550000	\$ 123,966			0.2240000	\$ 57,893
Palm Beach			0.6460000	\$ 225,584			0.4070000	\$ 105,190
Palm Beach Gardens			1.4310000	\$ 499,707			0.9020000	\$ 233,123
Palm Beach Shores			0.0760000	\$ 26,539			0.0480000	\$ 12,406
Palm Springs			0.7570000	\$ 264,345			0.4770000	\$ 123,281
Riviera Beach			1.4700000	\$ 513,326			0.9270000	\$ 239,584
Royal Palm Beach			1.3900000	\$ 485,390			0.8760000	\$ 226,403
South Bay			0.2310000	\$ 80,665			0.1460000	\$ 37,734
South Palm Beach			0.0180000	\$ 6,286			0.0110000	\$ 2,843
Tequesta			0.3610000	\$ 126,062			0.2280000	\$ 58,927
Wellington			3.1260000	\$ 1,091,603			1.9700000	\$ 509,149
West Palm Beach			4.5660000	\$ 1,594,453			2.8780000	\$ 743,823
Countywide Total			100.0000000	\$ 34,920,120			100.0000000	\$ 25,845,141
<b>PASCO BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>93.9442000</b>	<b>\$ 11,536,618</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>93.9442000</b>	<b>\$ 8,459,050</b>
Dade City			1.1549000	\$ 141,825			1.1549000	\$ 103,991
New Port Richey			3.4752000	\$ 426,765			3.4752000	\$ 312,919
Port Richey			0.3424000	\$ 42,048			0.3424000	\$ 30,831
St. Leo			0.0132000	\$ 1,621			0.0132000	\$ 1,189
San Antonio			0.1705000	\$ 20,938			0.1705000	\$ 15,352
Zephyrhills			0.8996000	\$ 110,473			0.8996000	\$ 81,003
Countywide Total			100.0000000	\$ 12,280,288			100.0000000	\$ 9,004,335
<b>PINELLAS BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 22,450,060</b>	<b>\$ -</b>			<b>\$ 3,382,135</b>
<b>POLK BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>65.1480000</b>	<b>\$ 11,587,118</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>65.2500000</b>	<b>\$ 7,236,357</b>
Auburndale			1.9720000	\$ 350,737			1.9680000	\$ 218,255
Bartow			2.8240000	\$ 502,272			2.8310000	\$ 313,964
Davenport			0.5090000	\$ 90,530			0.5070000	\$ 56,227
Dundee			0.6510000	\$ 115,786			0.6550000	\$ 72,641
Eagle Lake			0.4060000	\$ 72,211			0.4070000	\$ 45,137
Fort Meade			1.0160000	\$ 180,704			1.0090000	\$ 111,900
Frostproof			0.8500000	\$ 151,180			0.8550000	\$ 94,821
Haines City			2.7400000	\$ 487,332			2.7120000	\$ 300,766
Highland Park			0.0440000	\$ 7,826			0.0440000	\$ 4,880
Hillcrest Heights			0.0450000	\$ 8,004			0.0460000	\$ 5,101
Lake Alfred			0.7430000	\$ 132,149			0.7450000	\$ 82,622

## Local Option Fuel Taxes

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Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution
Lake Hamilton			0.3440000	\$ 61,183			0.3450000	\$ 38,261
Lake Wales			2.3060000	\$ 410,141			2.3060000	\$ 255,740
Lakeland			13.7060000	\$ 2,437,727			13.7680000	\$ 1,526,899
Mulberry			1.1480000	\$ 204,181			1.1550000	\$ 128,092
Polk City			0.4010000	\$ 71,321			0.4030000	\$ 44,694
Winter Haven			5.1470000	\$ 915,437			4.9940000	\$ 553,845
Countywide Total			100.0000000	\$ 17,785,839			100.0000000	\$ 11,090,203
<b>PUTNAM BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>79.6259000</b>	<b>\$ 1,584,559</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>79.6259000</b>	<b>\$ 1,063,176</b>
Crescent City			2.1206000	\$ 42,200			2.1206000	\$ 28,315
Interlachen			1.8867000	\$ 37,545			1.8867000	\$ 25,191
Palatka			14.1977000	\$ 282,535			14.1977000	\$ 189,570
Pomona Park			1.2264000	\$ 24,405			1.2264000	\$ 16,375
Welaka			0.9427000	\$ 18,760			0.9427000	\$ 12,587
Countywide Total			100.0000000	\$ 1,990,005			100.0000000	\$ 1,335,214
<b>ST. JOHNS BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>88.9000000</b>	<b>\$ 6,314,457</b>	<b>\$ -</b>			
Hastings			0.3000000	\$ 21,309				
St. Augustine			7.4000000	\$ 525,613				
St. Augustine Beach			3.4000000	\$ 241,498				
Countywide Total			100.0000000	\$ 7,102,876				\$ 989,747
<b>ST. LUCIE BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>18.5109000</b>	<b>\$ 1,475,091</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>18.5109000</b>	<b>\$ 1,042,188</b>
Fort Pierce			15.2942000	\$ 1,218,759			15.2942000	\$ 861,083
Port St. Lucie			66.1293000	\$ 5,269,691			66.1293000	\$ 3,723,166
St. Lucie Village			0.0656000	\$ 5,228			0.0656000	\$ 3,693
Countywide Total			100.0000000	\$ 7,968,768			100.0000000	\$ 5,630,130
<b>SANTA ROSA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>90.4800000</b>	<b>\$ 3,937,057</b>	<b>\$ -</b>			
Gulf Breeze			4.0800000	\$ 177,533				
Jay			0.3900000	\$ 16,970				
Milton			5.0500000	\$ 219,741				
Countywide Total			100.0000000	\$ 4,351,301				\$ 625,759
<b>SARASOTA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>64.3000000</b>	<b>\$ 6,033,293</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>64.3000000</b>	<b>\$ 4,521,483</b>
Longboat Key			1.1700000	\$ 109,782			1.1700000	\$ 82,273
North Port			15.3700000	\$ 1,442,173			15.3700000	\$ 1,080,796
Sarasota			13.6800000	\$ 1,283,599			13.6800000	\$ 961,958
Venice			5.4800000	\$ 514,190			5.4800000	\$ 385,346
Countywide Total			100.0000000	\$ 9,383,037			100.0000000	\$ 7,031,855
<b>SEMINOLE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>63.6000000</b>	<b>\$ 7,544,891</b>	<b>\$ -</b>			
Altamonte Springs			5.3000000	\$ 628,741				
Casselberry			4.8000000	\$ 569,426				
Lake Mary			2.2000000	\$ 260,987				
Longwood			3.2000000	\$ 379,617				
Oviedo			6.4000000	\$ 759,234				
Sanford			9.5000000	\$ 1,126,988				
Winter Springs			5.0000000	\$ 593,152				
Countywide Total			100.0000000	\$ 11,863,037				\$ 1,793,137
<b>SUMTER BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>89.0200000</b>	<b>\$ 4,457,046</b>	<b>\$ -</b>			
Bushnell			2.2520000	\$ 112,753				
Center Hill			0.8770000	\$ 43,910				
Coleman			0.6330000	\$ 31,693				
Webster			0.6920000	\$ 34,647				
Wildwood			6.5260000	\$ 326,743				
Countywide Total			100.0000000	\$ 5,006,792				\$ 537,362
<b>SUWANNEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>85.9110000</b>	<b>\$ 1,392,335</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>85.9110000</b>	<b>\$ 853,817</b>
Branford			1.0000000	\$ 16,207			1.0000000	\$ 9,938
Live Oak			13.0890000	\$ 212,130			13.0890000	\$ 130,084
Countywide Total			100.0000000	\$ 1,620,671			100.0000000	\$ 993,839
<b>TAYLOR BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.0000000</b>	<b>\$ 710,274</b>	<b>\$ -</b>			
Perry			30.0000000	\$ 304,403				
Countywide Total			100.0000000	\$ 1,014,677				\$ 104,589
<b>UNION BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>82.8300000</b>	<b>\$ 309,387</b>	<b>\$ -</b>			
Lake Butler			9.1700000	\$ 34,252				
Raiford			0.2700000	\$ 1,009				
Worthington Springs			7.7300000	\$ 28,873				
Countywide Total			100.0000000	\$ 373,521				\$ 34,185
<b>VOLUSIA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>57.2390000</b>	<b>\$ 7,604,102</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>57.2390000</b>	<b>\$ 5,615,300</b>
Daytona Beach			7.7080000	\$ 1,023,995			6.5570000	\$ 643,259
Daytona Beach Shores			1.2280000	\$ 163,138			1.1400000	\$ 111,837
DeBary			2.0380000	\$ 270,745			2.5960000	\$ 254,675
DeLand			2.3500000	\$ 312,193			2.8540000	\$ 279,985

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2016

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2014-15 Distribution Percentage	FY 2015-16 Estimated Distribution
Deltona			9.4280000	\$ 1,252,494			7.5590000	\$ 741,558
Edgewater			1.8470000	\$ 245,371			2.1370000	\$ 209,645
Holly Hill			1.2470000	\$ 165,662			1.1690000	\$ 114,682
Lake Helen			0.2530000	\$ 33,611			0.2910000	\$ 28,548
New Smyrna Beach			3.3200000	\$ 441,056			3.9280000	\$ 385,347
Oak Hill			0.1520000	\$ 20,193			0.2800000	\$ 27,469
Orange City			0.8400000	\$ 111,593			1.2270000	\$ 120,372
Ormond Beach			5.0870000	\$ 675,799			4.6400000	\$ 455,196
Pierson			0.2100000	\$ 27,898			0.3170000	\$ 31,099
Ponce Inlet			0.6530000	\$ 86,750			0.7110000	\$ 69,751
Port Orange			5.0170000	\$ 666,500			6.2230000	\$ 610,493
South Daytona			1.3830000	\$ 183,729			1.1320000	\$ 111,052
Countywide Total			100.0000000	\$ 13,284,828			100.0000000	\$ 9,810,269
<b>WAKULLA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 662,879</b>	<b>\$ -</b>			<b>\$ 87,712</b>
<b>WALTON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>85.7600000</b>	<b>\$ 2,372,231</b>	<b>\$ -</b>			
DeFuniak Springs			13.4500000	\$ 372,044				
Freeport			0.7900000	\$ 21,852				
Countywide Total			100.0000000	\$ 2,766,127				\$ 374,705
<b>WASHINGTON BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>85.7600000</b>	<b>\$ 613,986</b>	<b>\$ -</b>			
Caryville			0.1200000	\$ 859				
Chipley			12.3500000	\$ 88,418				
Vernon			1.4600000	\$ 10,453				
Wausau			0.3100000	\$ 2,219				
Countywide Total			100.0000000	\$ 715,935				\$ 97,327
<b>STATEWIDE TOTALS</b>				<b>\$ 567,897,561</b>				<b>\$ 206,755,279</b>

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that particular column are for motor fuel only.
- 3) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the following exception. For those counties that do not currently impose the 1 to 5 cents local option fuel tax, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy and is provided for those officials that may be considering a future tax levy.
- 4) Revenue estimates are based on FY 2014-15 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 distribution percentages of the first 4 cents of Lake County's levy are determined by the statutory default formula. The distribution percentages of the remaining 2 cents are specified by interlocal agreement. Manatee County has interlocal agreements with the municipalities to distribute proceeds of both local option fuel taxes pursuant to the statutory default formula methodology.
- 6) The estimated distributions of the 1 to 6 cents local option fuel tax to the municipalities of Islamorada and Marathon in Monroe County reflect fixed dollar amounts deducted from the county government's share.



**Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties**  
**Estimation of Realized and Unrealized Tax Revenues**  
**Local Fiscal Year Ending September 30, 2016**

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Sumter	1	\$ 872,256	0	\$ -	6	\$ 5,006,792	0	\$ -	0	\$ -	5	\$ 2,686,812	7	\$ 5,879,048	5	\$ 2,686,812
Suwannee	1	\$ 284,090	0	\$ -	6	\$ 1,620,671	0	\$ -	5	\$ 993,839	0	\$ -	12	\$ 2,898,600	0	\$ -
Taylor	0	\$ 64,818	1	\$ 111,650	6	\$ 1,014,677	0	\$ -	0	\$ -	5	\$ 522,944	6	\$ 1,079,495	6	\$ 634,594
Union	1	\$ 64,658	0	\$ -	6	\$ 373,521	0	\$ -	0	\$ -	5	\$ 170,923	7	\$ 438,178	5	\$ 170,923
Volusia	1	\$ 2,352,120	0	\$ -	6	\$ 13,284,828	0	\$ -	5	\$ 9,810,269	0	\$ -	12	\$ 25,447,217	0	\$ -
Wakulla	1	\$ 116,648	0	\$ -	6	\$ 662,879	0	\$ -	0	\$ -	5	\$ 438,560	7	\$ 779,527	5	\$ 438,560
Walton	1	\$ 487,373	0	\$ -	6	\$ 2,766,127	0	\$ -	0	\$ -	5	\$ 1,873,524	7	\$ 3,253,500	5	\$ 1,873,524
Washington	1	\$ 126,167	0	\$ -	6	\$ 715,935	0	\$ -	0	\$ -	5	\$ 486,633	7	\$ 842,102	5	\$ 486,633
<b>Florida Total</b>		<b>\$ 84,413,680</b>		<b>\$ 15,852,358</b>		<b>\$ 567,897,561</b>		<b>\$ 52,166</b>		<b>\$ 216,451,427</b>		<b>\$ 182,102,291</b>		<b>\$ 868,762,667</b>		<b>\$ 198,006,815</b>

Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2016.
- 2) The estimation of unrealized revenues from the Ninth-Cent Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.01 per gallon and reflects countywide totals.
- 3) The estimation of unrealized revenues from the 1-6 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.06 per gallon and reflects countywide totals.
- 4) The estimation of unrealized revenues from the 1-5 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.05 per gallon and reflects countywide totals.
- 5) The Ninth-Cent Fuel Tax and 1-6 Cents Local Option Fuel Tax are imposed on diesel fuel in every county at the maximum rate of \$0.01 and \$0.06 per gallon, respectively, as the result of statewide equalization. Consequently, there are no unrealized tax revenues resulting from these levies on diesel fuel.
- 6) Current law requires the countywide tax proceeds generated from the 1-6 Cents and 1-5 Cents Local Option Fuel Taxes to be distributed among the county government and municipalities within the county's boundaries pursuant to interlocal agreement or default formula (i.e., historical transportation expenditures) methodology. County governments are not required by law to share the Ninth-Cent Fuel Tax proceeds with municipalities within their respective boundaries.
- 7) The following tax rate increases or new tax levies begin January 1, 2016. Hernando County increases its 1-5 Cents Local Option Fuel Tax rate from \$0.02 to \$0.05 per gallon. Osceola County levies the 1-5 Cents Local Option Fuel Tax rate at the maximum rate of \$0.05 per gallon. Santa Rosa County levies the Ninth-Cent Fuel Tax at the maximum rate of \$0.01 per gallon and the 1-5 Cents Local Option Fuel Tax rate at the maximum rate of \$0.05 per gallon.

Data Sources:

- 1) Office of Economic and Demographic Research, 2015 Local Government Financial Information Handbook, Table: 2016 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, 2015 Local Government Financial Information Handbook, Tables: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2016 and Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2016.



## **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 2015-16 local fiscal year, counties levying this tax will realize an estimated \$84 million in revenue. The 15 counties not currently levying this tax on motor fuel will allow an estimated \$16 million to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### **Authorization to Levy:**

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

### **Counties Eligible to Levy:**

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

### **Distribution of Proceeds:**

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

### **Authorized Uses of Proceeds:**

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

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

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

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

**Attorney General Opinions:**

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

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

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

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

## **1 to 6 Cents Local Option Fuel Tax**

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

### **Summary:**

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As the result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2015-16 local fiscal year, counties levying this tax will realize an estimated \$568 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 \$52,166 to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### **Authorization to Levy:**

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

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. Such ordinance must be adopted in accordance with the requirements imposed under one of the following two circumstances, whichever is applicable:
  - a. Prior to June 1<sup>st</sup>, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1<sup>st</sup>. However, any interlocal agreement executed after the initial tax levy, extension, or rate change, cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
  - b. If an interlocal agreement has not been executed, the county may, prior to June 10<sup>th</sup>, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described in #1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20<sup>th</sup>, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum is held in accordance with the provisions of the resolution and applicable state law, provided that the county bears the costs of such referendum. The tax is levied and collected countywide on January 1<sup>st</sup>, following 30 days after voter approval.

All tax impositions and rate changes must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year for a period not to exceed 30 years. However, tax levies that were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be reimposed at the currently authorized rate to be effective

September 1<sup>st</sup> of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the distribution method is made.

**Counties Eligible to Levy:**

All counties are eligible to levy this tax on motor fuel. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in the same proportion as other local option fuel tax monies. Since the tax is imposed on diesel fuel at the maximum rate of 6 cents in all counties as the result of statewide equalization, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

**Distribution of Proceeds:**

The tax proceeds are distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local governmental entities, then the parties to the agreement must review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1<sup>st</sup> of each year for dividing the proceeds. This provision applies only to Orange County.

**Authorized Uses of Proceeds:**

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

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting installation, operation, maintenance, and repair.
5. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.

7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Small counties, which are defined as having a total population of 50,000 or less on April 1, 1992, and municipalities within such counties, are authorized to use the proceeds to fund infrastructure projects if the projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, the projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to 4 cents of tax proceeds may be used by the county for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., these funds cannot be used for the operational expenses of any infrastructure. The funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state land-planning agency. Additionally, the proceeds cannot be pledged for bonded indebtedness for a period exceeding 10 years with one exception. For the express purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For these purposes, the term *infrastructure* has the same meaning as provided in s. 212.055, F.S.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2013-32	Local option gas tax - municipalities
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
2000-37	Interest on municipal fuel tax fund, uses
99-70	Municipalities, dredging canals as part of road program
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues
93-12	Distribution of local option gas tax
92-20	Use of local option gas tax funds
90-79	Local option tax funding transportation disadvantaged

The full texts of these opinions are available via a searchable on-line database.<sup>1</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

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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 2015-16 local fiscal year, the 31 counties levying this tax will realize an estimated \$216 million in revenue. The 44 counties not currently levying this tax at the maximum rate will allow an estimated \$182 million to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### **Authorization to Levy:**

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

Prior to a tax levy, the county may establish by interlocal agreement with one or more of its respective municipalities representing a majority of the county's incorporated area population a distribution formula for dividing the entire tax proceeds among the county government and all eligible municipalities. If no interlocal agreement is adopted before the tax's effective date, the revenues are distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below. If no interlocal agreement exists, a new agreement may be established prior to June 1<sup>st</sup> of any year. However, any interlocal agreement established after the initial tax levy or rate change cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by the proceeds. The amounts distributed to each local government cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the establishment date of the new interlocal agreement.

### **Counties Eligible to Levy:**

All counties are eligible to levy this tax. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

**Distribution of Proceeds:**

The tax proceeds are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county’s boundaries. If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement must review and hold public hearings on the terms of the agreement at least every two years. If no interlocal agreement is established, then a local government’s distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

**Authorized Uses of Proceeds:**

The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
97-25	County local option fuel tax funding transit operations
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues

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

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



## **Municipal Pari-Mutuel Tax**

Section 550.105(9), Florida Statutes

### **Summary:**

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

### **General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### **Eligibility Requirements:**

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

### **Administrative Procedures:**

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

### **Distribution of Proceeds:**

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

### **Authorized Uses:**

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

### **Attorney General Opinions:**

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

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

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

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

**Prior Years' Revenues:**

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

## **Municipal Parking Facility Space Surcharges**

Sections 166.271, Florida Statutes

### **Summary:**

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

### **General Law Amendments:**

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### **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, 2014 population estimates, only six municipalities (i.e., Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa) were located in a county having a population greater than 500,000 and had a municipal population of 200,000 or more.

### **Administrative Procedures:**

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

### **Distribution of Proceeds:**

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

### **Authorized Uses:**

The surcharge proceeds are used for the following purposes.<sup>2</sup>

1. No less than 60 percent and no more than 80 percent are used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments.
2. No less than 20 percent and no more than 40 percent are used to improve transportation, including, but not limited to, street, sidewalk, roadway, landscape, transit, and streetscape beautification improvements in downtown or urban core areas.

### **Attorney General Opinions:**

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

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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 2015 Regular and Special Legislative Sessions.

### **Authorization to Levy:**

Municipalities in counties having a population of not less than 330,000 and not more than 340,000 (i.e., Broward County) and in counties having a population of more than 900,000 (i.e., Miami-Dade County), according to the 1960 decennial census, whose charter specifically provided or was amended prior to January 1, 1968, to provide for this tax levy, are eligible to impose it by ordinance adopted by the governing body. The tax is levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, tourist or trailer camp, as defined in part I of ch. 212, F.S., and upon the retail sale price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax does not apply to those sales the amount of which is less than 50 cents or sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than \$10.

### **Municipalities Eligible to Levy:**

The Miami-Dade County municipalities of Bal Harbour, Miami Beach, and Surfside are eligible to impose the tax. According to their official government websites, Bal Harbour<sup>1</sup>, Surfside<sup>2</sup>, and Miami Beach<sup>3</sup> are imposing the tax at 4 percent on transient rental transactions and 2 percent on the sale of food and beverages.

### **Administrative Procedures:**

It is the duty of every person renting a room or rooms and selling at retail food or beverages or alcoholic beverages for consumption on the premises to act as the tax collection agent. These persons must collect, report, and pay over to the municipality all taxes levied in accordance with the enacted ordinance. Any municipality collecting the tax has the same duties and privileges as the Department of Revenue (DOR) under part I of ch. 212, F.S., and may use any power granted to the DOR under this part including enforcement and collection procedures and penalties. Additionally, municipalities participate in the Registration Information

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1. <http://www.balharbourgov.com/static/sitefiles/events/BHV20110617010346.pdf>

2. [http://www.townofsufsidefl.gov/Pages/SurfsideFL\\_Tourism/index](http://www.townofsufsidefl.gov/Pages/SurfsideFL_Tourism/index)

3. See document entitled "New Business Guide" available at <http://www.miamibeachfl.gov/business/>

Sharing and Exchange Program and share tax administration information with the DOR.<sup>4</sup>

**Distribution of Proceeds:**

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend the tax proceeds as the body may determine appropriate.

**Authorized Uses of Proceeds:**

The tax proceeds are used for the creation and maintenance of convention and publicity bureaus; development and maintenance of art and cultural centers; enhancement of tourism; publicity and advertising; construction, operation, and maintenance of auditoriums, community centers, and convention structures; or relief from ad valorem taxes being used for any of these other purposes.

**Attorney General Opinions:**

No opinions specifically relevant to this tax have been issued.

**Prior Years' Revenues:**

A summary of prior years' revenues reported by these municipalities is available.<sup>5</sup>

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4. Section 213.0535, F.S.

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

## Public Service Tax

Sections 166.231-.235, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Eligibility Requirements:

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service, as of May 4, 1977, may continue the tax levy in order to satisfy debt obligations incurred prior to that date. By virtue of a number of legal rulings in Florida case law, a charter county may levy the tax within the unincorporated area. For example, the Florida Supreme Court ruled in 1972 that charter counties, unless specifically precluded by general or special law, could impose by ordinance any tax in the area of its tax jurisdiction that a municipality could impose.<sup>3</sup> In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.<sup>4</sup>

### Administrative Procedures:

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.<sup>5</sup> At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax is levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.<sup>6</sup> A number of tax exemptions are specified in law.<sup>7</sup>

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

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

2. Section 166.231(2), F.S.

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

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

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

6. Section 166.232, F.S.

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

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

**Distribution of Proceeds:**

The seller of the service remits the taxes collected to the governing body in the manner prescribed by ordinance.<sup>9</sup>

**Authorized Uses:**

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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2013-11	Taxability of municipal sale of gas outside city
2003-61	Public Service Tax, exemptions
97-83	Taxation, collection of past-due municipal utility tax
95-42	Part of audit w/info from its telecommunications audit exempt
95-02	Municipality tax certain services if taxing one utility
94-76	Imposition of monetary cap on items or services tax
94-08	Municipality grant church exempt from public service tax
93-38	Municipality / not require state or county to pay tax
93-35	Past due public service tax
89-11	Municipality, authority to impose utility tax cap
87-45	Authority to place cap on public service tax
82-96	Pledging use of service tax for sewer system
82-06	Fuel oil sale; taxable
79-26	Public service tax, utility services
78-142	Municipalities, taxation, bonds, issuance
78-124	Municipalities, housing authorities, tax exemption
78-44	Exemption from tax, church group
77-24	Fuel adjustment charge
76-42	Exemption from municipal public service tax
75-209	Church property and taxation
75-49	Fuel adjustment charge
75-20	Services for users residing outside city limits
75-05	Public service tax and exempt organizations
74-157	Municipal utility tax exemptions
74-379	Utility tax and sewer system

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

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

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



**Tax Rates Imposed by Taxing Authorities:**

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

**Prior Years' Revenues:**

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

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

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

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## Tourist Development Taxes

Section 125.0104, Florida Statutes

### Summary:

Section 125.0104, F.S., authorizes five separate tourist development taxes that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies are by vote of the county's governing body or referendum approval. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2015-16 local fiscal year, the 62 counties levying a tourist development tax will realize an estimated \$788 million in revenue. The 43 counties not currently levying all possible tourist development taxes will allow an estimated \$67 million to go unrealized.

### General Law Amendments:

There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

### Authorization to Levy:

Any county may levy and impose a tourist development tax within its boundaries, except there is no additional levy of a tourist development tax in those municipalities levying the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes is authorized to levy more than 2 percent of tourist development tax;<sup>1</sup> however, this restriction does not apply to a county's levy of the Professional Sports Franchise Facility Tax<sup>2</sup> and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.<sup>3</sup> A county may elect to levy a tourist development tax in a subcounty special district, and if it does, the district must embrace all or a significant contiguous portion of the county. The county must also assist the Department of Revenue (DOR) in identifying those rental units within the district that are subject to the tax.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body. Additionally, some levies require referendum approval or provide the option that the tax may be approved by referendum. Depending on the particular tax levy, the effective date of the levy and imposition of the tax is the first day on the second month following approval of the ordinance by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month as may be specified in the ordinance. At least 60 days prior to the enactment of the ordinance levying the tax, the county's governing body must adopt a resolution establishing and appointing the members of the county tourist development council and indicating the county's intention to consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.<sup>4</sup> These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements. The plan sets forth the anticipated net tax revenue to be derived by the county for two years following the tax levy as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan provides a list, in order of priority, of the proposed uses of the tax revenue by specific

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.

project or use as well as the approximate cost or expense allocation for each specific project or use. The governing body adopts the county plan for tourist development as part of the ordinance levying the tax.

**Administrative Procedures:**

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium or timeshare resort for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations that are exempt according to the provisions of ch. 212, F.S. The tax is charged by the person receiving the consideration for rent or lease at the time of payment, and this person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR keeps records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied and promulgates rules and publishes forms as necessary to enforce these taxes.<sup>5</sup>

A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.<sup>6</sup>

**Reporting Requirements:**

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county also notifies the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.<sup>7</sup>

**Distribution of Proceeds:**

Tax collections received by the DOR, less the costs of administration, are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in the county tourist development trust fund of the respective county, which is established by each county as a pre-condition to the receipt of such funds.<sup>8</sup>

**Automatic Expiration on Retirement of Bonds:**

If the plan for tourist development approved by the county's governing body, as amended pursuant to s. 125.0104(4)(d), F.S., includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned or operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of either of the following.

1. The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated

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5. Section 125.0104(3), F.S.

6. Section 125.0104(10), F.S.

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

8. Section 125.0104(3)(i), F.S.

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.<sup>9</sup>

### **Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2015-14	Tourist development tax – nature centers
2014-02	Counties – tourist development tax - taxation
2013-29	Tourist development tax, tourism
2012-38	Tourist development tax, uses
2010-26	Tourist development tax, subcounty special district
2010-09	Tourist development tax, used to stock lakes with fish
2008-26	Local option tourist development, convention centers
2002-34	Tourist development tax, taxability of boat slips
2001-42	Tourist development tax, purchase of beach property
2000-56	Use of tourist development tax to pay debt service
2000-50	Tourist development tax, welcome signs
2000-29	Tourist development tax, transfer of revenues
2000-25	Tourist development tax revenues
2000-15	Tourist development tax, use of tax for museum parking lot
98-74	Tourist development tax, construction of war memorial
97-64	Tourist development tax, convention development tax
97-48	Tourist development tax revenues for artificial reef
97-13	Tourist development tax, foreign national's residence
96-54	Tourist development tax funds for raceway facility
96-26	Tourist development tax, creation of second district
95-71	Tourist development tax, infrastructure surtax
94-12	County use of tourist development tax revenues for rail trail
92-66	Tourist development tax revenues, purchase of all terrain vehicles
92-34	Use of tourist development tax revenue
92-16	Tourist development tax – Concert in the Park
92-03	Clerk of Court's authority regarding tourist development tax
91-62	Tourist development tax revenues
90-83	Immunity from suit, county tourist development councils
90-59	Tourist development tax, hydrilla and weed control

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

90-55	Tourist development tax, beach facilities
90-14	Revenues derived from tourist development tax
89-50	Tourist tax revenues used for travel expenses
88-49	Use of tourist development tax
88-37	Local option tourist development tax
87-16	Use of tourist tax to improve shoreline
86-96	Authority to increase tourist development tax
86-87	Funds used for advertising
86-68	Use of tourist development tax to maintain beaches
83-18	Use of tourist tax for convention center
79-30	Tourist development tax, usage
77-81	Counties, tourist development tax

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

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

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

The first table to follow provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.<sup>11</sup> The second table 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 2016 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2016.

#### **Additional Detail:**

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

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: November 1, 2015) found at <https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>

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

# History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of November 1, 2015, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	Nov. 14, 1991
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Dixie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gilchrist</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2007</i>	-
<i>Glades</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2009</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</i>	-
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West only)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa (select 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, and Rate Changes

### Active Levies, as of November 1, 2015, 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>	-
<b>Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.</b>				
<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	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>DeSoto</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2015</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>Marion</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2015</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
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>	-
<b>Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay</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>	-



## History of Local Option Tourist Tax Levies

### Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of November 1, 2015, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>Duval</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1994</b>	-
Escambia (Navarre Beach exempt)	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<b>Escambia (Navarre Beach exempt)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2000</b>	-
<b>Flagler</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2010</b>	-
<b>Gulf</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2007</b>	-
<b>Hernando</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2014</b>	-
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1990</b>	-
<b>Indian River</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2001</b>	-
<b>Jackson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	-
<b>Lake</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2003</b>	-
<b>Lee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2006</b>	-
<b>Leon</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2004</b>	-
<b>Manatee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2003</b>	-
<b>Marion</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2015</b>	-
<b>Martin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2008</b>	-
<b>Miami-Dade (select cities exempt)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1991</b>	-
<b>Nassau (Amelia Island only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2010</b>	-
<b>Okaloosa (select voting districts only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1999</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1995</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 1997</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	-
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	-
<b>Polk</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 1994</b>	-
<b>Putnam</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2008</b>	-
<b>St. Johns</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2010</b>	-
St. Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<b>St. Lucie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2003</b>	-
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2006</b>	-
<b>Sarasota</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2007</b>	-
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2009</b>	-
<b>Volusia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2003</b>	-
<b>Wakulla</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2012</b>	-
<b>Walton (select zip codes only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2004</b>	-
<b>High Tourism Impact Tax - s. 125.0104(3)(m), F.S.</b>				
<b>Monroe</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2009</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1989</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1990</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2015</b>	-
<b>Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.</b>				
<b>Alachua</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2010</b>	-
<b>Bay</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2009</b>	-
<b>Brevard</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2005</b>	-
<b>Broward</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1996</b>	-
<b>Charlotte</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2007</b>	-
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2015</b>	-
<b>Duval</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1994</b>	-
<b>Gulf</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2015</b>	-
<b>Hernando</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2014</b>	-
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 1994</b>	-
<b>Lee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2006</b>	-
<b>Leon</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2009</b>	-
<b>Manatee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2009</b>	-
<b>Martin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2015</b>	-
<b>Okaloosa (select voting districts only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2008</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 2006</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2004</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2006</b>	-
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2005</b>	-
<b>Polk</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2004</b>	-
<b>St. Lucie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2003</b>	-
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2014</b>	-
Sarasota	Imposed Levy	0.5%	May 1, 2010	Apr. 30, 2011
<b>Sarasota</b>	<b>Increased Rate</b>	<b>1%</b>	<b>May 1, 2011</b>	-
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2009</b>	-
Walton (select zip codes only)	Imposed Levy	0.5%	Oct. 1, 2009	Sep. 30, 2014

# History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes  
 ### Active Levies, as of November 1, 2015, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>Tourist Impact Tax - s. 125.0108, F.S.</b>				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
<b>Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.</b>				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
<b>Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.</b>				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
<b>Special District Convention Development Tax - s. 212.0305(4)(c), F.S.</b>				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
<b>Special Convention Development Tax - s. 212.0305(4)(d), F.S.</b>				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 2000</i>	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
<b>Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.</b>				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				
<b>Local Administration of Tourist Taxes</b>				
County	Effective Date	Termination Date		
<i>Alachua</i>	<i>Jul. 1, 2001</i>			
<i>Baker</i>	<i>May 1, 2000</i>			
<i>Bay</i>	<i>Jan. 1, 1994</i>			
<i>Brevard</i>	<i>Oct. 1, 1992</i>			
<i>Broward</i>	<i>Mar. 1, 1994</i>			
<i>Charlotte</i>	<i>Sep. 1, 1990</i>			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
<i>Clay</i>	<i>Jan. 1, 1989</i>			
<i>Collier</i>	<i>Jan. 1, 1993</i>			
<i>Duval</i>	<i>Dec. 1, 1990</i>			
<i>Escambia</i>	<i>Jun. 1, 1989</i>			
<i>Gulf</i>	<i>Jun. 1, 2001</i>			
<i>Hernando</i>	<i>Jan. 1, 1993</i>			
<i>Highlands</i>	<i>Jan. 1, 2014</i>			
<i>Hillsborough</i>	<i>Jan. 1, 1992</i>			
<i>Indian River</i>	<i>Oct. 1, 2000</i>			
<i>Lake</i>	<i>Nov. 1, 1998</i>			
<i>Lee</i>	<i>May 1, 1988</i>			
<i>Leon</i>	<i>Oct. 1, 1994</i>			
<i>Manatee</i>	<i>Oct. 1, 1989</i>			
<i>Marion</i>	<i>Apr. 1, 2008</i>			
<i>Martin</i>	<i>Nov. 1, 2002</i>			
<i>Miami-Dade</i>	<i>Apr. 1, 1988</i>			
<i>Monroe (Tourist Development Taxes)</i>	<i>Jan. 1, 1991</i>			
<i>Monroe (Tourist Impact Tax)</i>	<i>Jan. 1, 1996</i>			
<i>Nassau</i>	<i>May 1, 1989</i>			
<i>Okaloosa</i>	<i>Jul. 1, 1992</i>			
<i>Orange</i>	<i>Jan. 1, 1992</i>			
<i>Osceola</i>	<i>May 1, 1992</i>			
<i>Palm Beach</i>	<i>Jan. 1, 1993</i>			
<i>Pinellas</i>	<i>Oct. 1, 1990</i>			
<i>Polk</i>	<i>Jan. 1, 1994</i>			
<i>Putnam</i>	<i>Apr. 1, 1999</i>			
<i>St. Johns</i>	<i>Aug. 1, 1988</i>			
<i>St. Lucie</i>	<i>May 1, 1991</i>			
<i>Santa Rosa</i>	<i>May 1, 1994</i>			
<i>Sarasota</i>	<i>Jun. 1, 1992</i>			
<i>Seminole</i>	<i>Sep. 1, 1993</i>			
<i>Suwannee</i>	<i>Nov. 1, 2001</i>			
<i>Taylor</i>	<i>Jul. 1, 2006</i>			
<i>Volusia</i>	<i>Apr. 1, 1990</i>			

## History of Local Option Tourist Tax Levies

### Summary of Impositions, Expirations, and Rate Changes

**### Active Levies, as of November 1, 2015, Are Noted in Bold Italics. ###**

County	Action	Rate	Effective Date	Expiration Date
Wakulla	Dec. 1, 1996	Sep. 30, 2009		
<b><i>Walton</i></b>	<b><i>Oct. 1, 1991</i></b>			

Note: The Miami-Dade municipalities of Bal Harbour and Surfside impose a 4% Municipal Resort Tax and are exempt from the county's levies of the Tourist Development Tax and Convention Development Tax. The municipality of Miami Beach 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's "History of Local Sales Tax and Current Rates by County" (Last Updated: November 1, 2015).

<https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>



## 2016 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions														
County	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Local Option Food and Beverage Taxes s. 212.0306, F.S.	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special, & Subcounty Convention Tax (up to 3%)				Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
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		1				5	5	0			
DeSoto	2	1							5	3	2			
Dixie	2								5	2	3			
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		1				5	5	0			
Hamilton	2	1							5	3	2			
Hardee									4	0	4			
Hendry	2	1							5	3	2			
Hernando *	2	1	1		1				5	5	0			
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	1	1						5	4	1			
Martin *	2	1	1		1				5	5	0			
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	1				6	6	0			

## 2016 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.							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, Special, & Subcounty Convention Tax (up to 3%)			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	
Pasco	2										5	2	3		
Pinellas *	2	1	1		1						6	5	1		
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								5	5	0		
Santa Rosa *	2	1	1		1						5	5	0		
Sarasota *	2	1	1		1						5	5	0		
Seminole *	2	1	1		1						5	5	0		
Sumter	2										5	2	3		
Suwannee *	2	1									5	3	2		
Taylor *	2	1									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								6	4	2		
Washington	2	1									5	3	2		
# Eligible to Levy:	67	59	67	7 **	65	1	1	1	1			67		1	1
# Levying:	62	48	39	4	24	1	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) Pursuant to s. 125.0104(3)(m), F.S., a county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year or were at least 18% of the county's total taxable sales under Ch. 212, F.S., where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million. No county authorized to levy a Convention Development Tax shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the period of the tax levy. Monroe, Orange, Osceola, and Palm Beach counties currently levy this tax, and each county retains this designation until its tax levy ends. According to the Department, Broward and Pinellas counties have been certified as having sufficient sales in calendar year 2014. Consequently, these two counties are eligible to levy this tax during calendar year 2015, but neither has yet imposed the tax. According to the Department, Walton County appears to be eligible to levy the tax in 2015 due to sufficient sales activity during calendar year 2014; however, the county has not been formally certified by the Department.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates by County" (Last Updated: November 1, 2015).  
<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**  
**State Fiscal Year Ending June 30, 2016**

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 846,679	5	5	\$ 4,233,393	0	\$ -			\$ -		\$ -
Baker	\$ 10,081	5	3	\$ 30,244	2	\$ 20,163			\$ -		\$ -
Bay	\$ 3,697,375	5	5	\$ 18,486,874	0	\$ -			\$ -		\$ -
Bradford	\$ 25,142	5	4	\$ 100,567	1	\$ 25,142			\$ -		\$ -
Brevard	\$ 2,187,938	5	5	\$ 10,939,689	0	\$ -			\$ -		\$ -
Broward	\$ 12,288,749	6	5	\$ 61,443,743	1	\$ 12,288,749			\$ -		\$ -
Calhoun	\$ 807	4	0	\$ -	4	\$ 3,228			\$ -		\$ -
Charlotte	\$ 666,012	5	5	\$ 3,330,060	0	\$ -			\$ -		\$ -
Citrus	\$ 279,662	5	3	\$ 838,986	2	\$ 559,324			\$ -		\$ -
Clay	\$ 191,333	5	3	\$ 573,999	2	\$ 382,666			\$ -		\$ -
Collier	\$ 5,594,431	5	4	\$ 22,377,723	1	\$ 5,594,431			\$ -		\$ -
Columbia	\$ 248,091	5	5	\$ 1,240,457	0	\$ -			\$ -		\$ -
DeSoto	\$ 22,687	5	3	\$ 68,062	2	\$ 45,375			\$ -		\$ -
Dixie	\$ 13,308	5	2	\$ 26,616	3	\$ 39,925			\$ -		\$ -
Duval	\$ 3,264,536	4	4	\$ 13,058,144	0	\$ -	2	2	\$ 6,529,072	0	\$ -
Escambia	\$ 2,274,302	5	4	\$ 9,097,207	1	\$ 2,274,302			\$ -		\$ -
Flagler	\$ 515,159	5	4	\$ 2,060,637	1	\$ 515,159			\$ -		\$ -
Franklin	\$ 544,994	5	2	\$ 1,089,989	3	\$ 1,634,983			\$ -		\$ -
Gadsden	\$ 60,770	5	2	\$ 121,541	3	\$ 182,311			\$ -		\$ -
Gilchrist	\$ 20,572	5	2	\$ 41,145	3	\$ 61,717			\$ -		\$ -
Glades	\$ 11,267	5	2	\$ 22,533	3	\$ 33,800			\$ -		\$ -
Gulf	\$ 341,501	5	5	\$ 1,707,503	0	\$ -			\$ -		\$ -
Hamilton	\$ 9,184	5	3	\$ 27,551	2	\$ 18,368			\$ -		\$ -
Hardee	\$ 18,947	4	0	\$ -	4	\$ 75,787			\$ -		\$ -
Hendry	\$ 70,207	5	3	\$ 210,622	2	\$ 140,415			\$ -		\$ -
Hernando	\$ 131,641	5	5	\$ 658,206	0	\$ -			\$ -		\$ -
Highlands	\$ 207,987	5	2	\$ 415,975	3	\$ 623,962			\$ -		\$ -
Hillsborough	\$ 5,339,324	5	5	\$ 26,696,622	0	\$ -			\$ -		\$ -
Holmes	\$ 17,453	5	2	\$ 34,905	3	\$ 52,358			\$ -		\$ -
Indian River	\$ 555,329	5	4	\$ 2,221,316	1	\$ 555,329			\$ -		\$ -
Jackson	\$ 71,102	5	4	\$ 284,408	1	\$ 71,102			\$ -		\$ -
Jefferson	\$ 16,008	5	2	\$ 32,017	3	\$ 48,025			\$ -		\$ -
Lafayette	\$ 4,358	4	0	\$ -	4	\$ 17,431			\$ -		\$ -
Lake	\$ 641,557	5	4	\$ 2,566,227	1	\$ 641,557			\$ -		\$ -
Lee	\$ 7,602,539	5	5	\$ 38,012,695	0	\$ -			\$ -		\$ -
Leon	\$ 986,007	5	5	\$ 4,930,034	0	\$ -			\$ -		\$ -
Levy	\$ 92,011	5	2	\$ 184,022	3	\$ 276,033			\$ -		\$ -
Liberty	\$ 849	4	0	\$ -	4	\$ 3,396			\$ -		\$ -
Madison	\$ 38,914	5	3	\$ 116,741	2	\$ 77,827			\$ -		\$ -
Manatee	\$ 2,313,281	5	5	\$ 11,566,404	0	\$ -			\$ -		\$ -
Marion	\$ 605,413	5	4	\$ 2,421,652	1	\$ 605,413			\$ -		\$ -
Martin	\$ 381,548	5	5	\$ 1,907,740	0	\$ -			\$ -		\$ -
Miami-Dade	\$ 19,671,216	3	3	\$ 59,013,649	0	\$ -	3	3	\$ 59,013,649	0	\$ -

## Local Option Tourist Tax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

#### State Fiscal Year Ending June 30, 2016

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 8,663,333	7	5	\$ 43,316,667	2	\$ 17,326,667			\$ -		\$ -
Nassau	\$ 1,236,781	5	4	\$ 4,947,123	1	\$ 1,236,781			\$ -		\$ -
Okaloosa	\$ 3,158,218	5	5	\$ 15,791,091	0	\$ -			\$ -		\$ -
Okeechobee	\$ 81,983	5	3	\$ 245,948	2	\$ 163,966			\$ -		\$ -
Orange	\$ 36,871,391	6	6	\$ 221,228,344	0	\$ -			\$ -		\$ -
Osceola	\$ 7,363,306	6	6	\$ 44,179,834	0	\$ -			\$ -		\$ -
Palm Beach	\$ 6,801,189	6	6	\$ 40,807,132	0	\$ -			\$ -		\$ -
Pasco	\$ 455,982	5	2	\$ 911,964	3	\$ 1,367,946			\$ -		\$ -
Pinellas	\$ 7,664,021	6	5	\$ 38,320,106	1	\$ 7,664,021			\$ -		\$ -
Polk	\$ 1,735,454	5	5	\$ 8,677,271	0	\$ -			\$ -		\$ -
Putnam	\$ 74,392	5	4	\$ 297,566	1	\$ 74,392			\$ -		\$ -
St. Johns	\$ 2,263,359	5	4	\$ 9,053,435	1	\$ 2,263,359			\$ -		\$ -
St. Lucie	\$ 666,419	5	5	\$ 3,332,094	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 465,535	5	5	\$ 2,327,677	0	\$ -			\$ -		\$ -
Sarasota	\$ 3,855,786	5	5	\$ 19,278,932	0	\$ -			\$ -		\$ -
Seminole	\$ 899,663	5	5	\$ 4,498,317	0	\$ -			\$ -		\$ -
Sumter	\$ 307,952	5	2	\$ 615,903	3	\$ 923,855			\$ -		\$ -
Suwannee	\$ 71,829	5	3	\$ 215,486	2	\$ 143,658			\$ -		\$ -
Taylor	\$ 78,440	5	3	\$ 235,320	2	\$ 156,880			\$ -		\$ -
Union	\$ 97	4	0	\$ -	4	\$ 388			\$ -		\$ -
Volusia	\$ 3,071,088	3	3	\$ 9,213,264	0	\$ -	3	3	\$ 9,213,264	0	\$ -
Wakulla	\$ 35,497	5	4	\$ 141,988	1	\$ 35,497			\$ -		\$ -
Walton	\$ 4,536,956	6	4	\$ 18,147,824	2	\$ 9,073,912			\$ -		\$ -
Washington	\$ 26,732	5	3	\$ 80,195	2	\$ 53,463			\$ -		\$ -
Statewide	\$ 162,265,673			\$ 788,053,380		\$ 67,353,059			\$ 74,755,985		\$ -

## 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 1, 2015, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire state fiscal year (i.e., July 1, 2015 through June 30, 2016).

## Data Sources:

- 1) Office of Economic and Demographic Research, 2015 Local Government Financial Information Handbook, Table: 2016 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, 2015 Local Government Financial Information Handbook, Table: Taxable Sales Reported by Transient Rental Facilities: SFY 2004 - 2016.



## 1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

### Summary:

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax.<sup>1</sup> Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2015-16 local fiscal year, 62 of the eligible 67 counties currently levying this tax will realize an estimated \$324 million in revenue. The five counties not currently levying this tax at the maximum rate will allow an estimated \$50,115 to go unrealized.

### Counties Eligible to Levy:

All counties are eligible to levy the tax.

### Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>2</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more 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.

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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 1<sup>st</sup> 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 be 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 2015-16 local fiscal year, 48 of the eligible 59 counties currently levying this tax will realize an estimated \$134 million in revenue. The 11 counties not currently levying this tax will allow an estimated \$2.4 million to go unrealized.

### **Counties Eligible to Levy:**

To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

### **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more 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.<sup>2</sup>
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.

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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 1<sup>st</sup> 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 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 2015-16 local fiscal year, 39 of the eligible 67 counties currently levying this tax will realize an estimated \$151 million in revenue. The 28 counties not currently levying this tax at the maximum rate will allow an estimated \$11 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.<sup>1</sup>

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.
4. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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1. Section 125.0104(5)(d), F.S.

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## High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

### Summary:

In addition to any other tourist development tax imposed, a *high tourism impact* county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The tax proceeds are used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to the county that its sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under ch. 212, F.S., where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax (i.e., Duval, Miami-Dade, and Volusia) is considered a high tourism impact county. Once a county receives this high tourism impact designation, it retains it for the period of time of the tax levy.

Monroe, Orange, Osceola, and Palm Beach counties currently levy this tax, and these counties will realize an estimated \$60 million in revenue during the 2015-16 local fiscal year. According to the Department, three additional counties (i.e., Broward, Pinellas, and Walton) are currently eligible or potentially eligible to levy the tax in 2015 and will allow an estimated \$24 million to go unrealized.

### Counties Eligible to Levy:

Monroe, Orange, Osceola, and Palm Beach counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department, Broward and Pinellas counties have been certified for calendar year 2015 due to sufficient sales in calendar year 2014. Consequently, these two counties are eligible to levy this tax in 2015 only, but neither has yet imposed the tax. According to the Department, Walton County appears to be eligible to levy the tax in 2015 due to sufficient sales activity during calendar year 2014; however, the county has not been formally certified by the Department.

### Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more 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

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1. Section 125.0104(5), F.S.

- 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.
  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 1<sup>st</sup> 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 2015-16 local fiscal year, 24 of the eligible 65 counties currently levying this tax will realize an estimated \$110 million in revenue. The 41 counties not currently levying this tax at the maximum rate will allow an estimated \$30 million to go unrealized.

### **Counties Eligible to Levy:**

With the exception of Miami-Dade and Volusia counties, any county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax.

### **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.<sup>1</sup>

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
3. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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1. Section 125.0104(5)(d), F.S.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to purposes listed in #1 and #2 above.

## Tourist Impact Tax

Section 125.0108, Florida Statutes

### Summary:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., may levy a 1 percent tax subject to referendum approval on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area(s) of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and offset the loss of ad valorem taxes due to those land purchases. During the 2015-16 local fiscal year, Monroe County will realize an estimated \$8.7 million in revenue.

### General Law Amendments:

Chapter 2015-30, L.O.F., (CS/CS/SB 1216) amends ss. 125.0108 and 380.0666, F.S., to allow the land authority to contribute 50 percent of the tax proceeds to its most populous city or the housing authority of such municipality at the request of the municipality's governing body for the purpose of funding the construction, redevelopment, or preservation of affordable housing in the area of critical state concern within the municipality. These changes became effective on May 15, 2015.

### Authorization to Levy:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax is not effective until land development regulations and a local comprehensive plan that meets the requirements of ch. 380, F.S., have become effective.<sup>1</sup> The tax is effective only upon approval by a majority vote of qualified voters in the area or areas of critical state concern in the county seeking the levy. If the area or areas of critical state concern are greater than 50 percent of the county's land area and the tax is to be imposed countywide, then the tax must be approved in a countywide referendum.<sup>2</sup>

The effective date of the levy and the imposition of this tax are to be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.<sup>3</sup> The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.<sup>4</sup> The tax is repealed 10 years after the date the area of critical state concern designation is removed, unless it is repealed before the end of the 10 year period by the county's governing body.<sup>5</sup> A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.<sup>6</sup>

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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.<sup>7</sup> Only Monroe County has created the land authority pursuant to s. 380.0663(1), F.S., and is therefore authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern.

**Administrative Procedures:**

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (or within the entire county, as applicable) receives, accounts for, and remits the tourist impact tax to the Department of Revenue (DOR). The DOR keeps records showing the taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes.<sup>8</sup> A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.<sup>9</sup>

**Reporting Requirements:**

A certified copy of the ordinance, including the levy's time period and effective date, must be furnished by the county to the DOR within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. If applicable, the county levying the tax provides the DOR with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification, and the DOR assists the county in compiling such a list.<sup>10</sup>

**Distribution of Proceeds:**

Tax collections received by the DOR, less its administrative costs, are paid and returned monthly to the county and the land authority imposing the tax.<sup>11</sup>

**Authorized Uses of Proceeds:**

The proceeds are distributed for the following uses.<sup>12</sup>

1. Fifty percent is transferred to the land authority to be used in accordance with s. 380.0666, F.S., in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to the exercise of such powers.
2. Fifty percent is distributed to the county's governing body where the revenue was generated. Such proceeds are used to offset the loss of ad valorem taxes due to property acquisitions.

**Attorney General Opinions:**

No opinions specifically relevant to this tax have been issued.

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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 2014 Population Estimates for Florida's Counties and Municipalities Used in the FY 2015-16 State Revenue-Sharing Calculations

<b>Adjusted 2014 Population Estimates for Florida's Counties and Municipalities</b>						
<b>Used for the FY 2015-16 State Revenue-Sharing Calculations</b>						
County / Municipality	April 1, 2014 Total Population	April 1, 2014 Inmate Population	April 1, 2014 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
<b>Alachua County</b>	<b>250,730</b>	<b>1,316</b>	<b>249,414</b>	-	-	<b>249,414</b>
Alachua	9,479	-	9,479	-	-	9,479
Archer	1,137	-	1,137	-	-	1,137
Gainesville	125,661	865	124,796	-	-	124,796
Hawthorne	1,356	-	1,356	-	-	1,356
High Springs	5,533	-	5,533	-	-	5,533
La Crosse	373	-	373	-	-	373
Micanopy	594	-	594	-	-	594
Newberry	5,264	-	5,264	-	-	5,264
Waldo	953	-	953	-	-	953
Unincorporated County	100,380	451	99,929	-	-	99,929
<b>Baker County</b>	<b>26,991</b>	<b>2,021</b>	<b>24,970</b>	-	-	<b>24,970</b>
Glen St. Mary	428	-	428	-	-	428
Macclenny	6,375	-	6,375	2	-	6,377
Unincorporated County	20,188	2,021	18,167	(2)	-	18,165
<b>Bay County</b>	<b>170,781</b>	<b>1,150</b>	<b>169,631</b>	-	-	<b>169,631</b>
Callaway	14,581	-	14,581	-	-	14,581
Lynn Haven	19,068	-	19,068	-	-	19,068
Mexico Beach	1,126	-	1,126	-	-	1,126
Panama City	35,773	111	35,662	5	-	35,667
Panama City Beach	12,191	-	12,191	-	-	12,191
Parker	4,355	-	4,355	-	-	4,355
Springfield	8,967	-	8,967	4	-	8,971
Unincorporated County	74,720	1,039	73,681	(9)	-	73,672
<b>Bradford County</b>	<b>27,323</b>	<b>2,836</b>	<b>24,487</b>	-	-	<b>24,487</b>
Brooker	324	-	324	-	-	324
Hampton	480	-	480	-	-	480
Lawtey	724	-	724	-	-	724
Starke	5,536	13	5,523	-	-	5,523
Unincorporated County	20,259	2,823	17,436	-	-	17,436
<b>Brevard County</b>	<b>552,427</b>	<b>251</b>	<b>552,176</b>	-	-	<b>552,176</b>
Cape Canaveral	10,022	-	10,022	-	-	10,022
Cocoa	17,678	-	17,678	-	-	17,678
Cocoa Beach	11,131	-	11,131	-	-	11,131
Grant-Valkaria	3,916	-	3,916	-	-	3,916
Indialantic	2,765	-	2,765	-	-	2,765
Indian Harbour Beach	8,393	-	8,393	-	-	8,393
Malabar	2,765	-	2,765	-	-	2,765
Melbourne	78,088	28	78,060	15	-	78,075
Melbourne Beach	3,086	-	3,086	-	-	3,086
Melbourne Village	670	-	670	-	-	670
Palm Bay	105,815	-	105,815	-	-	105,815
Palm Shores	922	-	922	-	-	922
Rockledge	25,662	26	25,636	-	-	25,636
Satellite Beach	10,290	-	10,290	-	-	10,290
Titusville	44,077	26	44,051	-	-	44,051
West Melbourne	19,834	-	19,834	-	-	19,834
Unincorporated County	207,313	171	207,142	(15)	-	207,127
<b>Broward County</b>	<b>1,803,903</b>	<b>1,012</b>	<b>1,802,891</b>	-	-	<b>1,802,891</b>
Coconut Creek	55,319	-	55,319	-	-	55,319
Cooper City	32,996	5	32,991	-	-	32,991
Coral Springs	123,618	-	123,618	-	-	123,618
Dania Beach	30,351	-	30,351	-	-	30,351
Davie	95,505	6	95,499	-	-	95,499
Deerfield Beach	76,152	-	76,152	-	-	76,152
Fort Lauderdale	171,544	232	171,312	-	-	171,312
Hallandale Beach	38,273	-	38,273	-	-	38,273
Hillsboro Beach	1,865	-	1,865	-	-	1,865
Hollywood	144,310	-	144,310	-	-	144,310
Lauderdale-By-The-Sea	6,070	-	6,070	-	-	6,070
Lauderdale Lakes	33,803	-	33,803	-	-	33,803
Lauderhill	68,558	-	68,558	-	-	68,558
Lazy Lake	25	-	25	-	-	25
Lighthouse Point	10,374	-	10,374	-	-	10,374
Margate	55,417	-	55,417	-	-	55,417
Miramar	128,432	-	128,432	-	-	128,432
North Lauderdale	42,829	-	42,829	-	-	42,829
Oakland Park	42,893	-	42,893	-	-	42,893
Parkland	26,273	-	26,273	-	-	26,273

<b>Adjusted 2014 Population Estimates for Florida's Counties and Municipalities Used for the FY 2015-16 State Revenue-Sharing Calculations</b>						
County / Municipality	April 1, 2014 Total Population	April 1, 2014 Inmate Population	April 1, 2014 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Pembroke Park	6,174	-	6,174	-	-	6,174
Pembroke Pines	157,905	542	157,363	-	-	157,363
Plantation	86,782	-	86,782	-	-	86,782
Pompano Beach	104,662	143	104,519	-	-	104,519
Sea Ranch Lakes	668	-	668	-	-	668
Southwest Ranches	7,339	-	7,339	-	-	7,339
Sunrise	88,033	-	88,033	-	-	88,033
Tamarac	61,270	-	61,270	-	-	61,270
Weston	65,672	-	65,672	-	-	65,672
West Park	14,317	-	14,317	-	-	14,317
Wilton Manors	12,071	-	12,071	-	-	12,071
Unincorporated County	14,403	84	14,319	-	-	14,319
<b>Calhoun County</b>	<b>14,592</b>	<b>1,703</b>	<b>12,889</b>	-	-	<b>12,889</b>
Altha	570	-	570	-	-	570
Blountstown	2,494	-	2,494	-	-	2,494
Unincorporated County	11,528	1,703	9,825	-	-	9,825
<b>Charlotte County</b>	<b>164,467</b>	<b>1,289</b>	<b>163,178</b>	-	-	<b>163,178</b>
Punta Gorda	17,487	-	17,487	-	-	17,487
Unincorporated County	146,980	1,289	145,691	-	-	145,691
<b>Citrus County</b>	<b>140,798</b>	<b>144</b>	<b>140,654</b>	-	-	<b>140,654</b>
Crystal River	3,088	-	3,088	-	-	3,088
Inverness	7,193	-	7,193	-	-	7,193
Unincorporated County	130,517	144	130,373	-	-	130,373
<b>Clay County</b>	<b>197,403</b>	-	<b>197,403</b>	-	-	<b>197,403</b>
Green Cove Springs	7,030	-	7,030	-	-	7,030
Keystone Heights	1,356	-	1,356	-	-	1,356
Orange Park	8,429	-	8,429	-	-	8,429
Penney Farms	735	-	735	-	-	735
Unincorporated County	179,853	-	179,853	-	-	179,853
<b>Collier County</b>	<b>336,783</b>	<b>53</b>	<b>336,730</b>	-	-	<b>336,730</b>
Everglades	409	-	409	-	-	409
Marco Island	16,607	-	16,607	-	-	16,607
Naples	19,530	-	19,530	-	-	19,530
Unincorporated County	300,237	53	300,184	-	-	300,184
<b>Columbia County</b>	<b>67,826</b>	<b>4,106</b>	<b>63,720</b>	-	-	<b>63,720</b>
Fort White	559	-	559	-	-	559
Lake City	12,004	408	11,596	-	-	11,596
Unincorporated County	55,263	3,698	51,565	-	-	51,565
<b>DeSoto County</b>	<b>34,426</b>	<b>2,578</b>	<b>31,848</b>	-	-	<b>31,848</b>
Arcadia	7,479	-	7,479	-	-	7,479
Unincorporated County	26,947	2,578	24,369	-	-	24,369
<b>Dixie County</b>	<b>16,356</b>	<b>1,290</b>	<b>15,066</b>	-	-	<b>15,066</b>
Cross City	1,723	-	1,723	-	-	1,723
Horseshoe Beach	158	-	158	-	-	158
Unincorporated County	14,475	1,290	13,185	-	-	13,185
<b>Duval County</b>	<b>890,066</b>	<b>685</b>	<b>889,381</b>	-	-	<b>889,381</b>
Atlantic Beach	12,986	-	12,986	-	-	12,986
Baldwin	1,411	-	1,411	-	-	1,411
Jacksonville	846,421	685	845,736	-	-	845,736
Jacksonville Beach	22,136	-	22,136	-	-	22,136
Neptune Beach	7,112	-	7,112	-	-	7,112
<b>Escambia County</b>	<b>303,907</b>	<b>2,706</b>	<b>301,201</b>	-	-	<b>301,201</b>
Century	1,634	-	1,634	-	-	1,634
Pensacola	52,758	45	52,713	4	-	52,717
Unincorporated County	249,515	2,661	246,854	(4)	-	246,850
<b>Flagler County</b>	<b>99,121</b>	-	<b>99,121</b>	-	-	<b>99,121</b>
Beverly Beach	338	-	338	-	-	338
Bunnell	2,787	-	2,787	-	-	2,787
Flagler Beach (part)	4,462	-	4,462	-	-	4,462
Marineland (part)	4	-	4	-	-	4
Palm Coast	78,046	-	78,046	-	-	78,046
Unincorporated County	13,484	-	13,484	-	-	13,484
<b>Franklin County</b>	<b>11,794</b>	<b>1,837</b>	<b>9,957</b>	-	-	<b>9,957</b>
Apalachicola	2,269	-	2,269	-	-	2,269
Carrabelle	2,845	1,448	1,397	-	-	1,397
Unincorporated County	6,680	389	6,291	-	-	6,291
<b>Gadsden County</b>	<b>48,096</b>	<b>3,175</b>	<b>44,921</b>	-	-	<b>44,921</b>
Chattahoochee	3,138	932	2,206	-	-	2,206
Greensboro	618	-	618	-	-	618

<b>Adjusted 2014 Population Estimates for Florida's Counties and Municipalities Used for the FY 2015-16 State Revenue-Sharing Calculations</b>						
County / Municipality	April 1, 2014 Total Population	April 1, 2014 Inmate Population	April 1, 2014 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Gretna	1,452	-	1,452	-	-	1,452
Havana	1,723	-	1,723	-	-	1,723
Midway	3,369	-	3,369	-	-	3,369
Quincy	7,918	419	7,499	-	-	7,499
Unincorporated County	29,878	1,824	28,054	-	-	28,054
<b>Gilchrist County</b>	<b>16,853</b>	<b>846</b>	<b>16,007</b>	-	-	<b>16,007</b>
Bell	497	-	497	-	-	497
Fanning Springs (part)	294	-	294	-	-	294
Trenton	1,991	-	1,991	-	-	1,991
Unincorporated County	14,071	846	13,225	-	-	13,225
<b>Glades County</b>	<b>12,852</b>	<b>980</b>	<b>11,872</b>	-	-	<b>11,872</b>
Moore Haven	1,665	-	1,665	-	-	1,665
Unincorporated County	11,187	980	10,207	-	-	10,207
<b>Gulf County</b>	<b>16,543</b>	<b>3,445</b>	<b>13,098</b>	-	-	<b>13,098</b>
Port St. Joe	3,499	-	3,499	-	-	3,499
Wewahitchka	2,156	-	2,156	-	-	2,156
Unincorporated County	10,888	3,445	7,443	-	-	7,443
<b>Hamilton County</b>	<b>14,351</b>	<b>2,287</b>	<b>12,064</b>	-	-	<b>12,064</b>
Jasper	3,069	1,403	1,666	-	-	1,666
Jennings	865	-	865	-	-	865
White Springs	772	-	772	-	-	772
Unincorporated County	9,645	884	8,761	-	-	8,761
<b>Hardee County</b>	<b>27,712</b>	<b>1,919</b>	<b>25,793</b>	-	-	<b>25,793</b>
Bowling Green	2,891	-	2,891	-	-	2,891
Wauchula	5,115	-	5,115	-	-	5,115
Zolfo Springs	1,807	-	1,807	-	-	1,807
Unincorporated County	17,899	1,919	15,980	-	-	15,980
<b>Hendry County</b>	<b>37,895</b>	-	<b>37,895</b>	-	-	<b>37,895</b>
Clewiston	7,420	-	7,420	-	-	7,420
LaBelle	4,708	-	4,708	-	-	4,708
Unincorporated County	25,767	-	25,767	-	-	25,767
<b>Hernando County</b>	<b>174,955</b>	<b>520</b>	<b>174,435</b>	-	-	<b>174,435</b>
Brooksville	7,687	-	7,687	-	-	7,687
Weeki Wachee	5	-	5	-	-	5
Unincorporated County	167,263	520	166,743	-	-	166,743
<b>Highlands County</b>	<b>99,818</b>	<b>24</b>	<b>99,794</b>	-	-	<b>99,794</b>
Avon Park	9,513	-	9,513	-	-	9,513
Lake Placid	2,375	-	2,375	-	-	2,375
Sebring	10,666	-	10,666	-	-	10,666
Unincorporated County	77,264	24	77,240	-	-	77,240
<b>Hillsborough County</b>	<b>1,301,887</b>	<b>901</b>	<b>1,300,986</b>	-	-	<b>1,300,986</b>
Plant City	35,956	-	35,956	-	-	35,956
Tampa	352,741	710	352,031	-	-	352,031
Temple Terrace	25,308	-	25,308	-	-	25,308
Unincorporated County	887,882	191	887,691	-	-	887,691
<b>Holmes County</b>	<b>20,025</b>	<b>1,530</b>	<b>18,495</b>	-	-	<b>18,495</b>
Bonifay	2,659	-	2,659	-	-	2,659
Esto	364	-	364	-	-	364
Noma	200	-	200	-	-	200
Ponce de Leon	554	-	554	-	-	554
Westville	313	-	313	-	-	313
Unincorporated County	15,935	1,530	14,405	-	-	14,405
<b>Indian River County</b>	<b>140,955</b>	-	<b>140,955</b>	-	-	<b>140,955</b>
Fellsmere	5,328	-	5,328	6	-	5,334
Indian River Shores	3,962	-	3,962	-	-	3,962
Orchid	411	-	411	-	-	411
Sebastian	22,622	-	22,622	-	-	22,622
Vero Beach	15,477	-	15,477	-	-	15,477
Unincorporated County	93,155	-	93,155	(6)	-	93,149
<b>Jackson County</b>	<b>50,231</b>	<b>7,784</b>	<b>42,447</b>	-	-	<b>42,447</b>
Alford	504	-	504	-	-	504
Bascom	124	-	124	-	-	124
Campbellton	227	-	227	-	-	227
Cottondale	905	-	905	-	-	905
Graceville	2,207	-	2,207	-	-	2,207
Grand Ridge	921	-	921	-	-	921
Greenwood	675	-	675	-	-	675
Jacob City	253	-	253	-	-	253
Malone	2,337	1,709	628	-	-	628



<b>Adjusted 2014 Population Estimates for Florida's Counties and Municipalities</b>						
<b>Used for the FY 2015-16 State Revenue-Sharing Calculations</b>						
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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Marianna	7,903	1,833	6,070	-	-	6,070
Sneads	1,917	-	1,917	-	-	1,917
Unincorporated County	32,258	4,242	28,016	-	-	28,016
<b>Jefferson County</b>	<b>14,597</b>	<b>1,130</b>	<b>13,467</b>	-	-	<b>13,467</b>
Monticello	2,481	-	2,481	-	-	2,481
Unincorporated County	12,116	1,130	10,986	-	-	10,986
<b>Lafayette County</b>	<b>8,696</b>	<b>1,724</b>	<b>6,972</b>	-	-	<b>6,972</b>
Mayo	1,199	-	1,199	-	-	1,199
Unincorporated County	7,497	1,724	5,773	-	-	5,773
<b>Lake County</b>	<b>309,736</b>	<b>1,057</b>	<b>308,679</b>	-	-	<b>308,679</b>
Astatula	1,800	-	1,800	-	-	1,800
Clermont	31,745	-	31,745	-	-	31,745
Eustis	19,098	-	19,098	-	-	19,098
Fruitland Park	4,153	-	4,153	-	-	4,153
Groveland	10,546	-	10,546	5	-	10,551
Howey-in-the-Hills	1,089	-	1,089	-	-	1,089
Lady Lake	14,148	-	14,148	(2)	-	14,146
Leesburg	21,163	-	21,163	-	-	21,163
Mascotte	5,329	-	5,329	-	-	5,329
Minneola	10,062	-	10,062	-	-	10,062
Montverde	1,464	-	1,464	-	-	1,464
Mount Dora	12,949	-	12,949	-	-	12,949
Tavares	14,582	-	14,582	3	-	14,585
Umatilla	3,658	-	3,658	-	-	3,658
Unincorporated County	157,950	1,057	156,893	(6)	-	156,887
<b>Lee County</b>	<b>653,485</b>	<b>235</b>	<b>653,250</b>	-	-	<b>653,250</b>
Bonita Springs	45,819	6	45,813	-	-	45,813
Cape Coral	163,599	29	163,570	-	-	163,570
Estero	-	-	-	-	29,632	29,632
Fort Myers	69,437	24	69,413	-	-	69,413
Fort Myers Beach	6,250	-	6,250	-	-	6,250
Sanibel	6,490	-	6,490	-	-	6,490
Unincorporated County	361,890	176	361,714	-	(29,632)	332,082
<b>Leon County</b>	<b>281,292</b>	<b>1,381</b>	<b>279,911</b>	-	-	<b>279,911</b>
Tallahassee	185,784	1,381	184,403	16	-	184,419
Unincorporated County	95,508	-	95,508	(16)	-	95,492
<b>Levy County</b>	<b>40,473</b>	-	<b>40,473</b>	-	-	<b>40,473</b>
Bronson	1,142	-	1,142	-	-	1,142
Cedar Key	691	-	691	-	-	691
Chiefland	2,153	-	2,153	-	-	2,153
Fanning Springs (part)	455	-	455	-	-	455
Inglis	1,294	-	1,294	-	-	1,294
Otter Creek	129	-	129	-	-	129
Williston	2,815	-	2,815	-	-	2,815
Yankeetown	493	-	493	-	-	493
Unincorporated County	31,301	-	31,301	-	-	31,301
<b>Liberty County</b>	<b>8,668</b>	<b>1,829</b>	<b>6,839</b>	-	-	<b>6,839</b>
Bristol	958	-	958	-	-	958
Unincorporated County	7,710	1,829	5,881	-	-	5,881
<b>Madison County</b>	<b>19,303</b>	<b>1,640</b>	<b>17,663</b>	-	-	<b>17,663</b>
Greenville	763	-	763	-	-	763
Lee	331	-	331	-	-	331
Madison	3,102	-	3,102	-	-	3,102
Unincorporated County	15,107	1,640	13,467	-	-	13,467
<b>Manatee County</b>	<b>339,545</b>	<b>149</b>	<b>339,396</b>	-	-	<b>339,396</b>
Anna Maria	1,523	-	1,523	-	-	1,523
Bradenton	51,148	29	51,119	-	-	51,119
Bradenton Beach	1,166	-	1,166	-	-	1,166
Holmes Beach	3,839	-	3,839	-	-	3,839
Longboat Key (part)	2,371	-	2,371	-	-	2,371
Palmetto	12,799	-	12,799	-	-	12,799
Unincorporated County	266,699	120	266,579	-	-	266,579
<b>Marion County</b>	<b>337,455</b>	<b>5,642</b>	<b>331,813</b>	-	-	<b>331,813</b>
Belleview	4,629	6	4,623	1	-	4,624
Dunnellon	1,770	-	1,770	-	-	1,770
McIntosh	457	-	457	-	-	457
Ocala	57,494	157	57,337	-	-	57,337
Reddick	498	-	498	-	-	498
Unincorporated County	272,607	5,479	267,128	(1)	-	267,127

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
<b>Martin County</b>	<b>148,585</b>	<b>2,034</b>	<b>146,551</b>	-	-	<b>146,551</b>
Jupiter Island	816	-	816	-	-	816
Ocean Breeze	95	-	95	-	-	95
Sewall's Point	1,998	-	1,998	-	-	1,998
Stuart	15,972	24	15,948	-	-	15,948
Unincorporated County	129,704	2,010	127,694	-	-	127,694
<b>Miami-Dade County</b>	<b>2,613,692</b>	<b>9,427</b>	<b>2,604,265</b>	-	-	<b>2,604,265</b>
Aventura	37,262	-	37,262	-	-	37,262
Bal Harbour	2,855	-	2,855	-	-	2,855
Bay Harbor Islands	5,785	-	5,785	-	-	5,785
Biscayne Park	3,140	-	3,140	-	-	3,140
Coral Gables	48,780	-	48,780	-	-	48,780
Cutler Bay	42,944	-	42,944	-	-	42,944
Doral	52,889	-	52,889	-	-	52,889
El Portal	2,328	-	2,328	-	-	2,328
Florida City	12,430	-	12,430	-	-	12,430
Golden Beach	917	-	917	-	-	917
Hialeah	230,544	-	230,544	-	-	230,544
Hialeah Gardens	22,571	-	22,571	-	-	22,571
Homestead	66,586	17	66,569	-	-	66,569
Indian Creek	89	-	89	-	-	89
Key Biscayne	12,525	-	12,525	-	-	12,525
Medley	859	-	859	-	-	859
Miami	428,107	2,185	425,922	-	-	425,922
Miami Beach	91,540	-	91,540	-	-	91,540
Miami Gardens	108,160	-	108,160	-	-	108,160
Miami Lakes	30,161	12	30,149	-	-	30,149
Miami Shores	10,781	-	10,781	-	-	10,781
Miami Springs	14,027	-	14,027	-	-	14,027
North Bay	7,851	-	7,851	-	-	7,851
North Miami	61,912	-	61,912	-	-	61,912
North Miami Beach	43,227	-	43,227	-	-	43,227
Opa-locka	16,873	-	16,873	-	-	16,873
Palmetto Bay	23,767	-	23,767	-	-	23,767
Pinecrest	18,403	-	18,403	-	-	18,403
South Miami	13,623	-	13,623	-	-	13,623
Sunny Isles Beach	21,698	-	21,698	-	-	21,698
Surfside	5,722	-	5,722	-	-	5,722
Sweetwater	20,345	-	20,345	-	-	20,345
Virginia Gardens	2,400	-	2,400	-	-	2,400
West Miami	6,012	-	6,012	-	-	6,012
Unincorporated County	1,146,579	7,213	1,139,366	-	-	1,139,366
<b>Monroe County</b>	<b>74,044</b>	<b>63</b>	<b>73,981</b>	-	-	<b>73,981</b>
Islamorada	6,212	-	6,212	-	-	6,212
Key Colony Beach	808	-	808	-	-	808
Key West	24,620	-	24,620	-	-	24,620
Layton	186	-	186	-	-	186
Marathon	8,425	-	8,425	-	-	8,425
Unincorporated County	33,793	63	33,730	-	-	33,730
<b>Nassau County</b>	<b>75,321</b>	<b>70</b>	<b>75,251</b>	-	-	<b>75,251</b>
Callahan	1,166	-	1,166	-	-	1,166
Fernandina Beach	11,853	23	11,830	-	-	11,830
Hilliard	3,090	-	3,090	-	-	3,090
Unincorporated County	59,212	47	59,165	-	-	59,165
<b>Okaloosa County</b>	<b>190,666</b>	<b>1,359</b>	<b>189,307</b>	-	-	<b>189,307</b>
Cinco Bayou	397	-	397	-	-	397
Crestview	23,209	-	23,209	-	-	23,209
Destin	12,541	-	12,541	-	-	12,541
Fort Walton Beach	20,719	-	20,719	-	-	20,719
Laurel Hill	531	-	531	-	-	531
Mary Esther	3,845	-	3,845	-	-	3,845
Niceville	13,678	-	13,678	23	-	13,701
Shalimar	734	-	734	-	-	734
Valparaiso	5,246	-	5,246	-	-	5,246
Unincorporated County	109,766	1,359	108,407	(23)	-	108,384
<b>Okeechobee County</b>	<b>39,828</b>	<b>2,012</b>	<b>37,816</b>	-	-	<b>37,816</b>
Okeechobee	5,583	-	5,583	-	-	5,583
Unincorporated County	34,245	2,012	32,233	-	-	32,233
<b>Orange County</b>	<b>1,227,995</b>	<b>3,146</b>	<b>1,224,849</b>	-	-	<b>1,224,849</b>

<b>Adjusted 2014 Population Estimates for Florida's Counties and Municipalities</b>						
<b>Used for the FY 2015-16 State Revenue-Sharing Calculations</b>						
County / Municipality	April 1, 2014 Total Population	April 1, 2014 Inmate Population	April 1, 2014 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Apopka	45,669	-	45,669	-	-	45,669
Bay Lake	15	-	15	-	-	15
Belle Isle	6,422	-	6,422	-	-	6,422
Eatonville	2,233	63	2,170	-	-	2,170
Edgewood	2,626	-	2,626	-	-	2,626
Lake Buena Vista	22	-	22	-	-	22
Maitland	16,411	-	16,411	522	-	16,933
Oakland	2,609	-	2,609	-	-	2,609
Ocoee	39,679	-	39,679	3	-	39,682
Orlando	255,636	515	255,121	-	-	255,121
Windermere	2,862	-	2,862	-	-	2,862
Winter Garden	38,442	-	38,442	13	-	38,455
Winter Park	29,073	-	29,073	-	-	29,073
Unincorporated County	786,296	2,568	783,728	(538)	-	783,190
<b>Osceola County</b>	<b>295,553</b>	<b>318</b>	<b>295,235</b>	-	-	<b>295,235</b>
Kissimmee	64,365	178	64,187	-	-	64,187
St. Cloud	39,674	-	39,674	853	-	40,527
Unincorporated County	191,514	140	191,374	(853)	-	190,521
<b>Palm Beach County</b>	<b>1,360,238</b>	<b>2,923</b>	<b>1,357,315</b>	-	-	<b>1,357,315</b>
Atlantis	2,006	-	2,006	-	-	2,006
Belle Glade	17,424	-	17,424	-	-	17,424
Boca Raton	86,647	-	86,647	-	-	86,647
Boynton Beach	71,608	-	71,608	-	-	71,608
Briny Breezes	412	-	412	-	-	412
Cloud Lake	133	-	133	-	-	133
Delray Beach	62,700	-	62,700	-	-	62,700
Glen Ridge	219	-	219	-	-	219
Golf	249	-	249	-	-	249
Greenacres	38,590	-	38,590	-	-	38,590
Gulf Stream	979	-	979	-	-	979
Haverhill	1,969	-	1,969	-	-	1,969
Highland Beach	3,581	-	3,581	-	-	3,581
Hypoluxo	2,672	-	2,672	-	-	2,672
Juno Beach	3,194	-	3,194	-	-	3,194
Jupiter	57,263	-	57,263	-	-	57,263
Jupiter Inlet Colony	396	-	396	-	-	396
Lake Clarke Shores	3,360	-	3,360	-	-	3,360
Lake Park	8,477	-	8,477	-	-	8,477
Lake Worth	36,423	-	36,423	-	-	36,423
Lantana	10,681	24	10,657	-	-	10,657
Loxahatchee Groves	3,183	-	3,183	-	-	3,183
Manalapan	408	-	408	-	-	408
Mangonia Park	1,972	-	1,972	-	-	1,972
North Palm Beach	12,182	-	12,182	-	-	12,182
Ocean Ridge	1,780	-	1,780	-	-	1,780
Pahokee	5,818	359	5,459	-	-	5,459
Palm Beach	8,170	-	8,170	-	-	8,170
Palm Beach Gardens	50,067	-	50,067	-	-	50,067
Palm Beach Shores	1,147	-	1,147	-	-	1,147
Palm Springs	20,887	-	20,887	1,243	-	22,130
Riviera Beach	33,728	-	33,728	-	-	33,728
Royal Palm Beach	36,265	-	36,265	27	-	36,292
South Bay	4,898	1,887	3,011	-	-	3,011
South Palm Beach	1,362	-	1,362	-	-	1,362
Tequesta	5,629	-	5,629	-	-	5,629
Wellington	59,136	-	59,136	-	-	59,136
West Palm Beach	104,630	307	104,323	-	-	104,323
Unincorporated County	599,993	346	599,647	(1,270)	-	598,377
<b>Pasco County</b>	<b>479,340</b>	<b>787</b>	<b>478,553</b>	-	-	<b>478,553</b>
Dade City	6,583	-	6,583	-	-	6,583
New Port Richey	15,107	-	15,107	-	-	15,107
Port Richey	2,619	-	2,619	-	-	2,619
St. Leo	1,465	-	1,465	(196)	-	1,269
San Antonio	1,214	-	1,214	-	-	1,214
Zephyrhills	14,732	-	14,732	(2)	-	14,730
Unincorporated County	437,620	787	436,833	198	-	437,031
<b>Pinellas County</b>	<b>933,258</b>	<b>1,146</b>	<b>932,112</b>	-	-	<b>932,112</b>
Belleair	3,887	-	3,887	-	-	3,887
Belleair Beach	1,571	-	1,571	-	-	1,571

<b>Adjusted 2014 Population Estimates for Florida's Counties and Municipalities Used for the FY 2015-16 State Revenue-Sharing Calculations</b>						
County / Municipality	April 1, 2014 Total Population	April 1, 2014 Inmate Population	April 1, 2014 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Belleair Bluffs	2,052	-	2,052	-	-	2,052
Belleair Shore	107	-	107	-	-	107
Clearwater	109,340	-	109,340	118	-	109,458
Dunedin	35,606	6	35,600	2	-	35,602
Gulfport	12,145	-	12,145	-	-	12,145
Indian Rocks Beach	4,176	-	4,176	-	-	4,176
Indian Shores	1,424	-	1,424	-	-	1,424
Kenneth City	5,011	-	5,011	-	-	5,011
Largo	79,431	-	79,431	-	-	79,431
Madeira Beach	4,323	-	4,323	-	-	4,323
North Redington Beach	1,430	-	1,430	-	-	1,430
Oldsmar	13,859	-	13,859	-	-	13,859
Pinellas Park	50,352	-	50,352	53	-	50,405
Redington Beach	1,437	-	1,437	-	-	1,437
Redington Shores	2,147	-	2,147	-	-	2,147
Safety Harbor	17,011	6	17,005	5	-	17,010
St. Petersburg	252,372	404	251,968	-	-	251,968
St. Pete Beach	9,367	-	9,367	-	-	9,367
Seminole	17,754	-	17,754	4	-	17,758
South Pasadena	5,106	-	5,106	-	-	5,106
Tarpon Springs	24,220	-	24,220	-	-	24,220
Treasure Island	6,782	-	6,782	-	-	6,782
Unincorporated County	272,348	730	271,618	(182)	-	271,436
<b>Polk County</b>	<b>623,174</b>	<b>3,314</b>	<b>619,860</b>	-	-	<b>619,860</b>
Auburndale	14,262	-	14,262	-	-	14,262
Bartow	17,812	175	17,637	-	-	17,637
Davenport	3,248	-	3,248	-	-	3,248
Dundee	3,876	-	3,876	-	-	3,876
Eagle Lake	2,335	-	2,335	-	-	2,335
Fort Meade	5,955	-	5,955	-	-	5,955
Frostproof	2,961	-	2,961	-	-	2,961
Haines City	21,956	-	21,956	-	-	21,956
Highland Park	237	-	237	-	-	237
Hillcrest Heights	252	-	252	-	-	252
Lake Alfred	5,127	-	5,127	-	-	5,127
Lake Hamilton	1,275	-	1,275	-	-	1,275
Lake Wales	14,830	-	14,830	-	-	14,830
Lakeland	100,728	-	100,728	-	-	100,728
Mulberry	3,750	-	3,750	-	-	3,750
Polk City	1,630	-	1,630	-	-	1,630
Winter Haven	37,016	-	37,016	-	-	37,016
Unincorporated County	385,924	3,139	382,785	-	-	382,785
<b>Putnam County</b>	<b>72,523</b>	<b>483</b>	<b>72,040</b>	-	-	<b>72,040</b>
Crescent City	1,520	-	1,520	-	-	1,520
Interlachen	1,332	-	1,332	-	-	1,332
Palatka	10,377	-	10,377	2	-	10,379
Pomona Park	877	-	877	-	-	877
Welaka	711	-	711	-	-	711
Unincorporated County	57,706	483	57,223	(2)	-	57,221
<b>St. Johns County</b>	<b>207,443</b>	<b>192</b>	<b>207,251</b>	-	-	<b>207,251</b>
Hastings	607	-	607	-	-	607
Marineland (part)	2	-	2	-	-	2
St. Augustine	13,414	-	13,414	-	-	13,414
St. Augustine Beach	6,418	-	6,418	-	-	6,418
Unincorporated County	187,002	192	186,810	-	-	186,810
<b>St. Lucie County</b>	<b>282,821</b>	<b>122</b>	<b>282,699</b>	-	-	<b>282,699</b>
Fort Pierce	41,888	32	41,856	33	-	41,889
Port St. Lucie	169,888	6	169,882	-	-	169,882
St. Lucie Village	586	-	586	2	-	588
Unincorporated County	70,459	84	70,375	(35)	-	70,340
<b>Santa Rosa County</b>	<b>159,785</b>	<b>4,964</b>	<b>154,821</b>	-	-	<b>154,821</b>
Gulf Breeze	5,823	-	5,823	-	-	5,823
Jay	529	-	529	-	-	529
Milton	9,316	79	9,237	-	-	9,237
Unincorporated County	144,117	4,885	139,232	-	-	139,232
<b>Sarasota County</b>	<b>387,140</b>	<b>6</b>	<b>387,134</b>	-	-	<b>387,134</b>
Longboat Key (part)	4,454	-	4,454	-	-	4,454
North Port	60,295	-	60,295	-	-	60,295
Sarasota	52,584	6	52,578	-	-	52,578

<b>Adjusted 2014 Population Estimates for Florida's Counties and Municipalities</b>						
<b>Used for the FY 2015-16 State Revenue-Sharing Calculations</b>						
County / Municipality	April 1, 2014 Total Population	April 1, 2014 Inmate Population	April 1, 2014 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Venice	21,188	-	21,188	-	-	21,188
Unincorporated County	248,619	-	248,619	-	-	248,619
<b>Seminole County</b>	<b>437,086</b>	<b>160</b>	<b>436,926</b>	-	-	<b>436,926</b>
Altamonte Springs	42,719	-	42,719	-	-	42,719
Casselberry	27,527	6	27,521	-	-	27,521
Lake Mary	15,037	-	15,037	-	-	15,037
Longwood	13,781	-	13,781	5	-	13,786
Oviedo	36,251	-	36,251	-	-	36,251
Sanford	55,509	26	55,483	12	-	55,495
Winter Springs	34,627	-	34,627	2	-	34,629
Unincorporated County	211,635	128	211,507	(19)	-	211,488
<b>Sumter County</b>	<b>111,125</b>	<b>8,401</b>	<b>102,724</b>	-	-	<b>102,724</b>
Bushnell	2,503	-	2,503	6	-	2,509
Center Hill	974	-	974	-	-	974
Coleman	703	-	703	-	-	703
Webster	769	-	769	-	-	769
Wildwood	7,252	-	7,252	-	-	7,252
Unincorporated County	98,924	8,401	90,523	(6)	-	90,517
<b>Suwannee County</b>	<b>44,168</b>	<b>2,949</b>	<b>41,219</b>	-	-	<b>41,219</b>
Branford	693	-	693	-	-	693
Live Oak	6,850	-	6,850	-	-	6,850
Unincorporated County	36,625	2,949	33,676	-	-	33,676
<b>Taylor County</b>	<b>22,932</b>	<b>3,172</b>	<b>19,760</b>	-	-	<b>19,760</b>
Perry	7,069	-	7,069	-	-	7,069
Unincorporated County	15,863	3,172	12,691	-	-	12,691
<b>Union County</b>	<b>15,647</b>	<b>4,843</b>	<b>10,804</b>	-	-	<b>10,804</b>
Lake Butler	1,853	-	1,853	-	-	1,853
Raiford	252	-	252	-	-	252
Worthington Springs	418	-	418	-	-	418
Unincorporated County	13,124	4,843	8,281	-	-	8,281
<b>Volusia County</b>	<b>503,851</b>	<b>1,950</b>	<b>501,901</b>	-	-	<b>501,901</b>
Daytona Beach	62,622	18	62,604	-	-	62,604
Daytona Beach Shores	4,264	-	4,264	-	-	4,264
DeBary	19,802	-	19,802	-	-	19,802
DeLand	29,467	-	29,467	-	-	29,467
Deltona	86,360	-	86,360	-	-	86,360
Edgewater	20,748	-	20,748	2	-	20,750
Flagler Beach (part)	60	-	60	-	-	60
Holly Hill	11,661	-	11,661	-	-	11,661
Lake Helen	2,616	-	2,616	-	-	2,616
New Smyrna Beach	23,834	-	23,834	466	-	24,300
Oak Hill	1,855	-	1,855	-	-	1,855
Orange City	11,483	-	11,483	1	-	11,484
Ormond Beach	39,455	4	39,451	249	-	39,700
Pierson	1,688	-	1,688	-	-	1,688
Ponce Inlet	3,039	-	3,039	-	-	3,039
Port Orange	57,467	-	57,467	-	-	57,467
South Daytona	12,373	-	12,373	-	-	12,373
Unincorporated County	115,057	1,928	113,129	(718)	-	112,411
<b>Wakulla County</b>	<b>31,285</b>	<b>3,546</b>	<b>27,739</b>	-	-	<b>27,739</b>
St. Marks	280	-	280	-	-	280
Sopchoppy	450	-	450	-	-	450
Unincorporated County	30,555	3,546	27,009	-	-	27,009
<b>Walton County</b>	<b>59,793</b>	<b>1,547</b>	<b>58,246</b>	-	-	<b>58,246</b>
DeFuniak Springs	5,387	34	5,353	-	-	5,353
Freeport	2,488	-	2,488	68	-	2,556
Paxton	613	-	613	-	-	613
Unincorporated County	51,305	1,513	49,792	(68)	-	49,724
<b>Washington County</b>	<b>24,959</b>	<b>2,544</b>	<b>22,415</b>	-	-	<b>22,415</b>
Caryville	270	-	270	-	-	270
Chipley	3,504	-	3,504	-	-	3,504
Ebro	248	-	248	-	-	248
Vernon	680	-	680	-	-	680
Wausau	377	-	377	-	-	377
Unincorporated County	19,880	2,544	17,336	-	-	17,336
<b>Statewide Total</b>	<b>19,507,369</b>	<b>124,653</b>	<b>19,382,716</b>	-	-	<b>19,382,716</b>
<b>Statewide Incorporated</b>	<b>9,825,285</b>	<b>19,617</b>	<b>9,805,668</b>	<b>3,575</b>	<b>29,632</b>	<b>9,838,875</b>
<b>Statewide Unincorporated</b>	<b>9,682,084</b>	<b>105,036</b>	<b>9,577,048</b>	<b>(3,575)</b>	<b>(29,632)</b>	<b>9,543,841</b>

**Adjusted 2014 Population Estimates for Florida's Counties and Municipalities  
Used for the FY 2015-16 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2014 Total Population	April 1, 2014 Inmate Population	April 1, 2014 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	

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, 2014. 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, 2014 through February 28, 2015. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.
- 4) The Village of Estero in Lee County was incorporated as of December 31, 2014.
- 5) The population of the Town of Ocean Breeze in Martin County was decreased 68.4% from 301 in 2013 to 95 in 2014. The town requested a lower population through the population estimates challenge process. Ocean Breeze is a mobile home park that is currently being redeveloped.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Executive Office of the Governor.

Appendix B:

Comparison of 2013 and 2014  
Adjusted Population Estimates  
Used for the FY 2014-15 and FY 2015-16  
State Revenue-Sharing Calculations

<b>Comparison of 2013 and 2014 Adjusted Population Estimates</b>				
<b>Used for FY 2014-15 and FY 2015-16 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2013 Adjusted Total Population Used for State Revenue Sharing</b>	<b>April 1, 2014 Adjusted Total Population Used for State Revenue Sharing</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
<b>Alachua County</b>	<b>246,733</b>	<b>249,414</b>	<b>2,681</b>	<b>1.1%</b>
Alachua	9,300	9,479	179	1.9%
Archer	1,123	1,137	14	1.2%
Gainesville	123,569	124,796	1,227	1.0%
Hawthorne	1,389	1,356	(33)	-2.4%
High Springs	5,440	5,533	93	1.7%
La Crosse	360	373	13	3.6%
Micanopy	600	594	(6)	-1.0%
Newberry	5,148	5,264	116	2.3%
Waldo	969	953	(16)	-1.7%
Unincorporated County	98,835	99,929	1,094	1.1%
<b>Baker County</b>	<b>24,825</b>	<b>24,970</b>	<b>145</b>	<b>0.6%</b>
Glen St. Mary	430	428	(2)	-0.5%
Maccleddy	6,363	6,377	14	0.2%
Unincorporated County	18,032	18,165	133	0.7%
<b>Bay County</b>	<b>168,707</b>	<b>169,631</b>	<b>924</b>	<b>0.5%</b>
Callaway	14,332	14,581	249	1.7%
Lynn Haven	18,911	19,068	157	0.8%
Mexico Beach	1,110	1,126	16	1.4%
Panama City	35,614	35,667	53	0.1%
Panama City Beach	12,094	12,191	97	0.8%
Parker	4,325	4,355	30	0.7%
Springfield	8,857	8,971	114	1.3%
Unincorporated County	73,464	73,672	208	0.3%
<b>Bradford County</b>	<b>24,324</b>	<b>24,487</b>	<b>163</b>	<b>0.7%</b>
Brooker	318	324	6	1.9%
Hampton	492	480	(12)	-2.4%
Lawtey	735	724	(11)	-1.5%
Starke	5,530	5,523	(7)	-0.1%
Unincorporated County	17,249	17,436	187	1.1%
<b>Brevard County</b>	<b>547,898</b>	<b>552,176</b>	<b>4,278</b>	<b>0.8%</b>
Cape Canaveral	9,987	10,022	35	0.4%
Cocoa	17,443	17,678	235	1.3%
Cocoa Beach	11,214	11,131	(83)	-0.7%
Grant-Valkaria	3,899	3,916	17	0.4%
Indianalantic	2,780	2,765	(15)	-0.5%
Indian Harbour Beach	8,406	8,393	(13)	-0.2%
Malabar	2,766	2,765	(1)	0.0%
Melbourne	77,394	78,075	681	0.9%
Melbourne Beach	3,115	3,086	(29)	-0.9%
Melbourne Village	662	670	8	1.2%
Palm Bay	104,693	105,815	1,122	1.1%
Palm Shores	896	922	26	2.9%
Rockledge	25,284	25,636	352	1.4%
Satellite Beach	10,322	10,290	(32)	-0.3%
Titusville	43,686	44,051	365	0.8%
West Melbourne	19,464	19,834	370	1.9%
Unincorporated County	205,887	207,127	1,240	0.6%
<b>Broward County</b>	<b>1,783,757</b>	<b>1,802,891</b>	<b>19,134</b>	<b>1.1%</b>
Coconut Creek	53,783	55,319	1,536	2.9%
Cooper City	32,131	32,991	860	2.7%



<b>Comparison of 2013 and 2014 Adjusted Population Estimates</b>				
<b>Used for FY 2014-15 and FY 2015-16 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2013 Adjusted Total Population Used for State Revenue Sharing</b>	<b>April 1, 2014 Adjusted Total Population Used for State Revenue Sharing</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Coral Springs	122,994	123,618	624	0.5%
Dania Beach	30,233	30,351	118	0.4%
Davie	93,593	95,499	1,906	2.0%
Deerfield Beach	75,840	76,152	312	0.4%
Fort Lauderdale	169,818	171,312	1,494	0.9%
Hallandale Beach	38,391	38,273	(118)	-0.3%
Hillsboro Beach	1,885	1,865	(20)	-1.1%
Hollywood	143,935	144,310	375	0.3%
Lauderdale-By-The-Sea	6,135	6,070	(65)	-1.1%
Lauderdale Lakes	33,322	33,803	481	1.4%
Lauderhill	66,952	68,558	1,606	2.4%
Lazy Lake	25	25	-	0.0%
Lighthouse Point	10,401	10,374	(27)	-0.3%
Margate	55,245	55,417	172	0.3%
Miramar	126,619	128,432	1,813	1.4%
North Lauderdale	42,312	42,829	517	1.2%
Oakland Park	42,301	42,893	592	1.4%
Parkland	25,576	26,273	697	2.7%
Pembroke Park	6,201	6,174	(27)	-0.4%
Pembroke Pines	155,062	157,363	2,301	1.5%
Plantation	85,496	86,782	1,286	1.5%
Pompano Beach	103,074	104,519	1,445	1.4%
Sea Ranch Lakes	673	668	(5)	-0.7%
Southwest Ranches	7,396	7,339	(57)	-0.8%
Sunrise	86,685	88,033	1,348	1.6%
Tamarac	61,110	61,270	160	0.3%
Weston	65,677	65,672	(5)	0.0%
West Park	14,286	14,317	31	0.2%
Wilton Manors	11,989	12,071	82	0.7%
Unincorporated County	14,617	14,319	(298)	-2.0%
<b>Calhoun County</b>	<b>12,929</b>	<b>12,889</b>	<b>(40)</b>	<b>-0.3%</b>
Altha	564	570	6	1.1%
Blountstown	2,503	2,494	(9)	-0.4%
Unincorporated County	9,862	9,825	(37)	-0.4%
<b>Charlotte County</b>	<b>162,394</b>	<b>163,178</b>	<b>784</b>	<b>0.5%</b>
Punta Gorda	17,409	17,487	78	0.4%
Unincorporated County	144,985	145,691	706	0.5%
<b>Citrus County</b>	<b>140,383</b>	<b>140,654</b>	<b>271</b>	<b>0.2%</b>
Crystal River	3,056	3,088	32	1.0%
Inverness	7,186	7,193	7	0.1%
Unincorporated County	130,141	130,373	232	0.2%
<b>Clay County</b>	<b>192,843</b>	<b>197,403</b>	<b>4,560</b>	<b>2.4%</b>
Green Cove Springs	6,960	7,030	70	1.0%
Keystone Heights	1,336	1,356	20	1.5%
Orange Park	8,419	8,429	10	0.1%
Penney Farms	741	735	(6)	-0.8%
Unincorporated County	175,387	179,853	4,466	2.5%
<b>Collier County</b>	<b>333,614</b>	<b>336,730</b>	<b>3,116</b>	<b>0.9%</b>
Everglades	409	409	-	0.0%
Marco Island	16,556	16,607	51	0.3%
Naples	19,595	19,530	(65)	-0.3%

<b>Comparison of 2013 and 2014 Adjusted Population Estimates</b>				
<b>Used for FY 2014-15 and FY 2015-16 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2013 Adjusted Total Population Used for State Revenue Sharing</b>	<b>April 1, 2014 Adjusted Total Population Used for State Revenue Sharing</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Unincorporated County	297,054	300,184	3,130	1.1%
<b>Columbia County</b>	<b>63,479</b>	<b>63,720</b>	<b>241</b>	<b>0.4%</b>
Fort White	558	559	1	0.2%
Lake City	11,591	11,596	5	0.0%
Unincorporated County	51,330	51,565	235	0.5%
<b>DeSoto County</b>	<b>32,427</b>	<b>31,848</b>	<b>(579)</b>	<b>-1.8%</b>
Arcadia	7,540	7,479	(61)	-0.8%
Unincorporated County	24,887	24,369	(518)	-2.1%
<b>Dixie County</b>	<b>14,982</b>	<b>15,066</b>	<b>84</b>	<b>0.6%</b>
Cross City	1,713	1,723	10	0.6%
Horseshoe Beach	165	158	(7)	-4.2%
Unincorporated County	13,104	13,185	81	0.6%
<b>Duval County</b>	<b>875,545</b>	<b>889,381</b>	<b>13,836</b>	<b>1.6%</b>
Atlantic Beach	12,851	12,986	135	1.1%
Baldwin	1,409	1,411	2	0.1%
Jacksonville	832,463	845,736	13,273	1.6%
Jacksonville Beach	21,713	22,136	423	1.9%
Neptune Beach	7,109	7,112	3	0.0%
<b>Escambia County</b>	<b>298,438</b>	<b>301,201</b>	<b>2,763</b>	<b>0.9%</b>
Century	1,654	1,634	(20)	-1.2%
Pensacola	52,230	52,717	487	0.9%
Unincorporated County	244,554	246,850	2,296	0.9%
<b>Flagler County</b>	<b>97,843</b>	<b>99,121</b>	<b>1,278</b>	<b>1.3%</b>
Beverly Beach	335	338	3	0.9%
Bunnell	2,691	2,787	96	3.6%
Flagler Beach (part)	4,450	4,462	12	0.3%
Marineland (part)	3	4	1	33.3%
Palm Coast	77,068	78,046	978	1.3%
Unincorporated County	13,296	13,484	188	1.4%
<b>Franklin County</b>	<b>9,856</b>	<b>9,957</b>	<b>101</b>	<b>1.0%</b>
Apalachicola	2,258	2,269	11	0.5%
Carrabelle	1,372	1,397	25	1.8%
Unincorporated County	6,226	6,291	65	1.0%
<b>Gadsden County</b>	<b>44,778</b>	<b>44,921</b>	<b>143</b>	<b>0.3%</b>
Chattahoochee	2,200	2,206	6	0.3%
Greensboro	618	618	-	0.0%
Gretna	1,451	1,452	1	0.1%
Havana	1,732	1,723	(9)	-0.5%
Midway	3,301	3,369	68	2.1%
Quincy	7,532	7,499	(33)	-0.4%
Unincorporated County	27,944	28,054	110	0.4%
<b>Gilchrist County</b>	<b>16,033</b>	<b>16,007</b>	<b>(26)</b>	<b>-0.2%</b>
Bell	430	497	67	15.6%
Fanning Springs (part)	272	294	22	8.1%
Trenton	1,965	1,991	26	1.3%
Unincorporated County	13,366	13,225	(141)	-1.1%
<b>Glades County</b>	<b>11,688</b>	<b>11,872</b>	<b>184</b>	<b>1.6%</b>
Moore Haven	1,691	1,665	(26)	-1.5%
Unincorporated County	9,997	10,207	210	2.1%
<b>Gulf County</b>	<b>12,748</b>	<b>13,098</b>	<b>350</b>	<b>2.7%</b>
Port St. Joe	3,489	3,499	10	0.3%

<b>Comparison of 2013 and 2014 Adjusted Population Estimates</b>				
<b>Used for FY 2014-15 and FY 2015-16 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2013 Adjusted Total Population Used for State Revenue Sharing</b>	<b>April 1, 2014 Adjusted Total Population Used for State Revenue Sharing</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Wewahitchka	1,994	2,156	162	8.1%
Unincorporated County	7,265	7,443	178	2.5%
<b>Hamilton County</b>	<b>12,055</b>	<b>12,064</b>	<b>9</b>	<b>0.1%</b>
Jasper	1,650	1,666	16	1.0%
Jennings	895	865	(30)	-3.4%
White Springs	771	772	1	0.1%
Unincorporated County	8,739	8,761	22	0.3%
<b>Hardee County</b>	<b>25,774</b>	<b>25,793</b>	<b>19</b>	<b>0.1%</b>
Bowling Green	2,907	2,891	(16)	-0.6%
Wauchula	5,016	5,115	99	2.0%
Zolfo Springs	1,818	1,807	(11)	-0.6%
Unincorporated County	16,033	15,980	(53)	-0.3%
<b>Hendry County</b>	<b>37,808</b>	<b>37,895</b>	<b>87</b>	<b>0.2%</b>
Clewiston	7,251	7,420	169	2.3%
LaBelle	4,669	4,708	39	0.8%
Unincorporated County	25,888	25,767	(121)	-0.5%
<b>Hernando County</b>	<b>173,287</b>	<b>174,435</b>	<b>1,148</b>	<b>0.7%</b>
Brooksville	7,643	7,687	44	0.6%
Weeki Wachee	5	5	-	0.0%
Unincorporated County	165,639	166,743	1,104	0.7%
<b>Highlands County</b>	<b>99,069</b>	<b>99,794</b>	<b>725</b>	<b>0.7%</b>
Avon Park	10,143	9,513	(630)	-6.2%
Lake Placid	2,316	2,375	59	2.5%
Sebring	10,561	10,666	105	1.0%
Unincorporated County	76,049	77,240	1,191	1.6%
<b>Hillsborough County</b>	<b>1,275,617</b>	<b>1,300,986</b>	<b>25,369</b>	<b>2.0%</b>
Plant City	35,313	35,956	643	1.8%
Tampa	346,037	352,031	5,994	1.7%
Temple Terrace	25,307	25,308	1	0.0%
Unincorporated County	868,960	887,691	18,731	2.2%
<b>Holmes County</b>	<b>18,473</b>	<b>18,495</b>	<b>22</b>	<b>0.1%</b>
Bonifay	2,695	2,659	(36)	-1.3%
Esto	364	364	-	0.0%
Noma	185	200	15	8.1%
Ponce de Leon	565	554	(11)	-1.9%
Westville	300	313	13	4.3%
Unincorporated County	14,364	14,405	41	0.3%
<b>Indian River County</b>	<b>139,586</b>	<b>140,955</b>	<b>1,369</b>	<b>1.0%</b>
Fellsmere	5,191	5,334	143	2.8%
Indian River Shores	3,940	3,962	22	0.6%
Orchid	416	411	(5)	-1.2%
Sebastian	22,296	22,622	326	1.5%
Vero Beach	15,375	15,477	102	0.7%
Unincorporated County	92,368	93,149	781	0.8%
<b>Jackson County</b>	<b>42,435</b>	<b>42,447</b>	<b>12</b>	<b>0.0%</b>
Alford	499	504	5	1.0%
Bascom	125	124	(1)	-0.8%
Campbellton	228	227	(1)	-0.4%
Cottondale	911	905	(6)	-0.7%
Graceville	2,222	2,207	(15)	-0.7%
Grand Ridge	940	921	(19)	-2.0%

<b>Comparison of 2013 and 2014 Adjusted Population Estimates</b>				
<b>Used for FY 2014-15 and FY 2015-16 State Revenue-Sharing Calculations</b>				
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Greenwood	681	675	(6)	-0.9%
Jacob City	255	253	(2)	-0.8%
Malone	646	628	(18)	-2.8%
Marianna	6,110	6,070	(40)	-0.7%
Sneads	1,926	1,917	(9)	-0.5%
Unincorporated County	27,892	28,016	124	0.4%
<b>Jefferson County</b>	<b>13,435</b>	<b>13,467</b>	<b>32</b>	<b>0.2%</b>
Monticello	2,468	2,481	13	0.5%
Unincorporated County	10,967	10,986	19	0.2%
<b>Lafayette County</b>	<b>6,915</b>	<b>6,972</b>	<b>57</b>	<b>0.8%</b>
Mayo	1,216	1,199	(17)	-1.4%
Unincorporated County	5,699	5,773	74	1.3%
<b>Lake County</b>	<b>302,247</b>	<b>308,679</b>	<b>6,432</b>	<b>2.1%</b>
Astatula	1,793	1,800	7	0.4%
Clermont	30,201	31,745	1,544	5.1%
Eustis	18,829	19,098	269	1.4%
Fruitland Park	4,182	4,153	(29)	-0.7%
Groveland	9,529	10,551	1,022	10.7%
Howey-in-the-Hills	1,083	1,089	6	0.6%
Lady Lake	13,947	14,146	199	1.4%
Leesburg	20,761	21,163	402	1.9%
Mascotte	5,158	5,329	171	3.3%
Minneola	9,743	10,062	319	3.3%
Montverde	1,451	1,464	13	0.9%
Mount Dora	12,870	12,949	79	0.6%
Tavares	14,261	14,585	324	2.3%
Umatilla	3,550	3,658	108	3.0%
Unincorporated County	154,889	156,887	1,998	1.3%
<b>Lee County</b>	<b>643,107</b>	<b>653,250</b>	<b>10,143</b>	<b>1.6%</b>
Bonita Springs	45,223	45,813	590	1.3%
Cape Coral	161,039	163,570	2,531	1.6%
Estero	Not yet incorporated	29,632	29,632	-
Fort Myers	67,033	69,413	2,380	3.6%
Fort Myers Beach	6,323	6,250	(73)	-1.2%
Sanibel	6,497	6,490	(7)	-0.1%
Unincorporated County	356,992	332,082	(24,910)	-7.0%
<b>Leon County</b>	<b>276,969</b>	<b>279,911</b>	<b>2,942</b>	<b>1.1%</b>
Tallahassee	182,319	184,419	2,100	1.2%
Unincorporated County	94,650	95,492	842	0.9%
<b>Levy County</b>	<b>40,304</b>	<b>40,473</b>	<b>169</b>	<b>0.4%</b>
Bronson	1,095	1,142	47	4.3%
Cedar Key	707	691	(16)	-2.3%
Chiefland	2,260	2,153	(107)	-4.7%
Fanning Springs (part)	453	455	2	0.4%
Inglis	1,314	1,294	(20)	-1.5%
Otter Creek	134	129	(5)	-3.7%
Williston	2,793	2,815	22	0.8%
Yankeetown	495	493	(2)	-0.4%
Unincorporated County	31,053	31,301	248	0.8%
<b>Liberty County</b>	<b>6,725</b>	<b>6,839</b>	<b>114</b>	<b>1.7%</b>
Bristol	949	958	9	0.9%

<b>Comparison of 2013 and 2014 Adjusted Population Estimates</b>				
<b>Used for FY 2014-15 and FY 2015-16 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2013 Adjusted Total Population Used for State Revenue Sharing</b>	<b>April 1, 2014 Adjusted Total Population Used for State Revenue Sharing</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Unincorporated County	5,776	5,881	105	1.8%
<b>Madison County</b>	<b>17,740</b>	<b>17,663</b>	<b>(77)</b>	<b>-0.4%</b>
Greenville	805	763	(42)	-5.2%
Lee	331	331	-	0.0%
Madison	3,115	3,102	(13)	-0.4%
Unincorporated County	13,489	13,467	(22)	-0.2%
<b>Manatee County</b>	<b>333,698</b>	<b>339,396</b>	<b>5,698</b>	<b>1.7%</b>
Anna Maria	1,524	1,523	(1)	-0.1%
Bradenton	50,455	51,119	664	1.3%
Bradenton Beach	1,176	1,166	(10)	-0.9%
Holmes Beach	3,852	3,839	(13)	-0.3%
Longboat Key (part)	2,396	2,371	(25)	-1.0%
Palmetto	12,729	12,799	70	0.5%
Unincorporated County	261,566	266,579	5,013	1.9%
<b>Marion County</b>	<b>329,442</b>	<b>331,813</b>	<b>2,371</b>	<b>0.7%</b>
Belleview	4,550	4,624	74	1.6%
Dunnellon	1,754	1,770	16	0.9%
McIntosh	457	457	-	0.0%
Ocala	57,224	57,337	113	0.2%
Reddick	510	498	(12)	-2.4%
Unincorporated County	264,947	267,127	2,180	0.8%
<b>Martin County</b>	<b>146,671</b>	<b>146,551</b>	<b>(120)</b>	<b>-0.1%</b>
Jupiter Island	816	816	-	0.0%
Ocean Breeze	301	95	(206)	-68.4%
Sewall's Point	2,013	1,998	(15)	-0.7%
Stuart	15,790	15,948	158	1.0%
Unincorporated County	127,751	127,694	(57)	0.0%
<b>Miami-Dade County</b>	<b>2,572,821</b>	<b>2,604,265</b>	<b>31,444</b>	<b>1.2%</b>
Aventura	36,725	37,262	537	1.5%
Bal Harbour	2,915	2,855	(60)	-2.1%
Bay Harbor Islands	5,808	5,785	(23)	-0.4%
Biscayne Park	3,133	3,140	7	0.2%
Coral Gables	48,524	48,780	256	0.5%
Cutler Bay	42,035	42,944	909	2.2%
Doral	49,253	52,889	3,636	7.4%
El Portal	2,343	2,328	(15)	-0.6%
Florida City	12,222	12,430	208	1.7%
Golden Beach	906	917	11	1.2%
Hialeah	229,766	230,544	778	0.3%
Hialeah Gardens	22,000	22,571	571	2.6%
Homestead	64,426	66,569	2,143	3.3%
Indian Creek	89	89	-	0.0%
Key Biscayne	12,523	12,525	2	0.0%
Medley	865	859	(6)	-0.7%
Miami	417,549	425,922	8,373	2.0%
Miami Beach	90,848	91,540	692	0.8%
Miami Gardens	107,399	108,160	761	0.7%
Miami Lakes	29,966	30,149	183	0.6%
Miami Shores	10,776	10,781	5	0.0%
Miami Springs	14,067	14,027	(40)	-0.3%
North Bay	7,667	7,851	184	2.4%

### Comparison of 2013 and 2014 Adjusted Population Estimates Used for FY 2014-15 and FY 2015-16 State Revenue-Sharing Calculations

County / Municipality	April 1, 2013 Adjusted Total Population Used for State Revenue Sharing	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
North Miami	60,900	61,912	1,012	1.7%
North Miami Beach	42,442	43,227	785	1.8%
Opa-locka	16,073	16,873	800	5.0%
Palmetto Bay	23,784	23,767	(17)	-0.1%
Pinecrest	18,496	18,403	(93)	-0.5%
South Miami	13,778	13,623	(155)	-1.1%
Sunny Isles Beach	21,331	21,698	367	1.7%
Surfside	5,794	5,722	(72)	-1.2%
Sweetwater	20,069	20,345	276	1.4%
Virginia Gardens	2,413	2,400	(13)	-0.5%
West Miami	6,030	6,012	(18)	-0.3%
Unincorporated County	1,129,906	1,139,366	9,460	0.8%
<b>Monroe County</b>	<b>73,492</b>	<b>73,981</b>	<b>489</b>	<b>0.7%</b>
Islamorada	6,193	6,212	19	0.3%
Key Colony Beach	802	808	6	0.7%
Key West	24,579	24,620	41	0.2%
Layton	183	186	3	1.6%
Marathon	8,419	8,425	6	0.1%
Unincorporated County	33,316	33,730	414	1.2%
<b>Nassau County</b>	<b>74,591</b>	<b>75,251</b>	<b>660</b>	<b>0.9%</b>
Callahan	1,157	1,166	9	0.8%
Fernandina Beach	11,894	11,830	(64)	-0.5%
Hilliard	3,082	3,090	8	0.3%
Unincorporated County	58,458	59,165	707	1.2%
<b>Okaloosa County</b>	<b>186,887</b>	<b>189,307</b>	<b>2,420</b>	<b>1.3%</b>
Cinco Bayou	391	397	6	1.5%
Crestview	22,965	23,209	244	1.1%
Destin	12,474	12,541	67	0.5%
Fort Walton Beach	20,256	20,719	463	2.3%
Laurel Hill	520	531	11	2.1%
Mary Esther	3,860	3,845	(15)	-0.4%
Niceville	13,374	13,701	327	2.4%
Shalimar	734	734	-	0.0%
Valparaiso	5,244	5,246	2	0.0%
Unincorporated County	107,069	108,384	1,315	1.2%
<b>Okeechobee County</b>	<b>37,789</b>	<b>37,816</b>	<b>27</b>	<b>0.1%</b>
Okeechobee	5,550	5,583	33	0.6%
Unincorporated County	32,239	32,233	(6)	0.0%
<b>Orange County</b>	<b>1,199,627</b>	<b>1,224,849</b>	<b>25,222</b>	<b>2.1%</b>
Apopka	44,139	45,669	1,530	3.5%
Bay Lake	9	15	6	66.7%
Belle Isle	6,404	6,422	18	0.3%
Eatonville	2,167	2,170	3	0.1%
Edgewood	2,621	2,626	5	0.2%
Lake Buena Vista	22	22	-	0.0%
Maitland	16,105	16,933	828	5.1%
Oakland	2,570	2,609	39	1.5%
Ocoee	37,621	39,682	2,061	5.5%
Orlando	249,941	255,121	5,180	2.1%
Windermere	2,845	2,862	17	0.6%
Winter Garden	37,190	38,455	1,265	3.4%

<b>Comparison of 2013 and 2014 Adjusted Population Estimates</b>				
<b>Used for FY 2014-15 and FY 2015-16 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2013 Adjusted Total Population Used for State Revenue Sharing</b>	<b>April 1, 2014 Adjusted Total Population Used for State Revenue Sharing</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Winter Park	28,184	29,073	889	3.2%
Unincorporated County	769,809	783,190	13,381	1.7%
<b>Osceola County</b>	<b>288,046</b>	<b>295,235</b>	<b>7,189</b>	<b>2.5%</b>
Kissimmee	63,482	64,187	705	1.1%
St. Cloud	38,874	40,527	1,653	4.3%
Unincorporated County	185,690	190,521	4,831	2.6%
<b>Palm Beach County</b>	<b>1,342,483</b>	<b>1,357,315</b>	<b>14,832</b>	<b>1.1%</b>
Atlantis	2,018	2,006	(12)	-0.6%
Belle Glade	17,372	17,424	52	0.3%
Boca Raton	86,041	86,647	606	0.7%
Boynton Beach	70,131	71,608	1,477	2.1%
Briny Breezes	420	412	(8)	-1.9%
Cloud Lake	133	133	-	0.0%
Delray Beach	61,801	62,700	899	1.5%
Glen Ridge	223	219	(4)	-1.8%
Golf	252	249	(3)	-1.2%
Greenacres	38,172	38,590	418	1.1%
Gulf Stream	974	979	5	0.5%
Haverhill	1,942	1,969	27	1.4%
Highland Beach	3,572	3,581	9	0.3%
Hypoluxo	2,655	2,672	17	0.6%
Juno Beach	3,191	3,194	3	0.1%
Jupiter	56,577	57,263	686	1.2%
Jupiter Inlet Colony	401	396	(5)	-1.2%
Lake Clarke Shores	3,370	3,360	(10)	-0.3%
Lake Park	8,403	8,477	74	0.9%
Lake Worth	35,555	36,423	868	2.4%
Lantana	10,559	10,657	98	0.9%
Loxahatchee Groves	3,185	3,183	(2)	-0.1%
Manalapan	406	408	2	0.5%
Mangonia Park	1,868	1,972	104	5.6%
North Palm Beach	12,184	12,182	(2)	0.0%
Ocean Ridge	1,798	1,780	(18)	-1.0%
Pahokee	5,465	5,459	(6)	-0.1%
Palm Beach	8,168	8,170	2	0.0%
Palm Beach Gardens	49,434	50,067	633	1.3%
Palm Beach Shores	1,153	1,147	(6)	-0.5%
Palm Springs	20,497	22,130	1,633	8.0%
Riviera Beach	33,369	33,728	359	1.1%
Royal Palm Beach	34,925	36,292	1,367	3.9%
South Bay	2,843	3,011	168	5.9%
South Palm Beach	1,362	1,362	-	0.0%
Tequesta	5,649	5,629	(20)	-0.4%
Wellington	58,108	59,136	1,028	1.8%
West Palm Beach	102,760	104,323	1,563	1.5%
Unincorporated County	595,547	598,377	2,830	0.5%
<b>Pasco County</b>	<b>472,788</b>	<b>478,553</b>	<b>5,765</b>	<b>1.2%</b>
Dade City	6,455	6,583	128	2.0%
New Port Richey	14,868	15,107	239	1.6%
Port Richey	2,661	2,619	(42)	-1.6%
St. Leo	1,420	1,269	(151)	-10.6%

### Comparison of 2013 and 2014 Adjusted Population Estimates Used for FY 2014-15 and FY 2015-16 State Revenue-Sharing Calculations

County / Municipality	April 1, 2013 Adjusted Total Population Used for State Revenue Sharing	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
San Antonio	1,165	1,214	49	4.2%
Zephyrhills	14,563	14,730	167	1.1%
Unincorporated County	431,656	437,031	5,375	1.2%
<b>Pinellas County</b>	<b>925,338</b>	<b>932,112</b>	<b>6,774</b>	<b>0.7%</b>
Belleair	3,900	3,887	(13)	-0.3%
Belleair Beach	1,572	1,571	(1)	-0.1%
Belleair Bluffs	2,037	2,052	15	0.7%
Belleair Shore	107	107	-	0.0%
Clearwater	109,139	109,458	319	0.3%
Dunedin	35,552	35,602	50	0.1%
Gulfport	12,071	12,145	74	0.6%
Indian Rocks Beach	4,172	4,176	4	0.1%
Indian Shores	1,423	1,424	1	0.1%
Kenneth City	4,975	5,011	36	0.7%
Largo	78,515	79,431	916	1.2%
Madeira Beach	4,313	4,323	10	0.2%
North Redington Beach	1,437	1,430	(7)	-0.5%
Oldsmar	13,749	13,859	110	0.8%
Pinellas Park	49,939	50,405	466	0.9%
Redington Beach	1,441	1,437	(4)	-0.3%
Redington Shores	2,144	2,147	3	0.1%
Safety Harbor	16,939	17,010	71	0.4%
St. Petersburg	249,279	251,968	2,689	1.1%
St. Pete Beach	9,363	9,367	4	0.0%
Seminole	17,296	17,758	462	2.7%
South Pasadena	5,081	5,106	25	0.5%
Tarpon Springs	23,937	24,220	283	1.2%
Treasure Island	6,787	6,782	(5)	-0.1%
Unincorporated County	270,170	271,436	1,266	0.5%
<b>Polk County</b>	<b>610,650</b>	<b>619,860</b>	<b>9,210</b>	<b>1.5%</b>
Auburndale	14,108	14,262	154	1.1%
Bartow	17,312	17,637	325	1.9%
Davenport	3,027	3,248	221	7.3%
Dundee	3,808	3,876	68	1.8%
Eagle Lake	2,306	2,335	29	1.3%
Fort Meade	5,737	5,955	218	3.8%
Frostproof	2,961	2,961	-	0.0%
Haines City	21,385	21,956	571	2.7%
Highland Park	234	237	3	1.3%
Hillcrest Heights	250	252	2	0.8%
Lake Alfred	5,068	5,127	59	1.2%
Lake Hamilton	1,262	1,275	13	1.0%
Lake Wales	14,522	14,830	308	2.1%
Lakeland	98,773	100,728	1,955	2.0%
Mulberry	3,775	3,750	(25)	-0.7%
Polk City	1,582	1,630	48	3.0%
Winter Haven	36,284	37,016	732	2.0%
Unincorporated County	378,256	382,785	4,529	1.2%
<b>Putnam County</b>	<b>72,124</b>	<b>72,040</b>	<b>(84)</b>	<b>-0.1%</b>
Crescent City	1,518	1,520	2	0.1%
Interlachen	1,365	1,332	(33)	-2.4%



<b>Comparison of 2013 and 2014 Adjusted Population Estimates</b>				
<b>Used for FY 2014-15 and FY 2015-16 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2013 Adjusted Total Population Used for State Revenue Sharing</b>	<b>April 1, 2014 Adjusted Total Population Used for State Revenue Sharing</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Palatka	10,232	10,379	147	1.4%
Pomona Park	875	877	2	0.2%
Welaka	715	711	(4)	-0.6%
Unincorporated County	57,419	57,221	(198)	-0.3%
<b>St. Johns County</b>	<b>201,325</b>	<b>207,251</b>	<b>5,926</b>	<b>2.9%</b>
Hastings	615	607	(8)	-1.3%
Marineland (part)	2	2	-	0.0%
St. Augustine	13,271	13,414	143	1.1%
St. Augustine Beach	6,351	6,418	67	1.1%
Unincorporated County	181,086	186,810	5,724	3.2%
<b>St. Lucie County</b>	<b>280,486</b>	<b>282,699</b>	<b>2,213</b>	<b>0.8%</b>
Fort Pierce	41,723	41,889	166	0.4%
Port St. Lucie	167,910	169,882	1,972	1.2%
St. Lucie Village	588	588	-	0.0%
Unincorporated County	70,265	70,340	75	0.1%
<b>Santa Rosa County</b>	<b>152,395</b>	<b>154,821</b>	<b>2,426</b>	<b>1.6%</b>
Gulf Breeze	5,805	5,823	18	0.3%
Jay	556	529	(27)	-4.9%
Milton	9,111	9,237	126	1.4%
Unincorporated County	136,923	139,232	2,309	1.7%
<b>Sarasota County</b>	<b>385,286</b>	<b>387,134</b>	<b>1,848</b>	<b>0.5%</b>
Longboat Key (part)	4,488	4,454	(34)	-0.8%
North Port	59,231	60,295	1,064	1.8%
Sarasota	52,683	52,578	(105)	-0.2%
Venice	21,117	21,188	71	0.3%
Unincorporated County	247,767	248,619	852	0.3%
<b>Seminole County</b>	<b>430,916</b>	<b>436,926</b>	<b>6,010</b>	<b>1.4%</b>
Altamonte Springs	42,497	42,719	222	0.5%
Casselberry	27,052	27,521	469	1.7%
Lake Mary	14,740	15,037	297	2.0%
Longwood	13,662	13,786	124	0.9%
Oviedo	34,965	36,251	1,286	3.7%
Sanford	53,856	55,495	1,639	3.0%
Winter Springs	34,068	34,629	561	1.6%
Unincorporated County	210,076	211,488	1,412	0.7%
<b>Sumter County</b>	<b>96,354</b>	<b>102,724</b>	<b>6,370</b>	<b>6.6%</b>
Bushnell	2,462	2,509	47	1.9%
Center Hill	955	974	19	2.0%
Coleman	695	703	8	1.2%
Webster	754	769	15	2.0%
Wildwood	7,128	7,252	124	1.7%
Unincorporated County	84,360	90,517	6,157	7.3%
<b>Suwannee County</b>	<b>41,067</b>	<b>41,219</b>	<b>152</b>	<b>0.4%</b>
Branford	694	693	(1)	-0.1%
Live Oak	6,800	6,850	50	0.7%
Unincorporated County	33,573	33,676	103	0.3%
<b>Taylor County</b>	<b>19,627</b>	<b>19,760</b>	<b>133</b>	<b>0.7%</b>
Perry	7,031	7,069	38	0.5%
Unincorporated County	12,596	12,691	95	0.8%
<b>Union County</b>	<b>10,674</b>	<b>10,804</b>	<b>130</b>	<b>1.2%</b>
Lake Butler	1,872	1,853	(19)	-1.0%

### Comparison of 2013 and 2014 Adjusted Population Estimates Used for FY 2014-15 and FY 2015-16 State Revenue-Sharing Calculations

County / Municipality	April 1, 2013 Adjusted Total Population Used for State Revenue Sharing	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Raiford	244	252	8	3.3%
Worthington Springs	399	418	19	4.8%
Unincorporated County	8,159	8,281	122	1.5%
<b>Volusia County</b>	<b>497,100</b>	<b>501,901</b>	<b>4,801</b>	<b>1.0%</b>
Daytona Beach	61,998	62,604	606	1.0%
Daytona Beach Shores	4,264	4,264	-	0.0%
DeBary	19,363	19,802	439	2.3%
DeLand	28,436	29,467	1,031	3.6%
Deltona	85,469	86,360	891	1.0%
Edgewater	20,752	20,750	(2)	0.0%
Flagler Beach (part)	60	60	-	0.0%
Holly Hill	11,632	11,661	29	0.2%
Lake Helen	2,630	2,616	(14)	-0.5%
New Smyrna Beach	23,250	24,300	1,050	4.5%
Oak Hill	1,828	1,855	27	1.5%
Orange City	11,350	11,484	134	1.2%
Ormond Beach	39,583	39,700	117	0.3%
Pierson	1,688	1,688	-	0.0%
Ponce Inlet	3,041	3,039	(2)	-0.1%
Port Orange	57,060	57,467	407	0.7%
South Daytona	12,431	12,373	(58)	-0.5%
Unincorporated County	112,265	112,411	146	0.1%
<b>Wakulla County</b>	<b>27,403</b>	<b>27,739</b>	<b>336</b>	<b>1.2%</b>
St. Marks	285	280	(5)	-1.8%
Sopchoppy	450	450	-	0.0%
Unincorporated County	26,668	27,009	341	1.3%
<b>Walton County</b>	<b>56,259</b>	<b>58,246</b>	<b>1,987</b>	<b>3.5%</b>
DeFuniak Springs	5,309	5,353	44	0.8%
Freeport	2,278	2,556	278	12.2%
Paxton	623	613	(10)	-1.6%
Unincorporated County	48,049	49,724	1,675	3.5%
<b>Washington County</b>	<b>22,350</b>	<b>22,415</b>	<b>65</b>	<b>0.3%</b>
Caryville	283	270	(13)	-4.6%
Chipley	3,534	3,504	(30)	-0.8%
Ebro	240	248	8	3.3%
Vernon	685	680	(5)	-0.7%
Wausau	405	377	(28)	-6.9%
Unincorporated County	17,203	17,336	133	0.8%
<b>Statewide Total</b>	<b>19,135,459</b>	<b>19,382,716</b>	<b>247,257</b>	<b>1.3%</b>
<b>Statewide Incorporated</b>	<b>9,675,741</b>	<b>9,838,875</b>	<b>163,134</b>	<b>1.7%</b>
<b>Statewide Unincorporated</b>	<b>9,459,718</b>	<b>9,543,841</b>	<b>84,123</b>	<b>0.9%</b>

## Notes:

- 1) The Village of Estero in Lee County was incorporated as of December 31, 2014.
- 2) The population of the Town of Ocean Breeze in Martin County was decreased 68.4% from 301 in 2013 to 95 in 2014. The town requested a lower population through the population estimates challenge process. Ocean Breeze is a mobile home park that is currently being redeveloped.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Executive Office of the Governor.

## Appendix C:

# 2016 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties



**2016 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties**

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	Federal	State					County (Local Option)			Total Tax	Motor Fuel Taxes				Federal	State			County (Local Option)			Total Tax
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax		Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	
Union	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1
Volusia	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1
Wakulla	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1
Walton	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1
Washington	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1

- 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 2016: Hernando County imposes 5 cents of the 1-5 Cents Fuel Tax; Osceola County imposes 5 cents of the 1-5 Cents Fuel Tax; and Santa Rosa County imposes the Ninth-cent Fuel Tax and 5 cents of the 1-5 Cents Fuel Tax.
  - 7) For a list of transportation funding sources, please refer to the Florida Department of Transportation's "Florida's Transportation Tax Sources: A Primer".

- Data Sources:
- 1) Florida Department of Revenue, Tax Information Publication, "Fuel Tax Rates Adjusted Beginning January 1, 2016".  
<https://revenue.law.state.fl.us/Pages/Browse.aspx#3-19-17>
  - 2) Florida Department of Transportation, Office of Comptroller, "Florida's Transportation Tax Sources - A Primer (January 2015)".  
<http://www.dot.state.fl.us/officeofcomptroller/pdf/GAO/RevManagement/Tax%20Primer%202015%20JAN.pdf>

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