

2017
Local Government Financial
Information Handbook

December 2017

The Florida Legislature's
Office of Economic and Demographic Research



2017 Local Government Financial Information Handbook

December 2017

**Includes Estimating Conference Results through August 2017
and Data through December 2017**

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

Acknowledgments

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

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

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

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

Introduction

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

The Florida Legislature's Office of Economic and Demographic Research (EDR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Tax Research. The EDR staff updated the descriptions of local revenue sources, summarized relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Tax Research prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the 2017-18 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 2016 county and municipal population estimates used for the 2017-18 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2015 and 2016 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2016-17 and 2017-18 is provided in Appendix B. Finally, a listing of the 2018 federal, state, and county tax rates on motor fuel and diesel fuel by county is provided in Appendix C.

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

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

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

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

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

Table of Contents

	<u>Page No.</u>
Part One: Revenue Source Authorized in the Constitution	1
Ad Valorem Tax	3
Part Two: Revenue Sources Based on Home Rule Authority	9
Proprietary Fees.....	11
Regulatory Fees.....	13
Special Assessments	15
Part Three: Revenue Sources Authorized by the Legislature.....	17
 <i>State-Imposed Fees or Taxes Shared with Local Governments or School Districts</i>	
Alcoholic Beverage License Tax	19
Cardroom Revenues.....	21
Constitutional Fuel Tax	23
Estimated Distributions	26
County Fuel Tax	29
Estimated Distributions	31
County Revenue Sharing Program - Derives Funding from Transfers of 2.9 Percent of Net Cigarette Tax Collections and 2.0810 Percent of Sales and Use Tax Collections	33
Estimated Distributions	37
Distribution of Sales and Use Taxes to Counties.....	39
Emergency Management Assistance	41
Enhanced 911 Fee.....	43
Fuel Tax Refunds and Credits	47
Indian Gaming Revenues.....	49
Insurance License Tax	51
Intergovernmental Radio Communication Program.....	53
Local Government Half-Cent Sales Tax Program - Derives Funding from Separate Transfers of Net Sales Tax Proceeds	55
Estimated Distributions	62
Miami-Dade County Lake Belt Mitigation Fee	73
Miami-Dade County Lake Belt Water Treatment Plant Fee.....	75
Mobile Home License Tax	77
Municipal Revenue Sharing Program - Derives Funding from Transfers of 1.3653 Percent of Sales and Use Tax Collections and Net Collections from the Municipal Fuel Tax	79
Estimated Distributions	84
Oil, Gas, and Sulfur Production Tax.....	91

Payments from State Forest Timber Sales to Eligible Fiscally Constrained County Governments	93
Phosphate Rock Severance Tax	97
State Housing Initiatives Partnership Program	99
Support for School Capital Outlay Purposes	101
Vessel Registration Fee	103

Other Local Revenue Sources

Communications Services Tax	107
Estimated Distributions	111
Convention Development Taxes	121
Consolidated County Convention Development Tax	123
Charter County Convention Development Tax	125
Special District, Special, and Subcounty Convention Development Taxes	127
Discretionary Surtax on Documents	129
Green Utility Fee	133
Gross Receipts Tax on Commercial Hazardous Waste Facilities	135
Highway Safety Fees – Red Light Cameras	137
Insurance Premium Tax	139
Local Business Tax	143
Panama City and Panama City Beach’s Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants	146
Local Discretionary Sales Surtaxes	147
History of Local Discretionary Sales Surtax Levies.....	150
2018 Local Discretionary Sales Surtax Rates in Florida’s Counties	156
Estimated Distributions	158
Estimation of Realized and Unrealized Tax Revenues.....	170
Charter County and Regional Transportation System Surtax.....	173
Local Government Infrastructure Surtax	177
Small County Surtax.....	183
Indigent Care and Trauma Center Surtax	185
County Public Hospital Surtax	189
School Capital Outlay Surtax	191
Voter-Approved Indigent Care Surtax.....	193
Emergency Fire Rescue Services and Facilities Surtax.....	195
Pension Liability Surtax	197
Local Option Food and Beverage Taxes.....	199
Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Options).....	201
Ninth-Cent Fuel Tax: Estimated Distributions	205
Local Option Fuel Tax: Estimated Distributions	207
Estimation of Realized and Unrealized Tax Revenues.....	215
Ninth-Cent Fuel Tax	217
1 to 6 Cents Local Option Fuel Tax.....	219
1 to 5 Cents Local Option Fuel Tax.....	223
Municipal Pari-Mutuel Tax	225
Municipal Parking Facility Space Surcharges	227

Municipal Resort Tax	229
Public Service Tax	231
Tourist Development Taxes.....	235
History of Local Option Tourist Tax Levies	240
Taxable Sales Reported by Transient Rental Facilities	245
2018 Local Option Tourist Tax Rates in Florida’s Counties.....	246
Estimation of Realized and Unrealized Tax Revenues.....	248
1 or 2 Percent Tax.....	251
Additional 1 Percent Tax.....	253
Professional Sports Franchise Facility Tax	257
High Tourism Impact Tax	259
Additional Professional Sports Franchise Facility Tax	263
Tourist Impact Tax.....	265
Appendix A: Adjusted 2016 Population Estimates for Florida’s Counties and Municipalities Used in the FY 2017-18 State Revenue-Sharing Calculations	267
Appendix B: Comparison of 2015 and 2016 Adjusted Population Estimates Used for FY 2016-17 and FY 2017-18 State Revenue-Sharing Calculations	279
Appendix C: 2018 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida’s Counties	291

Part One: Revenue Source Authorized in the State Constitution

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

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

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

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

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

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

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

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

This page was intentionally left blank.

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.¹

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

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

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.³

1. County general millage is the nonvoted millage rate set by the county's governing body.
2. County debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to 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.⁴

County Furnishing Municipal Services:

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

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

Municipal Millages:

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

1. Municipal general millage is the nonvoted millage rate set by the municipality's governing body.
2. Municipal debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to 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.

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.⁸ The voted levies, which are constitutionally available to counties and municipalities as well as school districts, do not count toward the ten-mill cap. School district millage rates are composed of five categories.⁹

1. Nonvoted required 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.¹⁰
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.¹¹ 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.¹²
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 *2017-18 Funding for Florida School Districts*, provides an overview of school district funding and discussion of school district millages.¹³

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.¹⁴

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.

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

General Law Amendments:

The list below represents the legislation enacted during the 2017 Regular Legislative Session that amended provisions in one or more of the following chapters of the Florida Statutes, which address the ad valorem tax, its administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 195, administration of property assessments; Chapter 196, exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage. These chapter laws are available via the Department of State's Division of Elections website.¹⁶

<u>Chapter Law #</u>	<u>Subject</u>
2017-36	Taxation
2017-118	Renewable Energy Source Devices

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.¹⁷ 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.

15. See the Florida Revenue Estimating Conference's *2017 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 199-211 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2017.pdf> for additional detail.

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

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

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

Distribution of Proceeds:

The tax collector distributes taxes to each taxing authority.¹⁸

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.¹⁹ 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 2017 are available via the DOR's website.²⁰ 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.²¹

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>

This page was intentionally left blank.

Part Two: Revenue Sources Based on Home Rule Authority

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

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

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

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

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

Summaries of Select Court Rulings:

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

This page was intentionally left blank.

Proprietary Fees

Home Rule Authority

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:

Chapter 2017-136, L.O.F., (CS/CS/HB 687) establishes a process by which wireless providers – including persons who provide wireless services and persons who build or install wireless communication transmission equipment, facilities, and support structures – may place certain wireless facilities on, under, within, or adjacent to certain utility poles or wireless support structures within public rights-of-way that are under the jurisdiction and control of a county or municipality. The bill provides that a county or municipality may not prohibit, regulate, or charge for the collocation of small wireless facilities in the public rights-of-way, except as specified in the legislation. These changes became effective on July 1, 2017. On June 9, 2017, the Revenue Estimating Conference estimated these changes would have recurring negative indeterminate fiscal impacts in FY 2017-18 through FY 2021-22.¹

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.² Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *franchise fees*, *user fees*, or *utility fees*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

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

1. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/_pdf/page641-647.pdf

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

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

This page was intentionally left blank.

Regulatory Fees

Home Rule Authority

Sections 163.31801 and 403.0893, Florida Statutes

Summary:

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

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

In response to local governments' reliance on impact fees and the growth of impact fee collections, the Florida Legislature adopted the Florida Impact Fee Act in 2006, which requires local governing authorities to satisfy certain requirements when imposing impact fees.¹ The Act was amended in 2009 to impose new restrictive rules on impact fees by requiring local governments to shoulder the burden of proof when an impact fee is challenged in court and prohibiting the judiciary from giving deference to local government impact fee determinations.²

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

General Law Amendments:

Chapter 2017-12, L.O.F., (CS/HB 221) preempts to the state the regulation of Transportation Network Companies (TNCs), TNC drivers, and TNC vehicles and prohibits a local governmental entity or subdivision from requiring a license or imposing a tax on such TNCs, TNC drivers, and TNC vehicles. These changes became effective on July 1, 2017. On June 9, 2017, the Revenue Estimating Conference estimated these changes would have recurring negative indeterminate fiscal impacts of, at a minimum, (\$1.4) million in FY 2017-18 increasing to (\$1.6) million in FY 2021-22.³

Chapter 2017-52, L.O.F., (CS/CS/HB 241) expands the streamlined installation permitting of low-voltage alarm systems to include low-voltage electric fences and prohibits a local government agency from charging

1. Section 163.31801, F.S.

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

3. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/pdf/page648-653.pdf>

more than a \$40 permitting fee for the installation or replacement of a new or existing low-voltage electric fence, when permitting is required. These changes became effective on June 2, 2017. On June 9, 2017, the Revenue Estimating Conference estimated these changes would have recurring negative insignificant fiscal impacts in FY 2017-18 through FY 2021-22.⁴

Chapter 2017-149, L.O.F., (CS/CS/HB 1021) prohibits certain types of local government fees related to building inspection services, contractor-related licensure, local permitting, and water connections for a fire sprinkler system. These changes became effective on July 1, 2017. On June 16, 2017, the Revenue Estimating Conference estimated these changes would have recurring negative fiscal impacts of (\$5.6) million in FY 2017-18 increasing to (\$10.5) million in FY 2021-22.⁵

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.⁶ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees*, *impact fees*, *inspection fees*, or *stormwater fees*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

Summaries of prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available.⁷

4. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/_pdf/page636-640.pdf

5. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/_pdf/page725-731.pdf

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

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

Special Assessments

Home Rule Authority

Sections 125.01, 125.271, and Chapter 170, Florida Statutes

Summary:

Special assessments are a home rule revenue source used to construct and maintain capital facilities and to fund certain services. Additionally, state law authorizes the levy of special assessments for county and municipal governments¹ and county emergency medical services.² Special districts derive their authority to levy special assessments through general law or special act creating the district.³ As established by Florida case law, two requirements exist for the imposition of a valid special assessment. First, the assessed property must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

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

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

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Attorney General Opinions:

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

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.⁶

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

Part Three: Revenue Sources Authorized by the Legislature

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

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

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

1. Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts.² During the 2015-16 fiscal year, school districts received 40.39 percent of their financial support from state sources; 48.00 percent from local sources, including the Required Local Effort (RLE) portion of the Florida Education Finance Program (FEFP); and 11.61 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

2. Refer to the Florida Department of Education's *2017-18 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;¹ 2) vendors of malt beverages containing alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume;² 3) vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted;³ 4) vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton;⁴ and 5) authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4)-(5), F.S.⁵

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

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

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

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

Prior Years' Revenues:

A summary of prior years' distributions is available.¹⁰

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

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

Cardroom Revenues

Section 849.086, Florida Statutes

Summary:

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

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

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

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

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

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

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

Prior Years' Revenues:

A summary of prior years' distributions is available.¹¹

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

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

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

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

Constitutional Fuel Tax (2 Cents)

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to receive proceeds.

Administrative Procedures:

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

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

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

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

1. 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 30th for each fiscal year. On or before July 31st following the end of each fiscal year, the DOR furnishes the certificate to the SBA. This certificate is conclusive as to the tax collected in each county for the prior fiscal year.⁵

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

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

Distribution of Proceeds:

The taxes credited to each county are first distributed to meet the debt service requirements, if any, of the 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.⁶ These surplus fuel tax funds are divided into 80 percent and 20 percent portions.

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

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

Authorized Uses:

As previously mentioned, the taxes credited to each county are first distributed to meet the debt service requirements, if any, of the 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.¹⁰

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

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

6. Section 206.47(7), F.S.

7. Section 206.47(9), F.S.

8. Section 206.47(10), F.S.

9. Section 336.024, F.S.

10. Section 206.47(7), F.S.

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

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

Attorney General Opinions:

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

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

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

Current Year's Revenues:

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for the local fiscal year ending 2018. 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 2018 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

13. Section 336.023, F.S.

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

Constitutional Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.65428%	0.31896%	0.40960%	1.38280%	\$ 3,027,986
Baker	0.08793%	0.03346%	0.24530%	0.36670%	\$ 802,981
Bay	0.52871%	0.21840%	0.36710%	1.11420%	\$ 2,439,819
Bradford	0.08047%	0.03405%	0.12260%	0.23710%	\$ 519,190
Brevard	1.89618%	0.70590%	0.54030%	3.14240%	\$ 6,881,070
Broward	4.31129%	2.30104%	0.51240%	7.12470%	\$ 15,601,312
Calhoun	0.02899%	0.01809%	0.24060%	0.28770%	\$ 629,991
Charlotte	0.48712%	0.21149%	0.33840%	1.03700%	\$ 2,270,771
Citrus	0.29202%	0.17750%	0.27480%	0.74430%	\$ 1,629,831
Clay	0.42549%	0.25476%	0.26040%	0.94060%	\$ 2,059,679
Collier	0.72953%	0.43452%	0.86260%	2.02670%	\$ 4,437,966
Columbia	0.28969%	0.08508%	0.33290%	0.70770%	\$ 1,549,686
DeSoto	0.07220%	0.04360%	0.26590%	0.38170%	\$ 835,828
Dixie	0.04786%	0.02081%	0.30930%	0.37800%	\$ 827,726
Duval	2.71764%	1.14604%	0.35900%	4.22270%	\$ 9,246,657
Escambia	0.75674%	0.38462%	0.31990%	1.46130%	\$ 3,199,882
Flagler	0.21103%	0.12792%	0.21280%	0.55170%	\$ 1,208,085
Franklin	0.03343%	0.01479%	0.32150%	0.36970%	\$ 809,551
Gadsden	0.22327%	0.06016%	0.22460%	0.50800%	\$ 1,112,393
Gilchrist	0.03919%	0.02090%	0.14920%	0.20930%	\$ 458,315
Glades	0.02511%	0.01619%	0.41210%	0.45340%	\$ 992,833
Gulf	0.03093%	0.02063%	0.27390%	0.32550%	\$ 712,764
Hamilton	0.27829%	0.01820%	0.21750%	0.51400%	\$ 1,125,532
Hardee	0.07375%	0.03429%	0.26760%	0.37560%	\$ 822,470
Hendry	0.12168%	0.04761%	0.49600%	0.66530%	\$ 1,456,841
Hernando	0.40115%	0.22272%	0.20730%	0.83120%	\$ 1,820,120
Highlands	0.25393%	0.12598%	0.45980%	0.83970%	\$ 1,838,733
Hillsborough	3.39093%	1.67852%	0.52040%	5.58990%	\$ 12,240,484
Holmes	0.04972%	0.02482%	0.20860%	0.28310%	\$ 619,918
Indian River	0.42438%	0.18166%	0.22120%	0.82720%	\$ 1,811,361
Jackson	0.27334%	0.06247%	0.39660%	0.73240%	\$ 1,603,773
Jefferson	0.06129%	0.01799%	0.25160%	0.33090%	\$ 724,588
Lafayette	0.01682%	0.01070%	0.23090%	0.25840%	\$ 565,831
Lake	0.75337%	0.40199%	0.48500%	1.64040%	\$ 3,592,066
Lee	1.73281%	0.84440%	0.42980%	3.00700%	\$ 6,584,578
Leon	0.68758%	0.35694%	0.29790%	1.34240%	\$ 2,939,520
Levy	0.11406%	0.05032%	0.48590%	0.65030%	\$ 1,423,994
Liberty	0.02404%	0.01084%	0.34770%	0.38260%	\$ 837,798
Madison	0.13921%	0.02387%	0.30000%	0.46310%	\$ 1,014,073
Manatee	0.88104%	0.44369%	0.35570%	1.68040%	\$ 3,679,656
Marion	1.00926%	0.42900%	0.68440%	2.12270%	\$ 4,648,182
Martin	0.39530%	0.18720%	0.28450%	0.86700%	\$ 1,898,513
Miami-Dade	5.47245%	3.35108%	0.91700%	9.74050%	\$ 21,329,260
Monroe	0.27023%	0.09436%	0.82010%	1.18470%	\$ 2,594,197
Nassau	0.21345%	0.09658%	0.27480%	0.58480%	\$ 1,280,566
Okaloosa	0.49857%	0.23938%	0.41760%	1.15550%	\$ 2,530,256
Okeechobee	0.16360%	0.05063%	0.37080%	0.58500%	\$ 1,281,004
Orange	3.63816%	1.58868%	0.41850%	5.64530%	\$ 12,361,796

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2018

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.93082%	0.40060%	0.62880%	1.96020%	\$ 4,292,348
Palm Beach	3.05436%	1.72684%	0.93300%	5.71420%	\$ 12,512,669
Pasco	1.05927%	0.61526%	0.32410%	1.99860%	\$ 4,376,434
Pinellas	1.97613%	1.18441%	0.18120%	3.34170%	\$ 7,317,488
Polk	1.58723%	0.80277%	0.83950%	3.22950%	\$ 7,071,798
Putnam	0.18376%	0.09054%	0.34560%	0.61990%	\$ 1,357,426
St. Johns	0.63446%	0.27329%	0.29250%	1.20030%	\$ 2,628,357
St. Lucie	0.72265%	0.36333%	0.25450%	1.34050%	\$ 2,935,360
Santa Rosa	0.39155%	0.20722%	0.48500%	1.08380%	\$ 2,373,251
Sarasota	0.81813%	0.49574%	0.24910%	1.56300%	\$ 3,422,579
Seminole	1.04688%	0.55726%	0.14620%	1.75030%	\$ 3,832,719
Sumter	0.41920%	0.14713%	0.24110%	0.80740%	\$ 1,768,004
Suwannee	0.14264%	0.05503%	0.28870%	0.48640%	\$ 1,065,094
Taylor	0.08729%	0.02789%	0.44040%	0.55560%	\$ 1,216,625
Union	0.03257%	0.01971%	0.10450%	0.15680%	\$ 343,353
Volusia	1.20014%	0.64199%	0.52300%	2.36510%	\$ 5,178,978
Wakulla	0.05910%	0.03921%	0.26040%	0.35870%	\$ 785,463
Walton	0.28092%	0.07810%	0.47960%	0.83860%	\$ 1,836,324
Washington	0.06542%	0.03088%	0.26040%	0.35670%	\$ 781,084
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 218,975,000

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

This page was intentionally left blank.

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

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to receive proceeds.

Administrative Procedures:

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

Distribution of Proceeds:

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

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

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

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

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

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

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

Authorized Uses:

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

Attorney General Opinions:

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

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

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

Current and Prior Years' Revenues:

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for local fiscal year ending 2018. The estimated distributions are based on an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. A summary of prior years' distributions is available.⁶ A table listing the 2018 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

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

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.65428%	0.31896%	0.40960%	1.38280%	\$ 1,336,476
Baker	0.08793%	0.03346%	0.24530%	0.36670%	\$ 354,416
Bay	0.52871%	0.21840%	0.36710%	1.11420%	\$ 1,076,874
Bradford	0.08047%	0.03405%	0.12260%	0.23710%	\$ 229,157
Brevard	1.89618%	0.70590%	0.54030%	3.14240%	\$ 3,037,130
Broward	4.31129%	2.30104%	0.51240%	7.12470%	\$ 6,886,023
Calhoun	0.02899%	0.01809%	0.24060%	0.28770%	\$ 278,062
Charlotte	0.48712%	0.21149%	0.33840%	1.03700%	\$ 1,002,261
Citrus	0.29202%	0.17750%	0.27480%	0.74430%	\$ 719,366
Clay	0.42549%	0.25476%	0.26040%	0.94060%	\$ 909,090
Collier	0.72953%	0.43452%	0.86260%	2.02670%	\$ 1,958,806
Columbia	0.28969%	0.08508%	0.33290%	0.70770%	\$ 683,992
DeSoto	0.07220%	0.04360%	0.26590%	0.38170%	\$ 368,913
Dixie	0.04786%	0.02081%	0.30930%	0.37800%	\$ 365,337
Duval	2.71764%	1.14604%	0.35900%	4.22270%	\$ 4,081,240
Escambia	0.75674%	0.38462%	0.31990%	1.46130%	\$ 1,412,346
Flagler	0.21103%	0.12792%	0.21280%	0.55170%	\$ 533,218
Franklin	0.03343%	0.01479%	0.32150%	0.36970%	\$ 357,315
Gadsden	0.22327%	0.06016%	0.22460%	0.50800%	\$ 490,982
Gilchrist	0.03919%	0.02090%	0.14920%	0.20930%	\$ 202,288
Glades	0.02511%	0.01619%	0.41210%	0.45340%	\$ 438,211
Gulf	0.03093%	0.02063%	0.27390%	0.32550%	\$ 314,596
Hamilton	0.27829%	0.01820%	0.21750%	0.51400%	\$ 496,781
Hardee	0.07375%	0.03429%	0.26760%	0.37560%	\$ 363,017
Hendry	0.12168%	0.04761%	0.49600%	0.66530%	\$ 643,012
Hernando	0.40115%	0.22272%	0.20730%	0.83120%	\$ 803,355
Highlands	0.25393%	0.12598%	0.45980%	0.83970%	\$ 811,570
Hillsborough	3.39093%	1.67852%	0.52040%	5.58990%	\$ 5,402,638
Holmes	0.04972%	0.02482%	0.20860%	0.28310%	\$ 273,616
Indian River	0.42438%	0.18166%	0.22120%	0.82720%	\$ 799,489
Jackson	0.27334%	0.06247%	0.39660%	0.73240%	\$ 707,865
Jefferson	0.06129%	0.01799%	0.25160%	0.33090%	\$ 319,815
Lafayette	0.01682%	0.01070%	0.23090%	0.25840%	\$ 249,744
Lake	0.75337%	0.40199%	0.48500%	1.64040%	\$ 1,585,447
Lee	1.73281%	0.84440%	0.42980%	3.00700%	\$ 2,906,266
Leon	0.68758%	0.35694%	0.29790%	1.34240%	\$ 1,297,430
Levy	0.11406%	0.05032%	0.48590%	0.65030%	\$ 628,515
Liberty	0.02404%	0.01084%	0.34770%	0.38260%	\$ 369,783
Madison	0.13921%	0.02387%	0.30000%	0.46310%	\$ 447,586
Manatee	0.88104%	0.44369%	0.35570%	1.68040%	\$ 1,624,107
Marion	1.00926%	0.42900%	0.68440%	2.12270%	\$ 2,051,590
Martin	0.39530%	0.18720%	0.28450%	0.86700%	\$ 837,956
Miami-Dade	5.47245%	3.35108%	0.91700%	9.74050%	\$ 9,414,193
Monroe	0.27023%	0.09436%	0.82010%	1.18470%	\$ 1,145,013
Nassau	0.21345%	0.09658%	0.27480%	0.58480%	\$ 565,209
Okaloosa	0.49857%	0.23938%	0.41760%	1.15550%	\$ 1,116,791
Okeechobee	0.16360%	0.05063%	0.37080%	0.58500%	\$ 565,403
Orange	3.63816%	1.58868%	0.41850%	5.64530%	\$ 5,456,182

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.93082%	0.40060%	0.62880%	1.96020%	\$ 1,894,533
Palm Beach	3.05436%	1.72684%	0.93300%	5.71420%	\$ 5,522,774
Pasco	1.05927%	0.61526%	0.32410%	1.99860%	\$ 1,931,647
Pinellas	1.97613%	1.18441%	0.18120%	3.34170%	\$ 3,229,753
Polk	1.58723%	0.80277%	0.83950%	3.22950%	\$ 3,121,312
Putnam	0.18376%	0.09054%	0.34560%	0.61990%	\$ 599,133
St. Johns	0.63446%	0.27329%	0.29250%	1.20030%	\$ 1,160,090
St. Lucie	0.72265%	0.36333%	0.25450%	1.34050%	\$ 1,295,593
Santa Rosa	0.39155%	0.20722%	0.48500%	1.08380%	\$ 1,047,493
Sarasota	0.81813%	0.49574%	0.24910%	1.56300%	\$ 1,510,640
Seminole	1.04688%	0.55726%	0.14620%	1.75030%	\$ 1,691,665
Sumter	0.41920%	0.14713%	0.24110%	0.80740%	\$ 780,352
Suwannee	0.14264%	0.05503%	0.28870%	0.48640%	\$ 470,106
Taylor	0.08729%	0.02789%	0.44040%	0.55560%	\$ 536,987
Union	0.03257%	0.01971%	0.10450%	0.15680%	\$ 151,547
Volusia	1.20014%	0.64199%	0.52300%	2.36510%	\$ 2,285,869
Wakulla	0.05910%	0.03921%	0.26040%	0.35870%	\$ 346,684
Walton	0.28092%	0.07810%	0.47960%	0.83860%	\$ 810,507
Washington	0.06542%	0.03088%	0.26040%	0.35670%	\$ 344,751
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 96,650,000

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

County Revenue Sharing Program

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

Summary:

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

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

General Law Amendments:

Chapter 2017-71, L.O.F., (SB 2502) requires the Department of Juvenile Justice (DJJ) to review county juvenile detention payments to ensure that counties are fulfilling their financial responsibilities, pursuant to s. 985.6865, F.S. If the DJJ determines that a county has not met its obligations, it shall direct the Department of Revenue (DOR) to deduct the amount owed to the DJJ from county revenue sharing funds provided to the county, pursuant to s. 218.23, F.S. The DOR shall transfer any withheld funds to the Shared County/State Juvenile Detention Trust Fund. The legislation also includes procedures to provide assurance to holders of bonds for which county revenue sharing distributions are pledged. These changes became effective on July 1, 2017.

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

Eligibility Requirements:

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a county government must have satisfied a number of statutory requirements.³ As it relates to county revenue sharing, the term *minimum entitlement* is defined as the amount of revenue, as certified by the county

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

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

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

government and determined by the Department of Revenue (DOR), which must be shared with the county so that the county will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Counties [hereinafter Trust Fund].⁴

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 2018 is also noted.

2.9 percent of net cigarette tax collections ⁵ = 1.44 percent of total program funding

2.0810 percent of net sales and use tax collections ⁶ = 98.56 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*.⁷ 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.⁸ 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.⁹

The distribution to an eligible county is determined by the following procedure.¹⁰ First, a county government’s entitlement is computed on the basis of the apportionment factor applied to all Trust Fund

4. Section 218.21(7), F.S.
 5. Section 210.20(2)(a), F.S.
 6. Section 212.20(6)(d)4., F.S.
 7. Section 218.245(1), F.S.
 8. Section 186.901, F.S.
 9. Section 218.23(2), F.S.

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

Authorized Uses:

There are no use restrictions on these revenues; however, statutory provisions exist that restrict the amount of funds that can be pledged for bonded indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.¹¹ 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.¹² 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.¹³ 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.¹⁴ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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

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

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

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

Current and Prior Years' Revenues:

The table included in this section lists the estimated distributions to county governments for state fiscal year ending 2018, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁵

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

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2018				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 3,828,968	\$ 5,090,383
Baker	\$ 28,273	\$ 90,639	\$ 415,458	\$ 534,370
Bay	\$ 154,793	\$ 684,481	\$ 3,309,019	\$ 4,148,293
Bradford	\$ 28,713	\$ 129,364	\$ 401,257	\$ 559,334
Brevard	\$ 464,254	\$ 1,807,775	\$ 8,679,642	\$ 10,951,671
Broward	\$ 3,573,165	\$ 4,779,269	\$ 21,481,078	\$ 29,833,512
Calhoun	\$ 14,713	\$ 68,369	\$ 193,261	\$ 276,343
Charlotte	\$ 187,080	\$ 493,387	\$ 4,024,325	\$ 4,704,792
Citrus	\$ 90,480	\$ 499,080	\$ 3,162,053	\$ 3,751,613
Clay	\$ 102,028	\$ 599,690	\$ 4,500,897	\$ 5,202,615
Collier	\$ 491,318	\$ 594,600	\$ 9,794,379	\$ 10,880,297
Columbia	\$ 72,308	\$ 288,232	\$ 1,327,088	\$ 1,687,628
DeSoto	\$ 30,961	\$ 132,516	\$ 567,426	\$ 730,903
Dixie	\$ 15,487	\$ 54,021	\$ 272,870	\$ 342,378
Duval	\$ 1,999,042	\$ 4,106,467	\$ 22,875,858	\$ 28,981,367
Escambia	\$ 728,024	\$ 1,779,956	\$ 5,772,326	\$ 8,280,306
Flagler	\$ 23,543	\$ 78,036	\$ 1,310,137	\$ 1,411,716
Franklin	\$ 18,862	\$ 41,026	\$ 190,984	\$ 250,872
Gadsden	\$ 80,864	\$ 239,311	\$ 581,340	\$ 901,515
Gilchrist	\$ 5,883	\$ 45,494	\$ 305,812	\$ 357,189
Glades	\$ 12,360	\$ 41,438	\$ 212,731	\$ 266,529
Gulf	\$ 68,034	\$ 19,920	\$ 196,313	\$ 284,267
Hamilton	\$ 23,270	\$ 109,630	\$ 128,022	\$ 260,922
Hardee	\$ 36,082	\$ 144,439	\$ 325,095	\$ 505,616
Hendry	\$ 28,673	\$ 148,507	\$ 660,694	\$ 837,874
Hernando	\$ 79,474	\$ 409,209	\$ 4,145,828	\$ 4,634,511
Highlands	\$ 104,948	\$ 349,039	\$ 1,903,970	\$ 2,357,957
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 27,985,823	\$ 34,738,299
Holmes	\$ 20,087	\$ 112,718	\$ 257,129	\$ 389,934
Indian River	\$ 205,850	\$ 425,545	\$ 2,902,832	\$ 3,534,227
Jackson	\$ 67,470	\$ 259,685	\$ 622,698	\$ 949,853
Jefferson	\$ 29,079	\$ 67,261	\$ 274,518	\$ 370,858
Lafayette	\$ 6,472	\$ 29,717	\$ 116,369	\$ 152,558
Lake	\$ 256,097	\$ 708,355	\$ 5,720,130	\$ 6,684,582
Lee	\$ 578,772	\$ 1,764,708	\$ 13,713,862	\$ 16,057,342
Leon	\$ 316,798	\$ 1,026,649	\$ 4,054,804	\$ 5,398,251
Levy	\$ 34,157	\$ 137,533	\$ 747,498	\$ 919,188
Liberty	\$ 8,441	\$ 28,423	\$ 118,448	\$ 155,312
Madison	\$ 34,591	\$ 95,970	\$ 246,849	\$ 377,410
Manatee	\$ 530,269	\$ 1,054,577	\$ 7,657,883	\$ 9,242,729
Marion	\$ 251,941	\$ 1,024,873	\$ 7,313,226	\$ 8,590,040
Martin	\$ 244,331	\$ 553,167	\$ 3,585,701	\$ 4,383,199
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 42,854,163	\$ 59,320,902
Monroe	\$ 246,464	\$ 455,801	\$ 1,856,902	\$ 2,559,167
Nassau	\$ 65,716	\$ 252,268	\$ 1,624,119	\$ 1,942,103
Okaloosa	\$ 147,680	\$ 859,331	\$ 3,811,254	\$ 4,818,265
Okeechobee	\$ 41,041	\$ 173,472	\$ 769,516	\$ 984,029
Orange	\$ 1,632,765	\$ 3,816,110	\$ 34,904,149	\$ 40,353,024
Osceola	\$ 95,114	\$ 414,462	\$ 7,224,744	\$ 7,734,320
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 25,850,611	\$ 31,187,215

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2018				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	\$ 310,426	\$ 1,782,481	\$ 10,861,512	\$ 12,954,419
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 12,232,892	\$ 18,053,869
Polk	\$ 857,616	\$ 2,627,126	\$ 10,988,487	\$ 14,473,229
Putnam	\$ 98,535	\$ 409,282	\$ 1,165,938	\$ 1,673,755
St. Johns	\$ 152,548	\$ 403,262	\$ 5,515,689	\$ 6,071,499
St. Lucie	\$ 187,010	\$ 618,973	\$ 3,826,455	\$ 4,632,438
Santa Rosa	\$ 77,885	\$ 448,253	\$ 3,485,843	\$ 4,011,981
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 7,903,790	\$ 10,171,939
Seminole	\$ 339,130	\$ 1,316,016	\$ 8,041,730	\$ 9,696,876
Sumter	\$ 35,653	\$ 182,301	\$ 2,619,023	\$ 2,836,977
Suwannee	\$ 32,719	\$ 175,516	\$ 778,332	\$ 986,567
Taylor	\$ 36,940	\$ 118,139	\$ 285,597	\$ 440,676
Union	\$ 18,615	\$ 33,326	\$ 180,342	\$ 232,283
Volusia	\$ 698,366	\$ 1,525,368	\$ 6,639,940	\$ 8,863,674
Wakulla	\$ 24,054	\$ 90,110	\$ 592,024	\$ 706,188
Walton	\$ 39,806	\$ 151,427	\$ 1,940,327	\$ 2,131,560
Washington	\$ 16,827	\$ 101,973	\$ 383,661	\$ 502,461
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 372,221,644	\$ 467,307,974

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,759,476 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2016 adjusted countywide population of 922,993).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state FY 2017-18 has been estimated to be as follows: state sales tax, \$484.5 million or 98.56%; cigarette tax, \$7.1 million or 1.44%.

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 2017 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to receive proceeds.

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.¹

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

This page was intentionally left blank.

Emergency Management Assistance

Sections 252.371-.373, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

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

Distribution of Proceeds:

The Division allocates funds appropriated from the Trust Fund.

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

2. Sections 252.372, F.S.

3. Sections 252.371, F.S.

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

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

Authorized Uses:

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

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁷

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

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

Enhanced 911 Fee

Sections 365.172-.173, Florida Statutes

Summary:

Each voice communications service provider collects an enhanced 911 (E911) fee monthly from 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 2017 Regular Legislative Session.

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 15th 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 25th 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.¹

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.²

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.³

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.⁴

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

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 31st 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 31st 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 31st 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.⁵ Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁶

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:

Chapter 2017-36, L.O.F., (HB 7109) deletes a requirement for the Department of Revenue to deduct a \$2 fee from certain motor fuel refund claims, which was previously deposited in the General Revenue Fund. This change became effective January 1, 2018. On January 13, 2017, the Revenue Estimating Conference estimated that this change would have a negative insignificant fiscal impact.¹

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.²

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.³

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.⁴

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.⁵

Administrative Procedures:

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

1. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/_pdf/page1-10.pdf

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

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

4. Section 206.625, F.S.

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

Distribution of Proceeds:

The DOR pays claims on a quarterly basis.

Authorized Uses:

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

Attorney General Opinions:

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

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

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

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

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

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

Indian Gaming Revenues

Section 285.710, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

Distribution of Proceeds:

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

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

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

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

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

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

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

Authorized Uses:

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

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁶

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

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

Insurance License Tax

Sections 624.501-.508, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

Distribution of Proceeds:

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

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

Authorized Uses:

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

Attorney General Opinions:

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

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

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁹

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

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

Intergovernmental Radio Communication Program

Section 318.21(9), Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to participate in the program.

Administrative Procedures:

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

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

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

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

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

Prior Years' Revenues:

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

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

Local Government Half-cent Sales Tax Program

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

Summary:

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

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

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

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

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

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

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

4. Section 218.67, F.S.

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements:

Only those county and municipal governments that meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., may participate in the program.⁶ 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).⁷

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.⁸ Participation in the emergency distribution is dependent on the existence of a defined fiscal emergency. The Legislature has declared that a fiscal emergency exists in any county that meets both conditions listed below.

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

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

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

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

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

8. Section 218.65, F.S.

Administrative Procedures:

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund are earmarked for distribution to the governing body of that county and each municipality within that county.⁹ 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.¹⁰ 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.¹¹

STEP #1. The 2017-18 state fiscal year per capita limitation of \$54.79 is multiplied by the latest official estimate of total county population. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

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

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

9. Section 218.61, F.S.

10. Section 218.62, F.S.

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

Calculation of the Supplemental Distribution to Eligible County Governments:

The monthly supplemental distribution to each eligible county is made as follows.¹²

STEP #1. The 2017-18 state fiscal year per capita limitation of \$54.79 is multiplied by the county's inmate population.

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

Calculation of the Distribution to Eligible Fiscally Constrained County Governments:

The amount to be distributed to each fiscally constrained county is determined by the DOR at the beginning of the fiscal year, using the prior fiscal year's July 1st taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S.; tax data; population as defined in s. 218.21, F.S.; and the millage rate levied for the prior fiscal year. The distributions are allocated based upon the following factors.¹³

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.¹⁴ Beginning on July 1st of the year following the year in which the county no longer qualifies for an emergency distribution, the county receives two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the county no longer qualifies for an emergency distribution, the county receives one-third of the amount received in the last year that the county qualified for the emergency distribution. If insufficient monies are available in the Trust Fund to fully provide such a transitional distribution to each eligible county, then that county receives a share of the available monies proportional to

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

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

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

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

For those counties that will no longer qualify for the fiscally constrained county distribution after July 1, 2006, there is a two-year phase-out period.¹⁵ Beginning on July 1st of the year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the two-year phase-out period, the county is no longer eligible to receive any such distributions unless the county subsequently qualifies as being fiscally constrained.

Special Distribution for Contested Property Taxes:

If an action contesting a tax assessment is brought by a taxpayer in a participating county or municipality and the difference between the good faith payment made by that taxpayer pursuant to s. 194.171(3), F.S., and the taxes that would have been paid on the property appraiser's tax assessment is greater than 6 percent of the total assessed taxes for the county or municipality, the county or municipality qualifies for a special distribution of funds from the Trust Fund.¹⁶

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.¹⁷

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.

2016 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 255,766
Total unincorporated population: 101,814
Total incorporated population: 153,952

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

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

$$\frac{101,814 + (2/3 \times 153,952)}{255,766 + (2/3 \times 153,952)} = 0.57044723$$

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

16. Section 218.66, F.S.

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

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2018 ordinary distribution amount by the county government's distribution factor.

$$\$22,808,042 \times 0.57044723 = \$13,010,784$$

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.

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

$$A = \frac{(2/3 \times 153,952)}{[255,766 + (2/3 \times 153,952)]} = 0.28636852$$

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

$$B = \frac{101,814}{[255,766 + (2/3 \times 153,952)]} = 0.28407871$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28636852 / (0.28636852 + 0.28407871)] = 0.50200703$$

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.

$$\$13,010,784 \times 0.50200703 = \$6,531,505$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.28407871 / (0.28636852 + 0.28407871)] = 0.49799297$$

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.

$$\$13,010,784 \times 0.49799297 = \$6,479,279$$

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.¹⁸

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.¹⁹ 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.²⁰

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.²¹ 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 2018 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Summaries of prior years’ distributions are also available.²²

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

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

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

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

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

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 13,010,784	\$ -	\$ -	\$ -	\$ 13,010,784
Alachua	\$ 629,511	\$ -	\$ -	\$ -	\$ 629,511
Archer	\$ 73,693	\$ -	\$ -	\$ -	\$ 73,693
Gainesville	\$ 8,132,668	\$ -	\$ -	\$ -	\$ 8,132,668
Hawthorne	\$ 90,685	\$ -	\$ -	\$ -	\$ 90,685
High Springs	\$ 370,248	\$ -	\$ -	\$ -	\$ 370,248
La Crosse	\$ 24,119	\$ -	\$ -	\$ -	\$ 24,119
Micanopy	\$ 38,183	\$ -	\$ -	\$ -	\$ 38,183
Newberry	\$ 378,394	\$ -	\$ -	\$ -	\$ 378,394
Waldo	\$ 59,756	\$ -	\$ -	\$ -	\$ 59,756
Countywide Total	\$ 22,808,042	\$ -	\$ -	\$ -	\$ 22,808,042
BAKER BOCC	\$ 907,118	\$ 1,042,777	\$ 29,472	\$ 674,498	\$ 2,653,866
Glen St. Mary	\$ 18,008	\$ -	\$ -	\$ -	\$ 18,008
Macclenny	\$ 261,599	\$ -	\$ -	\$ -	\$ 261,599
Countywide Total	\$ 1,186,725	\$ 1,042,777	\$ 29,472	\$ 674,498	\$ 2,933,472
BAY BOCC	\$ 14,003,392	\$ -	\$ -	\$ -	\$ 14,003,392
Callaway	\$ 1,546,761	\$ -	\$ -	\$ -	\$ 1,546,761
Lynn Haven	\$ 1,979,276	\$ -	\$ -	\$ -	\$ 1,979,276
Mexico Beach	\$ 118,373	\$ -	\$ -	\$ -	\$ 118,373
Panama City	\$ 3,643,123	\$ -	\$ -	\$ -	\$ 3,643,123
Panama City Beach	\$ 1,241,625	\$ -	\$ -	\$ -	\$ 1,241,625
Parker	\$ 439,542	\$ -	\$ -	\$ -	\$ 439,542
Springfield	\$ 939,260	\$ -	\$ -	\$ -	\$ 939,260
Countywide Total	\$ 23,911,352	\$ -	\$ -	\$ -	\$ 23,911,352
BRADFORD BOCC	\$ 1,167,662	\$ 769,395	\$ 37,041	\$ 778,650	\$ 2,752,748
Brooker	\$ 17,038	\$ -	\$ -	\$ -	\$ 17,038
Hampton	\$ 25,504	\$ -	\$ -	\$ -	\$ 25,504
Lawtey	\$ 37,757	\$ -	\$ -	\$ -	\$ 37,757
Starke	\$ 289,382	\$ -	\$ -	\$ -	\$ 289,382
Countywide Total	\$ 1,537,343	\$ 769,395	\$ 37,041	\$ 778,650	\$ 3,122,430
BREVARD BOCC	\$ 27,564,951	\$ -	\$ -	\$ -	\$ 27,564,951
Cape Canaveral	\$ 623,031	\$ -	\$ -	\$ -	\$ 623,031
Cocoa	\$ 1,153,628	\$ -	\$ -	\$ -	\$ 1,153,628
Cocoa Beach	\$ 690,719	\$ -	\$ -	\$ -	\$ 690,719
Grant-Valkaria	\$ 249,494	\$ -	\$ -	\$ -	\$ 249,494
Indialantic	\$ 172,190	\$ -	\$ -	\$ -	\$ 172,190
Indian Harbour Beach	\$ 517,365	\$ -	\$ -	\$ -	\$ 517,365
Malabar	\$ 172,557	\$ -	\$ -	\$ -	\$ 172,557
Melbourne	\$ 4,925,262	\$ -	\$ -	\$ -	\$ 4,925,262
Melbourne Beach	\$ 188,422	\$ -	\$ -	\$ -	\$ 188,422
Melbourne Village	\$ 40,796	\$ -	\$ -	\$ -	\$ 40,796
Palm Bay	\$ 6,686,792	\$ -	\$ -	\$ -	\$ 6,686,792
Palm Shores	\$ 59,969	\$ -	\$ -	\$ -	\$ 59,969
Rockledge	\$ 1,609,370	\$ -	\$ -	\$ -	\$ 1,609,370
Satellite Beach	\$ 642,266	\$ -	\$ -	\$ -	\$ 642,266
Titusville	\$ 2,817,455	\$ -	\$ -	\$ -	\$ 2,817,455
West Melbourne	\$ 1,264,317	\$ -	\$ -	\$ -	\$ 1,264,317
Countywide Total	\$ 49,378,586	\$ -	\$ -	\$ -	\$ 49,378,586
BROWARD BOCC	\$ 84,471,937	\$ -	\$ -	\$ -	\$ 84,471,937
Coconut Creek	\$ 3,889,148	\$ -	\$ -	\$ -	\$ 3,889,148
Cooper City	\$ 2,292,320	\$ -	\$ -	\$ -	\$ 2,292,320
Coral Springs	\$ 8,597,580	\$ -	\$ -	\$ -	\$ 8,597,580

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dania Beach	\$ 2,117,187	\$ -	\$ -	\$ -	\$ 2,117,187
Davie	\$ 6,771,077	\$ -	\$ -	\$ -	\$ 6,771,077
Deerfield Beach	\$ 5,287,964	\$ -	\$ -	\$ -	\$ 5,287,964
Fort Lauderdale	\$ 12,018,935	\$ -	\$ -	\$ -	\$ 12,018,935
Hallandale Beach	\$ 2,629,785	\$ -	\$ -	\$ -	\$ 2,629,785
Hillsboro Beach	\$ 130,328	\$ -	\$ -	\$ -	\$ 130,328
Hollywood	\$ 9,951,999	\$ -	\$ -	\$ -	\$ 9,951,999
Lauderdale-By-The-Sea	\$ 417,949	\$ -	\$ -	\$ -	\$ 417,949
Lauderdale Lakes	\$ 2,371,647	\$ -	\$ -	\$ -	\$ 2,371,647
Lauderhill	\$ 4,812,545	\$ -	\$ -	\$ -	\$ 4,812,545
Lazy Lake	\$ 1,634	\$ -	\$ -	\$ -	\$ 1,634
Lighthouse Point	\$ 715,375	\$ -	\$ -	\$ -	\$ 715,375
Margate	\$ 3,896,638	\$ -	\$ -	\$ -	\$ 3,896,638
Miramar	\$ 9,126,859	\$ -	\$ -	\$ -	\$ 9,126,859
North Lauderdale	\$ 3,000,410	\$ -	\$ -	\$ -	\$ 3,000,410
Oakland Park	\$ 3,002,725	\$ -	\$ -	\$ -	\$ 3,002,725
Parkland	\$ 2,014,573	\$ -	\$ -	\$ -	\$ 2,014,573
Pembroke Park	\$ 430,206	\$ -	\$ -	\$ -	\$ 430,206
Pembroke Pines	\$ 10,980,258	\$ -	\$ -	\$ -	\$ 10,980,258
Plantation	\$ 6,014,438	\$ -	\$ -	\$ -	\$ 6,014,438
Pompano Beach	\$ 7,305,056	\$ -	\$ -	\$ -	\$ 7,305,056
Sea Ranch Lakes	\$ 46,098	\$ -	\$ -	\$ -	\$ 46,098
Southwest Ranches	\$ 515,593	\$ -	\$ -	\$ -	\$ 515,593
Sunrise	\$ 6,176,906	\$ -	\$ -	\$ -	\$ 6,176,906
Tamarac	\$ 4,310,842	\$ -	\$ -	\$ -	\$ 4,310,842
West Park	\$ 1,005,584	\$ -	\$ -	\$ -	\$ 1,005,584
Weston	\$ 4,529,894	\$ -	\$ -	\$ -	\$ 4,529,894
Wilton Manors	\$ 847,474	\$ -	\$ -	\$ -	\$ 847,474
Countywide Total	\$ 209,680,965	\$ -	\$ -	\$ -	\$ 209,680,965
CALHOUN BOCC	\$ 327,353	\$ 676,508	\$ 20,250	\$ 822,222	\$ 1,846,333
Altha	\$ 15,153	\$ -	\$ -	\$ -	\$ 15,153
Blountstown	\$ 67,491	\$ -	\$ -	\$ -	\$ 67,491
Countywide Total	\$ 409,997	\$ 676,508	\$ 20,250	\$ 822,222	\$ 1,928,977
CHARLOTTE BOCC	\$ 15,190,081	\$ -	\$ -	\$ -	\$ 15,190,081
Punta Gorda	\$ 1,711,418	\$ -	\$ -	\$ -	\$ 1,711,418
Countywide Total	\$ 16,901,500	\$ -	\$ -	\$ -	\$ 16,901,500
CITRUS BOCC	\$ 8,759,145	\$ -	\$ -	\$ -	\$ 8,759,145
Crystal River	\$ 197,425	\$ -	\$ -	\$ -	\$ 197,425
Inverness	\$ 455,466	\$ -	\$ -	\$ -	\$ 455,466
Countywide Total	\$ 9,412,035	\$ -	\$ -	\$ -	\$ 9,412,035
CLAY BOCC	\$ 10,946,134	\$ -	\$ -	\$ -	\$ 10,946,134
Green Cove Springs	\$ 410,299	\$ -	\$ -	\$ -	\$ 410,299
Keystone Heights	\$ 74,929	\$ -	\$ -	\$ -	\$ 74,929
Orange Park	\$ 472,758	\$ -	\$ -	\$ -	\$ 472,758
Penney Farms	\$ 40,651	\$ -	\$ -	\$ -	\$ 40,651
Countywide Total	\$ 11,944,771	\$ -	\$ -	\$ -	\$ 11,944,771
COLLIER BOCC	\$ 43,885,213	\$ -	\$ -	\$ -	\$ 43,885,213
Everglades	\$ 56,124	\$ -	\$ -	\$ -	\$ 56,124
Marco Island	\$ 2,199,490	\$ -	\$ -	\$ -	\$ 2,199,490
Naples	\$ 2,564,036	\$ -	\$ -	\$ -	\$ 2,564,036
Countywide Total	\$ 48,704,863	\$ -	\$ -	\$ -	\$ 48,704,863
COLUMBIA BOCC	\$ 4,679,670	\$ -	\$ -	\$ 718,203	\$ 5,397,873

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Fort White	\$ 42,918	\$ -	\$ -	\$ -	\$ 42,918
Lake City	\$ 914,981	\$ -	\$ -	\$ -	\$ 914,981
Countywide Total	\$ 5,637,569	\$ -	\$ -	\$ 718,203	\$ 6,355,772
DESOTO BOCC	\$ 1,179,948	\$ 1,330,972	\$ 31,572	\$ 745,298	\$ 3,287,791
Arcadia	\$ 298,694	\$ -	\$ -	\$ -	\$ 298,694
Countywide Total	\$ 1,478,642	\$ 1,330,972	\$ 31,572	\$ 745,298	\$ 3,586,485
DIXIE BOCC	\$ 399,422	\$ 775,802	\$ 21,543	\$ 827,741	\$ 2,024,508
Cross City	\$ 46,937	\$ -	\$ -	\$ -	\$ 46,937
Horseshoe Beach	\$ 4,776	\$ -	\$ -	\$ -	\$ 4,776
Countywide Total	\$ 451,135	\$ 775,802	\$ 21,543	\$ 827,741	\$ 2,076,221
JACKSONVILLE-DUVAL	\$ 97,887,714	\$ -	\$ -	\$ -	\$ 97,887,714
Atlantic Beach	\$ 1,427,892	\$ -	\$ -	\$ -	\$ 1,427,892
Baldwin	\$ 150,077	\$ -	\$ -	\$ -	\$ 150,077
Jacksonville Beach	\$ 2,510,778	\$ -	\$ -	\$ -	\$ 2,510,778
Neptune Beach	\$ 783,486	\$ -	\$ -	\$ -	\$ 783,486
Countywide Total	\$ 102,759,947	\$ -	\$ -	\$ -	\$ 102,759,947
ESCAMBIA BOCC	\$ 24,995,290	\$ -	\$ -	\$ -	\$ 24,995,290
Century	\$ 133,092	\$ -	\$ -	\$ -	\$ 133,092
Pensacola	\$ 4,639,956	\$ -	\$ -	\$ -	\$ 4,639,956
Countywide Total	\$ 29,768,337	\$ -	\$ -	\$ -	\$ 29,768,337
FLAGLER BOCC	\$ 2,586,652	\$ -	\$ -	\$ -	\$ 2,586,652
Beverly Beach	\$ 13,002	\$ -	\$ -	\$ -	\$ 13,002
Bunnell	\$ 102,926	\$ -	\$ -	\$ -	\$ 102,926
Flagler Beach (part)	\$ 161,454	\$ -	\$ -	\$ -	\$ 161,454
Marineland (part)	\$ 141	\$ -	\$ -	\$ -	\$ 141
Palm Coast	\$ 2,860,639	\$ -	\$ -	\$ -	\$ 2,860,639
Countywide Total	\$ 5,724,813	\$ -	\$ -	\$ -	\$ 5,724,813
FRANKLIN BOCC	\$ 743,745	\$ -	\$ 21,761	\$ 348,010	\$ 1,113,516
Apalachicola	\$ 191,481	\$ -	\$ -	\$ -	\$ 191,481
Carrabelle	\$ 116,910	\$ -	\$ -	\$ -	\$ 116,910
Countywide Total	\$ 1,052,136	\$ -	\$ 21,761	\$ 348,010	\$ 1,421,907
GADSDEN BOCC	\$ 1,451,776	\$ 2,090,614	\$ -	\$ 767,393	\$ 4,309,784
Chattahoochee	\$ 80,058	\$ -	\$ -	\$ -	\$ 80,058
Greensboro	\$ 23,321	\$ -	\$ -	\$ -	\$ 23,321
Gretna	\$ 62,153	\$ -	\$ -	\$ -	\$ 62,153
Havana	\$ 64,547	\$ -	\$ -	\$ -	\$ 64,547
Midway	\$ 124,563	\$ -	\$ -	\$ -	\$ 124,563
Quincy	\$ 284,826	\$ -	\$ -	\$ -	\$ 284,826
Countywide Total	\$ 2,091,245	\$ 2,090,614	\$ -	\$ 767,393	\$ 4,949,252
GILCHRIST BOCC	\$ 373,585	\$ 874,099	\$ -	\$ 800,149	\$ 2,047,833
Bell	\$ 11,912	\$ -	\$ -	\$ -	\$ 11,912
Fanning Springs (part)	\$ 8,491	\$ -	\$ -	\$ -	\$ 8,491
Trenton	\$ 48,135	\$ -	\$ -	\$ -	\$ 48,135
Countywide Total	\$ 442,124	\$ 874,099	\$ -	\$ 800,149	\$ 2,116,371
GLADES BOCC	\$ 243,549	\$ 674,239	\$ 12,603	\$ 504,188	\$ 1,434,580
Moore Haven	\$ 35,392	\$ -	\$ -	\$ -	\$ 35,392
Countywide Total	\$ 278,941	\$ 674,239	\$ 12,603	\$ 504,188	\$ 1,469,972
GULF BOCC	\$ 624,480	\$ 449,008	\$ 40,666	\$ 399,755	\$ 1,513,909
Port St. Joe	\$ 192,653	\$ -	\$ -	\$ -	\$ 192,653
Wewahitchka	\$ 113,691	\$ -	\$ -	\$ -	\$ 113,691
Countywide Total	\$ 930,824	\$ 449,008	\$ 40,666	\$ 399,755	\$ 1,820,253
HAMILTON BOCC	\$ 405,742	\$ 546,746	\$ 32,264	\$ 551,827	\$ 1,536,580

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jasper	\$ 62,539	\$ -	\$ -	\$ -	\$ 62,539
Jennings	\$ 32,741	\$ -	\$ -	\$ -	\$ 32,741
White Springs	\$ 27,959	\$ -	\$ -	\$ -	\$ 27,959
Countywide Total	\$ 528,981	\$ 546,746	\$ 32,264	\$ 551,827	\$ 1,659,818
HARDEE BOCC	\$ 686,785	\$ 1,290,490	\$ -	\$ 491,077	\$ 2,468,352
Bowling Green	\$ 87,220	\$ -	\$ -	\$ -	\$ 87,220
Wauchula	\$ 157,307	\$ -	\$ -	\$ -	\$ 157,307
Zolfo Springs	\$ 55,271	\$ -	\$ -	\$ -	\$ 55,271
Countywide Total	\$ 986,583	\$ 1,290,490	\$ -	\$ 491,077	\$ 2,768,149
HENDRY BOCC	\$ 1,599,763	\$ 1,376,514	\$ -	\$ 468,551	\$ 3,444,829
Clewiston	\$ 350,984	\$ -	\$ -	\$ -	\$ 350,984
LaBelle	\$ 224,449	\$ -	\$ -	\$ -	\$ 224,449
Countywide Total	\$ 2,175,196	\$ 1,376,514	\$ -	\$ 468,551	\$ 4,020,262
HERNANDO BOCC	\$ 9,707,062	\$ -	\$ -	\$ -	\$ 9,707,062
Brooksville	\$ 440,702	\$ -	\$ -	\$ -	\$ 440,702
Weeki Wachee	\$ 275	\$ -	\$ -	\$ -	\$ 275
Countywide Total	\$ 10,148,039	\$ -	\$ -	\$ -	\$ 10,148,039
HIGHLANDS BOCC	\$ 4,826,547	\$ -	\$ -	\$ 747,726	\$ 5,574,273
Avon Park	\$ 568,597	\$ -	\$ -	\$ -	\$ 568,597
Lake Placid	\$ 133,316	\$ -	\$ -	\$ -	\$ 133,316
Sebring	\$ 567,562	\$ -	\$ -	\$ -	\$ 567,562
Countywide Total	\$ 6,096,022	\$ -	\$ -	\$ 747,726	\$ 6,843,748
HILLSBOROUGH BOCC	\$ 109,120,481	\$ -	\$ -	\$ -	\$ 109,120,481
Plant City	\$ 3,415,161	\$ -	\$ -	\$ -	\$ 3,415,161
Tampa	\$ 32,889,721	\$ -	\$ -	\$ -	\$ 32,889,721
Temple Terrace	\$ 2,329,955	\$ -	\$ -	\$ -	\$ 2,329,955
Countywide Total	\$ 147,755,319	\$ -	\$ -	\$ -	\$ 147,755,319
HOLMES BOCC	\$ 395,157	\$ 1,030,298	\$ 18,879	\$ 921,331	\$ 2,365,665
Bonifay	\$ 61,898	\$ -	\$ -	\$ -	\$ 61,898
Esto	\$ 8,379	\$ -	\$ -	\$ -	\$ 8,379
Noma	\$ 4,212	\$ -	\$ -	\$ -	\$ 4,212
Ponce de Leon	\$ 12,660	\$ -	\$ -	\$ -	\$ 12,660
Westville	\$ 6,929	\$ -	\$ -	\$ -	\$ 6,929
Countywide Total	\$ 489,235	\$ 1,030,298	\$ 18,879	\$ 921,331	\$ 2,459,743
INDIAN RIVER BOCC	\$ 9,813,741	\$ -	\$ -	\$ -	\$ 9,813,741
Fellsmere	\$ 407,919	\$ -	\$ -	\$ -	\$ 407,919
Indian River Shores	\$ 305,580	\$ -	\$ -	\$ -	\$ 305,580
Orchid	\$ 31,344	\$ -	\$ -	\$ -	\$ 31,344
Sebastian	\$ 1,792,396	\$ -	\$ -	\$ -	\$ 1,792,396
Vero Beach	\$ 1,195,056	\$ -	\$ -	\$ -	\$ 1,195,056
Countywide Total	\$ 13,546,036	\$ -	\$ -	\$ -	\$ 13,546,036
JACKSON BOCC	\$ 1,914,137	\$ 1,403,862	\$ 95,101	\$ 710,351	\$ 4,123,451
Alford	\$ 25,053	\$ -	\$ -	\$ -	\$ 25,053
Bascom	\$ 6,427	\$ -	\$ -	\$ -	\$ 6,427
Campbellton	\$ 11,146	\$ -	\$ -	\$ -	\$ 11,146
Cottdale	\$ 45,086	\$ -	\$ -	\$ -	\$ 45,086
Graceville	\$ 110,808	\$ -	\$ -	\$ -	\$ 110,808
Grand Ridge	\$ 48,048	\$ -	\$ -	\$ -	\$ 48,048
Greenwood	\$ 34,693	\$ -	\$ -	\$ -	\$ 34,693
Jacob City	\$ 11,497	\$ -	\$ -	\$ -	\$ 11,497
Malone	\$ 28,367	\$ -	\$ -	\$ -	\$ 28,367
Marianna	\$ 304,407	\$ -	\$ -	\$ -	\$ 304,407

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sneads	\$ 96,749	\$ -	\$ -	\$ -	\$ 96,749
Countywide Total	\$ 2,636,419	\$ 1,403,862	\$ 95,101	\$ 710,351	\$ 4,845,733
JEFFERSON BOCC	\$ 1,313,177	\$ -	\$ -	\$ 701,913	\$ 2,015,090
Monticello	\$ 252,732	\$ -	\$ -	\$ -	\$ 252,732
Countywide Total	\$ 1,565,908	\$ -	\$ -	\$ 701,913	\$ 2,267,821
LAFAYETTE BOCC	\$ 159,635	\$ 381,744	\$ 20,762	\$ 771,029	\$ 1,333,170
Mayo	\$ 29,050	\$ -	\$ -	\$ -	\$ 29,050
Countywide Total	\$ 188,685	\$ 381,744	\$ 20,762	\$ 771,029	\$ 1,362,220
LAKE BOCC	\$ 16,087,517	\$ -	\$ -	\$ -	\$ 16,087,517
Astatula	\$ 111,078	\$ -	\$ -	\$ -	\$ 111,078
Clermont	\$ 2,093,813	\$ -	\$ -	\$ -	\$ 2,093,813
Eustis	\$ 1,207,586	\$ -	\$ -	\$ -	\$ 1,207,586
Fruitland Park	\$ 256,344	\$ -	\$ -	\$ -	\$ 256,344
Groveland	\$ 815,993	\$ -	\$ -	\$ -	\$ 815,993
Howey-in-the-Hills	\$ 75,572	\$ -	\$ -	\$ -	\$ 75,572
Lady Lake	\$ 881,009	\$ -	\$ -	\$ -	\$ 881,009
Leesburg	\$ 1,319,624	\$ -	\$ -	\$ -	\$ 1,319,624
Mascotte	\$ 330,776	\$ -	\$ -	\$ -	\$ 330,776
Minneola	\$ 668,269	\$ -	\$ -	\$ -	\$ 668,269
Montverde	\$ 102,921	\$ -	\$ -	\$ -	\$ 102,921
Mount Dora	\$ 836,626	\$ -	\$ -	\$ -	\$ 836,626
Tavares	\$ 959,400	\$ -	\$ -	\$ -	\$ 959,400
Umatilla	\$ 234,392	\$ -	\$ -	\$ -	\$ 234,392
Countywide Total	\$ 25,980,921	\$ -	\$ -	\$ -	\$ 25,980,921
LEE BOCC	\$ 49,376,298	\$ -	\$ -	\$ -	\$ 49,376,298
Bonita Springs	\$ 4,209,717	\$ -	\$ -	\$ -	\$ 4,209,717
Cape Coral	\$ 14,830,021	\$ -	\$ -	\$ -	\$ 14,830,021
Estero	\$ 2,659,405	\$ -	\$ -	\$ -	\$ 2,659,405
Fort Myers	\$ 6,615,667	\$ -	\$ -	\$ -	\$ 6,615,667
Fort Myers Beach	\$ 546,063	\$ -	\$ -	\$ -	\$ 546,063
Sanibel	\$ 573,471	\$ -	\$ -	\$ -	\$ 573,471
Countywide Total	\$ 78,810,642	\$ -	\$ -	\$ -	\$ 78,810,642
LEON BOCC	\$ 12,899,715	\$ -	\$ -	\$ -	\$ 12,899,715
Tallahassee	\$ 10,869,362	\$ -	\$ -	\$ -	\$ 10,869,362
Countywide Total	\$ 23,769,076	\$ -	\$ -	\$ -	\$ 23,769,076
LEVY BOCC	\$ 1,637,491	\$ 1,552,880	\$ -	\$ 772,558	\$ 3,962,930
Bronson	\$ 48,355	\$ -	\$ -	\$ -	\$ 48,355
Cedar Key	\$ 31,042	\$ -	\$ -	\$ -	\$ 31,042
Chiefland	\$ 99,770	\$ -	\$ -	\$ -	\$ 99,770
Fanning Springs (part)	\$ 21,860	\$ -	\$ -	\$ -	\$ 21,860
Inglis	\$ 56,225	\$ -	\$ -	\$ -	\$ 56,225
Otter Creek	\$ 5,334	\$ -	\$ -	\$ -	\$ 5,334
Williston	\$ 121,805	\$ -	\$ -	\$ -	\$ 121,805
Yankeetown	\$ 22,123	\$ -	\$ -	\$ -	\$ 22,123
Countywide Total	\$ 2,044,004	\$ 1,552,880	\$ -	\$ 772,558	\$ 4,369,442
LIBERTY BOCC	\$ 136,920	\$ 397,484	\$ 21,941	\$ 827,741	\$ 1,384,086
Bristol	\$ 18,691	\$ -	\$ -	\$ -	\$ 18,691
Countywide Total	\$ 155,611	\$ 397,484	\$ 21,941	\$ 827,741	\$ 1,402,777
MADISON BOCC	\$ 450,236	\$ 907,059	\$ 19,533	\$ 827,741	\$ 2,204,569
Greenville	\$ 21,474	\$ -	\$ -	\$ -	\$ 21,474
Lee	\$ 8,766	\$ -	\$ -	\$ -	\$ 8,766
Madison	\$ 83,913	\$ -	\$ -	\$ -	\$ 83,913

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Countywide Total	\$ 564,389	\$ 907,059	\$ 19,533	\$ 827,741	\$ 2,318,722
MANATEE BOCC	\$ 26,195,787	\$ -	\$ -	\$ -	\$ 26,195,787
Anna Maria	\$ 124,307	\$ -	\$ -	\$ -	\$ 124,307
Bradenton	\$ 4,239,677	\$ -	\$ -	\$ -	\$ 4,239,677
Bradenton Beach	\$ 93,309	\$ -	\$ -	\$ -	\$ 93,309
Holmes Beach	\$ 305,482	\$ -	\$ -	\$ -	\$ 305,482
Longboat Key (part)	\$ 188,511	\$ -	\$ -	\$ -	\$ 188,511
Palmetto	\$ 1,031,840	\$ -	\$ -	\$ -	\$ 1,031,840
Countywide Total	\$ 32,178,912	\$ -	\$ -	\$ -	\$ 32,178,912
MARION BOCC	\$ 22,092,129	\$ -	\$ -	\$ -	\$ 22,092,129
Bellevue	\$ 338,448	\$ -	\$ -	\$ -	\$ 338,448
Dunnellon	\$ 122,845	\$ -	\$ -	\$ -	\$ 122,845
McIntosh	\$ 31,198	\$ -	\$ -	\$ -	\$ 31,198
Ocala	\$ 4,142,113	\$ -	\$ -	\$ -	\$ 4,142,113
Reddick	\$ 34,672	\$ -	\$ -	\$ -	\$ 34,672
Countywide Total	\$ 26,761,404	\$ -	\$ -	\$ -	\$ 26,761,404
MARTIN BOCC	\$ 16,020,932	\$ -	\$ -	\$ -	\$ 16,020,932
Jupiter Island	\$ 91,318	\$ -	\$ -	\$ -	\$ 91,318
Ocean Breeze	\$ 11,246	\$ -	\$ -	\$ -	\$ 11,246
Sewall's Point	\$ 227,845	\$ -	\$ -	\$ -	\$ 227,845
Stuart	\$ 1,813,317	\$ -	\$ -	\$ -	\$ 1,813,317
Countywide Total	\$ 18,164,659	\$ -	\$ -	\$ -	\$ 18,164,659
MIAMI-DADE BOCC	\$ 171,017,417	\$ -	\$ -	\$ -	\$ 171,017,417
Aventura	\$ 2,945,392	\$ -	\$ -	\$ -	\$ 2,945,392
Bal Harbour	\$ 212,695	\$ -	\$ -	\$ -	\$ 212,695
Bay Harbor Islands	\$ 433,927	\$ -	\$ -	\$ -	\$ 433,927
Biscayne Park	\$ 251,616	\$ -	\$ -	\$ -	\$ 251,616
Coral Gables	\$ 3,872,450	\$ -	\$ -	\$ -	\$ 3,872,450
Cutler Bay	\$ 3,516,287	\$ -	\$ -	\$ -	\$ 3,516,287
Doral	\$ 4,644,214	\$ -	\$ -	\$ -	\$ 4,644,214
El Portal	\$ 172,286	\$ -	\$ -	\$ -	\$ 172,286
Florida City	\$ 1,004,899	\$ -	\$ -	\$ -	\$ 1,004,899
Golden Beach	\$ 72,987	\$ -	\$ -	\$ -	\$ 72,987
Hialeah	\$ 18,280,447	\$ -	\$ -	\$ -	\$ 18,280,447
Hialeah Gardens	\$ 1,827,175	\$ -	\$ -	\$ -	\$ 1,827,175
Homestead	\$ 5,496,797	\$ -	\$ -	\$ -	\$ 5,496,797
Indian Creek	\$ 6,578	\$ -	\$ -	\$ -	\$ 6,578
Key Biscayne	\$ 1,001,062	\$ -	\$ -	\$ -	\$ 1,001,062
Medley	\$ 65,312	\$ -	\$ -	\$ -	\$ 65,312
Miami	\$ 35,475,255	\$ -	\$ -	\$ -	\$ 35,475,255
Miami Beach	\$ 7,267,118	\$ -	\$ -	\$ -	\$ 7,267,118
Miami Gardens	\$ 8,770,787	\$ -	\$ -	\$ -	\$ 8,770,787
Miami Lakes	\$ 2,384,130	\$ -	\$ -	\$ -	\$ 2,384,130
Miami Shores	\$ 846,553	\$ -	\$ -	\$ -	\$ 846,553
Miami Springs	\$ 1,113,127	\$ -	\$ -	\$ -	\$ 1,113,127
North Bay Village	\$ 700,814	\$ -	\$ -	\$ -	\$ 700,814
North Miami	\$ 4,990,902	\$ -	\$ -	\$ -	\$ 4,990,902
North Miami Beach	\$ 3,485,823	\$ -	\$ -	\$ -	\$ 3,485,823
Opa-locka	\$ 1,396,381	\$ -	\$ -	\$ -	\$ 1,396,381
Palmetto Bay	\$ 1,876,512	\$ -	\$ -	\$ -	\$ 1,876,512
Pincrest	\$ 1,439,531	\$ -	\$ -	\$ -	\$ 1,439,531
South Miami	\$ 1,011,164	\$ -	\$ -	\$ -	\$ 1,011,164

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sunny Isles Beach	\$ 1,727,798	\$ -	\$ -	\$ -	\$ 1,727,798
Surfside	\$ 434,162	\$ -	\$ -	\$ -	\$ 434,162
Sweetwater	\$ 1,676,503	\$ -	\$ -	\$ -	\$ 1,676,503
Virginia Gardens	\$ 190,533	\$ -	\$ -	\$ -	\$ 190,533
West Miami	\$ 516,859	\$ -	\$ -	\$ -	\$ 516,859
Countywide Total	\$ 290,125,495	\$ -	\$ -	\$ -	\$ 290,125,495
MONROE BOCC	\$ 12,106,227	\$ -	\$ -	\$ -	\$ 12,106,227
Islamorada	\$ 1,203,083	\$ -	\$ -	\$ -	\$ 1,203,083
Key Colony Beach	\$ 153,829	\$ -	\$ -	\$ -	\$ 153,829
Key West	\$ 4,851,324	\$ -	\$ -	\$ -	\$ 4,851,324
Layton	\$ 35,305	\$ -	\$ -	\$ -	\$ 35,305
Marathon	\$ 1,657,780	\$ -	\$ -	\$ -	\$ 1,657,780
Countywide Total	\$ 20,007,547	\$ -	\$ -	\$ -	\$ 20,007,547
NASSAU BOCC	\$ 5,062,753	\$ -	\$ -	\$ -	\$ 5,062,753
Callahan	\$ 83,657	\$ -	\$ -	\$ -	\$ 83,657
Fernandina Beach	\$ 854,775	\$ -	\$ -	\$ -	\$ 854,775
Hilliard	\$ 206,868	\$ -	\$ -	\$ -	\$ 206,868
Countywide Total	\$ 6,208,054	\$ -	\$ -	\$ -	\$ 6,208,054
OKALOOSA BOCC	\$ 16,032,509	\$ -	\$ -	\$ -	\$ 16,032,509
Cinco Bayou	\$ 39,874	\$ -	\$ -	\$ -	\$ 39,874
Crestview	\$ 2,322,251	\$ -	\$ -	\$ -	\$ 2,322,251
Destin	\$ 1,260,516	\$ -	\$ -	\$ -	\$ 1,260,516
Fort Walton Beach	\$ 2,040,692	\$ -	\$ -	\$ -	\$ 2,040,692
Laurel Hill	\$ 52,676	\$ -	\$ -	\$ -	\$ 52,676
Mary Esther	\$ 381,634	\$ -	\$ -	\$ -	\$ 381,634
Niceville	\$ 1,380,626	\$ -	\$ -	\$ -	\$ 1,380,626
Shalimar	\$ 79,259	\$ -	\$ -	\$ -	\$ 79,259
Valparaiso	\$ 514,644	\$ -	\$ -	\$ -	\$ 514,644
Countywide Total	\$ 24,104,681	\$ -	\$ -	\$ -	\$ 24,104,681
OKEECHOBEE BOCC	\$ 2,521,533	\$ -	\$ -	\$ 724,847	\$ 3,246,380
Okeechobee	\$ 382,164	\$ -	\$ -	\$ -	\$ 382,164
Countywide Total	\$ 2,903,696	\$ -	\$ -	\$ 724,847	\$ 3,628,543
ORANGE BOCC	\$ 181,623,982	\$ -	\$ -	\$ -	\$ 181,623,982
Apopka	\$ 7,781,294	\$ -	\$ -	\$ -	\$ 7,781,294
Belle Isle	\$ 1,059,018	\$ -	\$ -	\$ -	\$ 1,059,018
Eatonville	\$ 359,752	\$ -	\$ -	\$ -	\$ 359,752
Edgewood	\$ 427,752	\$ -	\$ -	\$ -	\$ 427,752
Maitland	\$ 2,849,196	\$ -	\$ -	\$ -	\$ 2,849,196
Oakland	\$ 426,618	\$ -	\$ -	\$ -	\$ 426,618
Ocoee	\$ 6,783,477	\$ -	\$ -	\$ -	\$ 6,783,477
Orlando	\$ 43,944,294	\$ -	\$ -	\$ -	\$ 43,944,294
Windermere	\$ 467,742	\$ -	\$ -	\$ -	\$ 467,742
Winter Garden	\$ 6,737,172	\$ -	\$ -	\$ -	\$ 6,737,172
Winter Park	\$ 4,745,098	\$ -	\$ -	\$ -	\$ 4,745,098
Countywide Total	\$ 257,205,397	\$ -	\$ -	\$ -	\$ 257,205,397
OSCEOLA BOCC	\$ 21,372,071	\$ -	\$ -	\$ -	\$ 21,372,071
Kissimmee	\$ 5,107,780	\$ -	\$ -	\$ -	\$ 5,107,780
St. Cloud	\$ 3,220,166	\$ -	\$ -	\$ -	\$ 3,220,166
Countywide Total	\$ 29,700,018	\$ -	\$ -	\$ -	\$ 29,700,018
PALM BEACH BOCC	\$ 92,102,646	\$ -	\$ -	\$ -	\$ 92,102,646
Atlantis	\$ 163,205	\$ -	\$ -	\$ -	\$ 163,205
Belle Glade	\$ 1,408,897	\$ -	\$ -	\$ -	\$ 1,408,897

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Boca Raton	\$ 7,199,861	\$ -	\$ -	\$ -	\$ 7,199,861
Boynton Beach	\$ 5,967,300	\$ -	\$ -	\$ -	\$ 5,967,300
Briny Breeze	\$ 33,767	\$ -	\$ -	\$ -	\$ 33,767
Cloud Lake	\$ 10,929	\$ -	\$ -	\$ -	\$ 10,929
Delray Beach	\$ 5,217,666	\$ -	\$ -	\$ -	\$ 5,217,666
Glen Ridge	\$ 17,780	\$ -	\$ -	\$ -	\$ 17,780
Golf	\$ 20,880	\$ -	\$ -	\$ -	\$ 20,880
Greenacres	\$ 3,186,290	\$ -	\$ -	\$ -	\$ 3,186,290
Gulf Stream	\$ 81,399	\$ -	\$ -	\$ -	\$ 81,399
Haverhill	\$ 163,776	\$ -	\$ -	\$ -	\$ 163,776
Highland Beach	\$ 293,622	\$ -	\$ -	\$ -	\$ 293,622
Hypoluxo	\$ 221,359	\$ -	\$ -	\$ -	\$ 221,359
Juno Beach	\$ 273,313	\$ -	\$ -	\$ -	\$ 273,313
Jupiter	\$ 4,943,864	\$ -	\$ -	\$ -	\$ 4,943,864
Jupiter Inlet Colony	\$ 33,522	\$ -	\$ -	\$ -	\$ 33,522
Lake Clarke Shores	\$ 277,391	\$ -	\$ -	\$ -	\$ 277,391
Lake Park	\$ 704,693	\$ -	\$ -	\$ -	\$ 704,693
Lake Worth	\$ 3,056,525	\$ -	\$ -	\$ -	\$ 3,056,525
Lantana	\$ 873,689	\$ -	\$ -	\$ -	\$ 873,689
Loxahatchee Groves	\$ 266,788	\$ -	\$ -	\$ -	\$ 266,788
Manalapan	\$ 34,011	\$ -	\$ -	\$ -	\$ 34,011
Mangonia Park	\$ 161,818	\$ -	\$ -	\$ -	\$ 161,818
North Palm Beach	\$ 997,500	\$ -	\$ -	\$ -	\$ 997,500
Ocean Ridge	\$ 145,098	\$ -	\$ -	\$ -	\$ 145,098
Pahokee	\$ 446,877	\$ -	\$ -	\$ -	\$ 446,877
Palm Beach	\$ 655,756	\$ -	\$ -	\$ -	\$ 655,756
Palm Beach Gardens	\$ 4,245,287	\$ -	\$ -	\$ -	\$ 4,245,287
Palm Beach Shores	\$ 94,693	\$ -	\$ -	\$ -	\$ 94,693
Palm Springs	\$ 1,891,661	\$ -	\$ -	\$ -	\$ 1,891,661
Riviera Beach	\$ 2,769,591	\$ -	\$ -	\$ -	\$ 2,769,591
Royal Palm Beach	\$ 3,029,039	\$ -	\$ -	\$ -	\$ 3,029,039
South Bay	\$ 273,884	\$ -	\$ -	\$ -	\$ 273,884
South Palm Beach	\$ 112,392	\$ -	\$ -	\$ -	\$ 112,392
Tequesta	\$ 464,820	\$ -	\$ -	\$ -	\$ 464,820
Wellington	\$ 4,918,824	\$ -	\$ -	\$ -	\$ 4,918,824
West Palm Beach	\$ 8,861,681	\$ -	\$ -	\$ -	\$ 8,861,681
Westlake	\$ 408	\$ -	\$ -	\$ -	\$ 408
Countywide Total	\$ 155,622,505	\$ -	\$ -	\$ -	\$ 155,622,505
PASCO BOCC	\$ 31,422,421	\$ -	\$ -	\$ -	\$ 31,422,421
Dade City	\$ 454,433	\$ -	\$ -	\$ -	\$ 454,433
New Port Richey	\$ 1,020,824	\$ -	\$ -	\$ -	\$ 1,020,824
Port Richey	\$ 174,048	\$ -	\$ -	\$ -	\$ 174,048
St. Leo	\$ 89,540	\$ -	\$ -	\$ -	\$ 89,540
San Antonio	\$ 80,782	\$ -	\$ -	\$ -	\$ 80,782
Zephyrhills	\$ 991,479	\$ -	\$ -	\$ -	\$ 991,479
Countywide Total	\$ 34,233,528	\$ -	\$ -	\$ -	\$ 34,233,528
PINELLAS BOCC	\$ 47,359,964	\$ -	\$ -	\$ -	\$ 47,359,964
Belleair	\$ 254,719	\$ -	\$ -	\$ -	\$ 254,719
Belleair Beach	\$ 101,770	\$ -	\$ -	\$ -	\$ 101,770
Belleair Bluffs	\$ 133,871	\$ -	\$ -	\$ -	\$ 133,871
Belleair Shore	\$ 7,227	\$ -	\$ -	\$ -	\$ 7,227
Clearwater	\$ 7,326,616	\$ -	\$ -	\$ -	\$ 7,326,616

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dunedin	\$ 2,348,335	\$ -	\$ -	\$ -	\$ 2,348,335
Gulfport	\$ 801,856	\$ -	\$ -	\$ -	\$ 801,856
Indian Rocks Beach	\$ 284,736	\$ -	\$ -	\$ -	\$ 284,736
Indian Shores	\$ 93,371	\$ -	\$ -	\$ -	\$ 93,371
Kenneth City	\$ 328,426	\$ -	\$ -	\$ -	\$ 328,426
Largo	\$ 5,314,585	\$ -	\$ -	\$ -	\$ 5,314,585
Madeira Beach	\$ 283,498	\$ -	\$ -	\$ -	\$ 283,498
North Redington Beach	\$ 94,022	\$ -	\$ -	\$ -	\$ 94,022
Oldsmar	\$ 926,546	\$ -	\$ -	\$ -	\$ 926,546
Pinellas Park	\$ 3,418,454	\$ -	\$ -	\$ -	\$ 3,418,454
Redington Beach	\$ 94,282	\$ -	\$ -	\$ -	\$ 94,282
Redington Shores	\$ 142,726	\$ -	\$ -	\$ -	\$ 142,726
Safety Harbor	\$ 1,124,096	\$ -	\$ -	\$ -	\$ 1,124,096
St. Pete Beach	\$ 615,440	\$ -	\$ -	\$ -	\$ 615,440
St. Petersburg	\$ 16,895,500	\$ -	\$ -	\$ -	\$ 16,895,500
Seminole	\$ 1,201,971	\$ -	\$ -	\$ -	\$ 1,201,971
South Pasadena	\$ 331,226	\$ -	\$ -	\$ -	\$ 331,226
Tarpon Springs	\$ 1,604,168	\$ -	\$ -	\$ -	\$ 1,604,168
Treasure Island	\$ 443,088	\$ -	\$ -	\$ -	\$ 443,088
Countywide Total	\$ 91,530,495	\$ -	\$ -	\$ -	\$ 91,530,495
POLK BOCC	\$ 36,391,091	\$ -	\$ -	\$ -	\$ 36,391,091
Auburndale	\$ 1,001,412	\$ -	\$ -	\$ -	\$ 1,001,412
Bartow	\$ 1,212,648	\$ -	\$ -	\$ -	\$ 1,212,648
Davenport	\$ 277,219	\$ -	\$ -	\$ -	\$ 277,219
Dundee	\$ 267,238	\$ -	\$ -	\$ -	\$ 267,238
Eagle Lake	\$ 157,957	\$ -	\$ -	\$ -	\$ 157,957
Fort Meade	\$ 374,768	\$ -	\$ -	\$ -	\$ 374,768
Frostproof	\$ 200,671	\$ -	\$ -	\$ -	\$ 200,671
Haines City	\$ 1,507,109	\$ -	\$ -	\$ -	\$ 1,507,109
Highland Park	\$ 15,232	\$ -	\$ -	\$ -	\$ 15,232
Hillcrest Heights	\$ 16,334	\$ -	\$ -	\$ -	\$ 16,334
Lake Alfred	\$ 371,268	\$ -	\$ -	\$ -	\$ 371,268
Lake Hamilton	\$ 85,233	\$ -	\$ -	\$ -	\$ 85,233
Lake Wales	\$ 995,708	\$ -	\$ -	\$ -	\$ 995,708
Lakeland	\$ 6,644,125	\$ -	\$ -	\$ -	\$ 6,644,125
Mulberry	\$ 248,117	\$ -	\$ -	\$ -	\$ 248,117
Polk City	\$ 108,243	\$ -	\$ -	\$ -	\$ 108,243
Winter Haven	\$ 2,561,929	\$ -	\$ -	\$ -	\$ 2,561,929
Countywide Total	\$ 52,436,302	\$ -	\$ -	\$ -	\$ 52,436,302
PUTNAM BOCC	\$ 3,168,211	\$ -	\$ -	\$ 501,688	\$ 3,669,899
Crescent City	\$ 72,388	\$ -	\$ -	\$ -	\$ 72,388
Interlachen	\$ 62,301	\$ -	\$ -	\$ -	\$ 62,301
Palatka	\$ 495,407	\$ -	\$ -	\$ -	\$ 495,407
Pomona Park	\$ 40,956	\$ -	\$ -	\$ -	\$ 40,956
Welaka	\$ 33,637	\$ -	\$ -	\$ -	\$ 33,637
Countywide Total	\$ 3,872,899	\$ -	\$ -	\$ 501,688	\$ 4,374,587
ST. JOHNS BOCC	\$ 18,686,988	\$ -	\$ -	\$ -	\$ 18,686,988
Hastings	\$ 54,014	\$ -	\$ -	\$ -	\$ 54,014
St. Augustine	\$ 1,205,404	\$ -	\$ -	\$ -	\$ 1,205,404
St. Augustine Beach	\$ 574,774	\$ -	\$ -	\$ -	\$ 574,774
Countywide Total	\$ 20,521,180	\$ -	\$ -	\$ -	\$ 20,521,180
ST. LUCIE BOCC	\$ 9,437,157	\$ -	\$ -	\$ -	\$ 9,437,157

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Fort Pierce	\$ 1,829,704	\$ -	\$ -	\$ -	\$ 1,829,704
Port St. Lucie	\$ 7,674,653	\$ -	\$ -	\$ -	\$ 7,674,653
St. Lucie Village	\$ 26,159	\$ -	\$ -	\$ -	\$ 26,159
Countywide Total	\$ 18,967,673	\$ -	\$ -	\$ -	\$ 18,967,673
SANTA ROSA BOCC	\$ 8,029,488	\$ -	\$ -	\$ -	\$ 8,029,488
Gulf Breeze	\$ 299,024	\$ -	\$ -	\$ -	\$ 299,024
Jay	\$ 27,651	\$ -	\$ -	\$ -	\$ 27,651
Milton	\$ 512,011	\$ -	\$ -	\$ -	\$ 512,011
Countywide Total	\$ 8,868,174	\$ -	\$ -	\$ -	\$ 8,868,174
SARASOTA BOCC	\$ 32,679,940	\$ -	\$ -	\$ -	\$ 32,679,940
Longboat Key (part)	\$ 417,583	\$ -	\$ -	\$ -	\$ 417,583
North Port	\$ 5,997,413	\$ -	\$ -	\$ -	\$ 5,997,413
Sarasota	\$ 5,010,154	\$ -	\$ -	\$ -	\$ 5,010,154
Venice	\$ 2,032,657	\$ -	\$ -	\$ -	\$ 2,032,657
Countywide Total	\$ 46,137,747	\$ -	\$ -	\$ -	\$ 46,137,747
SEMINOLE BOCC	\$ 26,081,231	\$ -	\$ -	\$ -	\$ 26,081,231
Altamonte Springs	\$ 3,084,280	\$ -	\$ -	\$ -	\$ 3,084,280
Casselberry	\$ 1,951,586	\$ -	\$ -	\$ -	\$ 1,951,586
Lake Mary	\$ 1,132,553	\$ -	\$ -	\$ -	\$ 1,132,553
Longwood	\$ 1,046,709	\$ -	\$ -	\$ -	\$ 1,046,709
Oviedo	\$ 2,608,203	\$ -	\$ -	\$ -	\$ 2,608,203
Sanford	\$ 4,020,909	\$ -	\$ -	\$ -	\$ 4,020,909
Winter Springs	\$ 2,539,921	\$ -	\$ -	\$ -	\$ 2,539,921
Countywide Total	\$ 42,465,392	\$ -	\$ -	\$ -	\$ 42,465,392
SUMTER BOCC	\$ 7,608,106	\$ -	\$ -	\$ -	\$ 7,608,106
Bushnell	\$ 179,359	\$ -	\$ -	\$ -	\$ 179,359
Center Hill	\$ 76,211	\$ -	\$ -	\$ -	\$ 76,211
Coleman	\$ 51,286	\$ -	\$ -	\$ -	\$ 51,286
Webster	\$ 57,679	\$ -	\$ -	\$ -	\$ 57,679
Wildwood	\$ 575,931	\$ -	\$ -	\$ -	\$ 575,931
Countywide Total	\$ 8,548,572	\$ -	\$ -	\$ -	\$ 8,548,572
SUWANNEE BOCC	\$ 1,942,114	\$ 1,394,324	\$ -	\$ 772,558	\$ 4,108,996
Branford	\$ 34,686	\$ -	\$ -	\$ -	\$ 34,686
Live Oak	\$ 338,374	\$ -	\$ -	\$ -	\$ 338,374
Countywide Total	\$ 2,315,174	\$ 1,394,324	\$ -	\$ 772,558	\$ 4,482,055
TAYLOR BOCC	\$ 950,858	\$ 570,352	\$ 35,607	\$ 399,666	\$ 1,956,483
Perry	\$ 381,693	\$ -	\$ -	\$ -	\$ 381,693
Countywide Total	\$ 1,332,551	\$ 570,352	\$ 35,607	\$ 399,666	\$ 2,338,176
UNION BOCC	\$ 264,457	\$ 564,645	\$ 63,900	\$ 1,103,654	\$ 1,996,657
Lake Butler	\$ 48,584	\$ -	\$ -	\$ -	\$ 48,584
Raiford	\$ 6,371	\$ -	\$ -	\$ -	\$ 6,371
Worthington Springs	\$ 8,888	\$ -	\$ -	\$ -	\$ 8,888
Countywide Total	\$ 328,301	\$ 564,645	\$ 63,900	\$ 1,103,654	\$ 2,060,501
VOLUSIA BOCC	\$ 22,119,045	\$ -	\$ -	\$ -	\$ 22,119,045
Daytona Beach	\$ 3,740,119	\$ -	\$ -	\$ -	\$ 3,740,119
Daytona Beach Shores	\$ 248,669	\$ -	\$ -	\$ -	\$ 248,669
DeBary	\$ 1,173,050	\$ -	\$ -	\$ -	\$ 1,173,050
DeLand	\$ 1,842,388	\$ -	\$ -	\$ -	\$ 1,842,388
Deltona	\$ 5,153,145	\$ -	\$ -	\$ -	\$ 5,153,145
Edgewater	\$ 1,234,189	\$ -	\$ -	\$ -	\$ 1,234,189
Flagler Beach (part)	\$ 3,477	\$ -	\$ -	\$ -	\$ 3,477
Holly Hill	\$ 685,274	\$ -	\$ -	\$ -	\$ 685,274

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Lake Helen	\$ 154,382	\$ -	\$ -	\$ -	\$ 154,382
New Smyrna Beach	\$ 1,456,896	\$ -	\$ -	\$ -	\$ 1,456,896
Oak Hill	\$ 114,396	\$ -	\$ -	\$ -	\$ 114,396
Orange City	\$ 676,929	\$ -	\$ -	\$ -	\$ 676,929
Ormond Beach	\$ 2,339,030	\$ -	\$ -	\$ -	\$ 2,339,030
Pierson	\$ 98,169	\$ -	\$ -	\$ -	\$ 98,169
Ponce Inlet	\$ 177,447	\$ -	\$ -	\$ -	\$ 177,447
Port Orange	\$ 3,437,381	\$ -	\$ -	\$ -	\$ 3,437,381
South Daytona	\$ 732,215	\$ -	\$ -	\$ -	\$ 732,215
Countywide Total	\$ 45,386,201	\$ -	\$ -	\$ -	\$ 45,386,201
WAKULLA BOCC	\$ 1,071,395	\$ 1,138,779	\$ 40,359	\$ 731,171	\$ 2,981,703
St. Marks	\$ 10,829	\$ -	\$ -	\$ -	\$ 10,829
Sopchoppy	\$ 17,706	\$ -	\$ -	\$ -	\$ 17,706
Countywide Total	\$ 1,099,930	\$ 1,138,779	\$ 40,359	\$ 731,171	\$ 3,010,238
WALTON BOCC	\$ 10,871,795	\$ -	\$ -	\$ -	\$ 10,871,795
DeFuniak Springs	\$ 1,011,504	\$ -	\$ -	\$ -	\$ 1,011,504
Freeport	\$ 563,146	\$ -	\$ -	\$ -	\$ 563,146
Paxton	\$ 111,066	\$ -	\$ -	\$ -	\$ 111,066
Countywide Total	\$ 12,557,511	\$ -	\$ -	\$ -	\$ 12,557,511
WASHINGTON BOCC	\$ 757,211	\$ 964,189	\$ 29,702	\$ 786,464	\$ 2,537,566
Caryville	\$ 10,598	\$ -	\$ -	\$ -	\$ 10,598
Chipley	\$ 125,728	\$ -	\$ -	\$ -	\$ 125,728
Ebro	\$ 8,421	\$ -	\$ -	\$ -	\$ 8,421
Vernon	\$ 27,185	\$ -	\$ -	\$ -	\$ 27,185
Wausau	\$ 13,901	\$ -	\$ -	\$ -	\$ 13,901
Countywide Total	\$ 943,044	\$ 964,189	\$ 29,702	\$ 786,464	\$ 2,723,400
STATEWIDE TOTALS	\$ 2,118,460,000	\$ 22,202,782	\$ 592,958	\$ 20,198,000	\$ 2,161,453,740

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:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

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

Distribution of Proceeds:

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

Authorized Uses:

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.¹

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

Miami-Dade County Lake Belt Water Treatment Plant Upgrade Fee

Section 373.41492, Florida Statutes

Summary:

A water treatment plant upgrade fee of 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:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

Distribution of Proceeds:

The fee proceeds, less administrative costs, 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 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.¹

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

Mobile Home License Tax

Sections 320.08, 320.08015, and 320.081, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

*Park Trailers, Travel Trailers, Fifth-Wheel Trailers*²

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*³

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.⁴ The first is a deduction of \$1.50

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.⁵

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.⁶ 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.⁷

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.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives 1.3653 percent of net sales and use tax collections and the net collections from the one-cent municipal fuel tax. 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.² 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:

There were no general law amendments resulting from the 2017 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to 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.³ 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].⁴

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 2018, as determined by the DOR, is also noted.

1.3653 percent of net sales and use tax collections⁵ = 76.2 percent of total program funding

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

2. Section 206.997, F.S.

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

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

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

One-cent municipal fuel tax on motor fuel ⁶ = 23.8 percent of total program funding

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

Distribution of Proceeds:

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

Adjusted Municipal Population:

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

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

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

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.

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.

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.¹⁰

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

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

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

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

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

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

taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Ch. 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.

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

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

Authorized Uses:

A few statutory restrictions exist regarding the authorized use of municipal revenue sharing proceeds. Funds derived from the municipal fuel tax on motor fuel are used only for the purchase of transportation facilities and road and street rights-of-way; construction, reconstruction, and maintenance of roads, streets, bicycle paths, and pedestrian pathways; adjustment of city-owned utilities as required by road and street construction; and construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities. Municipalities are authorized to expend these funds in conjunction with other municipalities, counties, state government, or the federal government in joint projects. According to the DOR, municipalities may assume that 23.8 percent of their estimated 2017-18 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.¹² Municipalities may assign,

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

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

pledge, or set aside as trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness an amount up to 50 percent of the funds received in the prior year.¹³ Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for bonded indebtedness.

Attorney General Opinions:

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

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

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

Current and Prior Years' Revenues:

The table included in this section lists the estimated distributions to municipal governments for state fiscal year ending 2018, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁵

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, 2018

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	\$ 101,734	\$ 53,236	\$ 293,360
Archer	Alachua	\$ 18,029	\$ 33,656	\$ -	\$ 6,200	\$ 57,885
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 1,249,416	\$ 691,359	\$ 4,746,457
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 9,956	\$ 7,451	\$ 58,217
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 70,317	\$ 31,230	\$ 207,832
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 8,277	\$ 2,029	\$ 14,613
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ -	\$ 3,225	\$ 22,333
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 78,327	\$ 29,153	\$ 174,577
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ -	\$ 5,172	\$ 45,437
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 1,454	\$ 20,279
Maccleenny	Baker	\$ 53,341	\$ 79,062	\$ 59,390	\$ 21,487	\$ 213,279
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 197,196	\$ 125,650	\$ 764,221
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 289,724	\$ 165,097	\$ 788,272
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 4,917	\$ 9,723	\$ 35,545
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 162,502	\$ 305,682	\$ 1,583,808
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 156,202	\$ 106,701	\$ 372,082
Parker	Bay	\$ 32,217	\$ 121,916	\$ 10,468	\$ 37,735	\$ 202,337
Springfield	Bay	\$ 65,328	\$ 385,113	\$ 54,667	\$ 77,858	\$ 582,967
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ -	\$ 1,484	\$ 15,486
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 8,998	\$ 2,199	\$ 25,861
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ 3,591	\$ 3,278	\$ 33,926
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 18,291	\$ 25,037	\$ 209,513
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 52,514	\$ 51,972	\$ 285,616
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ 63,422	\$ 94,384	\$ 692,570
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ -	\$ 57,631	\$ 333,029
Grant-Valkaria	Brevard	\$ -	\$ 64,873	\$ -	\$ 20,353	\$ 85,226
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ -	\$ 14,364	\$ 80,089
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 43,286	\$ 43,221	\$ 242,612
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 20,501	\$ 14,410	\$ 78,164
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 711,171	\$ 410,423	\$ 2,851,658
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 6,045	\$ 15,864	\$ 82,080
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 5,340	\$ 3,422	\$ 19,241
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 1,979,106	\$ 553,949	\$ 4,515,736
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 10,806	\$ 5,025	\$ 25,724
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 321,551	\$ 134,713	\$ 910,967
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 39,639	\$ 53,616	\$ 325,173
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 511,787	\$ 233,478	\$ 1,886,338
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 326,227	\$ 104,367	\$ 625,494
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 832,344	\$ 341,190	\$ 2,003,777
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 330,870	\$ 199,976	\$ 1,152,831
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 1,395,194	\$ 749,276	\$ 4,442,242
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 401,351	\$ 184,748	\$ 965,704
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 1,251,996	\$ 584,206	\$ 3,295,350
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 933,781	\$ 462,183	\$ 2,642,641
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 968,241	\$ 1,054,299	\$ 5,612,861
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 247,167	\$ 231,652	\$ 1,242,856
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 9,750	\$ 11,256	\$ 45,694
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 1,025,819	\$ 873,735	\$ 5,084,438
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 52,928	\$ 36,511	\$ 160,807
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 648,704	\$ 206,192	\$ 1,622,550
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 1,357,497	\$ 419,914	\$ 3,077,783
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 145	\$ 3,508
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 29,861	\$ 62,447	\$ 314,038
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 700,443	\$ 336,717	\$ 2,298,276
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 2,430,855	\$ 796,385	\$ 4,495,426
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 933,718	\$ 260,639	\$ 1,990,181
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 605,348	\$ 261,591	\$ 1,547,872
Parkland	Broward	\$ 511	\$ 211,574	\$ 451,684	\$ 169,579	\$ 833,348
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 42,973	\$ 37,596	\$ 199,302
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 2,151,630	\$ 960,767	\$ 5,615,896
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 775,751	\$ 527,499	\$ 2,994,950
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 1,161,836	\$ 639,762	\$ 3,477,026
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 4,039	\$ 63,841
Southwest Ranches	Broward	\$ -	\$ 126,005	\$ -	\$ 44,547	\$ 170,552
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 967,931	\$ 534,336	\$ 3,237,908
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 851,084	\$ 375,379	\$ 2,422,033
West Park	Broward	\$ -	\$ 423,638	\$ -	\$ 87,412	\$ 511,050

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2018

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	\$ 902,925	\$ 396,299	\$ 2,033,303
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ -	\$ 73,311	\$ 438,740
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ -	\$ 1,330	\$ 34,311
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ 6,570	\$ 5,778	\$ 95,098
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ 7,383	\$ 141,954	\$ 585,825
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 17,470	\$ 195,459
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ -	\$ 40,571	\$ 318,690
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 35,623	\$ 34,042	\$ 238,669
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ -	\$ 6,607	\$ 53,593
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ -	\$ 41,133	\$ 348,059
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ -	\$ 3,606	\$ 41,459
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 4,930	\$ 22,721
Marco Island	Collier	\$ -	\$ 313,452	\$ 87,939	\$ 193,135	\$ 594,527
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 225,451	\$ 890,063
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ -	\$ 3,900	\$ 25,743
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ 10,838	\$ 81,363	\$ 431,720
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 79,411	\$ 26,780	\$ 321,753
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 4,014	\$ 109,057
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 368	\$ 5,108
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 51,002	\$ 122,430	\$ 462,507
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 10,360	\$ 13,031	\$ 64,003
Jacksonville	Duval	\$ -	\$ 9,147,024	\$ 4,565,528	\$ -	\$ 13,712,552
Jacksonville (Duval)	Duval	\$ 5,826,077	\$ 1,493,270	\$ 5,800,341	\$ 3,922,676	\$ 17,042,364
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 118,792	\$ 214,572	\$ 824,330
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 27,844	\$ 66,992	\$ 257,695
Century	Escambia	\$ 53,674	\$ 37,553	\$ -	\$ 12,115	\$ 103,341
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ -	\$ 406,980	\$ 2,343,289
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ -	\$ 1,094	\$ 7,736
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 14,691	\$ 8,836	\$ 79,161
Palm Coast	Flagler	\$ -	\$ 1,601,739	\$ -	\$ 245,331	\$ 1,847,070
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,267	\$ 2,176	\$ 14,138	\$ 100,742
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ -	\$ 16,739	\$ 95,544
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ -	\$ 10,158	\$ 48,877
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 14,982	\$ 6,614	\$ 123,543
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 9,444	\$ 1,896	\$ 38,166
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 4,727	\$ 212,460
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ 3,395	\$ 5,368	\$ 56,957
Midway	Gadsden	\$ -	\$ 44,305	\$ 42,500	\$ 10,262	\$ 97,068
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 59,233	\$ 22,709	\$ 301,647
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 3,539	\$ 1,142	\$ 14,121
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 19,515	\$ 4,394	\$ 62,731
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 5,632	\$ 2,405	\$ 26,612
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 13,999	\$ 3,118	\$ 61,508
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ 4,852	\$ 16,428	\$ 97,898
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ 15,098	\$ 9,908	\$ 87,615
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ 44	\$ 5,285	\$ 71,487
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 19,726	\$ 2,737	\$ 51,572
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ 912	\$ 2,397	\$ 33,840
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 93,844	\$ 7,667	\$ 172,941
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 88,287	\$ 13,315	\$ 213,250
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 46,950	\$ 4,776	\$ 99,225
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 82,620	\$ 30,435	\$ 294,525
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 51,497	\$ 19,600	\$ 152,067
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 38,366	\$ 411,781
Weeki Wachee	Hernando	\$ 2,118	\$ 168	\$ -	\$ 24	\$ 2,310
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 139,690	\$ 49,277	\$ 468,220
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ -	\$ 10,923	\$ 74,786
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ 43,315	\$ 48,738	\$ 350,050
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 422,870	\$ 291,975	\$ 1,514,204
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 2,291,699	\$ 2,844,704	\$ 13,727,332
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 264,748	\$ 203,349	\$ 1,023,299
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ 2,089	\$ 5,189	\$ 93,254
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 1,677	\$ 709	\$ 18,586
Noma	Holmes	\$ -	\$ 15,105	\$ -	\$ 356	\$ 15,461
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 5,191	\$ 1,084	\$ 20,485
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 3,226	\$ 582	\$ 16,626

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2018

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	\$ 146,935	\$ 35,509	\$ 282,753
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 19,768	\$ 26,491	\$ 93,274
Orchid	Indian River	\$ 30	\$ 943	\$ 4,466	\$ 2,725	\$ 8,164
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 342,205	\$ 153,421	\$ 889,415
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ -	\$ 103,496	\$ 572,583
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 2,222	\$ 34,672
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 2,729	\$ 579	\$ 8,298
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 1,050	\$ 12,097
Cottontale	Jackson	\$ 15,086	\$ 31,905	\$ -	\$ 4,104	\$ 51,096
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ -	\$ 9,896	\$ 93,354
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 8,917	\$ 4,235	\$ 51,776
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 7,544	\$ 3,136	\$ 33,283
Jacob City	Jackson	\$ -	\$ 17,421	\$ -	\$ 1,032	\$ 18,453
Malone	Jackson	\$ 15,027	\$ 22,857	\$ -	\$ 2,950	\$ 40,834
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ -	\$ 27,331	\$ 226,139
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ 607	\$ 8,638	\$ 104,752
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ 1,801	\$ 20,205	\$ 111,595
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 12,056	\$ 2,425	\$ 51,621
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 25,151	\$ 9,659	\$ 75,017
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 619,894	\$ 171,301	\$ 981,364
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 246,210	\$ 102,904	\$ 739,076
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 21,733	\$ 22,316	\$ 123,305
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 274,925	\$ 63,955	\$ 411,193
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 11,311	\$ 5,857	\$ 34,516
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 91,356	\$ 75,372	\$ 454,354
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 230,203	\$ 114,104	\$ 739,415
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 141,292	\$ 28,601	\$ 255,555
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 228,475	\$ 55,445	\$ 367,566
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 14,755	\$ 7,795	\$ 51,581
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 134,605	\$ 69,727	\$ 407,693
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 231,978	\$ 79,995	\$ 513,070
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 56,353	\$ 20,113	\$ 144,102
Bonita Springs	Lee	\$ -	\$ 861,695	\$ -	\$ 363,270	\$ 1,224,965
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 2,447,092	\$ 1,296,247	\$ 6,142,753
Estero	Lee	\$ -	\$ 540,900	\$ -	\$ 233,799	\$ 774,699
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 863,998	\$ 563,152	\$ 2,797,194
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 22,884	\$ 48,773	\$ 186,498
Sanibel	Lee	\$ -	\$ 110,861	\$ 29,109	\$ 50,626	\$ 190,596
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 2,123,229	\$ 955,159	\$ 6,474,193
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 5,448	\$ 4,446	\$ 39,813
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 2,607	\$ 26,452
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 8,064	\$ 90,525
Inglis	Levy	\$ 16,801	\$ 20,816	\$ -	\$ 4,873	\$ 42,489
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 449	\$ 5,297
Williston	Levy	\$ 47,202	\$ 27,271	\$ 12,165	\$ 10,667	\$ 97,305
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 1,831	\$ 16,971
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ -	\$ 1,705	\$ 49,781
Greenville	Madison	\$ 23,475	\$ 19,599	\$ 1,956	\$ 1,841	\$ 46,871
Lee	Madison	\$ 5,990	\$ 8,796	\$ -	\$ 798	\$ 15,584
Madison	Madison	\$ 86,118	\$ 15,919	\$ 1,350	\$ 7,358	\$ 110,745
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 10,627	\$ 45,780
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 351,219	\$ 367,362	\$ 2,020,241
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 8,241	\$ 45,311
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 26,941	\$ 138,721
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 72,738	\$ 91,185	\$ 463,733
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ -	\$ 53,196	\$ 190,623
Belleview	Marion	\$ 57,775	\$ 58,904	\$ 27,796	\$ 28,959	\$ 173,434
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 10,818	\$ 81,093
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ -	\$ 2,749	\$ 17,208
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 295,907	\$ 355,599	\$ 2,036,401
Reddick	Marion	\$ 5,166	\$ 18,464	\$ -	\$ 3,060	\$ 26,690
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ 1,661	\$ 7,951	\$ 23,548
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 932	\$ 18,043
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ 1,685	\$ 19,631	\$ 65,230
Stuart	Martin	\$ 276,026	\$ 205,673	\$ -	\$ 157,901	\$ 639,600
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 467,052	\$ 262,166	\$ 1,048,129
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 2,417	\$ 19,435	\$ 71,877

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2018

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	\$ 44,198	\$ 38,843	\$ 162,733
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 24,919	\$ 22,017	\$ 113,405
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 308,873	\$ 345,588	\$ 1,482,964
Cutler Bay	Miami-Dade	\$ -	\$ 1,068,357	\$ -	\$ 308,592	\$ 1,376,949
Doral	Miami-Dade	\$ -	\$ 1,047,756	\$ -	\$ 389,405	\$ 1,437,161
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ -	\$ 16,329	\$ 83,484
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 263,984	\$ 87,990	\$ 501,578
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 5,038	\$ 6,492	\$ 22,278
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 3,076,124	\$ 1,630,469	\$ 10,247,331
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 351,324	\$ 160,939	\$ 900,153
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 1,697,865	\$ 486,336	\$ 2,919,427
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 76	\$ 602	\$ 2,121
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 109,017	\$ 88,739	\$ 331,110
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 2,230	\$ 5,849	\$ 20,527
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 3,470,332	\$ 3,056,308	\$ 15,536,414
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 261,421	\$ 641,643	\$ 2,900,322
Miami Gardens	Miami-Dade	\$ -	\$ 3,143,578	\$ -	\$ 769,231	\$ 3,912,809
Miami Lakes	Miami-Dade	\$ -	\$ 599,614	\$ -	\$ 211,269	\$ 810,883
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 55,894	\$ 75,600	\$ 363,295
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 93,867	\$ 98,568	\$ 492,256
North Bay Village	Miami-Dade	\$ 66,164	\$ 63,889	\$ 83,330	\$ 57,214	\$ 270,597
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 849,640	\$ 436,419	\$ 2,660,741
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 464,260	\$ 304,562	\$ 1,723,187
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 188,156	\$ 122,628	\$ 712,701
Palmetto Bay	Miami-Dade	\$ -	\$ 452,995	\$ -	\$ 166,809	\$ 619,804
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 118,150	\$ 128,785	\$ 524,646
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 28,518	\$ 95,539	\$ 423,941
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 235,841	\$ 151,060	\$ 602,876
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 15,101	\$ 39,899	\$ 163,578
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 209,538	\$ 145,471	\$ 756,862
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 7,685	\$ 16,903	\$ 76,743
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 33,353	\$ 42,103	\$ 248,458
Islamorada	Monroe	\$ -	\$ 178,167	\$ 45,980	\$ 106,274	\$ 330,420
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 3,601	\$ 13,646	\$ 40,484
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 186,272	\$ 422,797	\$ 1,404,709
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 885	\$ 3,137	\$ 9,532
Marathon	Monroe	\$ -	\$ 223,444	\$ -	\$ 144,675	\$ 368,119
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ -	\$ 7,094	\$ 38,200
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ 22,334	\$ 71,529	\$ 335,266
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 25,489	\$ 18,152	\$ 128,037
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 3,353	\$ 26,936
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 427,094	\$ 198,153	\$ 1,006,497
Destin	Okaloosa	\$ -	\$ 196,895	\$ 88,512	\$ 107,523	\$ 392,930
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 119,383	\$ 176,268	\$ 884,771
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ -	\$ 4,510	\$ 34,449
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 20,500	\$ 32,595	\$ 143,672
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 116,859	\$ 116,400	\$ 530,354
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 5,139	\$ 6,259	\$ 25,218
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ 12	\$ 44,377	\$ 253,568
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 31,992	\$ 279,615
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 1,055,522	\$ 664,163	\$ 2,417,871
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 61,087	\$ 92,185	\$ 315,537
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ 641	\$ 31,574	\$ 111,828
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 15,129	\$ 37,579	\$ 123,511
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 242,080	\$ 242,542	\$ 781,031
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 51,411	\$ 37,422	\$ 114,259
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 903,009	\$ 572,919	\$ 2,164,871
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 3,760,428	\$ 3,741,806	\$ 13,330,020
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 33,969	\$ 40,916	\$ 120,602
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 970,203	\$ 568,698	\$ 1,982,913
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 199,854	\$ 413,107	\$ 1,413,728
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 1,066,294	\$ 445,148	\$ 2,649,806
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 852,224	\$ 277,850	\$ 1,637,590
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 12,324	\$ 14,523	\$ 55,039
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 245,439	\$ 126,631	\$ 1,044,325
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 665,456	\$ 636,973	\$ 2,761,201

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2018

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	\$ 851,121	\$ 528,239	\$ 2,681,629
Briny Breeze	Palm Beach	\$ 4,322	\$ 4,722	\$ 1,092	\$ 3,012	\$ 13,148
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 523	\$ 965	\$ 5,515
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 440,755	\$ 458,500	\$ 2,144,299
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 1,088	\$ 1,560	\$ 7,370
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 1,479	\$ 1,829	\$ 6,371
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 681,320	\$ 282,634	\$ 1,612,794
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 6,220	\$ 7,243	\$ 24,334
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 32,740	\$ 14,348	\$ 74,935
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 14,681	\$ 26,127	\$ 95,511
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 32,848	\$ 19,530	\$ 76,340
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 15,946	\$ 23,515	\$ 89,484
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 780,707	\$ 428,984	\$ 1,848,082
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 1,083	\$ 2,874	\$ 10,579
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 17,240	\$ 24,494	\$ 119,060
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ 2,742	\$ 62,401	\$ 335,029
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 435,060	\$ 273,424	\$ 1,628,563
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 57,164	\$ 77,533	\$ 373,913
Loxahatchee Groves	Palm Beach	\$ -	\$ 60,086	\$ 4,394	\$ 23,246	\$ 87,726
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 1,928	\$ 2,976	\$ 10,199
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 18,684	\$ 14,218	\$ 59,820
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 41,914	\$ 88,587	\$ 391,827
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 6,580	\$ 13,020	\$ 46,402
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 25,133	\$ 39,830	\$ 395,039
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ -	\$ 58,359	\$ 259,486
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 538,768	\$ 366,662	\$ 1,596,582
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 3,340	\$ 8,295	\$ 30,529
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 443,608	\$ 161,714	\$ 933,523
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 176,396	\$ 246,418	\$ 1,135,606
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 597,398	\$ 266,841	\$ 1,282,799
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 43,786	\$ 23,290	\$ 195,863
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 3,713	\$ 9,914	\$ 38,607
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ 2,593	\$ 41,114	\$ 185,254
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 857,371	\$ 434,441	\$ 1,888,058
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 903,002	\$ 770,883	\$ 3,764,921
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ -	\$ 39,106	\$ 308,910
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ -	\$ 88,075	\$ 688,102
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ -	\$ 15,135	\$ 102,998
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 84,665	\$ 7,746	\$ 131,476
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ -	\$ 7,068	\$ 46,154
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 112,103	\$ 86,130	\$ 545,978
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 11,258	\$ 22,193	\$ 102,919
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ -	\$ 8,920	\$ 44,690
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 11,710	\$ 83,902
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 771	\$ 611	\$ 2,262
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 679,401	\$ 632,282	\$ 3,773,251
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 203,756	\$ 204,181	\$ 1,312,630
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 50,521	\$ 69,748	\$ 419,769
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 6,719	\$ 23,985	\$ 112,468
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 1,910	\$ 8,126	\$ 33,379
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 47,790	\$ 28,762	\$ 233,112
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 796,657	\$ 460,801	\$ 3,071,389
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 24,773	\$ 209,688
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 5,734	\$ 8,092	\$ 33,359
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 120,376	\$ 79,854	\$ 424,985
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 488,548	\$ 295,665	\$ 1,872,843
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ 565	\$ 8,206	\$ 35,808
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ 1,985	\$ 12,281	\$ 55,769
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 104,905	\$ 97,568	\$ 574,973
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 1,551,159	\$ 1,462,434	\$ 9,463,622
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ -	\$ 53,712	\$ 278,055
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 220,734	\$ 104,079	\$ 575,362
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ -	\$ 28,996	\$ 162,475
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 219,153	\$ 139,364	\$ 846,966
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ 1,912	\$ 38,749	\$ 191,923
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 136,019	\$ 82,153	\$ 472,559
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 188,417	\$ 99,787	\$ 760,825

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2018

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	\$ 54,606	\$ 20,955	\$ 142,136
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 57,990	\$ 21,995	\$ 147,626
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 18,141	\$ 13,212	\$ 104,163
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 87,341	\$ 31,775	\$ 334,449
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 19,012	\$ 16,627	\$ 111,955
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 295,303	\$ 125,419	\$ 856,768
Highland Park	Polk	\$ -	\$ 2,740	\$ 2,830	\$ 1,295	\$ 6,865
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 1,659	\$ 1,406	\$ 8,496
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 97,137	\$ 29,456	\$ 230,783
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 5,533	\$ 7,035	\$ 41,859
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 167,831	\$ 83,083	\$ 540,768
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 879,292	\$ 561,878	\$ 3,598,091
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 17,587	\$ 20,894	\$ 128,877
Polk City	Polk	\$ 15,070	\$ 51,140	\$ -	\$ 8,983	\$ 75,193
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 422,025	\$ 210,793	\$ 1,374,989
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 5,980	\$ 67,510
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ -	\$ 5,191	\$ 47,409
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ -	\$ 40,491	\$ 409,174
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 5,170	\$ 3,390	\$ 30,609
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ 314	\$ 2,765	\$ 17,993
Hastings	St. Johns	\$ 15,795	\$ 11,024	\$ -	\$ 4,566	\$ 31,385
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 102,743	\$ 575,315
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 35,836	\$ 48,990	\$ 187,589
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 218,643	\$ 153,931	\$ 1,408,969
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 3,113,137	\$ 636,858	\$ 5,452,902
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ 1,322	\$ 2,209	\$ 14,090
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ -	\$ 25,886	\$ 190,113
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 2,499	\$ 30,642
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ 68,136	\$ 41,479	\$ 376,745
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 1,415,723	\$ 509,354	\$ 2,385,043
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ 49,459	\$ 432,945	\$ 1,939,405
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 90,018	\$ 175,293	\$ 748,775
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 380,232	\$ 265,186	\$ 1,527,265
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 262,397	\$ 169,015	\$ 1,090,417
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 161,317	\$ 97,352	\$ 434,002
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 99,285	\$ 85,533	\$ 496,749
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 493,198	\$ 225,364	\$ 1,233,979
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 772,018	\$ 348,210	\$ 2,107,417
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 385,522	\$ 213,624	\$ 1,286,703
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ -	\$ 14,172	\$ 88,544
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ 5,715	\$ 5,629	\$ 46,826
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 3,982	\$ 44,977
Webster	Sumter	\$ 17,618	\$ 18,676	\$ 365	\$ 4,407	\$ 41,066
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 43,880	\$ 42,930	\$ 220,788
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ -	\$ 2,869	\$ 27,177
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ -	\$ 28,614	\$ 299,838
Perry	Taylor	\$ 180,555	\$ 57,391	\$ 17,406	\$ 34,732	\$ 290,084
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ 8,283	\$ 4,089	\$ 88,030
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 563	\$ 10,314
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 6,271	\$ 862	\$ 14,049
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 277,802	\$ 315,338	\$ 2,277,706
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ -	\$ 21,168	\$ 120,928
DeBary	Volusia	\$ -	\$ 241,559	\$ 249,684	\$ 99,321	\$ 590,564
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 477,061	\$ 151,440	\$ 1,089,319
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 2,233,809	\$ 434,472	\$ 4,217,258
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 275,808	\$ 104,108	\$ 841,329
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 68,737	\$ 58,157	\$ 425,983
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 26,738	\$ 13,164	\$ 106,818
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 182,314	\$ 120,931	\$ 702,731
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 15,783	\$ 9,305	\$ 61,919
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 176,043	\$ 57,447	\$ 363,610
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 307,740	\$ 198,980	\$ 1,273,817
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 27,345	\$ 8,397	\$ 67,017
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 15,564	\$ 15,130	\$ 68,430
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 740,811	\$ 291,260	\$ 2,106,087
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 90,638	\$ 62,258	\$ 478,001
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 930	\$ 25,965

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2018

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	\$ -	\$ 1,519	\$ 34,461
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ 29,472	\$ 87,500	\$ 334,221
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 52,922	\$ 43,271	\$ 138,727
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 12,521	\$ 10,092	\$ 43,447
Caryville	Washington	\$ 11,357	\$ 1,616	\$ 4,848	\$ 919	\$ 18,740
Chipley	Washington	\$ 67,615	\$ 46,974	\$ -	\$ 11,608	\$ 126,197
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 727	\$ 9,593
Vernon	Washington	\$ 12,365	\$ 26,926	\$ -	\$ 2,277	\$ 41,569
Wausau	Washington	\$ 4,597	\$ 16,650	\$ 1,574	\$ 1,282	\$ 24,104
Statewide Totals		\$ 124,683,365	\$ 123,978,491	\$ 102,509,583	\$ 65,900,000	\$ 417,071,438

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 FY 2017-18 has been estimated to be as follows: state sales tax, \$317.9 million or 76.2% and municipal fuel tax, \$99.3 million or 23.8%.

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 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

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

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

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

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

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

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

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁶

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

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

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 2017 Regular Legislative Session.

Eligibility Requirements:

As specified below, there are 37 state forests in Florida that total approximately 1.07 million acres.¹ 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.²

State Forest	Location	Fiscally Constrained County?
Belmore	Clay County	No
Big Shoals	Hamilton County	Yes
Blackwater River	Okaloosa and Santa Rosa counties	No
Carl Duval Moore	Putnam County	Yes
Cary	Duval and Nassau counties	No
Charles H. Bronson	Orange and Seminole counties	No
Cottage Hill	Escambia County	No
Deep Creek	St. Johns County	No
Etoniah 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 2017-18 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.³

Authorized Uses:

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

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁴

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

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

This page was intentionally left blank.

Phosphate Rock Severance Tax

Section 211.3103, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

Distribution of Proceeds:

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 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.⁵

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

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

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

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

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

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.⁶

Authorized Uses:

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

Attorney General Opinions:

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

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

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁹

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

7. Section 211.3103(7), 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>

State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

After the distributions specified in s. 201.15(1)-(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.³

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.⁴

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

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

2. Section 420.9079, F.S.

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

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

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

Distribution of Proceeds:

Monies in the Local Government Housing Trust Fund are distributed by the FHFC to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions are allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement between the county and eligible municipality. If no interlocal agreement exists, the allocation is made according to population. The portion for each eligible municipality is computed by multiplying the total monies earmarked for a county by a fraction - the numerator is the population of the eligible municipality, and the denominator is the county's total population. The remaining proceeds are distributed to the county.⁷ Local housing distributions are disbursed on a quarterly or more frequent basis, subject to the availability of funds.⁸ Each county's share of funds to be distributed from the portion of funds received pursuant to s. 201.15(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 ongoing rent subsidies, except for: 1) security and utility deposit assistance; 2) eviction prevention not to exceed 6 months of rent; or 3) a rent subsidy program for very low-income households with at least one adult who is a person with special needs as defined in s. 420.0004, F.S., or homeless as defined in s. 420.621, F.S. This period of rental assistance may not exceed 12 months for any eligible household.⁹ Additionally, funds may not be pledged to pay the debt service on any bonds.¹⁰

Attorney General Opinions:

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

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

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

Prior Years' Revenues:

A summary of prior years' disbursement allocations is available.¹²

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

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

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

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

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

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

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

Support for School Capital Outlay Purposes

Gross Receipts Tax on Utilities

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.¹ The tax consists of four separate rates.²

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.³

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

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

-
1. 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 as provided in s. 328.72(1), F.S. A municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee. Monies received from the fee are expended for the patrol, regulation, and maintenance of lakes, rivers, and waters as well as for other boating-related activities of such municipality or county.

General Law Amendments:

Chapter 2017-28, L.O.F., (CS/HB 711) amends s. 328.72(18), F.S., to reduce state vessel registration fees for recreational vessels equipped with an emergency position-indicating radio beacon or for recreational vessels where the owner owns a personal locator beacon. Additionally, it removes the previous July 1, 2017, repeal date for the previous discount of registration fees for vessels equipped with emergency position-indicating radio beacons or personal locator beacons. These changes became effective on July 1, 2017. On March 24, 2017, the Revenue Estimating Conference estimated these changes would have an insignificant negative recurring fiscal impact to the state's General Revenue Fund.¹

Eligibility Requirements:

All counties are eligible to impose the optional fee subject to an ordinance adopted by the governing body. A municipality that was imposing a registration fee before April 1, 1984, is permitted to continue levying its fee.²

Administrative Procedures:

County tax collectors collect both the state and any optional county fees.³ Except as provided in s. 328.72(18), F.S., the amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule.⁴ 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.

1. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/_pdf/page177-178.pdf

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

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

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

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.

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

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

If a county government imposes the optional fee on vessels registered, operated, used, or stored on the waters of this state within its jurisdiction, the optional fee is 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S., and not the reduced state registration fee specified in s. 328.72(18), F.S.⁵

Distribution of Proceeds:

The county portion of the state fee is distributed by the tax collector to the board of county commissioners.⁶ 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.⁷ 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.⁸

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.⁹

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

5. Section 328.66(1), F.S.
6. Section 328.72(15), F.S.
7. Section 328.66(1), F.S.
8. Section 328.66(2), F.S.
9. Section 328.72(15), F.S.

Wildlife Conservation Commission no later than November 1st of each year. If a county's report is not provided to the Commission by January 1st of the year following the November 1st deadline, the 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.¹⁰

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.¹¹ Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' fee revenues retained by county governments is available.¹²

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

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

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

This page was intentionally left blank.

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.¹ 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.²

Local Communications Services Tax:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

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

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

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

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

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

Eligibility Requirements:

County and municipal governments receive proceeds of the Florida 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.⁶ 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.⁷

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.⁸

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 1st subsequent to such adoption, repeal, or change. The local government must notify the DOR of the adoption, repeal, or change by the September 1st that immediately precedes the January 1st effective date.⁹

Distribution of Proceeds:

Florida Communications Services Tax:

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction.¹⁰ The proceeds derived from the 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, and Municipal Revenue Sharing Program via their separate trust funds.¹¹ The proceeds derived from the 9.07

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.

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

percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.¹² This provision specifies that 63 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 37 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent shall be allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

Local Communications Services Tax:

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

Authorized Uses:

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

Attorney General Opinions:

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

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

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

Local Tax Rates and Current Year's Revenues:

The DOR maintains a list of historical, current, and upcoming local tax rates.¹⁶ The table included in this section lists the estimated local CST distributions for local fiscal year ending 2018 as calculated by the DOR.

Additional Detail:

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

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://floridarevenue.com/dor/taxes/local_tax_rates.html

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

This page was intentionally left blank.

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2018

Local Government	Estimated CST Base LFY 2017-18	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2016 Revenue Sharing Population	Per Capita Consumption (See Note 3)
ALACHUA BOCC	\$ 60,740,155	6.90%	\$ 4,152,603	101,819	\$ 597
Alachua	\$ 6,303,566	5.22%	\$ 326,333	9,892	\$ 637
Archer	\$ 483,773	5.22%	\$ 25,310	1,158	\$ 418
Gainesville	\$ 71,629,195	5.57%	\$ 3,969,673	127,795	\$ 561
Hawthorne	\$ 689,345	5.22%	\$ 36,060	1,425	\$ 484
High Springs	\$ 2,572,093	5.22%	\$ 135,912	5,813	\$ 442
La Crosse	\$ 69,902	3.42%	\$ 2,691	379	\$ 184
Micanopy	\$ 320,050	5.10%	\$ 16,220	600	\$ 533
Newberry	\$ 2,956,435	5.22%	\$ 154,132	5,946	\$ 497
Waldo	\$ 296,976	5.22%	\$ 15,648	939	\$ 316
BAKER BOCC	\$ 6,518,522	1.84%	\$ 120,248	17,770	\$ 367
Glen St. Mary	\$ 509,983	5.30%	\$ 27,140	444	\$ 1,149
Macclenny	\$ 3,763,599	6.02%	\$ 228,812	6,450	\$ 584
BAY BOCC	\$ 49,112,533	1.84%	\$ 922,338	74,760	\$ 657
Callaway	\$ 6,645,730	5.22%	\$ 351,668	15,625	\$ 425
Lynn Haven	\$ 12,008,796	5.22%	\$ 639,822	19,998	\$ 600
Mexico Beach	\$ 1,523,459	2.88%	\$ 44,138	1,196	\$ 1,274
Panama City	\$ 31,339,822	5.22%	\$ 1,678,463	36,800	\$ 852
Panama City Beach	\$ 17,934,754	5.22%	\$ 949,310	12,545	\$ 1,430
Parker	\$ 2,347,791	5.22%	\$ 124,073	4,441	\$ 529
Springfield	\$ 3,831,546	5.22%	\$ 203,306	9,490	\$ 404
BRADFORD BOCC	\$ 6,465,407	0.64%	\$ 41,926	17,518	\$ 369
Brooker	\$ 151,681	3.00%	\$ 4,592	324	\$ 468
Hampton	\$ 90,462	2.20%	\$ 2,021	485	\$ 187
Lawtey	\$ 282,177	1.10%	\$ 3,013	718	\$ 393
Starke	\$ 3,701,252	5.22%	\$ 194,509	5,503	\$ 673
BREVARD BOCC	\$ 132,048,566	5.22%	\$ 6,833,047	212,609	\$ 621
Cape Canaveral	\$ 8,647,233	5.22%	\$ 447,498	10,171	\$ 850
Cocoa	\$ 12,846,361	5.22%	\$ 678,045	18,833	\$ 682
Cocoa Beach	\$ 11,216,520	5.22%	\$ 582,153	11,276	\$ 995
Grant-Valkaria	\$ 2,230,277	5.22%	\$ 116,499	4,073	\$ 548
Indialantic	\$ 2,813,650	5.80%	\$ 162,158	2,811	\$ 1,001
Indian Harbour Beach	\$ 5,842,507	5.22%	\$ 302,189	8,446	\$ 692
Malabar	\$ 1,842,777	5.22%	\$ 96,029	2,817	\$ 654
Melbourne	\$ 62,360,476	5.93%	\$ 3,685,242	80,389	\$ 776
Melbourne Beach	\$ 2,490,594	5.22%	\$ 129,052	3,076	\$ 810
Melbourne Village	\$ 482,376	5.22%	\$ 23,880	666	\$ 724
Palm Bay	\$ 53,444,949	5.22%	\$ 2,779,457	109,162	\$ 490
Palm Shores	\$ 744,179	4.80%	\$ 36,895	979	\$ 760
Rockledge	\$ 18,200,221	5.22%	\$ 945,098	26,273	\$ 693
Satellite Beach	\$ 7,759,257	5.22%	\$ 402,493	10,485	\$ 740
Titusville	\$ 25,908,011	5.22%	\$ 1,346,623	45,995	\$ 563
West Melbourne	\$ 13,194,288	5.52%	\$ 723,348	20,640	\$ 639
BROWARD BOCC	\$ 30,364,806	5.22%	\$ 1,463,796	14,675	\$ 2,069
Coconut Creek	\$ 40,312,905	5.22%	\$ 2,099,690	57,116	\$ 706
Cooper City	\$ 22,322,444	5.22%	\$ 1,111,359	33,665	\$ 663
Coral Springs	\$ 82,220,252	5.22%	\$ 4,259,126	126,264	\$ 651
Dania Beach	\$ 21,539,705	5.32%	\$ 1,172,323	31,093	\$ 693
Davie	\$ 68,319,306	5.20%	\$ 3,537,868	99,440	\$ 687
Deerfield Beach	\$ 59,614,948	5.22%	\$ 2,284,958	77,659	\$ 768
Fort Lauderdale	\$ 231,829,074	5.22%	\$ 12,090,411	176,510	\$ 1,313
Hallandale Beach	\$ 26,060,524	5.22%	\$ 1,357,638	38,621	\$ 675
Hillsboro Beach	\$ 1,831,677	1.20%	\$ 35,316	1,914	\$ 957
Hollywood	\$ 102,433,322	5.22%	\$ 5,331,902	146,155	\$ 701

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2018

Local Government	Estimated CST Base LFY 2017-18	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2016 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Lauderdale-By-The-Sea	\$ 6,358,793	5.22%	\$ 330,105	6,138	\$ 1,036
Lauderdale Lakes	\$ 14,443,429	5.32%	\$ 772,448	34,830	\$ 415
Lauderhill	\$ 30,593,140	5.22%	\$ 1,622,896	70,677	\$ 433
Lazy Lake	\$ 11,627	0.60%	\$ 69	24	\$ 484
Lighthouse Point	\$ 9,156,184	6.22%	\$ 708,250	10,506	\$ 872
Margate	\$ 37,117,868	5.32%	\$ 1,978,750	57,226	\$ 649
Miramar	\$ 90,133,170	5.22%	\$ 4,701,019	134,037	\$ 672
North Lauderdale	\$ 18,256,295	5.22%	\$ 955,887	44,064	\$ 414
Oakland Park	\$ 28,652,899	5.42%	\$ 1,552,390	44,098	\$ 650
Parkland	\$ 21,076,159	5.22%	\$ 1,087,248	29,586	\$ 712
Pembroke Park	\$ 3,790,266	5.22%	\$ 269,315	6,318	\$ 600
Pembroke Pines	\$ 104,446,169	5.42%	\$ 5,634,780	161,256	\$ 648
Plantation	\$ 78,434,762	5.22%	\$ 3,888,021	88,328	\$ 888
Pompano Beach	\$ 93,953,588	5.22%	\$ 5,655,843	107,282	\$ 876
Sea Ranch Lakes	\$ 699,425	5.22%	\$ 35,991	677	\$ 1,033
Southwest Ranches	\$ 6,499,264	5.22%	\$ 384,673	7,572	\$ 858
Sunrise	\$ 65,430,132	5.22%	\$ 3,407,143	90,714	\$ 721
Tamarac	\$ 45,382,624	5.22%	\$ 2,369,121	63,309	\$ 717
West Park	\$ 5,428,137	5.22%	\$ 283,406	14,768	\$ 368
Weston	\$ 51,509,160	5.22%	\$ 2,775,051	66,526	\$ 774
Wilton Manors	\$ 9,654,079	5.62%	\$ 537,960	12,446	\$ 776
CALHOUN BOCC	\$ 2,934,727	1.84%	\$ 54,232	9,972	\$ 294
Altha	\$ 205,173	5.22%	\$ 10,904	555	\$ 370
Blountstown	\$ 1,342,274	5.22%	\$ 70,555	2,472	\$ 543
CHARLOTTE BOCC	\$ 102,090,401	5.22%	\$ 5,140,069	150,784	\$ 677
Punta Gorda	\$ 18,629,100	5.22%	\$ 925,380	18,368	\$ 1,014
CITRUS BOCC	\$ 77,182,918	2.24%	\$ 1,728,074	132,516	\$ 582
Crystal River	\$ 3,641,875	5.22%	\$ 192,026	3,143	\$ 1,159
Inverness	\$ 5,505,025	5.32%	\$ 294,909	7,251	\$ 759
CLAY BOCC	\$ 99,474,976	5.92%	\$ 5,875,485	187,142	\$ 532
Green Cove Springs	\$ 6,878,636	5.22%	\$ 359,397	7,469	\$ 921
Keystone Heights	\$ 1,220,830	5.22%	\$ 66,063	1,364	\$ 895
Orange Park	\$ 12,222,747	5.22%	\$ 641,958	8,606	\$ 1,420
Penney Farms	\$ 184,806	5.22%	\$ 9,789	740	\$ 250
COLLIER BOCC	\$ 234,540,965	2.10%	\$ 4,755,955	313,063	\$ 749
Everglades	\$ 372,824	3.90%	\$ 18,653	432	\$ 863
Marco Island	\$ 17,758,562	5.22%	\$ 926,324	16,930	\$ 1,049
Naples	\$ 45,678,425	5.22%	\$ 2,291,945	19,736	\$ 2,314
COLUMBIA BOCC	\$ 42,313,894	1.30%	\$ 551,445	52,164	\$ 811
Fort White	\$ 693,833	0.60%	\$ 4,198	554	\$ 1,252
Lake City	\$ 11,911,056	5.22%	\$ 642,282	11,811	\$ 1,008
DESOTO BOCC	\$ 8,361,639	2.34%	\$ 186,815	25,048	\$ 334
Arcadia	\$ 3,557,462	5.22%	\$ 179,220	7,628	\$ 466
DIXIE BOCC	\$ 3,576,826	1.84%	\$ 66,151	13,218	\$ 271
Cross City	\$ 590,751	2.50%	\$ 15,142	1,700	\$ 348
Horseshoe Beach	\$ 108,405	6.20%	\$ 6,751	173	\$ 627
DUVAL - Jacksonville	\$ 659,571,279	5.22%	\$ 34,442,482	877,802	\$ 751
Atlantic Beach	\$ 9,872,112	5.22%	\$ 512,247	13,244	\$ 745
Baldwin	\$ 879,751	6.22%	\$ 54,902	1,392	\$ 632
Jacksonville Beach	\$ 23,356,440	5.22%	\$ 1,164,572	23,288	\$ 1,003
Neptune Beach	\$ 5,651,970	5.22%	\$ 291,827	7,267	\$ 778
ESCAMBIA BOCC	\$ 141,718,553	1.84%	\$ 2,622,342	252,237	\$ 562
Century	\$ 612,467	2.10%	\$ 12,920	1,539	\$ 398
Pensacola	\$ 58,205,403	5.22%	\$ 3,097,482	53,654	\$ 1,085

Forecast of Taxable Communication Services and Revenues					
Local Fiscal Year Ending September 30, 2018					
Local Government	Estimated CST Base LFY 2017-18	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2016 Revenue Sharing Population	Per Capita Consumption (See Note 3)
FLAGLER BOCC	\$ 11,252,142	1.84%	\$ 206,542	14,035	\$ 802
Beverly Beach	\$ 395,007	5.10%	\$ 20,143	369	\$ 1,070
Bunnell	\$ 2,149,848	5.75%	\$ 124,098	2,921	\$ 736
Flagler Beach (part)	\$ 3,800,961	5.10%	\$ 194,444	4,582	\$ 830
Marineland (part)	\$ 270,094	0.40%	\$ 1,126	4	\$ 67,523
Palm Coast	\$ 45,700,334	5.22%	\$ 2,377,360	81,184	\$ 563
FRANKLIN BOCC	\$ 4,818,649	0.90%	\$ 43,805	6,495	\$ 742
Apalachicola	\$ 1,602,201	3.60%	\$ 58,593	2,311	\$ 693
Carrabelle	\$ 752,770	5.82%	\$ 44,029	1,411	\$ 534
GADSDEN BOCC	\$ 10,586,330	1.84%	\$ 197,152	27,898	\$ 379
Chattahoochee	\$ 856,965	5.22%	\$ 45,666	2,173	\$ 394
Greensboro	\$ 125,753	5.12%	\$ 8,054	633	\$ 199
Gretna	\$ 401,221	4.02%	\$ 17,692	1,687	\$ 238
Havana	\$ 993,153	5.22%	\$ 56,384	1,752	\$ 567
Midway	\$ 1,576,129	3.70%	\$ 60,519	3,381	\$ 466
Quincy	\$ 4,230,316	5.22%	\$ 232,955	7,667	\$ 552
GILCHRIST BOCC	\$ 4,597,890	1.84%	\$ 84,052	13,515	\$ 340
Bell	\$ 264,505	4.50%	\$ 11,985	491	\$ 539
Fanning Springs (part)	\$ 214,928	5.62%	\$ 12,314	350	\$ 614
Trenton	\$ 773,225	5.22%	\$ 40,398	1,984	\$ 390
GLADES BOCC	\$ 3,496,248	1.84%	\$ 94,917	10,391	\$ 336
Moore Haven	\$ 1,131,151	1.20%	\$ 12,482	1,672	\$ 677
GULF BOCC	\$ 4,942,820	1.84%	\$ 91,392	7,781	\$ 635
Port St. Joe	\$ 2,970,505	5.22%	\$ 159,245	3,567	\$ 833
Wewahitchka	\$ 1,012,018	5.22%	\$ 53,293	2,105	\$ 481
HAMILTON BOCC	\$ 4,992,828	0.30%	\$ 15,234	8,796	\$ 568
Jasper	\$ 770,782	4.80%	\$ 37,395	1,700	\$ 453
Jennings	\$ 301,077	5.10%	\$ 15,417	890	\$ 338
White Springs	\$ 343,348	5.00%	\$ 17,464	760	\$ 452
HARDEE BOCC	\$ 5,033,560	1.34%	\$ 68,195	15,972	\$ 315
Bowling Green	\$ 547,066	5.10%	\$ 28,081	2,861	\$ 191
Wauchula	\$ 2,379,324	5.10%	\$ 124,642	5,160	\$ 461
Zolfo Springs	\$ 455,070	2.32%	\$ 10,529	1,813	\$ 251
HENDRY BOCC	\$ 7,125,305	1.84%	\$ 72,547	26,046	\$ 274
Clewiston	\$ 3,991,635	5.22%	\$ 195,476	7,517	\$ 531
LaBelle	\$ 3,067,427	4.22%	\$ 138,419	4,807	\$ 638
HERNANDO BOCC	\$ 93,242,914	1.84%	\$ 1,712,117	171,047	\$ 545
Brooksville	\$ 6,953,166	5.22%	\$ 366,725	8,006	\$ 868
Weeki Wachee	\$ 700,323	0.10%	\$ 704	5	\$ 140,065
HIGHLANDS BOCC	\$ 37,013,994	1.84%	\$ 685,053	76,953	\$ 481
Avon Park	\$ 4,013,483	5.22%	\$ 212,808	10,989	\$ 365
Lake Placid	\$ 1,902,456	5.22%	\$ 102,537	2,564	\$ 742
Sebring	\$ 10,793,189	5.22%	\$ 568,475	10,971	\$ 984
HILLSBOROUGH BOCC	\$ 550,148,669	4.00%	\$ 21,807,149	923,825	\$ 596
Plant City	\$ 20,688,340	5.72%	\$ 1,192,641	37,840	\$ 547
Tampa	\$ 355,751,829	5.22%	\$ 18,730,785	364,476	\$ 976
Temple Terrace	\$ 24,809,151	5.40%	\$ 1,343,379	25,820	\$ 961
HOLMES BOCC	\$ 4,225,603	1.84%	\$ 81,700	14,442	\$ 293
Bonifay	\$ 1,693,076	5.82%	\$ 109,134	2,689	\$ 630
Esto	\$ 84,829	0.80%	\$ 746	364	\$ 233
Noma	\$ 43,528	0.10%	\$ 48	183	\$ 238
Ponce de Leon	\$ 225,759	2.70%	\$ 6,963	550	\$ 410
Westville	\$ 99,105	0.90%	\$ 923	301	\$ 329
INDIAN RIVER BOCC	\$ 64,459,874	1.84%	\$ 1,179,199	96,993	\$ 665

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2018

Local Government	Estimated CST Base LFY 2017-18	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2016 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Fellsmere	\$ 1,387,582	5.22%	\$ 74,114	5,401	\$ 257
Indian River Shores	\$ 5,331,430	5.22%	\$ 277,070	4,046	\$ 1,318
Orchid	\$ 867,668	2.10%	\$ 18,361	415	\$ 2,091
Sebastian	\$ 14,895,078	5.22%	\$ 778,509	23,732	\$ 628
Vero Beach	\$ 22,958,397	5.12%	\$ 1,186,028	15,823	\$ 1,451
JACKSON BOCC	\$ 11,454,187	1.84%	\$ 236,024	28,534	\$ 401
Alford	\$ 196,624	1.50%	\$ 3,224	499	\$ 394
Bascom	\$ 55,403	1.32%	\$ 731	128	\$ 433
Campbellton	\$ 83,955	5.22%	\$ 6,931	222	\$ 378
Cottondale	\$ 357,105	5.22%	\$ 20,130	898	\$ 398
Graceville	\$ 1,035,536	5.22%	\$ 59,403	2,207	\$ 469
Grand Ridge	\$ 397,609	5.22%	\$ 22,721	957	\$ 415
Greenwood	\$ 229,053	5.22%	\$ 12,469	691	\$ 331
Jacob City	\$ 36,826	5.22%	\$ 1,922	229	\$ 161
Malone	\$ 307,616	5.22%	\$ 16,483	565	\$ 544
Marianna	\$ 4,070,957	5.22%	\$ 223,592	6,063	\$ 671
Sneads	\$ 889,336	5.22%	\$ 47,090	1,927	\$ 462
JEFFERSON BOCC	\$ 4,342,860	1.14%	\$ 50,142	11,065	\$ 392
Monticello	\$ 1,503,108	4.50%	\$ 62,552	2,443	\$ 615
LAFAYETTE BOCC	\$ 1,927,482	1.84%	\$ 36,031	5,799	\$ 332
Mayo	\$ 615,964	2.00%	\$ 12,349	1,201	\$ 513
LAKE BOCC	\$ 86,696,527	1.94%	\$ 1,579,232	158,521	\$ 547
Astatula	\$ 552,754	4.40%	\$ 23,589	1,852	\$ 298
Clermont	\$ 22,656,879	5.22%	\$ 1,157,368	34,667	\$ 654
Eustis	\$ 11,891,540	5.22%	\$ 604,831	20,127	\$ 591
Fruitland Park	\$ 4,019,626	5.22%	\$ 202,582	4,274	\$ 940
Groveland	\$ 6,068,124	5.22%	\$ 315,481	13,605	\$ 446
Howey-in-the-Hills	\$ 469,797	5.22%	\$ 24,543	1,260	\$ 373
Lady Lake	\$ 16,832,081	5.22%	\$ 794,336	14,687	\$ 1,146
Leesburg	\$ 20,942,277	5.22%	\$ 1,082,600	22,000	\$ 952
Mascotte	\$ 1,662,575	5.22%	\$ 87,401	5,515	\$ 301
Minneola	\$ 5,157,657	5.22%	\$ 263,652	11,133	\$ 463
Montverde	\$ 967,842	5.10%	\$ 46,382	1,716	\$ 564
Mount Dora	\$ 11,362,200	5.22%	\$ 574,572	13,949	\$ 815
Tavares	\$ 9,930,501	5.32%	\$ 511,231	15,996	\$ 621
Umatilla	\$ 2,713,118	5.22%	\$ 139,137	3,908	\$ 694
LEE BOCC	\$ 243,870,552	3.61%	\$ 8,168,463	341,961	\$ 713
Bonita Springs	\$ 57,129,555	1.82%	\$ 996,981	48,383	\$ 1,181
Cape Coral	\$ 102,565,242	5.22%	\$ 5,283,303	170,444	\$ 602
Esteros	\$ 17,470,811	3.61%	\$ 630,696	30,565	\$ 572
Fort Myers	\$ 67,524,352	5.22%	\$ 3,554,236	76,035	\$ 888
Fort Myers Beach	\$ 10,645,604	5.22%	\$ 541,609	6,276	\$ 1,696
Sanibel	\$ 10,934,433	5.22%	\$ 558,843	6,591	\$ 1,659
LEON BOCC	\$ 65,381,383	5.22%	\$ 3,355,426	97,996	\$ 667
Tallahassee	\$ 123,879,023	6.10%	\$ 7,608,433	188,407	\$ 658
LEVY BOCC	\$ 10,004,566	1.84%	\$ 184,479	31,255	\$ 320
Bronson	\$ 448,818	2.50%	\$ 11,174	1,106	\$ 406
Cedar Key	\$ 520,629	2.10%	\$ 10,768	710	\$ 733
Chiefland	\$ 1,441,210	5.22%	\$ 75,328	2,282	\$ 632
Fanning Springs (part)	\$ 80,288	5.62%	\$ 4,512	500	\$ 161
Inglis	\$ 714,931	5.22%	\$ 37,618	1,286	\$ 556
Otter Creek	\$ 51,460	0.70%	\$ 364	122	\$ 422
Williston	\$ 1,579,804	5.22%	\$ 83,030	2,786	\$ 567
Yankeetown	\$ 293,821	5.72%	\$ 17,106	506	\$ 581

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2018

Local Government	Estimated CST Base LFY 2017-18	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2016 Revenue Sharing Population	Per Capita Consumption (See Note 3)
LIBERTY BOCC	\$ 2,243,948	0.60%	\$ 13,500	6,106	\$ 367
Bristol	\$ 480,128	5.22%	\$ 25,300	917	\$ 524
MADISON BOCC	\$ 4,944,492	1.84%	\$ 89,873	13,572	\$ 364
Greenville	\$ 279,228	4.62%	\$ 12,932	779	\$ 358
Lee	\$ 281,703	5.22%	\$ 14,779	318	\$ 886
Madison	\$ 1,694,152	5.22%	\$ 82,360	3,044	\$ 557
MANATEE BOCC	\$ 183,840,593	1.84%	\$ 3,373,264	281,548	\$ 653
Anna Maria	\$ 1,934,812	5.22%	\$ 101,112	1,576	\$ 1,228
Bradenton	\$ 35,185,590	5.72%	\$ 2,034,243	53,752	\$ 655
Bradenton Beach	\$ 1,653,842	5.72%	\$ 94,890	1,183	\$ 1,398
Holmes Beach	\$ 4,639,866	5.22%	\$ 241,681	3,873	\$ 1,198
Longboat Key (part)	\$ 3,891,996	5.22%	\$ 205,184	2,390	\$ 1,628
Palmetto	\$ 7,254,877	5.42%	\$ 396,841	13,082	\$ 555
MARION BOCC	\$ 148,078,810	1.74%	\$ 2,524,338	273,198	\$ 542
Bellevue	\$ 3,440,609	5.12%	\$ 172,160	4,868	\$ 707
Dunnellon	\$ 1,984,317	5.22%	\$ 103,216	1,768	\$ 1,122
McIntosh	\$ 336,211	5.22%	\$ 17,556	449	\$ 749
Ocala	\$ 50,559,190	5.22%	\$ 2,651,896	59,572	\$ 849
Reddick	\$ 150,983	1.30%	\$ 1,973	499	\$ 303
MARTIN BOCC	\$ 98,540,625	1.84%	\$ 1,802,370	129,750	\$ 759
Jupiter Island	\$ 1,490,967	5.22%	\$ 77,107	812	\$ 1,836
Ocean Breeze	\$ 138,514	2.20%	\$ 2,990	100	\$ 1,385
Sewall's Point	\$ 1,969,472	3.12%	\$ 60,651	2,026	\$ 972
Stuart	\$ 17,620,108	5.22%	\$ 922,912	16,124	\$ 1,093
MIAMI-DADE BOCC	\$ 633,154,969	5.22%	\$ 32,719,459	1,169,834	\$ 541
Aventura	\$ 39,274,383	5.20%	\$ 2,021,749	37,611	\$ 1,044
Bal Harbour	\$ 5,727,857	5.22%	\$ 297,636	2,716	\$ 2,109
Bay Harbor Islands	\$ 4,372,277	5.22%	\$ 226,365	5,541	\$ 789
Biscayne Park	\$ 2,172,982	5.22%	\$ 112,614	3,213	\$ 676
Coral Gables	\$ 69,292,802	5.22%	\$ 3,537,544	49,449	\$ 1,401
Cutler Bay	\$ 23,036,803	5.22%	\$ 1,190,867	44,901	\$ 513
Doral	\$ 83,002,322	5.22%	\$ 4,279,728	59,304	\$ 1,400
El Portal	\$ 1,140,762	5.60%	\$ 63,066	2,200	\$ 519
Florida City	\$ 3,992,991	5.42%	\$ 217,832	12,832	\$ 311
Golden Beach	\$ 907,687	2.12%	\$ 18,887	932	\$ 974
Hialeah	\$ 97,115,836	5.87%	\$ 5,697,479	233,431	\$ 416
Hialeah Gardens	\$ 10,018,145	5.22%	\$ 523,209	23,332	\$ 429
Homestead	\$ 29,875,119	5.42%	\$ 1,616,260	70,191	\$ 426
Indian Creek	\$ 179,823	0.70%	\$ 1,232	84	\$ 2,141
Key Biscayne	\$ 15,351,514	5.22%	\$ 782,173	12,783	\$ 1,201
Medley	\$ 8,229,794	6.22%	\$ 515,859	834	\$ 9,868
Miami	\$ 438,555,599	5.22%	\$ 22,754,533	452,999	\$ 968
Miami Beach	\$ 81,341,965	5.22%	\$ 4,212,459	92,797	\$ 877
Miami Gardens	\$ 47,121,865	5.22%	\$ 2,442,323	111,998	\$ 421
Miami Lakes	\$ 25,000,739	5.22%	\$ 1,294,467	30,444	\$ 821
Miami Shores	\$ 7,349,932	5.72%	\$ 413,512	10,810	\$ 680
Miami Springs	\$ 11,390,602	5.22%	\$ 588,504	14,214	\$ 801
North Bay Village	\$ 4,760,674	4.90%	\$ 230,798	8,949	\$ 532
North Miami	\$ 25,625,721	5.22%	\$ 1,330,467	63,731	\$ 402
North Miami Beach	\$ 36,541,662	5.22%	\$ 1,901,013	44,512	\$ 821
Opa-locka	\$ 8,259,989	5.22%	\$ 431,263	17,831	\$ 463
Palmetto Bay	\$ 27,025,337	5.22%	\$ 1,395,857	23,962	\$ 1,128
Pinecrest	\$ 16,303,328	5.52%	\$ 879,326	18,382	\$ 887
South Miami	\$ 8,951,823	5.22%	\$ 460,156	12,912	\$ 693

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2018

Local Government	Estimated CST Base LFY 2017-18	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2016 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Sunny Isles Beach	\$ 18,291,468	5.22%	\$ 954,013	22,063	\$ 829
Surfside	\$ 4,481,644	5.22%	\$ 232,167	5,544	\$ 808
Sweetwater	\$ 6,449,282	5.22%	\$ 335,637	21,408	\$ 301
Virginia Gardens	\$ 1,604,141	5.22%	\$ 82,690	2,433	\$ 659
West Miami	\$ 4,029,579	5.22%	\$ 209,104	6,600	\$ 611
MONROE BOCC	\$ 41,479,548	1.64%	\$ 674,005	35,254	\$ 1,177
Islamorada	\$ 5,055,903	5.22%	\$ 263,668	6,202	\$ 815
Key Colony Beach	\$ 1,284,923	5.10%	\$ 65,392	793	\$ 1,620
Key West	\$ 26,814,826	5.22%	\$ 1,389,878	25,009	\$ 1,072
Layton	\$ -	0.00%	\$ -	182	\$ -
Marathon	\$ 10,437,306	5.22%	\$ 544,779	8,546	\$ 1,221
NASSAU BOCC	\$ 38,969,708	1.84%	\$ 716,112	61,416	\$ 635
Callahan	\$ 1,440,835	4.50%	\$ 65,338	1,195	\$ 1,206
Fernandina Beach	\$ 12,510,751	5.12%	\$ 641,979	12,206	\$ 1,025
Hilliard	\$ 1,635,697	5.22%	\$ 85,779	2,955	\$ 554
OKALOOSA BOCC	\$ 73,754,772	2.30%	\$ 1,697,975	108,992	\$ 677
Cinco Bayou	\$ 422,272	5.12%	\$ 21,825	408	\$ 1,035
Crestview	\$ 14,442,341	5.22%	\$ 758,036	23,762	\$ 608
Destin	\$ 18,151,699	5.22%	\$ 978,566	12,898	\$ 1,407
Fort Walton Beach	\$ 21,240,972	5.62%	\$ 1,211,984	20,879	\$ 1,017
Laurel Hill	\$ 186,438	2.80%	\$ 5,220	539	\$ 346
Mary Esther	\$ 3,414,433	5.02%	\$ 171,698	3,905	\$ 874
Niceville	\$ 11,365,416	5.50%	\$ 626,691	14,122	\$ 805
Shalimar	\$ 1,473,271	5.00%	\$ 73,622	811	\$ 1,817
Valparaiso	\$ 2,759,875	5.22%	\$ 144,916	5,266	\$ 524
OKEECHOBEE BOCC	\$ 12,709,998	0.80%	\$ 103,668	32,931	\$ 386
Okeechobee	\$ 4,659,307	5.10%	\$ 243,168	5,552	\$ 839
ORANGE BOCC	\$ 396,195,825	4.98%	\$ 19,459,506	811,041	\$ 489
Apopka	\$ 25,534,061	6.12%	\$ 1,499,987	47,826	\$ 534
Bay Lake	\$ -	0.00%	\$ -	15	\$ -
Belle Isle	\$ 4,442,748	5.22%	\$ 230,257	6,541	\$ 679
Eatonville	\$ 2,510,336	5.22%	\$ 128,250	2,222	\$ 1,130
Edgewood	\$ 2,074,990	5.22%	\$ 107,103	2,642	\$ 785
Lake Buena Vista	\$ -	0.00%	\$ -	22	\$ -
Maitland	\$ 24,646,276	5.22%	\$ 1,264,271	17,598	\$ 1,401
Oakland	\$ 1,454,973	5.22%	\$ 74,228	2,635	\$ 552
Ocoee	\$ 22,145,552	5.22%	\$ 1,132,245	41,881	\$ 529
Orlando	\$ 283,098,310	5.22%	\$ 14,780,298	271,192	\$ 1,044
Windermere	\$ 4,052,647	5.22%	\$ 203,764	2,889	\$ 1,403
Winter Garden	\$ 24,748,143	5.22%	\$ 1,266,779	41,606	\$ 595
Winter Park	\$ 36,868,675	5.72%	\$ 2,079,220	29,308	\$ 1,258
OSCEOLA BOCC	\$ 109,988,141	5.22%	\$ 5,611,923	211,312	\$ 521
Kissimmee	\$ 37,171,100	5.22%	\$ 1,908,758	68,225	\$ 545
St. Cloud	\$ 19,892,235	5.10%	\$ 996,197	42,998	\$ 463
PALM BEACH BOCC	\$ 417,905,419	5.72%	\$ 23,738,822	611,300	\$ 684
Atlantis	\$ 2,531,043	5.10%	\$ 127,812	2,001	\$ 1,265
Belle Glade	\$ 5,540,112	5.12%	\$ 289,289	17,274	\$ 321
Boca Raton	\$ 128,879,304	5.42%	\$ 6,931,191	88,275	\$ 1,460
Boynton Beach	\$ 45,970,822	5.22%	\$ 2,391,450	73,163	\$ 628
Briny Breezes	\$ 275,693	5.22%	\$ 14,387	414	\$ 666
Cloud Lake	\$ 159,769	2.32%	\$ 3,690	134	\$ 1,192
Delray Beach	\$ 60,310,803	5.22%	\$ 3,117,179	63,972	\$ 943
Glen Ridge	\$ 207,641	5.22%	\$ 10,732	218	\$ 952
Golf	\$ 398,815	5.22%	\$ 13,321	256	\$ 1,558

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2018

Local Government	Estimated CST Base LFY 2017-18	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2016 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Greenacres	\$ 18,775,456	6.44%	\$ 1,201,960	39,066	\$ 481
Gulf Stream	\$ 1,126,329	5.22%	\$ 57,892	998	\$ 1,129
Haverhill	\$ 923,603	2.60%	\$ 23,871	2,008	\$ 460
Highland Beach	\$ 5,377,650	5.22%	\$ 278,922	3,600	\$ 1,494
Hypoluxo	\$ 1,904,541	5.92%	\$ 111,875	2,714	\$ 702
Juno Beach	\$ 6,217,840	5.22%	\$ 319,372	3,351	\$ 1,856
Jupiter	\$ 51,976,126	5.22%	\$ 2,692,343	60,615	\$ 857
Jupiter Inlet Colony	\$ -	5.22%	\$ -	411	\$ -
Lake Clarke Shores	\$ 2,451,547	5.22%	\$ 126,701	3,401	\$ 721
Lake Park	\$ 5,454,301	5.32%	\$ 291,481	8,640	\$ 631
Lake Worth	\$ 16,561,672	5.22%	\$ 863,454	37,475	\$ 442
Lantana	\$ 4,093,975	5.42%	\$ 222,516	10,712	\$ 382
Loxahatchee Groves	\$ 1,690,270	5.22%	\$ 88,406	3,271	\$ 517
Manalapan	\$ 868,232	1.60%	\$ 13,730	417	\$ 2,082
Mangonia Park	\$ 1,466,171	5.62%	\$ 82,044	1,984	\$ 739
North Palm Beach	\$ 12,232,801	5.22%	\$ 632,253	12,230	\$ 1,000
Ocean Ridge	\$ 2,147,872	2.00%	\$ 42,466	1,779	\$ 1,207
Pahokee	\$ 1,565,628	5.22%	\$ 83,203	5,479	\$ 286
Palm Beach	\$ 19,448,906	5.22%	\$ 1,003,512	8,040	\$ 2,419
Palm Beach Gardens	\$ 58,996,396	3.50%	\$ 2,051,235	51,532	\$ 1,145
Palm Beach Shores	\$ 1,410,893	5.52%	\$ 77,545	1,161	\$ 1,215
Palm Springs	\$ 9,699,126	5.32%	\$ 513,808	22,458	\$ 432
Riviera Beach	\$ 19,186,664	5.22%	\$ 998,666	33,957	\$ 565
Royal Palm Beach	\$ 22,128,880	5.22%	\$ 1,148,693	37,138	\$ 596
South Bay	\$ 1,112,373	5.10%	\$ 57,620	3,358	\$ 331
South Palm Beach	\$ 699,866	5.60%	\$ 38,646	1,378	\$ 508
Tequesta	\$ 5,872,231	5.22%	\$ 304,470	5,699	\$ 1,030
Wellington	\$ 44,993,859	5.22%	\$ 2,321,319	60,308	\$ 746
West Palm Beach	\$ 105,937,938	5.42%	\$ 5,737,075	108,650	\$ 975
Westlake				5	
PASCO BOCC	\$ 264,452,096	1.84%	\$ 4,857,039	452,101	\$ 585
Dade City	\$ 3,565,814	5.22%	\$ 188,609	6,953	\$ 513
New Port Richey	\$ 11,823,843	5.62%	\$ 673,821	15,619	\$ 757
Port Richey	\$ 3,541,583	5.10%	\$ 183,405	2,663	\$ 1,330
St. Leo	\$ 253,696	5.22%	\$ 13,178	1,370	\$ 185
San Antonio	\$ 943,380	0.80%	\$ 7,464	1,236	\$ 763
Zephyrhills	\$ 8,357,132	5.52%	\$ 464,257	15,170	\$ 551
PINELLAS BOCC	\$ 183,120,104	5.22%	\$ 9,520,359	275,316	\$ 665
Belleair	\$ 3,440,577	5.22%	\$ 178,308	3,912	\$ 879
Belleair Beach	\$ 985,122	6.00%	\$ 58,707	1,563	\$ 630
Belleair Bluffs	\$ 982,295	5.22%	\$ 50,996	2,056	\$ 478
Belleair Shore	\$ 82,499	2.40%	\$ 1,966	111	\$ 743
Clearwater	\$ 91,817,331	5.12%	\$ 4,721,405	112,387	\$ 817
Dunedin	\$ 24,124,608	5.32%	\$ 1,282,620	36,055	\$ 669
Gulfport	\$ 6,828,279	6.12%	\$ 418,092	12,315	\$ 554
Indian Rocks Beach	\$ 4,262,922	2.30%	\$ 97,583	4,373	\$ 975
Indian Shores	\$ 2,506,262	5.22%	\$ 130,526	1,434	\$ 1,748
Kenneth City	\$ 2,231,869	5.10%	\$ 113,904	5,044	\$ 442
Largo	\$ 52,578,879	5.62%	\$ 2,956,398	81,587	\$ 644
Madeira Beach	\$ 4,348,386	5.72%	\$ 248,493	4,354	\$ 999
North Redington Beach	\$ 1,420,149	5.12%	\$ 72,736	1,444	\$ 983
Oldsmar	\$ 16,197,483	5.82%	\$ 853,962	14,230	\$ 1,138
Pinellas Park	\$ 35,684,842	5.40%	\$ 1,929,065	52,497	\$ 680
Redington Beach	\$ 1,155,566	5.40%	\$ 62,066	1,448	\$ 798

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2018

Local Government	Estimated CST Base LFY 2017-18	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2016 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Redington Shores	\$ 2,065,019	5.22%	\$ 107,497	2,192	\$ 942
Safety Harbor	\$ 12,612,850	6.52%	\$ 819,762	17,263	\$ 731
St. Petersburg	\$ 176,324,373	5.62%	\$ 9,933,699	259,483	\$ 680
St. Pete Beach	\$ 9,340,458	5.70%	\$ 530,987	9,452	\$ 988
Seminole	\$ 13,382,459	5.22%	\$ 700,177	18,440	\$ 726
South Pasadena	\$ 4,073,028	5.72%	\$ 232,268	5,087	\$ 801
Tarpon Springs	\$ 16,469,473	5.72%	\$ 942,732	24,637	\$ 668
Treasure Island	\$ 6,600,021	5.22%	\$ 343,652	6,805	\$ 970
POLK BOCC	\$ 190,639,304	5.22%	\$ 9,937,387	396,419	\$ 481
Auburndale	\$ 8,957,309	5.22%	\$ 470,887	15,450	\$ 580
Bartow	\$ 9,678,938	6.12%	\$ 598,629	18,709	\$ 517
Davenport	\$ 2,562,351	3.52%	\$ 91,641	4,277	\$ 599
Dundee	\$ 1,716,708	5.72%	\$ 99,240	4,123	\$ 416
Eagle Lake	\$ 1,087,971	5.42%	\$ 60,630	2,437	\$ 446
Fort Meade	\$ 1,954,361	5.32%	\$ 106,451	5,782	\$ 338
Frostproof	\$ 1,538,454	5.32%	\$ 82,820	3,096	\$ 497
Haines City	\$ 10,914,623	5.22%	\$ 574,490	23,252	\$ 469
Highland Park	\$ -	0.00%	\$ -	235	\$ -
Hillcrest Heights	\$ 133,328	1.10%	\$ 1,475	252	\$ 529
Lake Alfred	\$ 2,539,290	5.22%	\$ 133,680	5,728	\$ 443
Lake Hamilton	\$ 368,189	3.72%	\$ 14,004	1,315	\$ 280
Lake Wales	\$ 9,337,059	5.22%	\$ 490,721	15,362	\$ 608
Lakeland	\$ 68,509,890	6.43%	\$ 4,451,035	102,507	\$ 668
Mulberry	\$ 2,811,443	5.22%	\$ 148,793	3,828	\$ 734
Polk City	\$ 3,207,941	5.22%	\$ 172,976	1,670	\$ 1,921
Winter Haven	\$ 29,806,965	6.32%	\$ 1,902,827	39,524	\$ 754
PUTNAM BOCC	\$ 23,824,988	1.84%	\$ 438,877	57,531	\$ 414
Crescent City	\$ 792,641	5.10%	\$ 39,884	1,543	\$ 514
Interlachen	\$ 836,936	5.22%	\$ 44,011	1,328	\$ 630
Palatka	\$ 6,429,238	5.22%	\$ 337,651	10,548	\$ 610
Pomona Park	\$ 279,003	5.22%	\$ 14,415	873	\$ 320
Welaka	\$ 466,478	5.22%	\$ 24,337	717	\$ 651
ST. JOHNS BOCC	\$ 126,464,088	1.84%	\$ 2,305,725	199,168	\$ 635
Hastings	\$ 514,801	5.22%	\$ 26,916	616	\$ 836
Marineland (part)	\$ 51,724	0.40%	\$ 207	2	\$ -
St. Augustine	\$ 17,605,152	5.22%	\$ 925,004	13,747	\$ 1,281
St. Augustine Beach	\$ 3,787,546	5.22%	\$ 196,142	6,555	\$ 578
ST. LUCIE BOCC	\$ 45,929,308	1.84%	\$ 844,065	71,550	\$ 642
Fort Pierce	\$ 24,132,995	5.22%	\$ 1,278,062	42,457	\$ 568
Port St. Lucie	\$ 98,679,060	5.22%	\$ 5,140,416	178,085	\$ 554
St. Lucie Village	\$ 419,495	1.60%	\$ 6,790	607	\$ 691
SANTA ROSA BOCC	\$ 71,776,497	1.58%	\$ 1,145,890	145,348	\$ 494
Gulf Breeze	\$ 5,841,546	4.50%	\$ 263,663	5,818	\$ 1,004
Jay	\$ 641,739	1.30%	\$ 8,452	538	\$ 1,193
Milton	\$ 6,377,560	5.82%	\$ 374,152	9,962	\$ 640
SARASOTA BOCC	\$ 202,977,826	4.82%	\$ 9,758,870	254,863	\$ 796
Longboat Key (part)	\$ 6,972,984	5.22%	\$ 362,602	4,489	\$ 1,553
North Port	\$ 33,920,473	5.72%	\$ 1,946,048	64,472	\$ 526
Sarasota	\$ 61,075,689	5.32%	\$ 3,277,458	53,859	\$ 1,134
Venice	\$ 21,938,760	5.22%	\$ 1,149,018	21,849	\$ 1,004
SEMINOLE BOCC	\$ 128,311,320	5.12%	\$ 6,406,882	215,793	\$ 595
Altamonte Springs	\$ 33,315,560	5.94%	\$ 1,972,690	43,905	\$ 759
Casselberry	\$ 14,874,146	5.42%	\$ 780,928	27,781	\$ 535
Lake Mary	\$ 29,842,778	5.22%	\$ 1,584,953	16,119	\$ 1,851

Forecast of Taxable Communication Services and Revenues					
Local Fiscal Year Ending September 30, 2018					
Local Government	Estimated CST Base LFY 2017-18	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2016 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Longwood	\$ 14,769,591	5.52%	\$ 794,952	14,897	\$ 991
Oviedo	\$ 20,790,128	5.56%	\$ 1,144,975	37,128	\$ 560
Sanford	\$ 29,881,556	7.00%	\$ 2,096,260	57,233	\$ 522
Winter Springs	\$ 20,888,484	5.92%	\$ 1,214,158	36,156	\$ 578
SUMTER BOCC	\$ 80,047,625	1.84%	\$ 1,452,723	97,199	\$ 824
Bushnell	\$ 1,834,315	5.12%	\$ 92,406	2,490	\$ 737
Center Hill	\$ 289,182	5.22%	\$ 15,197	1,061	\$ 273
Coleman	\$ 292,879	5.22%	\$ 15,774	714	\$ 410
Webster	\$ 374,521	5.22%	\$ 20,050	803	\$ 466
Wildwood	\$ 4,128,297	5.22%	\$ 213,873	8,016	\$ 515
SUWANNEE BOCC	\$ 13,586,450	1.84%	\$ 255,326	34,126	\$ 398
Branford	\$ 716,908	4.60%	\$ 33,032	699	\$ 1,026
Live Oak	\$ 4,028,177	5.60%	\$ 232,043	6,819	\$ 591
TAYLOR BOCC	\$ 5,051,081	1.84%	\$ 94,489	12,724	\$ 397
Perry	\$ 4,234,598	5.62%	\$ 239,795	6,974	\$ 607
UNION BOCC	\$ 3,280,799	1.84%	\$ 60,039	8,463	\$ 388
Lake Butler	\$ 1,039,081	5.10%	\$ 57,905	1,853	\$ 561
Raiford	\$ -	5.22%	\$ -	243	\$ -
Worthington Springs	\$ 29,728	5.00%	\$ 1,911	339	\$ 88
VOLUSIA BOCC	\$ 61,324,692	5.22%	\$ 3,177,266	114,109	\$ 537
Daytona Beach	\$ 48,032,993	5.22%	\$ 2,516,943	64,539	\$ 744
Daytona Beach Shores	\$ 5,306,381	5.22%	\$ 275,760	4,291	\$ 1,237
DeBary	\$ 11,440,699	5.22%	\$ 591,427	20,242	\$ 565
DeLand	\$ 19,188,888	5.22%	\$ 1,006,695	31,792	\$ 604
Deltona	\$ 36,590,682	6.22%	\$ 2,256,921	88,922	\$ 411
Edgewater	\$ 10,954,445	5.22%	\$ 569,417	21,280	\$ 515
Flagler Beach (part)	\$ 24,687	5.10%	\$ 1,259	60	\$ 411
Holly Hill	\$ 7,564,483	5.22%	\$ 394,813	11,823	\$ 640
Lake Helen	\$ 1,425,746	5.22%	\$ 74,258	2,662	\$ 536
New Smyrna Beach	\$ 20,842,686	5.22%	\$ 1,084,026	25,078	\$ 831
Oak Hill	\$ 807,341	5.22%	\$ 41,956	1,972	\$ 409
Orange City	\$ 7,637,668	5.22%	\$ 396,693	11,679	\$ 654
Ormond Beach	\$ 32,801,968	5.22%	\$ 1,697,816	40,360	\$ 813
Pierson	\$ 616,597	5.10%	\$ 31,318	1,694	\$ 364
Ponce Inlet	\$ 2,936,969	5.42%	\$ 158,080	3,062	\$ 959
Port Orange	\$ 34,723,372	5.22%	\$ 1,798,692	59,315	\$ 585
South Daytona	\$ 7,047,545	5.72%	\$ 400,986	12,635	\$ 558
WAKULLA BOCC	\$ 14,605,491	5.22%	\$ 737,436	27,697	\$ 527
St. Marks	\$ 196,713	5.10%	\$ 10,071	285	\$ 690
Sopchoppy	\$ 324,463	1.20%	\$ 3,982	466	\$ 696
WALTON BOCC	\$ 48,636,896	0.70%	\$ 343,000	52,410	\$ 928
DeFuniak Springs	\$ 3,170,832	4.82%	\$ 154,865	5,437	\$ 583
Freeport	\$ 1,660,748	1.30%	\$ 21,686	3,014	\$ 551
Paxton	\$ 283,280	2.60%	\$ 7,395	597	\$ 475
WASHINGTON BOCC	\$ 4,842,474	1.84%	\$ 130,978	17,449	\$ 278
Caryville	\$ 62,491	5.22%	\$ 4,338	292	\$ 214
Chipley	\$ 1,784,781	5.42%	\$ 113,845	3,464	\$ 515
Ebro	\$ 108,981	0.60%	\$ 787	232	\$ 470
Vernon	\$ 361,198	5.40%	\$ 21,442	749	\$ 482
Wausau	\$ 84,721	5.22%	\$ 9,205	383	\$ 221
STATEWIDE TOTALS	\$ 13,595,431,594		\$ 626,314,415	20,026,569	\$ 679

Forecast of Taxable Communication Services and Revenues
Local Fiscal Year Ending September 30, 2018

	Estimated CST Base LFY 2017-18	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2016 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 2013 will affect 5 months in LFY 2017-18. Adjustments that started in 2017 will affect 7 months in LFY 2017-18.
2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.
3. The City of Westlake in Palm Beach County was incorporated in 2016. At the time of this estimate, there was no Communications Services Tax rate set. Therefore, the Department of Revenue was unable to provide an estimate.
4. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2016 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Department of Revenue by the Executive Office of the Governor in June 2017.

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 2017-18 state fiscal year, the three counties levying a convention development tax will realize an estimated \$80.5 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 2017 Regular Legislative Session.

Authorization to Levy:

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

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

Administrative Procedures:

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

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

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

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

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

cannot exceed 2 percent of collections. A county electing to locally administer the tax also adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.³

Reporting Requirements:

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

Distribution of Proceeds:

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

Attorney General Opinions:

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

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

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

Tax Rates and Current Year's Revenues:

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

Additional Detail:

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

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

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

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

Consolidated County Convention Development Tax

Section 212.0305(4)(a), Florida Statutes

Summary:

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax may be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the county's governing body. During the 2017-18 state fiscal year, Duval County will realize an estimated \$7.6 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

Counties Eligible to Levy:

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

Authorized Uses of Proceeds:

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

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

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

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

This page was intentionally left blank.

Charter County Convention Development Tax

Section 212.0305(4)(b), Florida Statutes

Summary:

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance enacted by the county's governing body. During the 2017-18 state fiscal year, Miami-Dade County will realize an estimated \$62.2 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 2017-18 state fiscal year, Volusia County will realize an estimated \$10.7 million in revenue, and no revenues will go unrealized because the county is levying the separate taxes at the maximum rate.

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

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

Counties Eligible to Levy:

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

Authorized Uses of Proceeds:

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

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

This page was intentionally left blank.

Discretionary Surtax on Documents

Sections 125.0167 and 201.031, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

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

Each county that levies the surtax must comply with the following requirements.⁵

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

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

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

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

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

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

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

Distribution of Proceeds:

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

Authorized Uses:

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

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

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

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

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

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

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

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

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

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

*Housing Choice Assistance Voucher Program*¹³:

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

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

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

Attorney General Opinions:

No opinions specifically relevant to this surtax have been issued.

Prior Years' Revenues:

A summary of prior years' distributions is available.¹⁴

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

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

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

This page was intentionally left blank.

Green Utility Fee

Section 369.255, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are eligible to impose the fee.¹ Based on the 2017 population estimates, the twelve counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pasco, Pinellas, Polk, and Volusia have a total population of 500,000 or more. Likewise, the six municipalities of Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa have a population of 200,000 or more. Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Administrative Procedures:

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

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

No opinions specifically relevant to this fee have been issued.

Prior Years' Revenues:

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

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

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

3. Ibid.

This page was intentionally left blank.

Gross Receipts Tax on Commercial Hazardous Waste Facilities

Section 403.7215, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

Distribution of Proceeds:

The primary host local government retains all proceeds.

Authorized Uses:

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

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

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

Distribution of Proceeds:

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

1. \$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.

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

2. Section 316.003(89), 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.⁷

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

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal 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.⁸ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' state portion collection reports is available.⁹

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

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

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

Insurance Premium Tax

Sections 175.101 and 185.08, Florida Statutes

Summary:

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

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

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).⁶

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 1st of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.⁷ 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.⁸ 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.⁹

Distribution of Proceeds:

The Chief Financial Officer disburses those monies collected from both taxes to eligible municipalities and special fire control districts on or before July 1st and at other times authorized by the Division of Retirement.¹⁰ 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.¹¹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

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.¹²

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

This page was intentionally left blank.

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

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

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

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

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.⁷

Prior to October 1, 2008, any municipality that adopted by ordinance a local business tax after October 1, 1995, could, by ordinance, reclassify businesses, professions, and occupations and establish new rate structures provided certain conditions were met. If such conditions were met, counties and municipalities could, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. Any subsequent increase must be enacted by at least a majority plus one vote of the governing body.⁸ 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.⁹ State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes.¹⁰ State law also regulates the issuance of local business tax receipts to certain individuals or businesses.¹¹

Distribution of Proceeds:

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and 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.¹² 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.¹³

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.¹⁴ 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.¹⁵

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	Business license tax, firearms, municipalities
2010-41	Local business tax, reclassify/exempt businesses
2010-23	Local business taxes, amendment of ordinance

Interested persons can also access numerous opinions issued under the revenue source's prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.¹⁶ 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.¹⁷

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

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 30th day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20th day of the month such tax is payable, a 3 percent discount is allowed.

Summary – Panama City Beach Tax:

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

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

Prior Years' Revenues:

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

18. 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 (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:

Nine separate local discretionary sales surtaxes, also known as *local option sales taxes*, are currently authorized in law and represent potential revenue sources for county governments generally.¹ With particular surtax levies, municipal governments and school districts may receive all or some of the revenue proceeds. The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions authorized pursuant to ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.²

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

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

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

1. Section 212.055, F.S.

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

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

During the 2017-18 local fiscal year, the 56 county governments and 19 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$3.00 billion in revenue. The 66 county governments and 48 school districts not currently levying all possible local discretionary sales surtaxes at the maximum possible rates will allow an estimated \$9.76 billion to go unrealized. Among 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 2017 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues collected by local governments. However, a summary of such changes is not provided here.

Administrative Procedures:

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) administers, collects, and enforces the surtaxes.⁴ The governing body of any county levying a local discretionary sales surtax enacts an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S.⁵ Current law requires that any initial levy or rate change can only take effect on January 1st, and any levy termination can only take effect on December 31st.⁶

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

Reporting Requirements:

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

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

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

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

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

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

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

Additionally, the governing body of any county or school board proposing a surtax levy must notify the DOR by October 1st if the referendum or consideration of the ordinance that would result in a surtax imposition, termination, or rate change is scheduled to occur on or after October 1st of that year. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.⁹

Distribution of Proceeds:

After the distribution of monthly proceeds under s. 212.054(4)b, F.S., DOR distributes the remaining funds using a distribution factor determined for each levying county that is multiplied by the total amount available for distribution. The county's distribution factor equals the product of the county's latest official population, pursuant to s. 186.901, F.S.; the county's surtax rate; and the number of months the county has levied the surtax during the most recent quarterly distribution period divided by the sum of all such products of the counties levying the surtax during the most recent quarterly distribution period. The DOR computes distribution factors for eligible counties once each quarter and makes appropriate quarterly distributions. A county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the out-of-state and non-discretionary county revenues.¹⁰

Tax Rates and Current Year's Revenues:

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.¹¹ The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 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 2018. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2018.

Additional Detail:

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

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

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: December 1, 2017) found at <https://revenue.law.floridarevenue.com/Pages/Browse.aspx#3-17-23>

12. <http://floridarevenue.com/taxes/Pages/distributions.aspx>

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

14. <http://floridarevenue.com/taxes/Pages/distributions.aspx>

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts
 ### Active Levies, as of December 1, 2017, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
Charter County and Regional Transportation System Surtax - s. 212.055(1), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 1989</i>	<i>Until Repealed</i>
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
Walton	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2015
Local Government Infrastructure Surtax - s. 212.055(2), F.S.				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
Alachua	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2024
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
Bay	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2026
Brevard	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2026
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	-	Dec. 31, 2002
Charlotte	Extended Levy	1%	-	Dec. 31, 2008
Charlotte	Extended Levy	1%	-	Dec. 31, 2014
Charlotte	Extended Levy	1%	-	Dec. 31, 2020
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	-	Dec. 31, 2019
Clay	Extended Levy	1%	-	Dec. 31, 2039
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
Duval	Imposed Levy	0.5%	Jan. 1, 2001	Dec. 31, 2030
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	-	May 31, 2007
Escambia	Extended Levy	1%	-	Dec. 31, 2017
Escambia	Extended Levy	1%	-	Dec. 31, 2028
Flagler	Imposed Levy	1%	Dec. 1, 1990	Dec. 31, 2002
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
Glades	Extended Levy	1%	-	Dec. 31, 2021
Hamilton	Imposed Levy	1%	Jul. 1, 1990	Jun. 30, 2005
Hardee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1997
Hendry	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Highlands	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Highlands	Extended Levy	1%	-	Dec. 31, 2018
Highlands	Extended Levy	1%	-	Dec. 31, 2033
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1996	Nov. 30, 2026
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	-	Dec. 31, 2019
Indian River	Extended Levy	1%	-	Dec. 31, 2034
Jackson	Imposed Levy	1%	Jun. 1, 1988	Jul. 1, 1992
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lake	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2002
Lake	Extended Levy	1%	-	Dec. 31, 2017
Lake	Extended Levy	1%	-	Dec. 31, 2032
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	-	Dec. 31, 2019
Leon	Extended Levy	1%	-	Dec. 31, 2039
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

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts
 ### Active Levies, as of December 1, 2017, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
Manatee	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2031
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
Marion	Imposed Levy	1%	Jan. 1, 2017	Dec. 31, 2020
Martin	Imposed Levy	1%	Jun. 1, 1996	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	Dec. 31, 2001
Martin	Imposed Levy	0.5%	Jan. 1, 2007	Dec. 31, 2011
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	-	Dec. 31, 2018
Monroe	Extended Levy	1%	-	Dec. 31, 2033
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005
Osceola	Extended Levy	1%	-	Aug. 31, 2025
Palm Beach	Imposed Levy	1%	Jan. 1, 2017	Dec. 31, 2026
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
Pasco	Extended Levy	1%	-	Dec. 31, 2024
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Dec. 31, 2019
Pinellas	Extended Levy	1%	-	Dec. 31, 2029
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Putnam	Extended Levy	1%	-	Dec. 31, 2032
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Sep. 1, 1998
Santa Rosa	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	-	Aug. 31, 2009
Sarasota	Extended Levy	1%	-	Dec. 31, 2024
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
Seminole	Imposed Levy	1%	Jan. 1, 2015	Dec. 31, 2024
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Dec. 31, 1999
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Wakulla	Extended Levy	1%	-	Dec. 31, 2017
Wakulla	Extended Levy	1%	-	Dec. 31, 2037
Small County Surtax - s. 212.055(3), F.S.				
Baker	Imposed Levy	1%	Jan. 1, 1994	Until Repealed
Bradford	Imposed Levy	1%	Mar. 1, 1993	Until Repealed
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	-	Dec. 31, 2008
Calhoun	Extended Levy	1%	-	Until Repealed
Columbia	Imposed Levy	1%	Aug. 1, 1994	Until Repealed
DeSoto	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Dixie	Imposed Levy	1%	Apr. 1, 2005	Dec. 31, 2029
Flagler	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2032
Franklin	Imposed Levy	1%	Jan. 1, 2008	Until Repealed
Gadsden	Imposed Levy	1%	Jan. 1, 1996	Until Repealed
Gilchrist	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
Gulf	Increased Rate	1%	Jan. 1, 2010	Until Repealed
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2019
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
Hardee	Extended Levy	1%	-	Until Repealed
Hendry	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	-	Sep. 30, 2006

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts
 ### Active Levies, as of December 1, 2017, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
Holmes	Extended Levy	1%	-	Dec. 31, 2013
Holmes	Extended Levy	1%	-	Dec. 31, 2028
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
Jackson	Extended Levy	1%	-	Dec. 31, 2025
Jefferson	Imposed Levy	1%	Jun. 1, 2003	Until Repealed
Lafayette	Imposed Levy	1%	Sep. 1, 2006	Until Repealed
Levy	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Liberty	Imposed Levy	1%	Nov. 1, 1992	Until Repealed
Madison	Imposed Levy	1%	Aug. 1, 2004	Until Repealed
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
Nassau	Imposed Levy	1%	Mar. 1, 1996	Until Repealed
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Okeechobee	Extended Levy	1%	-	Until Repealed
Sumter	Imposed Levy	1%	Jan. 1, 1993	Until Repealed
Suwannee	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029
Taylor	Extended Levy	1%	-	Dec. 31, 2037
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	-	Jan. 31, 2001
Union	Extended Levy	1%	-	Dec. 31, 2005
Union	Extended Levy	1%	-	Until Repealed
Walton	Imposed Levy	1%	Feb. 1, 1995	Until Repealed
Washington	Imposed Levy	1%	Nov. 1, 1993	Until Repealed
Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	-	Sep. 30, 2001
Hillsborough	Increased Rate	0.5%	Oct. 1, 2001	Until Repealed
County Public Hospital Surtax - s. 212.055(5), F.S.				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
Miami-Dade	Extended Levy	0.5%	-	Until Repealed
School Capital Outlay Surtax - s. 212.055(6), F.S.				
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Bay	Imposed Levy	0.5%	Jan. 1, 2011	Dec. 31, 2020
Brevard	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2020
Calhoun	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2018
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	-	Dec. 31, 2017
Escambia	Extended Levy	0.5%	-	Dec. 31, 2027
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Flagler	Extended Levy	0.5%	-	Dec. 31, 2022
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
Hernando	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
Highlands	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2036
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Dec. 31, 2015
Jackson	Imposed Levy	0.5%	Jul. 1, 2016	Dec. 31, 2025
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Leon	Extended Levy	0.5%	-	Dec. 31, 2027
Liberty	Imposed Levy	0.5%	Jan. 1, 2012	Dec. 31, 2020
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Manatee	Extended Levy	0.5%	-	Dec. 31, 2032
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009

History of Local Discretionary Sales Surtax Levies

**Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts
Active Levies, as of December 1, 2017, Are Noted in Bold Italics. ###**

County or School District	Action	Rate	Effective Date	Expiration Date
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	-	Dec. 31, 2015
Monroe	Extended Levy	0.5%	-	Dec. 31, 2025
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
Orange	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
Osceola	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2036
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
St. Johns	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
St. Lucie	Extended Levy	0.5%	-	Dec. 31, 2026
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Sep. 30, 2008
Santa Rosa	Extended Levy	0.5%	-	Dec. 31, 2018
Santa Rosa	Extended Levy	0.5%	-	Dec. 31, 2028
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
Volusia	Extended Levy	0.5%	-	Dec. 31, 2031
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
DeSoto	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2035
Gadsden	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2038
Madison	Imposed Levy	0.5%	Jan. 1, 2007	Until Repealed
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019
Polk	Extended Levy	0.5%	-	Dec. 31, 2044
Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.				
Liberty	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
Pension Liability Surtax - s. 212.055(9), F.S.				
No county government has authorized the levy of this surtax.				

Note: Chapter 2016-146, Laws of Florida, authorized the Pension Liability Surtax, effective July 1, 2016.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: December 1, 2018).

<https://revenue.law.floridarevenue.com/Pages/Browse.aspx#3-17-23>

History of Local Discretionary Sales Surtax Imposition Attempts That Were Withdrawn from Further Consideration by County BOCCs or Failed in Elections

CY 2017

Martin County's 1% Local Government Infrastructure Surtax failed in election.

CY 2016

Broward County's 0.5% Charter County and Regional Transportation System Surtax failed in election.

Broward County's 0.5% Local Government Infrastructure Surtax failed in election.

Citrus County's 0.5% School Capital Outlay Surtax failed in election.

Hernando County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.

Hillsborough County's 0.5% Charter County & Regional Transportation System Surtax withdrawn from consideration.

Leon County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.

Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.

St. Lucie County's 0.5% Local Government Infrastructure Surtax failed in election.

CY 2015

St. Johns County's 1% Local Government Infrastructure Surtax withdrawn from consideration.

History of Local Discretionary Sales Surtax Levies

**Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts
Active Levies, as of December 1, 2017, Are Noted in Bold Italics. ###**

County or School District	Action	Rate	Effective Date	Expiration Date
<u>CY 2014</u>				
Alachua County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Citrus County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Hernando County's 1% Local Government Infrastructure Surtax failed in election.				
Highland County's 0.5% School Capital Outlay Surtax failed in election.				
Marion County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.				
Martin County's 1% Local Government Infrastructure Surtax failed in election.				
Palm Beach County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.				
Pinellas County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Polk County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.				
Washington County's 0.5% School Capital Outlay Surtax failed in election.				
<u>CY 2013</u>				
Franklin County's 0.5% Voter-Approved Indigent Care Surtax withdrawn from consideration.				
Manatee County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
<u>CY 2012</u>				
Alachua County's 0.75% Charter County and Regional Transportation System Surtax failed in election.				
Brevard County's 0.5% School Capital Outlay Surtax failed in election.				
<u>CY 2011</u>				
None.				
<u>CY 2010</u>				
Hillsborough County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
Nassau County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.				
Okaloosa County's 0.5% School Capital Outlay Surtax failed in election.				
Okeechobee County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.				
Osceola County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Palm Beach County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.				
Polk County's 0.5% Charter County and Regional Transportation System Surtax failed in election.				
Seminole County's 0.5% School Capital Outlay Surtax failed in election.				
<u>CY 2009</u>				
None.				
<u>CY 2008</u>				
St. Johns County's 1% Local Government Infrastructure Surtax failed in election.				
<u>CY 2007</u>				
Charlotte County's 0.5% School Capital Outlay Surtax failed in election.				
Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Jackson County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
<u>CY 2006</u>				
Broward County's 1% Charter County Transit System Surtax failed in election.				
Franklin County's 1% Small County Surtax withdrawn from consideration.				
Gadsden County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Leon County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Marion County's 1% Local Government Infrastructure Surtax failed in election.				

History of Local Discretionary Sales Surtax Levies

**Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts
Active Levies, as of December 1, 2017, Are Noted in Bold Italics. ###**

County or School District	Action	Rate	Effective Date	Expiration Date
Okaloosa County's 1% Local Government Infrastructure Surtax failed in election. Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.				
<u>CY 2005</u>				
Marion County's 1% Local Government Infrastructure Surtax withdrawn from consideration. Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
<u>CY 2004</u>				
Alachua County's 1% Local Government Infrastructure Surtax failed in election. Bay County's 0.5% Local Government Infrastructure Surtax failed in election. Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election. Hernando County's 0.5% Local Government Infrastructure Surtax failed in election. Manatee County's 0.5% Local Government Infrastructure Surtax failed in election. Martin County's 1% Local Government Infrastructure Surtax failed in election. Osceola County's 0.5% School Capital Outlay Surtax failed in election.				
Data Source: Florida Department of Revenue.				

2018 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	Unused Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unused 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 and Trauma Center Surtax 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%	Pension Liability Surtax s. 212.055(9), F.S. Up to 0.5%								
Alachua		0.5							3.5	0.5	3.0		0.5	0.0	0.5
Baker			1						2.5	1.0	1.5		0.5	0.0	0.5
Bay		0.5							3.0	0.5	2.5	0.5	0.5	0.5	0.0
Bradford			1						2.5	1.0	1.5		0.5	0.0	0.5
Brevard		0.5							3.0	0.5	2.5	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	0.5	0.5	0.0
Hillsborough		0.5		0.5					3.0	1.0	2.0		0.5	0.0	0.5
Holmes			1						2.5	1.0	1.5		0.5	0.0	0.5
Indian River		1							2.0	1.0	1.0		0.5	0.0	0.5
Jackson			1						2.0	1.0	1.0	0.5	0.5	0.5	0.0
Jacksonville			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					0.5	2.5	1.5	1.0	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		0.5							3.0	0.5	2.5	0.5	0.5	0.5	0.0
Marion		1							2.0	1.0	1.0		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	0.5	0.5	0.0
Palm Beach		1							3.0	1.0	2.0		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									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		0.5							3.0	0.5	2.5	0.5	0.5	0.5	0.0
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

2018 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%	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care and Trauma Center Surtax s. 212.055(4), F.S. Up to 0.25%, 0.5%	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%	Pension Liability Surtax s. 212.055(9), F.S. Up to 0.5%	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
Volusia									3.0	0.0	3.0		0.5	0.5	0.0
Wakulla		1							3.5	1.0	2.5	0.5	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
# Eligible to Levy:	31	67	31	65	1	60	25	65		67		67		67	
# Levying:	2	25	29	1	1	4	0	1		56		19		19	

Notes:

- Boxed areas indicate those counties eligible to impose particular surtaxes authorized for county governments or school districts eligible to impose the School Capital Outlay Surtax.
- The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
- Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- Pursuant to s. 212.055(4)(b)5., F.S., a county cannot levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
- Pursuant to s. 212.055(5)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county, the rate cannot exceed 1%, pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University in Miami-Dade County; Florida State University in Leon County; University of Central Florida in Orange County; University of Florida in Alachua County; and the University of South Florida in Hillsborough County. The Florida International University, University of Central Florida, and University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and Orange counties are not eligible to levy the surtax. Only Alachua and Leon counties could levy the surtax at the maximum 1% rate. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax, at a rate not to exceed 1%, subject to voter approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies cannot exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate cannot exceed 1%.
- Effective July 1, 2009, Chapter 2009-146, L.O.F., renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties.
- Effective July 1, 2010, Chapter 2010-225, L.O.F., renamed the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extended eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, Northwest Florida Transportation Corridor Authority, Tampa Bay Area Regional Transit Authority, and Jacksonville Transportation Authority). As a result of the legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and four counties of the Tampa Bay Area Regional Transit Authority (i.e., Citrus, Hernando, Manatee, and Pasco) are eligible to levy this surtax.
- Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. A county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Miami-Dade counties are not eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining 65 counties are eligible to levy this surtax. However, if Orange or Osceola impose the surtax, neither county can levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.
- Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments have increased since July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate did not change. For 24 counties (i.e., Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Columbia, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Okaloosa, Orange, Osceola, Palm Beach, Pasco, Polk, Santa Rosa, Seminole, Wakulla, and Walton), the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 1%. Currently, Alachua, Franklin, Gulf, Leon, and Wakulla counties have the highest maximum potential tax rate for county government levies at 3.5%.
- Effective July 1, 2016, Chapter 2016-146, L.O.F., created the Pension Liability Surtax and specified that a county considering a Pension Liability Surtax levy must currently levy the Local Government Infrastructure Surtax, which is scheduled to terminate and is not subject to renewal. Additionally, the legislation created a number of preconditions that must be satisfied prior to a Pension Liability Surtax levy and specified that a county may not levy this surtax as well as the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax, in excess of a combined rate of 1%.
- Effective December 31, 2018, the School Capital Outlay Surtax levies in Calhoun and Polk counties are scheduled to expire. Effective December 31, 2019, the Small County Surtax levy in Hamilton County is scheduled to expire.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (Last Updated: December 1, 2017).
<https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	57.044723	\$ 22,768,838		
Alachua	2.760040	\$ 1,101,643		
Archer	0.323102	\$ 128,963		
Gainesville	35.657021	\$ 14,232,148		
Hawthorne	0.397600	\$ 158,698		
High Springs	1.623323	\$ 647,933		
La Crosse	0.105748	\$ 42,208		
Micanopy	0.167410	\$ 66,820		
Newberry	1.659037	\$ 662,188		
Waldo	0.261997	\$ 104,574		
Countywide Total	100.000000	\$ 39,914,013		
BAKER BOCC	76.438824	\$ 1,842,144		
Glen St. Mary	1.517430	\$ 36,569		
Macclenny	22.043746	\$ 531,245		
Countywide Total	100.000000	\$ 2,409,958		
BAY BOCC	58.563783	\$ 26,068,081		
Callaway	6.468730	\$ 2,879,380		
Lynn Haven	8.277558	\$ 3,684,531		
Mexico Beach	0.495047	\$ 220,357		
Panama City	15.235955	\$ 6,781,872		
Panama City Beach	5.192617	\$ 2,311,353		
Parker	1.838216	\$ 818,232		
Springfield	3.928094	\$ 1,748,485		
Countywide Total	100.000000	\$ 44,512,290		
BRADFORD BOCC	75.953206	\$ 2,420,206		
Brooker	1.108273	\$ 35,314		
Hampton	1.658989	\$ 52,863		
Lawtey	2.455988	\$ 78,259		
Starke	18.823543	\$ 599,801		
Countywide Total	100.000000	\$ 3,186,443		
BREVARD BOCC	55.823694	\$ 50,719,432	100.000000	\$ 90,856,460
Cape Canaveral	1.261744	\$ 1,146,376	0.000000	\$ -
Cocoa	2.336292	\$ 2,122,672	0.000000	\$ -
Cocoa Beach	1.398823	\$ 1,270,921	0.000000	\$ -
Grant-Valkaria	0.505268	\$ 459,069	0.000000	\$ -
Indialantic	0.348713	\$ 316,829	0.000000	\$ -
Indian Harbour Beach	1.047753	\$ 951,951	0.000000	\$ -
Malabar	0.349458	\$ 317,505	0.000000	\$ -
Melbourne	9.974491	\$ 9,062,469	0.000000	\$ -
Melbourne Beach	0.381587	\$ 346,697	0.000000	\$ -
Melbourne Village	0.082619	\$ 75,065	0.000000	\$ -
Palm Bay	13.541886	\$ 12,303,678	0.000000	\$ -
Palm Shores	0.121448	\$ 110,343	0.000000	\$ -
Rockledge	3.259247	\$ 2,961,237	0.000000	\$ -
Satellite Beach	1.300697	\$ 1,181,767	0.000000	\$ -
Titusville	5.705823	\$ 5,184,109	0.000000	\$ -
West Melbourne	2.560456	\$ 2,326,340	0.000000	\$ -
Countywide Total	100.000000	\$ 90,856,460	100.000000	\$ 90,856,460
BROWARD BOCC	40.285935	\$ 140,730,033		
Coconut Creek	1.854793	\$ 6,479,310		
Cooper City	1.093242	\$ 3,819,000		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018				
### 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
Coral Springs	4.100315	\$ 14,323,546		
Dania Beach	1.009718	\$ 3,527,229		
Davie	3.229228	\$ 11,280,598		
Deerfield Beach	2.521909	\$ 8,809,734		
Fort Lauderdale	5.732010	\$ 20,023,515		
Hallandale Beach	1.254184	\$ 4,381,214		
Hillsboro Beach	0.062156	\$ 217,127		
Hollywood	4.746258	\$ 16,580,006		
Lauderdale-By-The-Sea	0.199326	\$ 696,302		
Lauderdale Lakes	1.131074	\$ 3,951,159		
Lauderhill	2.295175	\$ 8,017,687		
Lazy Lake	0.000779	\$ 2,723		
Lighthouse Point	0.341173	\$ 1,191,814		
Margate	1.858365	\$ 6,491,789		
Miramar	4.352736	\$ 15,205,325		
North Lauderdale	1.430940	\$ 4,998,675		
Oakland Park	1.432045	\$ 5,002,532		
Parkland	0.960780	\$ 3,356,273		
Pembroke Park	0.205172	\$ 716,722		
Pembroke Pines	5.236650	\$ 18,293,082		
Plantation	2.868376	\$ 10,020,039		
Pompano Beach	3.483891	\$ 12,170,204		
Sea Ranch Lakes	0.021985	\$ 76,800		
Southwest Ranches	0.245894	\$ 858,977		
Sunrise	2.945859	\$ 10,290,709		
Tamarac	2.055905	\$ 7,181,852		
West Park	0.479578	\$ 1,675,300		
Weston	2.160375	\$ 7,546,793		
Wilton Manors	0.404173	\$ 1,411,890		
Countywide Total	100.000000	\$ 349,327,956		
CALHOUN BOCC	79.842845	\$ 787,981		
Altha	3.695811	\$ 36,475		
Blountstown	16.461344	\$ 162,460		
Countywide Total	100.000000	\$ 986,915		
CHARLOTTE BOCC	89.874162	\$ 27,916,987		
Punta Gorda	10.125838	\$ 3,145,319		
Countywide Total	100.000000	\$ 31,062,305		
CITRUS BOCC	93.063237	\$ 12,897,821		
Crystal River	2.097580	\$ 290,708		
Inverness	4.839183	\$ 670,672		
Countywide Total	100.000000	\$ 13,859,201		
CLAY BOCC	91.639546	\$ 22,979,846	79.305486	\$ 19,886,915
Green Cove Springs	3.434965	\$ 861,364	3.621916	\$ 908,244
Keystone Heights	0.627299	\$ 157,304	0.968100	\$ 242,764
Orange Park	3.957867	\$ 992,488	6.824202	\$ 1,711,260
Penney Farms	0.340323	\$ 85,341	0.468575	\$ 117,501
*** School Board ***	0.000000	\$ -	8.811721	\$ 2,209,657
Countywide Total	100.000000	\$ 25,076,342	100.000000	\$ 25,076,342
COLLIER BOCC	90.104376	\$ 64,054,759		
Everglades	0.115233	\$ 81,918		
Marco Island	4.515955	\$ 3,210,370		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018				
### 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
Naples	5.264435	\$ 3,742,461		
Countywide Total	100.000000	\$ 71,089,510		
COLUMBIA BOCC	83.008653	\$ 8,242,032		
Fort White	0.761278	\$ 75,588		
Lake City	16.230069	\$ 1,611,504		
Countywide Total	100.000000	\$ 9,929,124		
DESOTO BOCC	79.799442	\$ 2,310,304		
Arcadia	20.200558	\$ 584,834		
Countywide Total	100.000000	\$ 2,895,138		
DIXIE BOCC	88.537098	\$ 950,183		
Cross City	10.404129	\$ 111,657		
Horseshoe Beach	1.058773	\$ 11,363		
Countywide Total	100.000000	\$ 1,073,203		
JACKSONVILLE-DUVAL	95.258626	\$ 182,618,411	96.880000	\$ 185,726,715
Atlantic Beach	1.389541	\$ 2,663,862	0.970000	\$ 1,859,568
Baldwin	0.146047	\$ 279,983	0.110000	\$ 210,879
Jacksonville Beach	2.443343	\$ 4,684,084	1.500000	\$ 2,875,620
Neptune Beach	0.762443	\$ 1,461,664	0.540000	\$ 1,035,223
Countywide Total	100.000000	\$ 191,708,005	100.000000	\$ 191,708,005
ESCAMBIA BOCC	83.966026	\$ 46,296,765		
Century	0.447091	\$ 246,515		
Pensacola	15.586883	\$ 8,594,217		
Countywide Total	100.000000	\$ 55,137,497		
FLAGLER BOCC	45.183164	\$ 5,517,783		
Beverly Beach	0.227121	\$ 27,736		
Bunnell	1.797889	\$ 219,559		
Flagler Beach (part)	2.820242	\$ 344,409		
Marineland	0.002462	\$ 301		
Palm Coast	49.969122	\$ 6,102,246		
Countywide Total	100.000000	\$ 12,212,034		
FRANKLIN BOCC	70.689067	\$ 1,652,824	100.000000	\$ 2,338,160
Apalachicola	18.199239	\$ 425,527	0.000000	\$ -
Carrabelle	11.111694	\$ 259,809	0.000000	\$ -
Countywide Total	100.000000	\$ 2,338,160	100.000000	\$ 2,338,160
GADSDEN BOCC	69.421623	\$ 2,579,648		
Chattahoochee	3.828243	\$ 142,254		
Greensboro	1.115176	\$ 41,439		
Gretna	2.972041	\$ 110,438		
Havana	3.086554	\$ 114,694		
Midway	5.956415	\$ 221,335		
Quincy	13.619948	\$ 506,106		
Countywide Total	100.000000	\$ 3,715,914		
GILCHRIST BOCC	84.497896	\$ 897,216		
Bell	2.694348	\$ 28,609		
Fanning Springs (part)	1.920615	\$ 20,393		
Trenton	10.887141	\$ 115,602		
Countywide Total	100.000000	\$ 1,061,821		
GLADES BOCC	87.311866	\$ 628,775		
Moore Haven	12.688134	\$ 91,373		
Countywide Total	100.000000	\$ 720,149		
GULF BOCC	67.088950	\$ 1,387,453	33.273470	\$ 688,122

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018				
### 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
Port St. Joe	20.697058	\$ 428,032	10.433730	\$ 215,778
Wewahitchka	12.213991	\$ 252,595	6.292800	\$ 130,140
*** County ***	0.000000	\$ -	50.000000	\$ 1,034,040
Countywide Total	100.000000	\$ 2,068,079	100.000000	\$ 2,068,079
HAMILTON BOCC	76.702675	\$ 880,719		
Jasper	11.822523	\$ 135,749		
Jennings	6.189439	\$ 71,069		
White Springs	5.285363	\$ 60,688		
Countywide Total	100.000000	\$ 1,148,225		
HARDEE BOCC	69.612508	\$ 1,524,694		
Bowling Green	8.840616	\$ 193,632		
Wauchula	15.944626	\$ 349,229		
Zolfo Springs	5.602250	\$ 122,704		
Countywide Total	100.000000	\$ 2,190,259		
HENDRY BOCC	73.545700	\$ 2,955,457		
Clewiston	16.135749	\$ 648,420		
LaBelle	10.318551	\$ 414,654		
Countywide Total	100.000000	\$ 4,018,531		
HERNANDO BOCC	95.654555	\$ 20,013,686		
Brooksville	4.342733	\$ 908,625		
Weeki Wachee	0.002711	\$ 567		
Countywide Total	100.000000	\$ 20,922,878		
HIGHLANDS BOCC	79.175353	\$ 9,191,674		
Avon Park	9.327344	\$ 1,082,836		
Lake Placid	2.186932	\$ 253,887		
Sebring	9.310371	\$ 1,080,865		
Countywide Total	100.000000	\$ 11,609,262		
HILLSBOROUGH BOCC	73.852151	\$ 200,645,545	100.000000	\$ 271,685,444
Plant City	2.311363	\$ 6,279,636	0.000000	\$ -
Tampa	22.259585	\$ 60,476,053	0.000000	\$ -
Temple Terrace	1.576901	\$ 4,284,210	0.000000	\$ -
Countywide Total	100.000000	\$ 271,685,444	100.000000	\$ 271,685,444
HOLMES BOCC	80.770377	\$ 969,312		
Bonifay	12.651935	\$ 151,834		
Esto	1.712646	\$ 20,553		
Noma	0.861028	\$ 10,333		
Ponce de Leon	2.587789	\$ 31,056		
Westville	1.416226	\$ 16,996		
Countywide Total	100.000000	\$ 1,200,083		
INDIAN RIVER BOCC	72.447330	\$ 18,888,621		
Fellsmere	3.011352	\$ 785,126		
Indian River Shores	2.255865	\$ 588,154		
Orchid	0.231385	\$ 60,327		
Sebastian	13.231883	\$ 3,449,844		
Vero Beach	8.822185	\$ 2,300,139		
Countywide Total	100.000000	\$ 26,072,211		
JACKSON BOCC	72.603661	\$ 3,562,416		
Alford	0.950283	\$ 46,627		
Bascom	0.243760	\$ 11,960		
Campbellton	0.422771	\$ 20,744		
Cottondale	1.710129	\$ 83,910		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018				
### 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
Graceville	4.202956	\$ 206,225		
Grand Ridge	1.822487	\$ 89,423		
Greenwood	1.315923	\$ 64,568		
Jacob City	0.436102	\$ 21,398		
Malone	1.075972	\$ 52,794		
Marianna	11.546226	\$ 566,534		
Sneads	3.669731	\$ 180,061		
Countywide Total	100.000000	\$ 4,906,661		
JEFFERSON BOCC	83.860383	\$ 1,074,957		
Monticello	16.139617	\$ 206,884		
Countywide Total	100.000000	\$ 1,281,841		
LAFAYETTE BOCC	84.603880	\$ 378,238		
Mayo	15.396120	\$ 68,831		
Countywide Total	100.000000	\$ 447,069		
LAKE BOCC	61.920504	\$ 30,004,595	33.333333	\$ 16,152,213
Astatula	0.427538	\$ 207,170	0.389322	\$ 188,652
Clermont	8.059043	\$ 3,905,141	6.904486	\$ 3,345,682
Eustis	4.647974	\$ 2,252,252	4.147644	\$ 2,009,809
Fruitland Park	0.986661	\$ 478,103	0.899453	\$ 435,845
Groveland	3.140741	\$ 1,521,898	2.577763	\$ 1,249,097
Howey-in-the-Hills	0.290873	\$ 140,948	0.236069	\$ 114,391
Lady Lake	3.390985	\$ 1,643,157	3.032399	\$ 1,469,399
Leesburg	5.079205	\$ 2,461,212	4.599078	\$ 2,228,558
Mascotte	1.273149	\$ 616,925	1.152811	\$ 558,613
Minneola	2.572153	\$ 1,246,379	2.234759	\$ 1,082,889
Montverde	0.396142	\$ 191,957	0.314190	\$ 152,246
Mount Dora	3.220154	\$ 1,560,379	2.810417	\$ 1,361,834
Tavares	3.692708	\$ 1,789,362	3.224285	\$ 1,562,380
Umatilla	0.902170	\$ 437,161	0.810660	\$ 392,819
*** School Board ***	0.000000	\$ -	33.333333	\$ 16,152,213
Countywide Total	100.000000	\$ 48,456,640	100.000000	\$ 48,456,640
LEE BOCC	62.651816	\$ 88,877,202		
Bonita Springs	5.341558	\$ 7,577,478		
Cape Coral	18.817283	\$ 26,693,998		
Estero	3.374424	\$ 4,786,921		
Fort Myers	8.394382	\$ 11,908,182		
Fort Myers Beach	0.692880	\$ 982,912		
Sanibel	0.727657	\$ 1,032,246		
Countywide Total	100.000000	\$ 141,858,940		
LEON BOCC	54.270997	\$ 25,013,414	10.000000	\$ 4,608,984
Tallahassee	45.729003	\$ 21,076,423	10.000000	\$ 4,608,984
*** Blueprint 2000 ***	0.000000	\$ -	80.000000	\$ 36,871,869
Countywide Total	100.000000	\$ 46,089,836	100.000000	\$ 46,089,836
LEVY BOCC	80.111939	\$ 3,269,559		
Bronson	2.365691	\$ 96,549		
Cedar Key	1.518662	\$ 61,980		
Chiefland	4.881109	\$ 199,210		
Fanning Springs (part)	1.069481	\$ 43,648		
Inglis	2.750704	\$ 112,263		
Otter Creek	0.260953	\$ 10,650		
Williston	5.959146	\$ 243,207		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018				
### 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
Yankeetown	1.082314	\$ 44,172		
Countywide Total	100.000000	\$ 4,081,238		
LIBERTY BOCC	87.988473	\$ 286,509		
Bristol	12.011527	\$ 39,112		
Countywide Total	100.000000	\$ 325,621		
MADISON BOCC	79.774019	\$ 1,017,727	100.000000	\$ 1,275,762
Greenville	3.804888	\$ 48,541	0.000000	\$ -
Lee	1.553215	\$ 19,815	0.000000	\$ -
Madison	14.867879	\$ 189,679	0.000000	\$ -
Countywide Total	100.000000	\$ 1,275,762	100.000000	\$ 1,275,762
MANATEE BOCC	81.406689	\$ 52,916,402	100.000000	\$ 62,350,586
Anna Maria	0.386298	\$ 251,104	0.000000	\$ -
Bradenton	13.175328	\$ 8,564,296	0.000000	\$ -
Bradenton Beach	0.289969	\$ 188,487	0.000000	\$ -
Holmes Beach	0.949324	\$ 617,084	0.000000	\$ -
Longboat Key (part)	0.585821	\$ 380,798	0.000000	\$ -
Palmetto	3.206572	\$ 2,084,352	0.000000	\$ -
Countywide Total	100.000000	\$ 65,002,523	100.000000	\$ 65,002,523
MARION BOCC	82.552204	\$ 34,905,510		
Belleview	1.264687	\$ 534,747		
Dunnellon	0.459036	\$ 194,094		
McIntosh	0.116577	\$ 49,292		
Ocala	15.477938	\$ 6,544,529		
Reddick	0.129558	\$ 54,781		
Countywide Total	100.000000	\$ 42,282,954		
MARTIN BOCC	88.198366	\$ 28,837,634		
Jupiter Island	0.502724	\$ 164,372		
Ocean Breeze	0.061912	\$ 20,243		
Sewall's Point	1.254334	\$ 410,121		
Stuart	9.982665	\$ 3,263,966		
Countywide Total	100.000000	\$ 32,696,336		
MIAMI-DADE BOCC	58.946015	\$ 329,519,440		
Aventura	1.015213	\$ 5,675,235		
Bal Harbour	0.073312	\$ 409,825		
Bay Harbor Islands	0.149565	\$ 836,098		
Biscayne Park	0.086727	\$ 484,819		
Coral Gables	1.334750	\$ 7,461,506		
Cutler Bay	1.211988	\$ 6,775,245		
Doral	1.600761	\$ 8,948,556		
El Portal	0.059383	\$ 331,965		
Florida City	0.346367	\$ 1,936,258		
Golden Beach	0.025157	\$ 140,632		
Hialeah	6.300876	\$ 35,223,094		
Hialeah Gardens	0.629788	\$ 3,520,635		
Homestead	1.894627	\$ 10,591,328		
Indian Creek	0.002267	\$ 12,675		
Key Biscayne	0.345045	\$ 1,928,865		
Medley	0.022512	\$ 125,845		
Miami	12.227555	\$ 68,354,360		
Miami Beach	2.504819	\$ 14,002,414		
Miami Gardens	3.023101	\$ 16,899,710		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018				
### 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
Miami Lakes	0.821758	\$ 4,593,785		
Miami Shores	0.291788	\$ 1,631,153		
Miami Springs	0.383671	\$ 2,144,793		
North Bay Village	0.241555	\$ 1,350,341		
North Miami	1.720256	\$ 9,616,559		
North Miami Beach	1.201488	\$ 6,716,547		
Opa-locka	0.481302	\$ 2,690,572		
Palmetto Bay	0.646793	\$ 3,615,697		
Pinecrest	0.496175	\$ 2,773,714		
South Miami	0.348527	\$ 1,948,330		
Sunny Isles Beach	0.595535	\$ 3,329,151		
Surfside	0.149646	\$ 836,551		
Sweetwater	0.577854	\$ 3,230,316		
Virginia Gardens	0.065673	\$ 367,123		
West Miami	0.178150	\$ 995,894		
Charter County and Regional Transportation System Surtax distribution	0.000000	\$ -	50.000000	\$ 279,509,515
County Public Hospital Surtax distribution	0.000000	\$ -	50.000000	\$ 279,509,515
Countywide Total	100.000000	\$ 559,019,030	100.000000	\$ 559,019,030
MONROE BOCC	60.508303	\$ 23,950,492		
Islamorada	6.013147	\$ 2,380,133		
Key Colony Beach	0.768853	\$ 304,329		
Key West	24.247468	\$ 9,597,671		
Layton	0.176458	\$ 69,846		
Marathon	8.285772	\$ 3,279,687		
Countywide Total	100.000000	\$ 39,582,159		
NASSAU BOCC	81.551369	\$ 10,483,843		
Callahan	1.347562	\$ 173,236		
Fernandina Beach	13.768813	\$ 1,770,051		
Hilliard	3.332256	\$ 428,378		
Countywide Total	100.000000	\$ 12,855,509		
OKALOOSA BOCC	66.512014	\$ 25,395,455		
Cinco Bayou	0.165419	\$ 63,160		
Crestview	9.634024	\$ 3,678,440		
Destin	5.229343	\$ 1,996,655		
Fort Walton Beach	8.465957	\$ 3,232,451		
Laurel Hill	0.218531	\$ 83,439		
Mary Esther	1.583236	\$ 604,507		
Niceville	5.727627	\$ 2,186,908		
Shalimar	0.328810	\$ 125,546		
Valparaiso	2.135038	\$ 815,195		
Countywide Total	100.000000	\$ 38,181,756		
OKEECHOBEE BOCC	86.838716	\$ 5,208,346		
Okeechobee	13.161284	\$ 789,377		
Countywide Total	100.000000	\$ 5,997,723		
ORANGE BOCC	70.614375	\$ 373,719,446	100.000000	\$ 529,239,900
Apopka	3.025323	\$ 16,011,217	0.000000	\$ -
Belle Isle	0.411740	\$ 2,179,093	0.000000	\$ -

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018				
### 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
Eatonville	0.139870	\$ 740,245	0.000000	\$ -
Edgewood	0.166307	\$ 880,166	0.000000	\$ -
Maitland	1.107751	\$ 5,862,662	0.000000	\$ -
Oakland	0.165867	\$ 877,834	0.000000	\$ -
Ocoee	2.637377	\$ 13,958,053	0.000000	\$ -
Orlando	17.085292	\$ 90,422,185	0.000000	\$ -
Windermere	0.181856	\$ 962,452	0.000000	\$ -
Winter Garden	2.619374	\$ 13,862,774	0.000000	\$ -
Winter Park	1.844867	\$ 9,763,774	0.000000	\$ -
Countywide Total	100.000000	\$ 529,239,900	100.000000	\$ 529,239,900
OSCEOLA BOCC	71.959792	\$ 40,413,885	53.700677	\$ 30,159,245
Kissimmee	17.197903	\$ 9,658,645	13.113943	\$ 7,365,021
St. Cloud	10.842304	\$ 6,089,229	8.185380	\$ 4,597,053
*** School Board ***	0.000000	\$ -	25.000000	\$ 14,040,440
Countywide Total	100.000000	\$ 56,161,759	100.000000	\$ 56,161,759
PALM BEACH BOCC	59.183372	\$ 151,969,135	30.000000	\$ 77,033,022
Atlantis	0.104872	\$ 269,288	0.052004	\$ 133,534
Belle Glade	0.905330	\$ 2,324,677	0.453456	\$ 1,164,370
Boca Raton	4.626491	\$ 11,879,752	2.280952	\$ 5,856,953
Boynton Beach	3.834471	\$ 9,846,030	1.891584	\$ 4,857,148
Briny Breeze	0.021698	\$ 55,715	0.010785	\$ 27,694
Cloud Lake	0.007023	\$ 18,033	0.003457	\$ 8,876
Delray Beach	3.352771	\$ 8,609,136	1.641856	\$ 4,215,904
Glen Ridge	0.011425	\$ 29,338	0.005588	\$ 14,348
Golf	0.013417	\$ 34,452	0.006549	\$ 16,817
Greenacres	2.047448	\$ 5,257,371	1.012090	\$ 2,598,812
Gulf Stream	0.052305	\$ 134,307	0.025937	\$ 66,600
Haverhill	0.105239	\$ 270,230	0.051380	\$ 131,933
Highland Beach	0.188676	\$ 484,476	0.093560	\$ 240,241
Hypoluxo	0.142241	\$ 365,241	0.069936	\$ 179,580
Juno Beach	0.175626	\$ 450,966	0.084204	\$ 216,217
Jupiter	3.176831	\$ 8,157,362	1.536159	\$ 3,944,498
Jupiter Inlet Colony	0.021541	\$ 55,311	0.010292	\$ 26,426
Lake Clarke Shores	0.178246	\$ 457,695	0.087713	\$ 225,226
Lake Park	0.452822	\$ 1,162,742	0.223454	\$ 573,777
Lake Worth	1.964064	\$ 5,043,259	0.979110	\$ 2,514,127
Lantana	0.561416	\$ 1,441,585	0.277641	\$ 712,916
Loxahatchee Groves	0.171433	\$ 440,200	0.083243	\$ 213,748
Manalapan	0.021855	\$ 56,118	0.010656	\$ 27,361
Mangonia Park	0.103981	\$ 267,000	0.050913	\$ 130,731
North Palm Beach	0.640974	\$ 1,645,872	0.317222	\$ 814,552
Ocean Ridge	0.093237	\$ 239,412	0.046624	\$ 119,720
Pahokee	0.287154	\$ 737,345	0.142628	\$ 366,235
Palm Beach	0.421376	\$ 1,081,996	0.208978	\$ 536,606
Palm Beach Gardens	2.727939	\$ 7,004,714	1.312991	\$ 3,371,455
Palm Beach Shores	0.060848	\$ 156,243	0.029706	\$ 76,277
Palm Springs	1.215545	\$ 3,121,236	0.579087	\$ 1,486,961
Riviera Beach	1.779686	\$ 4,569,819	0.882405	\$ 2,265,811
Royal Palm Beach	1.946402	\$ 4,997,907	0.955538	\$ 2,453,599
South Bay	0.175993	\$ 451,908	0.083399	\$ 214,149
South Palm Beach	0.072221	\$ 185,447	0.035501	\$ 91,158

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018				
### 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
Tequesta	0.298684	\$ 766,952	0.147228	\$ 378,047
Wellington	3.160741	\$ 8,116,047	1.555702	\$ 3,994,681
West Palm Beach	5.694344	\$ 14,621,751	2.760475	\$ 7,088,257
Westlake	0.000262	\$ 673	0.000000	\$ -
*** School Board ***	0.000000	\$ -	50.000000	\$ 128,388,371
Countywide Total	100.000000	\$ 256,776,741		\$ 256,776,741
PASCO BOCC	91.788440	\$ 58,934,682	45.000000	\$ 28,893,188
Dade City	1.327451	\$ 852,317	1.620000	\$ 1,040,155
New Port Richey	2.981943	\$ 1,914,619	3.740000	\$ 2,401,345
Port Richey	0.508414	\$ 326,438	0.670000	\$ 430,187
St. Leo	0.261557	\$ 167,938	0.340000	\$ 218,304
San Antonio	0.235974	\$ 151,512	0.290000	\$ 186,201
Zephyrhills	2.896221	\$ 1,859,579	3.340000	\$ 2,144,517
*** School Board ***	0.000000	\$ -	45.000000	\$ 28,893,188
Countywide Total	100.000000	\$ 64,207,085	100.000000	\$ 64,207,085
PINELLAS BOCC	51.742279	\$ 90,176,491	100.000000	\$ 174,280,091
Belleair	0.278288	\$ 485,001	0.000000	\$ -
Belleair Beach	0.111187	\$ 193,777	0.000000	\$ -
Belleair Bluffs	0.146258	\$ 254,898	0.000000	\$ -
Belleair Shore	0.007896	\$ 13,762	0.000000	\$ -
Clearwater	8.004563	\$ 13,950,360	0.000000	\$ -
Dunedin	2.565632	\$ 4,471,385	0.000000	\$ -
Gulfport	0.876054	\$ 1,526,787	0.000000	\$ -
Indian Rocks Beach	0.311083	\$ 542,155	0.000000	\$ -
Indian Shores	0.102011	\$ 177,784	0.000000	\$ -
Kenneth City	0.358816	\$ 625,344	0.000000	\$ -
Largo	5.806355	\$ 10,119,320	0.000000	\$ -
Madeira Beach	0.309731	\$ 539,800	0.000000	\$ -
North Redington Beach	0.102722	\$ 179,024	0.000000	\$ -
Oldsmar	1.012281	\$ 1,764,205	0.000000	\$ -
Pinellas Park	3.734770	\$ 6,508,961	0.000000	\$ -
Redington Beach	0.103007	\$ 179,520	0.000000	\$ -
Redington Shores	0.155933	\$ 271,759	0.000000	\$ -
Safety Harbor	1.228111	\$ 2,140,354	0.000000	\$ -
St. Petersburg	18.458876	\$ 32,170,146	0.000000	\$ -
St. Pete Beach	0.672388	\$ 1,171,839	0.000000	\$ -
Seminole	1.313191	\$ 2,288,631	0.000000	\$ -
South Pasadena	0.361875	\$ 630,675	0.000000	\$ -
Tarpon Springs	1.752605	\$ 3,054,442	0.000000	\$ -
Treasure Island	0.484088	\$ 843,669	0.000000	\$ -
Countywide Total	100.000000	\$ 174,280,091	100.000000	\$ 174,280,091
POLK BOCC	69.400568	\$ 64,611,023		
Auburndale	1.909768	\$ 1,777,969		
Bartow	2.312612	\$ 2,153,012		
Davenport	0.528678	\$ 492,193		
Dundee	0.509642	\$ 474,470		
Eagle Lake	0.301237	\$ 280,447		
Fort Meade	0.714711	\$ 665,386		
Frostproof	0.382695	\$ 356,284		
Haines City	2.874170	\$ 2,675,815		
Highland Park	0.029048	\$ 27,044		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018				
### 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
Hillcrest Heights	0.031150	\$ 29,000		
Lake Alfred	0.708036	\$ 659,172		
Lake Hamilton	0.162547	\$ 151,329		
Lake Wales	1.898891	\$ 1,767,842		
Lakeland	12.670849	\$ 11,796,395		
Mulberry	0.473178	\$ 440,522		
Polk City	0.206428	\$ 192,182		
Winter Haven	4.885793	\$ 4,548,610		
Countywide Total	100.000000	\$ 93,098,696		
PUTNAM BOCC	81.804637	\$ 5,903,610		
Crescent City	1.869080	\$ 134,886		
Interlachen	1.608644	\$ 116,091		
Palatka	12.791627	\$ 923,136		
Pomona Park	1.057490	\$ 76,316		
Welaka	0.868522	\$ 62,679		
Countywide Total	100.000000	\$ 7,216,718		
ST. JOHNS BOCC	91.061957	\$ 32,751,065		
Hastings	0.263210	\$ 94,665		
St. Augustine	5.873950	\$ 2,112,607		
St. Augustine Beach	2.800883	\$ 1,007,357		
Countywide Total	100.000000	\$ 35,965,694		
ST. LUCIE BOCC	49.753899	\$ 18,494,482	100.000000	\$ 37,171,925
Fort Pierce	9.646432	\$ 3,585,764	0.000000	\$ -
Port St. Lucie	40.461756	\$ 15,040,414	0.000000	\$ -
St. Lucie Village	0.137913	\$ 51,265	0.000000	\$ -
Countywide Total	100.000000	\$ 37,171,925	100.000000	\$ 37,171,925
SANTA ROSA BOCC	90.542739	\$ 16,807,450	100.000000	\$ 18,563,001
Gulf Breeze	3.371881	\$ 625,922	0.000000	\$ -
Jay	0.311803	\$ 57,880	0.000000	\$ -
Milton	5.773577	\$ 1,071,749	0.000000	\$ -
Countywide Total	100.000000	\$ 18,563,001	100.000000	\$ 18,563,001
SARASOTA BOCC	70.831244	\$ 58,865,479	48.024370	\$ 39,911,448
Longboat Key (part)	0.905078	\$ 752,180	0.854460	\$ 710,113
North Port	12.998929	\$ 10,802,975	11.904470	\$ 9,893,407
Sarasota	10.859122	\$ 9,024,653	10.119810	\$ 8,410,236
Venice	4.405627	\$ 3,661,369	4.096890	\$ 3,404,788
*** School Board ***	0.000000	\$ -	25.000000	\$ 20,776,664
Countywide Total	100.000000	\$ 83,106,656	100.000000	\$ 83,106,656
SEMINOLE BOCC	61.417615	\$ 48,227,424	55.600000	\$ 43,659,213
Altamonte Springs	7.263043	\$ 5,703,215	3.730000	\$ 2,928,936
Casselberry	4.595709	\$ 3,608,724	2.380000	\$ 1,868,866
Lake Mary	2.667003	\$ 2,094,231	1.300000	\$ 1,020,809
Longwood	2.464852	\$ 1,935,495	1.200000	\$ 942,285
Oviedo	6.141949	\$ 4,822,890	3.070000	\$ 2,410,680
Sanford	9.468673	\$ 7,435,158	4.730000	\$ 3,714,174
Winter Springs	5.981155	\$ 4,696,628	2.990000	\$ 2,347,861
*** School Board ***	0.000000	\$ -	25.000000	\$ 19,630,941
Countywide Total	100.000000	\$ 78,523,765	100.000000	\$ 78,523,765
SUMTER BOCC	88.998558	\$ 13,886,405		
Bushnell	2.098114	\$ 327,368		
Center Hill	0.891509	\$ 139,102		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018				
### 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
Coleman	0.599941	\$ 93,609		
Webster	0.674724	\$ 105,277		
Wildwood	6.737155	\$ 1,051,195		
Countywide Total	100.000000	\$ 15,602,955		
SUWANNEE BOCC	83.886317	\$ 4,066,675		
Branford	1.498200	\$ 72,630		
Live Oak	14.615484	\$ 708,535		
Countywide Total	100.000000	\$ 4,847,841		
TAYLOR BOCC	71.356206	\$ 1,738,558	100.000000	\$ 2,436,450
Perry	28.643794	\$ 697,892	0.000000	\$ -
Countywide Total	100.000000	\$ 2,436,450	100.000000	\$ 2,436,450
UNION BOCC	80.553189	\$ 607,749		
Lake Butler	14.798743	\$ 111,652		
Raiford	1.940688	\$ 14,642		
Worthington Springs	2.707379	\$ 20,426		
Countywide Total	100.000000	\$ 754,469		
VOLUSIA BOCC	48.735175	\$ 43,954,304		
Daytona Beach	8.240652	\$ 7,432,252		
Daytona Beach Shores	0.547896	\$ 494,148		
DeBary	2.584597	\$ 2,331,050		
DeLand	4.059356	\$ 3,661,138		
Deltona	11.353991	\$ 10,240,176		
Edgewater	2.719304	\$ 2,452,543		
Flagler Beach (part)	0.007661	\$ 6,910		
Holly Hill	1.509873	\$ 1,361,756		
Lake Helen	0.340152	\$ 306,784		
New Smyrna Beach	3.209997	\$ 2,895,099		
Oak Hill	0.252050	\$ 227,324		
Orange City	1.491487	\$ 1,345,173		
Ormond Beach	5.153616	\$ 4,648,051		
Pierson	0.216298	\$ 195,079		
Ponce Inlet	0.390971	\$ 352,617		
Port Orange	7.573626	\$ 6,830,661		
South Daytona	1.613298	\$ 1,455,035		
Countywide Total	100.000000	\$ 90,190,101		
WAKULLA BOCC	97.405753	\$ 2,415,226	100.000000	\$ 2,479,552
St. Marks	0.984501	\$ 24,411	0.000000	\$ -
Sopchoppy	1.609746	\$ 39,914	0.000000	\$ -
Countywide Total	100.000000	\$ 2,479,552	100.000000	\$ 2,479,552
WALTON BOCC	86.576031	\$ 20,909,425		
DeFuniak Springs	8.054974	\$ 1,945,398		
Freeport	4.484533	\$ 1,083,083		
Paxton	0.884462	\$ 213,611		
Countywide Total	100.000000	\$ 24,151,517		
WASHINGTON BOCC	80.294303	\$ 1,656,828		
Caryville	1.123841	\$ 23,190		
Chipley	13.332136	\$ 275,101		
Ebro	0.892914	\$ 18,425		
Vernon	2.882728	\$ 59,483		
Wausau	1.474079	\$ 30,417		
Countywide Total	100.000000	\$ 2,063,444		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2018				
### 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
STATEWIDE TOTALS		\$ 3,915,167,369		

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 nine statutorily-authorized local option sales surtaxes: the Charter County and Regional Transportation System Surtax, the Local Government Infrastructure Surtax, the Small County Surtax, the Indigent Care and Trauma Center Surtax, the County Public Hospital Surtax, the School Capital Outlay Surtax, the Voter-Approved Indigent Care Surtax, the Emergency Fire Rescue Services and Facilities Surtax, and the Pension Liability Surtax. Of the nine, only three surtaxes, the Local Government Infrastructure Surtax, the Small County Surtax, and the Emergency Fire Rescue Services and Facilities Surtax, require the proceeds to be shared with municipalities.
- 2) Of the nine statutorily-authorized surtaxes, the two most utilized surtaxes are the Local Government Infrastructure Surtax with 25 counties levying and the Small County Surtax with 29 counties levying. Both the Local Government Infrastructure Surtax and Small County Surtax require the proceeds to be shared with municipalities, either by interlocal agreement or by default formula methodology (i.e., Local Government Half-cent Sales Tax Program formula). This table lists the estimated distributions to individual local governments assuming a 1% levy of either the Local Government Infrastructure Surtax or Small County Surtax.
- 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. The percentages used are those that were in effect for the 2016-17 local fiscal year.
- 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).
- 6) If the reader is uncertain which surtax(es) is/are imposed in a particular county, please refer to the table entitled "2018 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, 2018

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2018 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2018 Tax Rate	Districtwide Realized Tax Revenues	Unused Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 39,914,013	3.5	0.5	\$ 19,957,006	3.0	\$ 119,742,038	0.5	0.0	\$ -	0.5	\$ 19,957,006
Baker	\$ 2,409,958	2.5	1.0	\$ 2,409,958	1.5	\$ 3,614,937	0.5	0.0	\$ -	0.5	\$ 1,204,979
Bay	\$ 44,512,290	3.0	0.5	\$ 22,256,145	2.5	\$ 111,280,726	0.5	0.5	\$ 22,256,145	0.0	\$ -
Bradford	\$ 3,186,443	2.5	1.0	\$ 3,186,443	1.5	\$ 4,779,665	0.5	0.0	\$ -	0.5	\$ 1,593,222
Brevard	\$ 90,856,460	3.0	0.5	\$ 45,428,230	2.5	\$ 227,141,151	0.5	0.5	\$ 45,428,230	0.0	\$ -
Broward	\$ 349,327,956	3.0	0.0	\$ -	3.0	\$ 1,047,983,869	0.5	0.0	\$ -	0.5	\$ 174,663,978
Calhoun	\$ 986,915	2.5	1.0	\$ 986,915	1.5	\$ 1,480,373	0.5	0.5	\$ 493,458	0.0	\$ -
Charlotte	\$ 31,062,305	3.0	1.0	\$ 31,062,305	2.0	\$ 62,124,610	0.5	0.0	\$ -	0.5	\$ 15,531,153
Citrus	\$ 13,859,201	3.0	0.0	\$ -	3.0	\$ 41,577,602	0.5	0.0	\$ -	0.5	\$ 6,929,600
Clay	\$ 25,076,342	3.0	1.0	\$ 25,076,342	2.0	\$ 50,152,685	0.5	0.0	\$ -	0.5	\$ 12,538,171
Collier	\$ 71,089,510	2.0	0.0	\$ -	2.0	\$ 142,179,019	0.5	0.0	\$ -	0.5	\$ 35,544,755
Columbia	\$ 9,929,124	3.0	1.0	\$ 9,929,124	2.0	\$ 19,858,248	0.5	0.0	\$ -	0.5	\$ 4,964,562
DeSoto	\$ 2,895,138	2.5	1.5	\$ 4,342,707	1.0	\$ 2,895,138	0.5	0.0	\$ -	0.5	\$ 1,447,569
Dixie	\$ 1,073,203	2.5	1.0	\$ 1,073,203	1.5	\$ 1,609,805	0.5	0.0	\$ -	0.5	\$ 536,602
Duval	\$ 191,708,005	3.0	1.0	\$ 191,708,005	2.0	\$ 383,416,010	0.5	0.0	\$ -	0.5	\$ 95,854,002
Escambia	\$ 55,137,497	3.0	1.0	\$ 55,137,497	2.0	\$ 110,274,994	0.5	0.5	\$ 27,568,749	0.0	\$ -
Flagler	\$ 12,212,034	2.0	0.5	\$ 6,106,017	1.5	\$ 18,318,051	0.5	0.5	\$ 6,106,017	0.0	\$ -
Franklin	\$ 2,338,160	3.5	1.0	\$ 2,338,160	2.5	\$ 5,845,400	0.5	0.0	\$ -	0.5	\$ 1,169,080
Gadsden	\$ 3,715,914	2.5	1.5	\$ 5,573,871	1.0	\$ 3,715,914	0.5	0.0	\$ -	0.5	\$ 1,857,957
Gilchrist	\$ 1,061,821	2.5	1.0	\$ 1,061,821	1.5	\$ 1,592,731	0.5	0.0	\$ -	0.5	\$ 530,910
Glades	\$ 720,149	2.5	1.0	\$ 720,149	1.5	\$ 1,080,223	0.5	0.0	\$ -	0.5	\$ 360,074
Gulf	\$ 2,068,079	3.5	1.0	\$ 2,068,079	2.5	\$ 5,170,198	0.5	0.0	\$ -	0.5	\$ 1,034,040
Hamilton	\$ 1,148,225	2.5	1.0	\$ 1,148,225	1.5	\$ 1,722,338	0.5	0.0	\$ -	0.5	\$ 574,113
Hardee	\$ 2,190,259	2.5	1.0	\$ 2,190,259	1.5	\$ 3,285,388	0.5	0.0	\$ -	0.5	\$ 1,095,129
Hendry	\$ 4,018,531	2.5	1.0	\$ 4,018,531	1.5	\$ 6,027,797	0.5	0.0	\$ -	0.5	\$ 2,009,266
Hernando	\$ 20,922,878	3.0	0.0	\$ -	3.0	\$ 62,768,634	0.5	0.5	\$ 10,461,439	0.0	\$ -
Highlands	\$ 11,609,262	2.0	1.0	\$ 11,609,262	1.0	\$ 11,609,262	0.5	0.5	\$ 5,804,631	0.0	\$ -
Hillsborough	\$ 271,685,444	3.0	1.0	\$ 271,685,444	2.0	\$ 543,370,888	0.5	0.0	\$ -	0.5	\$ 135,842,722
Holmes	\$ 1,200,083	2.5	1.0	\$ 1,200,083	1.5	\$ 1,800,125	0.5	0.0	\$ -	0.5	\$ 600,042
Indian River	\$ 26,072,211	2.0	1.0	\$ 26,072,211	1.0	\$ 26,072,211	0.5	0.0	\$ -	0.5	\$ 13,036,105
Jackson	\$ 4,906,661	2.0	1.0	\$ 4,906,661	1.0	\$ 4,906,661	0.5	0.5	\$ 2,453,331	0.0	\$ -
Jefferson	\$ 1,281,841	2.5	1.0	\$ 1,281,841	1.5	\$ 1,922,762	0.5	0.0	\$ -	0.5	\$ 640,921
Lafayette	\$ 447,069	2.5	1.0	\$ 447,069	1.5	\$ 670,603	0.5	0.0	\$ -	0.5	\$ 223,534
Lake	\$ 48,456,640	2.0	1.0	\$ 48,456,640	1.0	\$ 48,456,640	0.5	0.0	\$ -	0.5	\$ 24,228,320
Lee	\$ 141,858,940	3.0	0.0	\$ -	3.0	\$ 425,576,819	0.5	0.0	\$ -	0.5	\$ 70,929,470
Leon	\$ 46,089,836	3.5	1.0	\$ 46,089,836	2.5	\$ 115,224,591	0.5	0.5	\$ 23,044,918	0.0	\$ -
Levy	\$ 4,081,238	2.5	1.0	\$ 4,081,238	1.5	\$ 6,121,857	0.5	0.0	\$ -	0.5	\$ 2,040,619
Liberty	\$ 325,621	2.5	1.5	\$ 488,431	1.0	\$ 325,621	0.5	0.5	\$ 162,810	0.0	\$ -
Madison	\$ 1,275,762	1.5	1.5	\$ 1,913,643	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 637,881
Manatee	\$ 65,002,523	3.0	0.5	\$ 32,501,262	2.5	\$ 162,506,308	0.5	0.5	\$ 32,501,262	0.0	\$ -
Marion	\$ 42,282,954	2.0	1.0	\$ 42,282,954	1.0	\$ 42,282,954	0.5	0.0	\$ -	0.5	\$ 21,141,477
Martin	\$ 32,696,336	2.0	0.0	\$ -	2.0	\$ 65,392,673	0.5	0.0	\$ -	0.5	\$ 16,348,168
Miami-Dade	\$ 559,019,030	2.0	1.0	\$ 559,019,030	1.0	\$ 559,019,030	0.5	0.0	\$ -	0.5	\$ 279,509,515
Monroe	\$ 39,582,159	2.0	1.0	\$ 39,582,159	1.0	\$ 39,582,159	0.5	0.5	\$ 19,791,079	0.0	\$ -
Nassau	\$ 12,855,509	2.0	1.0	\$ 12,855,509	1.0	\$ 12,855,509	0.5	0.0	\$ -	0.5	\$ 6,427,754

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2018

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2018 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Okaloosa	\$ 38,181,756	3.0	0.0	\$ -	3.0	\$ 114,545,269	0.5	0.0	\$ -	0.5	\$ 19,090,878
Okeechobee	\$ 5,997,723	2.5	1.0	\$ 5,997,723	1.5	\$ 8,996,585	0.5	0.0	\$ -	0.5	\$ 2,998,862
Orange	\$ 529,239,900	3.0	0.0	\$ -	3.0	\$ 1,587,719,701	0.5	0.5	\$ 264,619,950	0.0	\$ -
Osceola	\$ 56,161,759	3.0	1.0	\$ 56,161,759	2.0	\$ 112,323,517	0.5	0.5	\$ 28,080,879	0.0	\$ -
Palm Beach	\$ 256,776,741	3.0	1.0	\$ 256,776,741	2.0	\$ 513,553,483	0.5	0.0	\$ -	0.5	\$ 128,388,371
Pasco	\$ 64,207,085	3.0	1.0	\$ 64,207,085	2.0	\$ 128,414,170	0.5	0.0	\$ -	0.5	\$ 32,103,542
Pinellas	\$ 174,280,091	3.0	1.0	\$ 174,280,091	2.0	\$ 348,560,183	0.5	0.0	\$ -	0.5	\$ 87,140,046
Polk	\$ 93,098,696	3.0	0.5	\$ 46,549,348	2.5	\$ 232,746,739	0.5	0.5	\$ 46,549,348	0.0	\$ -
Putnam	\$ 7,216,718	2.0	1.0	\$ 7,216,718	1.0	\$ 7,216,718	0.5	0.0	\$ -	0.5	\$ 3,608,359
St. Johns	\$ 35,965,694	2.0	0.0	\$ -	2.0	\$ 71,931,387	0.5	0.5	\$ 17,982,847	0.0	\$ -
St. Lucie	\$ 37,171,925	2.0	0.0	\$ -	2.0	\$ 74,343,850	0.5	0.5	\$ 18,585,963	0.0	\$ -
Santa Rosa	\$ 18,563,001	3.0	0.5	\$ 9,281,501	2.5	\$ 46,407,504	0.5	0.5	\$ 9,281,501	0.0	\$ -
Sarasota	\$ 83,106,656	3.0	1.0	\$ 83,106,656	2.0	\$ 166,213,312	0.5	0.0	\$ -	0.5	\$ 41,553,328
Seminole	\$ 78,523,765	3.0	1.0	\$ 78,523,765	2.0	\$ 157,047,530	0.5	0.0	\$ -	0.5	\$ 39,261,882
Sumter	\$ 15,602,955	2.0	1.0	\$ 15,602,955	1.0	\$ 15,602,955	0.5	0.0	\$ -	0.5	\$ 7,801,478
Suwannee	\$ 4,847,841	2.5	1.0	\$ 4,847,841	1.5	\$ 7,271,761	0.5	0.0	\$ -	0.5	\$ 2,423,920
Taylor	\$ 2,436,450	2.5	1.0	\$ 2,436,450	1.5	\$ 3,654,675	0.5	0.0	\$ -	0.5	\$ 1,218,225
Union	\$ 754,469	2.5	1.0	\$ 754,469	1.5	\$ 1,131,704	0.5	0.0	\$ -	0.5	\$ 377,235
Volusia	\$ 90,190,101	3.0	0.0	\$ -	3.0	\$ 270,570,303	0.5	0.5	\$ 45,095,051	0.0	\$ -
Wakulla	\$ 2,479,552	3.5	1.0	\$ 2,479,552	2.5	\$ 6,198,879	0.5	0.0	\$ -	0.5	\$ 1,239,776
Walton	\$ 24,151,517	3.0	1.0	\$ 24,151,517	2.0	\$ 48,303,033	0.5	0.0	\$ -	0.5	\$ 12,075,758
Washington	\$ 2,063,444	2.5	1.0	\$ 2,063,444	1.5	\$ 3,095,166	0.5	0.0	\$ -	0.5	\$ 1,031,722
Statewide	\$ 3,915,167,369			\$ 2,376,689,881		\$ 8,433,182,641			\$ 626,267,606		\$ 1,331,316,079

Notes:

- 1) Pursuant to law, no initial levy, rate increase, or rate decrease takes effect on a date other than January 1st, and no levy terminates on a day other than December 31st. The governing body of any county or school board that levies a surtax must notify the Florida Department of Revenue within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. For the 2018 calendar year, the Department must receive notice no later than November 16, 2017, prior to the January 1, 2018 effective date.
- 2) A county's unutilized tax rate is determined by subtracting its 2018 tax rate from its maximum potential tax rate.

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2018 Local Discretionary Sales Surtax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2018.

This page was intentionally left blank.

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 2017-18 local fiscal year, the two counties levying this surtax (i.e., Duval and Miami-Dade) will realize an estimated \$375 million in revenue. The 31 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.09 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Authorization to Levy:

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

Counties Eligible to Levy:

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

Regional Transportation or Transit Authority	Authorizing Statute	Counties Served
South Florida Regional Transportation Authority	Part 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 Transit 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 Transit 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.¹ However, current law provides that the Commission is not considered an "authority" for the purposes of levying this surtax.² 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

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.

This page was intentionally left blank.

Local Government Infrastructure Surtax

Section 212.055(2), Florida Statutes

Summary:

The Local Government Infrastructure Surtax may be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; acquire land for public recreation, conservation, or protection of natural resources; or finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties. During the 2017-18 local fiscal year, the 25 counties levying this surtax will realize an estimated \$1.41 billion in revenue. The 20 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.92 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

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 any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern.
3. To provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum.
4. To finance the closure of county or municipal-owned solid waste landfills that have been closed or are required to be closed by order of the DEP. Any use of the proceeds or interest for purposes of landfill closures before July 1, 1993, is ratified.

The surtax proceeds and any interest may not be used to fund the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, F.S., (i.e., Miami-Dade County) and charter counties may use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.

As it relates to the authorized uses of the surtax proceeds and any accrued interest, the term *infrastructure* has the following meanings.

1. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For this purpose, the term “public facilities” means facilities as defined in ss. 163.3164(38),¹ 163.3221(13),² or 189.012(5),³ F.S., regardless of whether the facilities are owned by the local taxing authority or another governmental entity.
2. A fire department vehicle, emergency medical services vehicle, sheriff’s office vehicle, police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
3. Any expenditure for the construction, lease, maintenance, or provision of utilities or security for those court facilities as defined in s. 29.008, F.S.

1. Section 163.3164(38), F.S., defines the term “public facilities” as major capital improvements, including transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational facilities.

2. Section 163.3221(13), F.S., which defines the term “public facilities” as major capital improvements, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational, and health systems and facilities.

3. Section 189.012(5), F.S., which defines the term “public facilities” as major capital improvements, including, but not limited to, transportation facilities, sanitary sewer facilities, solid waste facilities, water management and control facilities, potable water facilities, alternative water systems, educational facilities, parks and recreational facilities, health systems and facilities, and, except for spoil disposal by those ports listed in s. 311.09(1), F.S., spoil disposal sites for maintenance dredging in waters of the state.

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>
2016-02	Infrastructure surtax, emergency generators
2012-19	Infrastructure surtax, beach erosion projects/studies
2009-28	Counties, use of infrastructure surtax monies
2007-51	Municipalities, use of infrastructure surtax monies
2003-17	Infrastructure surtax use to purchase computer system
2001-45	Local government infrastructure surtax, health care
2000-06	Expenditure of infrastructure surtax revenues
99-24	Capital improvements to property leased by county
95-73	Counties, infrastructure surtax used to fund engineers
95-71	Tourist development tax / infrastructure surtax
94-79	Uses of local government infrastructure surtax
94-46	Vehicles purchased with proceeds of sales surtax
93-92	Local government infrastructure surtax, purchase of vehicle
92-81	Discretionary local option infrastructure sales surtax
92-08	Local government infrastructure surtax proceeds
90-96	Infrastructure surtax proceeds, payment of debt
88-59	Use of discretionary surtax for construction

The full texts of these opinions are available via a searchable on-line database.⁴ 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.

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

This page was intentionally left blank.

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 2017-18 local fiscal year, the 29 counties levying this surtax will realize an estimated \$125 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$6.1 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Authorization to Levy:

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

Counties Eligible to Levy:

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

Distribution of Proceeds:

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

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

Authorized Uses of Proceeds:

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

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

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

Attorney General Opinions:

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

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

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

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

Indigent Care and Trauma Center Surtax

Section 212.055(4), Florida Statutes

Summary:

This surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties having a total population of 800,000 or more (excluding Miami-Dade County) may impose, subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S. During the 2017-18 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$136 million in revenue. The 21 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$809 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Authorization to Levy:

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

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

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

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

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

Counties Eligible to Levy:

Based on the official 2017 population estimates, the five non-consolidated counties having a total population of 800,000 or more (i.e., Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Although Duval County has a total population greater than 800,000, the county is not eligible to levy because it is a consolidated county government. Although Miami-Dade County is a non-consolidated county having a total population greater than 800,000, the county is prohibited by law from levying this 0.5 percent surtax because it has been granted statutory authority to levy the County Public Hospital Surtax. All other counties (i.e., non-consolidated counties with a total population of less than 800,000) are eligible to levy the 0.25 percent surtax, and any levy expires four years after its effective date unless reenacted by ordinance subject to voter approval in a countywide referendum.

Distribution of Proceeds:

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

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, notwithstanding any directive of the authorizing county, the Clerk of Circuit Court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1st. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and are in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.
4. Prepares on a biennial basis an audit of the indigent health care trust fund. Beginning February 1, 2004, and every two years thereafter, the audit is delivered to the county's governing body and to the chair of the legislative delegation of each authorizing county.

The 0.25 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in a trauma services trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to the trauma center in its trauma service area upon directive from the authorizing county. If the trauma center receiving funds, requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the

Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.

4. Prepares on a biennial basis an audit of the trauma services trust fund to be delivered to the authorizing county.

Authorized Uses of Proceeds:

The 0.5 percent surtax proceeds are used to fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The 0.25 percent surtax proceeds are used for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2005-54	Indigent Care Surtax used for Medicaid contributions

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

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

This page was intentionally left blank.

County Public Hospital Surtax

Section 212.055(5), Florida Statutes

Summary:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy the County Public Hospital Surtax at a rate of 0.5 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds are used to supplement the operation, maintenance, and administration of the county public general hospital. During the 2017-18 local fiscal year, Miami-Dade County will realize an estimated \$280 million in revenue, and no revenues will go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Authorization to Levy:

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

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

Counties Eligible to Levy:

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

Distribution of Proceeds:

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

Authorized Uses of Proceeds:

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital. Of the 80 percent portion appropriated from the county budget's general revenues, 25 percent of this amount must be remitted to a governing board, agency, or authority, which is wholly independent from the public health trust, agency, or authority responsible for the county public general hospital, to be used solely for the purpose of funding the indigent health care services plan provided for in s. 212.055(5)(e), F.S. However, in the plan's first and second years, a total of \$10 million and \$15 million, respectively, is 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 2017-18 local fiscal year, the 19 school districts levying this surtax will realize an estimated \$626 million in revenue. The 48 eligible school districts not currently levying this surtax at the maximum rate will allow an estimated \$1.33 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Authorization to Levy:

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

School Districts Eligible to Levy:

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

Distribution of Proceeds:

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

Authorized Uses of Proceeds:

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

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

Attorney General Opinions:

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

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

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

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

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

Voter-Approved Indigent Care Surtax

Section 212.055(7), Florida Statutes

Summary:

Counties with a total population of less than 800,000 may levy the Voter-Approved Indigent Care Surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. In addition, any county with a total population of less than 50,000 may levy the surtax at a rate not to exceed 1 percent. The proceeds are to be used to fund health care services for the medically poor. During the 2017-18 local fiscal year, the four counties levying this surtax (i.e., DeSoto, Gadsden, Madison, and Polk) will realize an estimated \$50 million in revenue. The 40 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$503 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Authorization to Levy:

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

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

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

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

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

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

Counties Eligible to Levy:

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

Distribution of Proceeds:

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

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

Authorized Uses of Proceeds:

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

Attorney General Opinions:

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

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

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

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

Emergency Fire Rescue Services and Facilities Surtax

Section 212.055(8), Florida Statutes

Summary:

The Emergency Fire Rescue Services and Facilities Surtax may be levied at the rate of up to 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. However, any county that has imposed two separate discretionary surtaxes without expiration cannot levy this surtax. The proceeds must be expended for specified emergency fire rescue services and facilities. During the 2017-18 local fiscal year, the single county levying this surtax (i.e., Liberty) at the 0.5 percent rate will realize an estimated \$162,810 in revenue. The 65 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.35 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Authorization to Levy:

Eligible county governments may levy this surtax at a rate of up to 1 percent pursuant to an ordinance enacted by the county's governing body and approved by the voters in a countywide referendum. The referendum must be placed on the ballot of a regularly scheduled election, and the referendum ballot must conform to the requirements of s. 101.161, F.S. Surtax collections must be initiated on January 1st of the year following a successful referendum in order to coincide with s. 212.054(5), F.S.

Upon the surtax taking effect and initiation of collections, each local government entity receiving a share of surtax proceeds must reduce the ad valorem tax levy or any non-ad valorem assessment for fire control and emergency rescue services in its next and subsequent budgets by the estimated amount of revenue provided by the surtax. In addition to the Charter County and Regional Transportation System Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

Counties Eligible to Levy:

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

Additionally, notwithstanding s. 212.054, F.S., if a multicounty independent special district created pursuant to ch. 67-764, L.O.F., levies ad valorem taxes on district property to fund emergency fire rescue service within the district and is required by s. 2, Art. VII of the State Constitution to maintain a uniform ad valorem tax rate throughout the district, the county may not levy this surtax within the district's boundaries. This provision relates specifically to the Reedy Creek Improvement District, which is located within portions of Orange and Osceola counties. The cities of Bay Lake and Lake Buena Vista as well as the Walt Disney World Resort Complex are located within the district.¹ This provision prevents either county from levying the surtax within the district's boundaries if an ad valorem tax is levied to fund emergency fire rescue services. Reedy

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

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 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.

Pension Liability Surtax

Section 212.055(9), Florida Statutes

Summary:

Chapter 2016-146, F.S., created the Pension Liability Surtax effective July 1, 2016. The county's governing body may levy the surtax, at a rate not to exceed 0.5 percent, pursuant to an ordinance conditioned to take effect upon approval by a majority vote of county electors voting in a referendum. The surtax proceeds must be used to fund an underfunded defined benefit retirement plan or system. However, in order to impose this surtax, a county must satisfy five prerequisites. No eligible county has levied this surtax since its authorization in law. During the 2017-18 local fiscal year, the 25 potentially eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$664 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Authorization to Levy:

Eligible county governments may levy this surtax at a rate not to exceed 0.5 percent pursuant to an ordinance conditioned to take effect upon approval by a majority vote of electors in a countywide referendum. A county may not impose the surtax unless the underfunded defined benefit retirement plan or system is below 80 percent of actuarial funding at the time the ordinance or referendum is passed. The most recent actuarial report submitted to the Department of Management Services (DMS) pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding for purposes of determining eligibility to impose the surtax.

The county's governing body may only impose the surtax if the following five prerequisites are satisfied.

1. An employee, including a police officer or firefighter, who enters employment on or after the date when the local government certifies that the defined benefit retirement plan or system formerly available to such an employee has been closed may not enroll in a defined benefit retirement plan or system that will receive surtax proceeds.
2. The local government and the collective bargaining representative for the members of the underfunded defined benefit retirement plan or system or, if there is no representative, a majority of the members of the plan or system, mutually consent to requiring each member to make an employee retirement contribution of at least 10 percent of each member's salary for each pay period beginning with the first pay period after the plan or system is closed.
3. The pension board of trustees for the underfunded defined benefit retirement plan or system, if such board exists, is prohibited from participating in the collective bargaining process and engaging in the determination of pension benefits.
4. The county currently levies a Local Government Infrastructure Surtax pursuant to s. 212.055(2), F.S., which is scheduled to terminate and is not subject to renewal.
5. The Pension Liability Surtax does not take effect until the Local Government Infrastructure Surtax described in #4 above is terminated.

The ordinance providing for the surtax imposition must specify how the proceeds will be used.

1. The ordinance must specify the method of determining the percentage of surtax proceeds, and the frequency of such payments, distributed to each eligible defined benefit retirement plan or system if

the surtax proceeds are actuarially recognized as provided in s. 112.64(6), F.S.

2. The ordinance must specify the local government's intention to incur debt for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system if the surtax proceeds are not actuarially recognized as provided in s. 112.64(6), F.S.

The referendum to adopt the surtax must meet the requirements of s. 101.161, F.S., and must include a brief and general description of the purposes for which the surtax proceeds will be used. The surtax levy will terminate on December 31st of the year in which the actuarial funding level is expected to reach or exceed 100 percent for the defined benefit retirement plan or system for which the surtax was levied or December 31, 2060, whichever occurs first. The most recent actuarial report submitted to the DMS pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

As previously mentioned, the Pension Liability Surtax can only be imposed by a county that currently levies a Local Government Infrastructure Surtax, which is scheduled to terminate and not subject to renewal. The county must then terminate the Local Government Infrastructure Surtax as a prerequisite to imposition of the Pension Liability Surtax. As of December 1, 2017, there are 25 counties levying a Local Government Infrastructure Surtax. Consequently, these counties (i.e., Alachua, Bay, Brevard, Charlotte, Clay, Duval, Escambia, Glades, Highlands, Hillsborough, Indian River, Lake, Leon, Manatee, Marion, Monroe, Osceola, Palm Beach, Pasco, Pinellas, Putnam, Santa Rosa, Sarasota, Seminole, and Wakulla) are potentially eligible to levy the Pension Liability Surtax, assuming the other prerequisites are satisfied.

Distribution of Proceeds:

Pursuant to s. 212.054(4), F.S., the surtax proceeds, less an administrative fee that may be retained by the Department of Revenue (DOR), are distributed back to the local government that generated the proceeds.

Authorized Uses of Proceeds:

The surtax proceeds are to be used in the following manner.

1. If the surtax proceeds have been actuarially recognized as provided in s. 112.64(6), F.S., the local government must distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System.
2. If the surtax proceeds have not been actuarially recognized, the local government is authorized to distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System, to pledge the surtax proceeds to repay debts incurred for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system and to reimburse itself from the surtax proceeds for any borrowing costs associated with such debts.

Attorney General Opinions:

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

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 2017 Regular Legislative Session.

Authorization to Levy:

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

An authorized tax may take effect on the first day of any month, but may not take effect until at least 60 days after the adoption of the ordinance levying the tax. In addition, two exemptions exist for both taxes. All transactions that are exempt from the state sales tax are also exempt from these taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by ch. 67-930, L.O.F., are also exempt. Several additional exemptions also exist for the 1 percent tax. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, which had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt. Sales in any veterans' organization are also exempt. Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county must appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force includes, but 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.¹ Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.² This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county, and diesel fuel is not subject to this tax.³ This additional tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum, and the proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.⁴ Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate. During the 2017-18 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$936 million in revenue. The counties not currently levying all possible local option fuel taxes at the maximum rate will allow an estimated \$203 million to go unrealized.

General Law Amendments:

Chapter 2017-36, L.O.F., (HB 7109) provides that the levies of the ninth-cent fuel tax, the 1 to 6 cents fuel tax, and the 1 to 5 cents fuel tax, which were in effect on July 1, 2002, and which expire on August 31st of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1st and is effective September 1st of the year of expiration. These changes were effective July 1, 2017. On January 13, 2017, the Revenue Estimating Conference determined that these changes would have no fiscal impact.⁵

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.⁶ 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

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. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/pdf/page1-10.pdf>

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

collections are statutorily authorized. The total administrative costs are prorated among those counties levying the tax according to formula, which shall be revised on July 1st of each year. Two-thirds of the amounts deducted are based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30th of the preceding state fiscal year. One-third of the amounts deducted are based on the county's share of the total amount of tax collected during the preceding state fiscal year. The DOR has the authority to promulgate rules necessary to enforce these taxes, and these rules have the full force and effect of law.

The ninth-cent fuel tax proceeds are transferred to the Ninth-Cent Fuel Tax Trust Fund. The 1 to 6 cents of optional fuel tax are collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax are collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. These tax proceeds are transferred to the Local Option Fuel Tax Trust Fund, which was created for the distribution of tax proceeds to eligible local governments.

Reporting Requirements:

All local option fuel tax impositions must be levied before October 1st of each year to be effective January 1st of the following year.⁷ However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1st and is effective September 1st of the year of expiration. Additionally, the imposition of the 1 to 6 cents tax cannot exceed 30 years.

A certified copy of the ordinance proposing the levy of the ninth-cent fuel tax pursuant to referendum must be furnished to the DOR by the county within 10 days after the ordinance's approval; however, the failure to furnish the certified copy does not invalidate the ordinance's passage. Within 10 days after referendum passage, the county notifies the DOR of the referendum's passage and the time period during which the tax will be levied. A county levying this tax pursuant to ordinance notifies the DOR within 10 days after the ordinance's adoption, and the county furnishes the DOR with a certified copy of the ordinance.⁸

By October 1st of each year, the county must notify the DOR of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents fuel taxes and of its decision to rescind or change the rate of either tax. In addition, the county must provide the DOR with a certified copy of the interlocal agreement listing the distribution proportions established by such agreement or pursuant to the transportation expenditures methodology, if applicable.⁹ A decision to rescind any of these local option fuel taxes may not take effect on any date other than December 31st. A county must provide a minimum of 60 days notice to the DOR of its decision to rescind a local option fuel tax levy.¹⁰

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.¹¹

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

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

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

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

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

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.¹²

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.¹³

A county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

In addition, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds of the 1 to 6 cents fuel tax.¹⁴ 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.¹⁵ 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.

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

13. Section 336.021(1)(b), F.S.

14. Section 336.025(3)(a)3., F.S.

15. Section 336.025(4)(b), F.S.

Tax Rates and Current Year’s Revenues:

A table listing the 2018 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 2018. 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 2018 based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default formula. The third table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2018.

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.¹⁶ Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR’s website.¹⁷ Local option fuel tax collections and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁸

16. <http://www.fdot.gov/comptroller/gao.shtm>

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

18. <http://floridarevenue.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, 2018

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	127,207,304	\$ 0.01	\$ 1,249,430	\$ 0.01	\$ 163,481	\$ 1,412,911
Baker	17,909,871	\$ 0.01	\$ 175,911	\$ 0.01	\$ 32,268	\$ 208,179
Bay	98,422,937	\$ 0.01	\$ 966,710	\$ 0.01	\$ 139,487	\$ 1,106,197
Bradford	14,636,357	\$ -	\$ 143,758	\$ 0.01	\$ 31,327	\$ 31,327
Brevard	268,149,900	\$ -	\$ 2,633,768	\$ 0.01	\$ 1,506,950	\$ 1,506,950
Broward	862,650,347	\$ 0.01	\$ 8,472,952	\$ 0.01	\$ 995,188	\$ 9,468,139
Calhoun	4,137,625	\$ -	\$ 40,640	\$ 0.01	\$ 23,325	\$ 23,325
Charlotte	92,246,853	\$ 0.01	\$ 906,049	\$ 0.01	\$ 149,870	\$ 1,055,918
Citrus	57,483,448	\$ 0.01	\$ 564,602	\$ 0.01	\$ 70,844	\$ 635,447
Clay	80,216,810	\$ 0.01	\$ 787,890	\$ 0.01	\$ 92,417	\$ 880,307
Collier	151,177,684	\$ 0.01	\$ 1,484,867	\$ 0.01	\$ 149,382	\$ 1,634,249
Columbia	45,976,901	\$ 0.01	\$ 451,585	\$ 0.01	\$ 162,440	\$ 614,026
DeSoto	11,837,887	\$ 0.01	\$ 116,272	\$ 0.01	\$ 37,587	\$ 153,859
Dixie	6,182,411	\$ -	\$ 60,724	\$ 0.01	\$ 40,004	\$ 40,004
Duval	474,430,671	\$ -	\$ 4,659,858	\$ 0.01	\$ 1,155,293	\$ 1,155,293
Escambia	133,823,350	\$ 0.01	\$ 1,314,413	\$ 0.01	\$ 309,835	\$ 1,624,248
Flagler	42,040,568	\$ 0.01	\$ 412,922	\$ 0.01	\$ 51,652	\$ 464,574
Franklin	6,111,106	\$ -	\$ 60,023	\$ 0.01	\$ 13,128	\$ 13,128
Gadsden	26,762,009	\$ -	\$ 262,856	\$ 0.01	\$ 204,533	\$ 204,533
Gilchrist	6,882,387	\$ 0.01	\$ 67,599	\$ 0.01	\$ 11,748	\$ 79,347
Glades	4,243,256	\$ 0.01	\$ 41,677	\$ 0.01	\$ 17,710	\$ 59,388
Gulf	5,847,017	\$ 0.01	\$ 57,429	\$ 0.01	\$ 9,541	\$ 66,970
Hamilton	18,683,030	\$ -	\$ 183,505	\$ 0.01	\$ 415,868	\$ 415,868
Hardee	11,656,812	\$ 0.01	\$ 114,493	\$ 0.01	\$ 43,011	\$ 157,504
Hendry	16,583,073	\$ 0.01	\$ 162,879	\$ 0.01	\$ 105,299	\$ 268,178
Hernando	74,060,536	\$ 0.01	\$ 727,423	\$ 0.01	\$ 144,110	\$ 871,533
Highlands	42,445,203	\$ 0.01	\$ 416,897	\$ 0.01	\$ 125,959	\$ 542,856
Hillsborough	628,470,900	\$ 0.01	\$ 6,172,841	\$ 0.01	\$ 1,176,687	\$ 7,349,528
Holmes	7,034,853	\$ 0.01	\$ 69,096	\$ 0.01	\$ 41,242	\$ 110,338
Indian River	73,315,254	\$ -	\$ 720,102	\$ 0.01	\$ 173,976	\$ 173,976
Jackson	33,892,223	\$ 0.01	\$ 332,889	\$ 0.01	\$ 237,108	\$ 569,997
Jefferson	9,441,706	\$ 0.01	\$ 92,736	\$ 0.01	\$ 50,042	\$ 142,779
Lafayette	2,144,798	\$ -	\$ 21,066	\$ 0.01	\$ 15,172	\$ 15,172
Lake	147,236,727	\$ 0.01	\$ 1,446,159	\$ 0.01	\$ 181,518	\$ 1,627,677
Lee	338,302,653	\$ 0.01	\$ 3,322,809	\$ 0.01	\$ 432,771	\$ 3,755,580
Leon	132,355,260	\$ 0.01	\$ 1,299,993	\$ 0.01	\$ 154,266	\$ 1,454,259
Levy	19,615,575	\$ -	\$ 192,664	\$ 0.01	\$ 50,408	\$ 50,408
Liberty	2,914,199	\$ 0.01	\$ 28,623	\$ 0.01	\$ 23,204	\$ 51,828
Madison	12,610,401	\$ 0.01	\$ 123,859	\$ 0.01	\$ 183,227	\$ 307,086
Manatee	172,889,383	\$ 0.01	\$ 1,698,120	\$ 0.01	\$ 226,884	\$ 1,925,004
Marion	173,906,984	\$ 0.01	\$ 1,708,114	\$ 0.01	\$ 491,373	\$ 2,199,488
Martin	78,238,524	\$ 0.01	\$ 768,459	\$ 0.01	\$ 97,323	\$ 865,782
Miami-Dade	1,059,754,816	\$ 0.01	\$ 10,408,912	\$ 0.01	\$ 1,392,551	\$ 11,801,463
Monroe	52,565,604	\$ 0.01	\$ 516,299	\$ 0.01	\$ 50,190	\$ 566,490
Nassau	39,951,244	\$ 0.01	\$ 392,401	\$ 0.01	\$ 87,884	\$ 480,285
Okaloosa	95,505,664	\$ 0.01	\$ 938,057	\$ 0.01	\$ 103,180	\$ 1,041,236
Okeechobee	27,199,215	\$ 0.01	\$ 267,151	\$ 0.01	\$ 86,179	\$ 353,330
Orange	683,622,088	\$ -	\$ 6,714,536	\$ 0.01	\$ 1,218,965	\$ 1,218,965
Osceola	186,968,184	\$ 0.01	\$ 1,836,402	\$ 0.01	\$ 168,946	\$ 2,005,347
Palm Beach	613,824,350	\$ 0.01	\$ 6,028,983	\$ 0.01	\$ 746,582	\$ 6,775,565
Pasco	205,943,783	\$ 0.01	\$ 2,022,780	\$ 0.01	\$ 281,470	\$ 2,304,249

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2018

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	384,433,154	\$ 0.01	\$ 3,775,902	\$ 0.01	\$ 421,277	\$ 4,197,179
Polk	266,024,144	\$ 0.01	\$ 2,612,889	\$ 0.01	\$ 866,310	\$ 3,479,200
Putnam	33,054,615	\$ 0.01	\$ 324,662	\$ 0.01	\$ 74,066	\$ 398,729
St. Johns	120,442,196	\$ -	\$ 1,182,983	\$ 0.01	\$ 211,029	\$ 211,029
St. Lucie	135,069,807	\$ 0.01	\$ 1,326,656	\$ 0.01	\$ 228,516	\$ 1,555,172
Santa Rosa	70,584,745	\$ 0.01	\$ 693,283	\$ 0.01	\$ 109,786	\$ 803,069
Sarasota	161,648,287	\$ 0.01	\$ 1,587,709	\$ 0.01	\$ 184,674	\$ 1,772,383
Seminole	210,085,536	\$ 0.01	\$ 2,063,460	\$ 0.01	\$ 208,951	\$ 2,272,411
Sumter	55,345,160	\$ 0.01	\$ 543,600	\$ 0.01	\$ 354,642	\$ 898,242
Suwannee	23,541,010	\$ 0.01	\$ 231,220	\$ 0.01	\$ 84,541	\$ 315,761
Taylor	11,045,319	\$ -	\$ 108,487	\$ 0.01	\$ 72,900	\$ 72,900
Union	4,477,292	\$ 0.01	\$ 43,976	\$ 0.01	\$ 32,611	\$ 76,587
Volusia	238,447,311	\$ 0.01	\$ 2,342,029	\$ 0.01	\$ 292,203	\$ 2,634,232
Wakulla	10,570,149	\$ 0.01	\$ 103,820	\$ 0.01	\$ 28,568	\$ 132,388
Walton	45,384,898	\$ 0.01	\$ 445,770	\$ 0.01	\$ 165,255	\$ 611,025
Washington	11,996,634	\$ 0.01	\$ 117,831	\$ 0.01	\$ 23,835	\$ 141,666
Totals	9,281,660,000		\$ 91,164,465		\$ 17,232,572	\$ 91,412,065

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, 2018

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 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution
ALACHUA BOCC	\$ 0.06	Interlocal	49.7485000	\$ 3,942,212	\$ 0.05	Interlocal	52.1500000	\$ 3,036,318
Alachua			1.8170000	\$ 143,984			1.8750000	\$ 109,168
Archer			0.8345000	\$ 66,128			0.8550000	\$ 49,780
Gainesville			41.2875000	\$ 3,271,738			38.6350000	\$ 2,249,437
Hawthorne			1.0315000	\$ 81,739			1.0600000	\$ 61,716
High Springs			2.0455000	\$ 162,091			2.1100000	\$ 122,850
La Crosse			0.2920000	\$ 23,139			0.2950000	\$ 17,176
Micanopy			0.8705000	\$ 68,981			0.9000000	\$ 52,401
Newberry			1.2200000	\$ 96,676			1.2550000	\$ 73,070
Waldo			0.8530000	\$ 67,594			0.8650000	\$ 50,363
Countywide Total			100.0000000	\$ 7,924,283			100.0000000	\$ 5,822,278
BAKER BOCC	\$ 0.06	Interlocal	86.0000000	\$ 1,002,719	\$ -			
Glen St. Mary			1.0000000	\$ 11,660				
Macclenny			13.0000000	\$ 151,574				
Countywide Total			100.0000000	\$ 1,165,952				\$ 163,947
BAY BOCC	\$ 0.06	Default	59.7830000	\$ 3,709,404	\$ -			
Callaway			3.6560000	\$ 226,847				
Lynn Haven			4.9400000	\$ 306,516				
Mexico Beach			1.1620000	\$ 72,100				
Panama City			21.4070000	\$ 1,328,257				
Panama City Beach			4.4180000	\$ 274,127				
Parker			1.4070000	\$ 87,301				
Springfield			3.2270000	\$ 200,228				
Countywide Total			100.0000000	\$ 6,204,781				\$ 900,964
BRADFORD BOCC	\$ 0.06	Interlocal	70.0000000	\$ 689,952	\$ -			
Brooker			1.8000000	\$ 17,742				
Hampton			1.9000000	\$ 18,727				
Lawtey			2.9000000	\$ 28,584				
Starke			23.4000000	\$ 230,641				
Countywide Total			100.0000000	\$ 985,646				\$ 133,981
BREVARD BOCC	\$ 0.06	Interlocal	47.1400419	\$ 11,220,598	\$ -			
Cape Canaveral			1.4322729	\$ 340,919				
Cocoa			2.2569228	\$ 537,208				
Cocoa Beach			1.5383992	\$ 366,180				
Grant-Valkaria			0.4998235	\$ 118,971				
Indialantic			0.4662085	\$ 110,970				
Indian Harbor Beach			1.4630826	\$ 348,253				
Malabar			0.4590746	\$ 109,272				
Melbourne			13.9044106	\$ 3,309,624				
Melbourne Beach			0.2898804	\$ 68,999				
Melbourne Village			0.0765921	\$ 18,231				
Palm Bay			17.6803800	\$ 4,208,406				
Palm Shores			0.1083803	\$ 25,797				
Rockledge			3.7536178	\$ 893,462				
Satellite Beach			2.0818164	\$ 495,528				
Titusville			4.2476264	\$ 1,011,049				
West Melbourne			2.6014700	\$ 619,220				
Countywide Total			100.0000000	\$ 23,802,691				\$ 2,454,644
BROWARD BOCC	\$ 0.06	Interlocal	62.5000000	\$ 33,112,915	\$ 0.05	Interlocal	64.0380000	\$ 25,284,448
Coconut Creek			1.1706620	\$ 620,224			1.1226498	\$ 443,262
Cooper City			0.6862670	\$ 363,589			0.6581208	\$ 259,849
Coral Springs			2.5708520	\$ 1,362,054			2.4654130	\$ 973,431
Dania Beach			0.6338910	\$ 335,840			0.6078926	\$ 240,017
Davie			2.0046040	\$ 1,062,053			1.9223882	\$ 759,026
Deerfield Beach			1.5858020	\$ 840,168			1.5207634	\$ 600,451
Fort Lauderdale			3.6225310	\$ 1,919,241			3.4739586	\$ 1,371,641
Hallandale Beach			0.7948250	\$ 421,104			0.7622268	\$ 300,954
Hillsboro Beach			0.0386200	\$ 20,461			0.0370360	\$ 14,623
Hollywood			2.9978870	\$ 1,588,300			2.8749336	\$ 1,135,125
Lauderdale-By-The-Sea			0.1252720	\$ 66,370			0.1201342	\$ 47,433
Lauderdale Lakes			0.7074700	\$ 374,822			0.6784536	\$ 267,877
Lauderhill			1.4407750	\$ 763,332			1.3816844	\$ 545,537
Lazy Lake			0.0004950	\$ 262			0.0004764	\$ 188
Lighthouse Point			0.2142620	\$ 113,517			0.2054744	\$ 81,128
Margate			1.1553140	\$ 612,093			1.1079304	\$ 437,450
Miramar			2.7324900	\$ 1,447,691			2.6204212	\$ 1,034,634
North Lauderdale			0.8942810	\$ 473,796			0.8576042	\$ 338,612
Oakland Park			0.8975500	\$ 475,528			0.8607382	\$ 339,850

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2018

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 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution
Parkland			0.5818460	\$ 308,266			0.5579820	\$ 220,311
Pembroke Park			0.1289960	\$ 68,343			0.1237052	\$ 48,843
Pembroke Pines			3.3080890	\$ 1,752,648			3.1724130	\$ 1,252,580
Plantation			1.8099110	\$ 958,903			1.7356802	\$ 685,307
Pompano Beach			2.1980560	\$ 1,164,545			2.1079062	\$ 832,275
Sea Ranch Lakes			0.0138590	\$ 7,343			0.0132912	\$ 5,248
Southwest Ranches			0.1528460	\$ 80,979			0.1465772	\$ 57,874
Sunrise			1.8333680	\$ 971,331			1.7581756	\$ 694,189
Tamarac			1.2879710	\$ 682,376			1.2351464	\$ 487,679
Weston			1.3597500	\$ 720,405			1.3039820	\$ 514,858
West Park			0.2999210	\$ 158,900			0.2876202	\$ 113,563
Wilton Manors			0.2515370	\$ 133,266			0.2412210	\$ 95,243
Countywide Total			100.0000000	\$ 52,980,664			100.0000000	\$ 39,483,506
CALHOUN BOCC	\$ 0.06	Default	79.8900000	\$ 287,099	\$ -			
Altha			1.2200000	\$ 4,384				
Blountstown			18.8900000	\$ 67,884				
Countywide Total			100.0000000	\$ 359,367				\$ 37,876
CHARLOTTE BOCC	\$ 0.06	Interlocal	89.6600000	\$ 5,303,787	\$ 0.05	Default	93.2600000	\$ 3,937,566
Punta Gorda			10.3400000	\$ 611,657			6.7400000	\$ 284,572
Countywide Total			100.0000000	\$ 5,915,444			100.0000000	\$ 4,222,138
CITRUS BOCC	\$ 0.06	Interlocal	90.9500000	\$ 3,242,139	\$ 0.05	Interlocal	90.9500000	\$ 2,392,910
Crystal River			3.5000000	\$ 124,766			3.5000000	\$ 92,086
Inverness			5.5500000	\$ 197,844			5.5500000	\$ 146,021
Countywide Total			100.0000000	\$ 3,564,749			100.0000000	\$ 2,631,017
CLAY BOCC	\$ 0.06	Interlocal	85.9000000	\$ 4,238,283	\$ 0.05	Default		
Green Cove Springs			5.7000000	\$ 281,236				
Keystone Heights			1.7000000	\$ 83,878				
Orange Park			6.1000000	\$ 300,972				
Penney Farms			0.6000000	\$ 29,604				
Countywide Total			100.0000000	\$ 4,933,973			100.0000000	\$ 3,671,523
COLLIER BOCC	\$ 0.06	Default	85.4800000	\$ 7,819,480	\$ 0.05	Default	85.4800000	\$ 5,914,705
Everglades			0.1900000	\$ 17,381			0.1900000	\$ 13,147
Marco Island			6.1200000	\$ 559,841			6.1200000	\$ 423,467
Naples			8.2100000	\$ 751,029			8.2100000	\$ 568,083
Countywide Total			100.0000000	\$ 9,147,731			100.0000000	\$ 6,919,403
COLUMBIA BOCC	\$ 0.06	Interlocal	71.3900000	\$ 2,457,843	\$ -			
Fort White			1.1000000	\$ 37,871				
Lake City			27.5100000	\$ 947,125				
Countywide Total			100.0000000	\$ 3,442,839				\$ 420,873
DESOTO BOCC	\$ 0.06	Interlocal	78.0000000	\$ 674,988	\$ 0.05	Default	83.0000000	\$ 449,711
Arcadia			22.0000000	\$ 190,381			17.0000000	\$ 92,109
Countywide Total			100.0000000	\$ 865,370			100.0000000	\$ 541,820
DIXIE BOCC	\$ 0.06	Interlocal	81.2500000	\$ 467,084	\$ -			
Cross City			12.5000000	\$ 71,859				
Horseshoe Beach			6.2500000	\$ 35,930				
Countywide Total			100.0000000	\$ 574,872				\$ 56,594
JACKSONVILLE-DUVAL	\$ 0.06	Interlocal	95.1022000	\$ 31,024,880	\$ -			
Atlantic Beach			1.4379000	\$ 469,081				
Baldwin			0.1530000	\$ 49,913				
Jacksonville Beach			2.5201000	\$ 822,124				
Neptune Beach			0.7868000	\$ 256,675				
Countywide Total			100.0000000	\$ 32,622,674				\$ 4,342,938
ESCAMBIA BOCC	\$ 0.06	Default	84.0400000	\$ 7,661,609	\$ 0.04	Interlocal	100.0000000	\$ 4,900,076
Century			0.8100000	\$ 73,845			0.0000000	\$ -
Pensacola			15.1500000	\$ 1,381,168			0.0000000	\$ -
Countywide Total			100.0000000	\$ 9,116,622			100.0000000	\$ 4,900,076
FLAGLER BOCC	\$ 0.06	Interlocal	19.3500000	\$ 503,769	\$ -			
Beverly Beach			0.3000000	\$ 7,810				
Bunnell			3.1000000	\$ 80,707				
Flagler Beach			3.9800000	\$ 103,618				
Palm Coast			73.2700000	\$ 1,907,552				
Countywide Total			100.0000000	\$ 2,603,456				\$ 384,839
FRANKLIN BOCC	\$ 0.06	Default	75.0800000	\$ 307,904	\$ -			
Appalachicola			16.8500000	\$ 69,102				
Carrabelle			8.0700000	\$ 33,095				
Countywide Total			100.0000000	\$ 410,101				\$ 55,941
GADSDEN BOCC	\$ 0.06	Default	77.9448000	\$ 2,074,727	\$ -			
Chattahoochee			6.8309000	\$ 181,824				

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2018

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 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution
Greensboro			0.5810000	\$ 15,465				
Gretna			1.3216000	\$ 35,178				
Havana			3.3009000	\$ 87,863				
Midway			1.1996000	\$ 31,931				
Quincy			8.8213000	\$ 234,805				
Countywide Total			100.0001000	\$ 2,661,791				\$ 244,979
GILCHRIST BOCC	\$ 0.06	Default	86.7600000	\$ 385,744	\$ -			
Bell			1.3000000	\$ 5,780				
Fanning Springs (part)			3.1100000	\$ 13,827				
Trenton			8.8300000	\$ 39,259				
Countywide Total			100.0000000	\$ 444,610				\$ 63,001
GLADES BOCC	\$ 0.06	Default	80.0000000	\$ 269,907	\$ -			
Moore Haven			20.0000000	\$ 67,477				
Countywide Total			100.0000000	\$ 337,384				\$ 38,843
GULF BOCC	\$ 0.06	Interlocal	100.0000000	\$ 376,858	\$ -			\$ 53,524
HAMILTON BOCC	\$ 0.06	Interlocal	72.4900000	\$ 2,495,533	\$ -			
Jasper			13.5600000	\$ 466,815				
Jennings			7.4000000	\$ 254,752				
White Springs			6.5500000	\$ 225,490				
Countywide Total			100.0000000	\$ 3,442,590				\$ 171,024
HARDEE BOCC	\$ 0.06	Interlocal	85.2800000	\$ 756,176	\$ 0.05	Default	89.5800000	\$ 477,938
Bowling Green			3.7700000	\$ 33,429			1.0800000	\$ 5,762
Wachula			7.4300000	\$ 65,882			8.3100000	\$ 44,337
Zolfo Springs			3.5200000	\$ 31,212			1.0300000	\$ 5,495
Countywide Total			100.0000000	\$ 886,698			100.0000000	\$ 533,532
HENDRY BOCC	\$ 0.06	Interlocal	65.0000000	\$ 985,720	\$ 0.02	Interlocal	65.0000000	\$ 197,342
Clewiston			20.6700000	\$ 313,459			20.6700000	\$ 62,755
LaBelle			14.3300000	\$ 217,313			14.3300000	\$ 43,506
Countywide Total			100.0000000	\$ 1,516,493			100.0000000	\$ 303,603
HERNANDO BOCC	\$ 0.06	Interlocal	95.5300000	\$ 4,672,003	\$ 0.05	Interlocal	95.5300000	\$ 3,238,229
Brooksville			4.4700000	\$ 218,610			4.4700000	\$ 151,522
Countywide Total			100.0000000	\$ 4,890,613			100.0000000	\$ 3,389,751
HIGHLANDS BOCC	\$ 0.06	Interlocal	81.3473700	\$ 2,478,780	\$ 0.05	Default	80.4000000	\$ 1,561,944
Avon Park			8.4022900	\$ 256,031			8.3000000	\$ 161,246
Lake Placid			2.0121100	\$ 61,312			1.5000000	\$ 29,141
Sebring			8.2382300	\$ 251,032			9.8000000	\$ 190,386
Countywide Total			100.0000000	\$ 3,047,154			100.0000000	\$ 1,942,717
HILLSBOROUGH BOCC	\$ 0.06	Interlocal	68.2000000	\$ 28,080,608	\$ -			
Plant City			2.7600000	\$ 1,136,400				
Tampa			27.1000000	\$ 11,158,130				
Temple Terrace			1.9400000	\$ 798,774				
Countywide Total			100.0000000	\$ 41,173,912				\$ 5,753,023
HOLMES BOCC	\$ 0.06	Interlocal	86.0000000	\$ 534,052	\$ -			
Bonifay			10.0000000	\$ 62,099				
Esto			1.0000000	\$ 6,210				
Noma			1.0000000	\$ 6,210				
Ponce de Leon			1.0000000	\$ 6,210				
Westville			1.0000000	\$ 6,210				
Countywide Total			100.0000000	\$ 620,990				\$ 64,397
INDIAN RIVER BOCC	\$ 0.06	Interlocal	72.2573000	\$ 3,615,350	\$ -			
Fellsmere			3.1840000	\$ 159,310				
Indian River Shores			1.2162000	\$ 60,852				
Orchid			0.2258000	\$ 11,298				
Sebastian			13.3547000	\$ 668,194				
Vero Beach			9.7620000	\$ 488,436				
Countywide Total			100.0000000	\$ 5,003,439				\$ 671,128
JACKSON BOCC	\$ 0.06	Interlocal	75.1600000	\$ 2,403,551	\$ -			
Alford			0.9400000	\$ 30,060				
Campbellton			0.2000000	\$ 6,396				
Cottondale			1.1700000	\$ 37,416				
Graceville			4.3700000	\$ 139,749				
Grand Ridge			1.4700000	\$ 47,009				
Greenwood			0.7400000	\$ 23,665				
Malone			1.1000000	\$ 35,177				
Marianna			11.7000000	\$ 374,156				
Sneads			3.1500000	\$ 100,734				
Countywide Total			100.0000000	\$ 3,197,912				\$ 310,249
JEFFERSON BOCC	\$ 0.06	Default	88.7800000	\$ 711,127	\$ 0.05	Default		

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2018

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 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution
Monticello			11.2200000	\$ 89,872				
Countywide Total			100.0000000	\$ 801,000				\$ 86,429
LAFAYETTE BOCC	\$ 0.06	Interlocal	100.0000000	\$ 208,274	\$ -			\$ 19,633
LAKE BOCC	\$ 0.06	Combination	66.3800000	\$ 6,054,780	\$ -			
Astatula			0.5452100	\$ 49,731				
Clermont			5.9596400	\$ 543,602				
Eustis			4.5069300	\$ 411,095				
Fruitland Park			0.9915900	\$ 90,447				
Groveland			2.3789800	\$ 216,996				
Howey-in-the-Hills			0.4605500	\$ 42,009				
Lady Lake			3.0787400	\$ 280,824				
Leesburg			4.4358500	\$ 404,611				
Mascotte			1.2986300	\$ 118,453				
Minneola			2.2110400	\$ 201,678				
Montverde			0.7789500	\$ 71,051				
Mount Dora			2.9155200	\$ 265,936				
Tavares			3.1320700	\$ 285,688				
Umatilla			0.9263000	\$ 84,491				
Countywide Total			100.0000000	\$ 9,121,393				\$ 1,347,805
LEE BOCC	\$ 0.06	Interlocal	47.8000000	\$ 10,062,177	\$ 0.05	Interlocal	47.8000000	\$ 7,401,406
Bonita Springs			4.5400000	\$ 955,696			4.5400000	\$ 702,979
Cape Coral			24.9500000	\$ 5,252,120			24.9500000	\$ 3,863,286
Estero			2.5400000	\$ 534,685			2.5400000	\$ 393,296
Fort Myers			14.0000000	\$ 2,947,081			14.0000000	\$ 2,167,776
Fort Myers Beach			1.1700000	\$ 246,292			1.1700000	\$ 181,164
Sanibel			5.0000000	\$ 1,052,529			5.0000000	\$ 774,206
Countywide Total			100.0000000	\$ 21,050,580			100.0000000	\$ 15,484,112
LEON BOCC	\$ 0.06	Interlocal	46.6700000	\$ 3,798,860	\$ 0.05	Interlocal	50.0000000	\$ 3,028,950
Tallahassee			53.3300000	\$ 4,340,973			50.0000000	\$ 3,028,950
Countywide Total			100.0000000	\$ 8,139,833			100.0000000	\$ 6,057,900
LEVY BOCC	\$ 0.06	Interlocal	90.5900000	\$ 1,236,317	\$ 0.05	Default		
Bronson			0.1300000	\$ 1,774				
Cedar Key			0.3600000	\$ 4,913				
Chiefland			1.9500000	\$ 26,612				
Fanning Springs (part)			0.1800000	\$ 2,457				
Inglis			1.0000000	\$ 13,647				
Otter Creek			0.0800000	\$ 1,092				
Williston			5.1300000	\$ 70,011				
Yankeetown			0.5800000	\$ 7,915				
Countywide Total			100.0000000	\$ 1,364,739				\$ 179,561
LIBERTY BOCC	\$ 0.06	Interlocal	90.0000000	\$ 262,986	\$ -			
Bristol			10.0000000	\$ 29,221				
Countywide Total			100.0000000	\$ 292,206				\$ 26,677
MADISON BOCC	\$ 0.06	Interlocal	70.1700000	\$ 1,206,874	\$ 0.05	Interlocal	70.1700000	\$ 405,006
Greenville			6.1600000	\$ 105,948			6.1600000	\$ 35,554
Lee			1.9800000	\$ 34,055			1.9800000	\$ 11,428
Madison			21.6900000	\$ 373,053			21.6900000	\$ 125,190
Countywide Total			100.0000000	\$ 1,719,929			100.0000000	\$ 577,178
MANATEE BOCC	\$ 0.06	Interlocal	100.0000000	\$ 10,780,037	\$ 0.05	Interlocal	100.0000000	\$ 7,913,147
MARION BOCC	\$ 0.06	Default	80.4600000	\$ 9,917,233	\$ 0.05	Default	80.4600000	\$ 6,404,393
Belleview			1.2100000	\$ 149,141			1.2100000	\$ 96,313
Dunnellon			0.6300000	\$ 77,652			0.6300000	\$ 50,146
McIntosh			0.1800000	\$ 22,186			0.1800000	\$ 14,328
Ocala			17.4100000	\$ 2,145,899			17.4100000	\$ 1,385,788
Reddick			0.1100000	\$ 13,558			0.1100000	\$ 8,756
Countywide Total			100.0000000	\$ 12,325,669			100.0000000	\$ 7,959,723
MARTIN BOCC	\$ 0.06	Interlocal	93.0363000	\$ 4,513,344	\$ 0.05	Interlocal	93.0363000	\$ 3,331,609
Jupiter Island			1.4431000	\$ 70,007			1.4431000	\$ 51,677
Ocean Breeze			0.0071000	\$ 344			0.0071000	\$ 254
Sewall's Point			0.8624000	\$ 41,836			0.8624000	\$ 30,882
Stuart			4.6511000	\$ 225,633			4.6511000	\$ 166,555
Countywide Total			100.0000000	\$ 4,851,165			100.0000000	\$ 3,580,977
MIAMI-DADE BOCC	\$ 0.06	Interlocal	70.3980000	\$ 46,506,330	\$ 0.03	Interlocal	73.9980000	\$ 21,535,628
Aventura			0.5980000	\$ 395,051			0.5250000	\$ 152,791
Bal Harbour			0.0450000	\$ 29,728			0.0390000	\$ 11,350
Bay Harbor Islands			0.1110000	\$ 73,329			0.0970000	\$ 28,230
Biscayne Park			0.0890000	\$ 58,795			0.0780000	\$ 22,700
Coral Gables			1.3300000	\$ 878,625			1.1690000	\$ 340,214

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2018

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 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution
Cutler Bay			0.8620000	\$ 569,454			0.7570000	\$ 220,310
Doral			0.9010000	\$ 595,219			0.7920000	\$ 230,496
El Portal			0.0650000	\$ 42,940			0.0570000	\$ 16,589
Florida City			0.2750000	\$ 181,671			0.2410000	\$ 70,138
Golden Beach			0.0410000	\$ 27,085			0.0360000	\$ 10,477
Hialeah			4.3790000	\$ 2,892,855			3.8460000	\$ 1,119,301
Hialeah Gardens			0.4320000	\$ 285,388			0.3800000	\$ 110,591
Homestead			1.3390000	\$ 884,570			1.1760000	\$ 342,251
Indian Creek			0.0070000	\$ 4,624			0.0060000	\$ 1,746
Key Biscayne			0.2420000	\$ 159,870			0.2130000	\$ 61,989
Medley			0.0950000	\$ 62,759			0.0840000	\$ 24,447
Miami			8.0530000	\$ 5,319,973			7.0740000	\$ 2,058,745
Miami Beach			1.6430000	\$ 1,085,399			1.4430000	\$ 419,956
Miami Gardens			2.5000000	\$ 1,651,550			2.1960000	\$ 639,102
Miami Lakes			0.6320000	\$ 417,512			0.5550000	\$ 161,522
Miami Shores			0.3050000	\$ 201,489			0.2680000	\$ 77,996
Miami Springs			0.4310000	\$ 284,727			0.3790000	\$ 110,300
North Bay Village			0.1330000	\$ 87,862			0.1170000	\$ 34,050
North Miami			1.2570000	\$ 830,399			1.1040000	\$ 321,297
North Miami Beach			0.9410000	\$ 621,643			0.8260000	\$ 240,391
Opa Locka			0.3340000	\$ 220,647			0.2930000	\$ 85,272
Palmetto Bay			0.6600000	\$ 436,009			0.5800000	\$ 168,797
Pinecrest			0.5450000	\$ 360,038			0.4790000	\$ 139,403
South Miami			0.3220000	\$ 212,720			0.2830000	\$ 82,361
Sunny Isles Beach			0.3470000	\$ 229,235			0.3050000	\$ 88,764
Surfside			0.1180000	\$ 77,953			0.1040000	\$ 30,267
Sweetwater			0.3940000	\$ 260,284			0.3460000	\$ 100,696
Virginia Gardens			0.0530000	\$ 35,013			0.0460000	\$ 13,387
West Miami			0.1230000	\$ 81,256			0.1080000	\$ 31,431
Countywide Total			100.0000000	\$ 66,062,004			100.0000000	\$ 29,102,987
MONROE BOCC	\$ 0.06	Interlocal	60.5000000	\$ 1,349,858	\$ 0.03	Interlocal	45.2100000	\$ 652,632
Islamorada			see note	\$ 294,500			9.0600000	\$ 130,786
Key Colony Beach			2.0000000	\$ 63,408			1.0900000	\$ 15,735
Key West			36.5000000	\$ 1,157,196			31.2100000	\$ 450,534
Layton			1.0000000	\$ 31,704			0.2600000	\$ 3,753
Marathon			see note	\$ 273,733			13.1700000	\$ 190,116
Countywide Total			100.0000000	\$ 3,170,399			100.0000000	\$ 1,443,557
NASSAU BOCC	\$ 0.06	Default	85.6065000	\$ 2,299,639	\$ -			
Callahan			0.7494000	\$ 20,131				
Fernandina Beach			9.0497000	\$ 243,101				
Hilliard			4.5944000	\$ 123,419				
Countywide Total			100.0000000	\$ 2,686,291				\$ 365,714
OKALOOSA BOCC	\$ 0.06	Default	64.0000000	\$ 3,729,514	\$ 0.03	Default	64.0000000	\$ 1,678,577
Cinco Bayou			0.3828000	\$ 22,307			0.3828000	\$ 10,040
Crestview			7.8062000	\$ 454,896			7.8062000	\$ 204,739
Destin			7.9133000	\$ 461,137			7.9133000	\$ 207,548
Fort Walton Beach			9.7956000	\$ 570,825			9.7956000	\$ 256,917
Laurel Hill			0.4593000	\$ 26,765			0.4593000	\$ 12,046
Mary Esther			1.9899000	\$ 115,959			1.9899000	\$ 52,191
Niceville			4.3618000	\$ 254,178			4.3618000	\$ 114,400
Shalimar			0.6124000	\$ 35,687			0.6124000	\$ 16,062
Valparaiso			2.6787000	\$ 156,098			2.6787000	\$ 70,256
Countywide Total			100.0000000	\$ 5,827,366			100.0000000	\$ 2,622,777
OKEECHOBEE BOCC	\$ 0.06	Interlocal	80.6600000	\$ 1,602,866	\$ 0.05	Interlocal	80.6600000	\$ 1,004,143
Okeechobee			19.3400000	\$ 384,322			19.3400000	\$ 240,765
Countywide Total			100.0000000	\$ 1,987,188			100.0000000	\$ 1,244,908
ORANGE BOCC	\$ 0.06	Interlocal	63.8764000	\$ 28,405,493	\$ -			
Apopka			3.7185000	\$ 1,653,597				
Bay Lake			0.0012000	\$ 534				
Belle Isle			0.5161000	\$ 229,507				
Eatonville			0.1793000	\$ 79,734				
Edgewood			0.2104000	\$ 93,564				
Lake Buena Vista			0.0018000	\$ 800				
Maitland			1.3580000	\$ 603,895				
Oakland			0.2095000	\$ 93,164				
Ocoee			3.2075000	\$ 1,426,358				
Orlando			20.9957000	\$ 9,336,675				
Windermere			0.2291000	\$ 101,880				

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2018

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 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution
Winter Garden			3.1836000	\$ 1,415,730				
Winter Park			2.3129000	\$ 1,028,534				
Countywide Total			100.0000000	\$ 44,469,465				\$ 6,257,877
OSCEOLA BOCC	\$ 0.06	Interlocal	62.5000000	\$ 7,011,325	\$ 0.05	Interlocal	100.0000000	\$ 8,557,534
Kissimmee			25.0000000	\$ 2,804,530			0.0000000	\$ -
St. Cloud			12.5000000	\$ 1,402,265			0.0000000	\$ -
Countywide Total			100.0000000	\$ 11,218,120			100.0000000	\$ 8,557,534
PALM BEACH BOCC	\$ 0.06	Interlocal	66.5650000	\$ 25,268,186	\$ 0.05	Interlocal	78.9240000	\$ 22,173,493
Atlantis			0.1920000	\$ 72,884			0.1210000	\$ 33,995
Belle Glade			0.9270000	\$ 351,891			0.5850000	\$ 164,354
Boca Raton			4.1240000	\$ 1,565,477			2.5990000	\$ 730,182
Boynton Beach			2.5020000	\$ 949,763			1.5770000	\$ 443,054
Briny Breezes			0.0090000	\$ 3,416			0.0050000	\$ 1,405
Cloud Lake			0.0120000	\$ 4,555			0.0070000	\$ 1,967
Delray Beach			2.7260000	\$ 1,034,794			1.7180000	\$ 482,668
Glen Ridge			0.0260000	\$ 9,870			0.0170000	\$ 4,776
Golf			0.0690000	\$ 26,193			0.0440000	\$ 12,362
Greenacres			0.8140000	\$ 308,996			0.5130000	\$ 144,126
Gulfstream			0.0680000	\$ 25,813			0.0430000	\$ 12,081
Haverhill			0.0820000	\$ 31,127			0.0510000	\$ 14,328
Highland Beach			0.0620000	\$ 23,535			0.0390000	\$ 10,957
Hypoluxo			0.0350000	\$ 13,286			0.0220000	\$ 6,181
Juno Beach			0.1040000	\$ 39,479			0.0660000	\$ 18,543
Jupiter			2.5510000	\$ 968,364			1.6080000	\$ 451,763
Jupiter Inlet Colony			0.0390000	\$ 14,804			0.0250000	\$ 7,024
Lake Clarke Shores			0.2180000	\$ 82,753			0.1380000	\$ 38,771
Lake Park			0.4930000	\$ 187,144			0.3110000	\$ 87,375
Lake Worth			1.7620000	\$ 668,858			1.1110000	\$ 312,133
Lantana			0.5550000	\$ 210,679			0.3500000	\$ 98,332
Loxahatchee Groves			0.7450000	\$ 282,803			0.4690000	\$ 131,764
Manalapan			0.0360000	\$ 13,666			0.0230000	\$ 6,462
Mangonia Park			0.1240000	\$ 47,071			0.0780000	\$ 21,914
North Palm Beach			0.5600000	\$ 212,577			0.3530000	\$ 99,174
Ocean Ridge			0.1060000	\$ 40,238			0.0670000	\$ 18,823
Pahokee			0.3530000	\$ 133,999			0.2230000	\$ 62,651
Palm Beach			0.6440000	\$ 244,463			0.4060000	\$ 114,065
Palm Beach Gardens			1.4810000	\$ 562,190			0.9340000	\$ 262,405
Palm Beach Shores			0.0760000	\$ 28,850			0.0480000	\$ 13,485
Palm Springs			0.7820000	\$ 296,849			0.4930000	\$ 138,507
Riviera Beach			1.4640000	\$ 555,737			0.9230000	\$ 259,314
Royal Palm Beach			1.4000000	\$ 531,442			0.8820000	\$ 247,796
South Bay			0.2350000	\$ 89,206			0.1480000	\$ 41,580
South Palm Beach			0.0180000	\$ 6,833			0.0110000	\$ 3,090
Tequesta			0.3590000	\$ 136,277			0.2260000	\$ 63,494
Wellington			3.0990000	\$ 1,176,386			1.9530000	\$ 548,690
West Palm Beach			4.5830000	\$ 1,739,715			2.8890000	\$ 811,657
Countywide Total			100.0000000	\$ 37,960,168			100.0000000	\$ 28,094,741
PASCO BOCC	\$ 0.06	Default	93.9442000	\$ 12,120,391	\$ 0.05	Default	93.9442000	\$ 8,855,224
Dade City			1.1549000	\$ 149,002			1.1549000	\$ 108,861
New Port Richey			3.4752000	\$ 448,360			3.4752000	\$ 327,574
Port Richey			0.3424000	\$ 44,175			0.3424000	\$ 32,275
St. Leo			0.0132000	\$ 1,703			0.0132000	\$ 1,244
San Antonio			0.1705000	\$ 21,997			0.1705000	\$ 16,071
Zephyrhills			0.8996000	\$ 116,064			0.8996000	\$ 84,797
Countywide Total			100.0000000	\$ 12,901,691			100.0000000	\$ 9,426,047
PINELLAS BOCC	\$ 0.06	Interlocal	100.0000000	\$ 23,498,703	\$ -			\$ 3,519,101
POLK BOCC	\$ 0.06	Interlocal	64.8190000	\$ 12,669,463	\$ 0.05	Interlocal	64.8190000	\$ 7,892,313
Auburndale			2.0100000	\$ 392,873			2.0100000	\$ 244,736
Bartow			2.8450000	\$ 556,081			2.8450000	\$ 346,405
Davenport			0.5720000	\$ 111,803			0.5720000	\$ 69,646
Dundee			0.6560000	\$ 128,221			0.6560000	\$ 79,874
Eagle Lake			0.4070000	\$ 79,552			0.4070000	\$ 49,556
Fort Meade			1.0010000	\$ 195,655			1.0010000	\$ 121,881
Frostproof			0.8470000	\$ 165,554			0.8470000	\$ 103,130
Haines City			2.8000000	\$ 547,285			2.8000000	\$ 340,926
Highland Park			0.0440000	\$ 8,600			0.0440000	\$ 5,357
Hillcrest Heights			0.0450000	\$ 8,796			0.0450000	\$ 5,479
Lake Alfred			0.7530000	\$ 147,181			0.7530000	\$ 91,685

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2018

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 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution
Lake Hamilton			0.3420000	\$ 66,847			0.3420000	\$ 41,642
Lake Wales			2.3130000	\$ 452,097			2.3130000	\$ 281,629
Lakeland			13.7710000	\$ 2,691,667			13.7710000	\$ 1,676,747
Mulberry			1.1400000	\$ 222,823			1.1400000	\$ 138,806
Polk City			0.4010000	\$ 78,379			0.4010000	\$ 48,825
Winter Haven			5.2340000	\$ 1,023,033			5.2340000	\$ 637,288
Countywide Total			100.0000000	\$ 19,545,910			100.0000000	\$ 12,175,925
PUTNAM BOCC	\$ 0.06	Interlocal	79.5692000	\$ 1,778,898	\$ 0.05	Interlocal	79.5692000	\$ 1,203,810
Crescent City			2.0959000	\$ 46,857			2.0959000	\$ 31,709
Interlachen			1.8367000	\$ 41,062			1.8367000	\$ 27,788
Palatka			14.3085000	\$ 319,890			14.3085000	\$ 216,475
Pomona Park			1.2093000	\$ 27,036			1.2093000	\$ 18,296
Welaka			0.9804000	\$ 21,918			0.9804000	\$ 14,833
Countywide Total			100.0000000	\$ 2,235,662			100.0000000	\$ 1,512,910
ST. JOHNS BOCC	\$ 0.06	Interlocal	90.3100000	\$ 7,038,119	\$ -			
Hastings			0.2800000	\$ 21,821				
St. Augustine			6.3700000	\$ 496,433				
St. Augustine Beach			3.0400000	\$ 236,916				
Countywide Total			100.0000000	\$ 7,793,289				\$ 1,102,528
ST. LUCIE BOCC	\$ 0.06	Default	19.0226000	\$ 1,657,205	\$ 0.05	Default	19.0226000	\$ 1,176,005
Fort Pierce			14.0710000	\$ 1,225,833			14.0710000	\$ 869,890
Port St. Lucie			66.8231000	\$ 5,821,474			66.8231000	\$ 4,131,101
St. Lucie Village			0.0833000	\$ 7,257			0.0833000	\$ 5,150
Countywide Total			100.0000000	\$ 8,711,768			100.0000000	\$ 6,182,145
SANTA ROSA BOCC	\$ 0.06	Default	90.9514000	\$ 4,105,234	\$ 0.05	Interlocal	89.4200000	\$ 2,888,860
Gulf Breeze			2.2328000	\$ 100,781			4.0800000	\$ 131,811
Jay			0.3873000	\$ 17,481			0.3900000	\$ 12,600
Milton			6.4285000	\$ 290,160			6.1100000	\$ 197,394
Countywide Total			100.0000000	\$ 4,513,657			100.0000000	\$ 3,230,664
SARASOTA BOCC	\$ 0.06	Interlocal	64.0325000	\$ 6,348,937	\$ 0.05	Interlocal	64.0325000	\$ 4,737,536
Longboat Key			1.1393000	\$ 112,964			1.1393000	\$ 84,293
North Port			15.8726000	\$ 1,573,797			15.8726000	\$ 1,174,357
Sarasota			13.4931000	\$ 1,337,865			13.4931000	\$ 998,306
Venice			5.4625000	\$ 541,617			5.4625000	\$ 404,151
Countywide Total			100.0000000	\$ 9,915,180			100.0000000	\$ 7,398,642
SEMINOLE BOCC	\$ 0.06	Interlocal	63.6000000	\$ 8,093,705	\$ -			
Altamonte Springs			5.3000000	\$ 674,475				
Casselberry			4.8000000	\$ 610,846				
Lake Mary			2.2000000	\$ 279,971				
Longwood			3.2000000	\$ 407,230				
Oviedo			6.4000000	\$ 814,461				
Sanford			9.5000000	\$ 1,208,965				
Winter Springs			5.0000000	\$ 636,298				
Countywide Total			100.0000000	\$ 12,725,951				\$ 1,923,123
SUMTER BOCC	\$ 0.06	Interlocal	89.4190000	\$ 4,506,900	\$ -			
Bushnell			2.1330000	\$ 107,508				
Center Hill			0.8510000	\$ 42,892				
Coleman			0.6020000	\$ 30,342				
Webster			0.6660000	\$ 33,568				
Wildwood			6.3290000	\$ 318,994				
Countywide Total			100.0000000	\$ 5,040,204				\$ 506,630
SUWANNEE BOCC	\$ 0.06	Interlocal	85.9110000	\$ 1,522,002	\$ 0.05	Interlocal	85.9110000	\$ 925,667
Branford			1.0000000	\$ 17,716			1.0000000	\$ 10,775
Live Oak			13.0890000	\$ 231,885			13.0890000	\$ 141,030
Countywide Total			100.0000000	\$ 1,771,603			100.0000000	\$ 1,077,472
TAYLOR BOCC	\$ 0.06	Interlocal	70.0000000	\$ 716,800	\$ -			
Perry			30.0000000	\$ 307,200				
Countywide Total			100.0000000	\$ 1,024,000				\$ 101,109
UNION BOCC	\$ 0.06	Default	82.8300000	\$ 357,392	\$ -			
Lake Butler			9.1700000	\$ 39,566				
Raiford			0.2700000	\$ 1,165				
Worthington Springs			7.7300000	\$ 33,353				
Countywide Total			100.0000000	\$ 431,476				\$ 40,985
VOLUSIA BOCC	\$ 0.06	Interlocal	57.2390000	\$ 8,445,673	\$ 0.05	Interlocal	57.2410000	\$ 4,750,261
Daytona Beach			7.7080000	\$ 1,137,323			6.4410000	\$ 628,490
Daytona Beach Shores			1.2280000	\$ 181,193			1.1450000	\$ 101,178
DeBary			2.0380000	\$ 300,709			2.5510000	\$ 173,665
DeLand			2.3500000	\$ 346,745			2.9450000	\$ 200,283

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2018

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 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2016-17 Distribution Percentage	FY 2017-18 Estimated Distribution
Deltona			9.4280000	\$ 1,391,111			7.4830000	\$ 765,241
Edgewater			1.8470000	\$ 272,527			2.1180000	\$ 155,676
Holly Hill			1.2470000	\$ 183,996			1.2020000	\$ 103,090
Lake Helen			0.2530000	\$ 37,330			0.2830000	\$ 21,261
New Smyrna Beach			3.3200000	\$ 489,869			4.1900000	\$ 283,212
Oak Hill			0.1520000	\$ 22,428			0.2720000	\$ 13,675
Orange City			0.8400000	\$ 123,943			1.2020000	\$ 72,910
Ormond Beach			5.0870000	\$ 750,592			4.6320000	\$ 418,148
Pierson			0.2100000	\$ 30,986			0.3060000	\$ 18,276
Ponce Inlet			0.6530000	\$ 96,351			0.7030000	\$ 54,634
Port Orange			5.0170000	\$ 740,263			6.1830000	\$ 426,661
South Daytona			1.3830000	\$ 204,063			1.1030000	\$ 112,301
Countywide Total			100.0000000	\$ 14,755,102			100.0000000	\$ 8,298,962
WAKULLA BOCC	\$ 0.06	Interlocal	100.0000000	\$ 750,298	\$ -			\$ 96,759
WALTON BOCC	\$ 0.06	Default	85.7600000	\$ 2,956,554	\$ -			
DeFuniak Springs			13.4500000	\$ 463,685				
Freeport			0.7900000	\$ 27,235				
Countywide Total			100.0000000	\$ 3,447,474				\$ 415,453
WASHINGTON BOCC	\$ 0.06	Default	85.7600000	\$ 683,010	\$ -			
Caryville			0.1200000	\$ 956				
Chipley			12.3500000	\$ 98,358				
Vernon			1.4600000	\$ 11,628				
Wausau			0.3100000	\$ 2,469				
Countywide Total			100.0000000	\$ 796,421				\$ 109,817
STATEWIDE TOTALS				\$ 608,115,873				\$ 224,074,615

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 2016-17 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.
- 7) Beginning January 1, 2018, Clay, Jefferson, and Levy counties will levy the 1 to 5 cents local option fuel tax at the maximum rate of 5 cents. These revenue estimates were calculated prior to the impositions of the 1 to 5 cents tax by Jefferson and Levy counties. Therefore, officials in those counties should follow the directions in #3 above to calculate estimated revenue. The county distribution methodologies reflect those in effect for FY 2017-18, as updated in December 2017 by the Department of Revenue.

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, 2018

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	1	\$ 1,412,911	0	\$ -	6	\$ 7,924,283	0	\$ -	5	\$ 5,822,278	0	\$ -	12	\$ 15,159,472	0	\$ -
Baker	1	\$ 208,179	0	\$ -	6	\$ 1,165,952	0	\$ -	0	\$ -	5	\$ 819,735	7	\$ 1,374,131	5	\$ 819,735
Bay	1	\$ 1,106,197	0	\$ -	6	\$ 6,204,781	0	\$ -	0	\$ -	5	\$ 4,504,818	7	\$ 7,310,978	5	\$ 4,504,818
Bradford	0	\$ 31,327	1	\$ 143,758	6	\$ 985,646	0	\$ -	0	\$ -	5	\$ 669,906	6	\$ 1,016,973	6	\$ 813,664
Brevard	0	\$ 1,506,950	1	\$ 2,633,768	6	\$ 23,802,691	0	\$ -	0	\$ -	5	\$ 12,273,221	6	\$ 25,309,641	6	\$ 14,906,989
Broward	1	\$ 9,468,139	0	\$ -	6	\$ 52,980,664	0	\$ -	5	\$ 39,483,506	0	\$ -	12	\$ 101,932,309	0	\$ -
Calhoun	0	\$ 23,325	1	\$ 40,640	6	\$ 359,367	0	\$ -	0	\$ -	5	\$ 189,379	6	\$ 382,692	6	\$ 230,019
Charlotte	1	\$ 1,055,918	0	\$ -	6	\$ 5,915,444	0	\$ -	5	\$ 4,222,138	0	\$ -	12	\$ 11,193,501	0	\$ -
Citrus	1	\$ 635,447	0	\$ -	6	\$ 3,564,749	0	\$ -	5	\$ 2,631,017	0	\$ -	12	\$ 6,831,213	0	\$ -
Clay	1	\$ 880,307	0	\$ -	6	\$ 4,933,973	0	\$ -	5	\$ 2,753,643	0	\$ 917,881	12	\$ 8,567,923	0	\$ 917,881
Collier	1	\$ 1,634,249	0	\$ -	6	\$ 9,147,731	0	\$ -	5	\$ 6,919,403	0	\$ -	12	\$ 17,701,383	0	\$ -
Columbia	1	\$ 614,026	0	\$ -	6	\$ 3,442,839	0	\$ -	0	\$ -	5	\$ 2,104,363	7	\$ 4,056,864	5	\$ 2,104,363
DeSoto	1	\$ 153,859	0	\$ -	6	\$ 865,370	0	\$ -	5	\$ 541,820	0	\$ -	12	\$ 1,561,049	0	\$ -
Dixie	0	\$ 40,004	1	\$ 60,724	6	\$ 574,872	0	\$ -	0	\$ -	5	\$ 282,969	6	\$ 614,876	6	\$ 343,693
Duval	0	\$ 1,155,293	1	\$ 4,659,858	6	\$ 32,622,674	0	\$ -	0	\$ -	5	\$ 21,714,692	6	\$ 33,777,967	6	\$ 26,374,550
Escambia	1	\$ 1,624,248	0	\$ -	6	\$ 9,116,622	0	\$ -	4	\$ 4,900,076	1	\$ 1,225,019	11	\$ 15,640,946	1	\$ 1,225,019
Flagler	1	\$ 464,574	0	\$ -	6	\$ 2,603,456	0	\$ -	0	\$ -	5	\$ 1,924,197	7	\$ 3,068,030	5	\$ 1,924,197
Franklin	0	\$ 13,128	1	\$ 60,023	6	\$ 410,101	0	\$ -	0	\$ -	5	\$ 279,705	6	\$ 423,228	6	\$ 339,729
Gadsden	0	\$ 204,533	1	\$ 262,856	6	\$ 2,661,791	0	\$ -	0	\$ -	5	\$ 1,224,897	6	\$ 2,866,324	6	\$ 1,487,754
Gilchrist	1	\$ 79,347	0	\$ -	6	\$ 444,610	0	\$ -	0	\$ -	5	\$ 523,957	7	\$ 523,957	5	\$ 315,007
Glades	1	\$ 59,388	0	\$ -	6	\$ 337,384	0	\$ -	0	\$ -	5	\$ 194,214	7	\$ 396,772	5	\$ 194,214
Gulf	1	\$ 66,970	0	\$ -	6	\$ 376,858	0	\$ -	0	\$ -	5	\$ 267,618	7	\$ 443,828	5	\$ 267,618
Hamilton	0	\$ 415,868	1	\$ 183,505	6	\$ 3,442,590	0	\$ -	0	\$ -	5	\$ 855,122	6	\$ 3,858,457	6	\$ 1,038,627
Hardee	1	\$ 157,504	0	\$ -	6	\$ 886,698	0	\$ -	5	\$ 533,532	0	\$ -	12	\$ 1,577,735	0	\$ -
Hendry	1	\$ 268,178	0	\$ -	6	\$ 1,516,493	0	\$ -	2	\$ 303,603	3	\$ 455,404	9	\$ 2,088,274	3	\$ 455,404
Hernando	1	\$ 871,533	0	\$ -	6	\$ 4,890,613	0	\$ -	5	\$ 3,389,751	0	\$ -	12	\$ 9,151,897	0	\$ -
Highlands	1	\$ 542,856	0	\$ -	6	\$ 3,047,154	0	\$ -	5	\$ 1,942,717	0	\$ -	12	\$ 5,532,727	0	\$ -
Hillsborough	1	\$ 7,349,528	0	\$ -	6	\$ 41,173,912	0	\$ -	0	\$ -	5	\$ 28,765,113	7	\$ 48,523,439	5	\$ 28,765,113
Holmes	1	\$ 110,338	0	\$ -	6	\$ 620,990	0	\$ -	0	\$ -	5	\$ 321,995	7	\$ 731,328	5	\$ 321,995
Indian River	0	\$ 173,976	1	\$ 720,102	6	\$ 5,003,439	0	\$ -	0	\$ -	5	\$ 3,355,639	6	\$ 5,177,415	6	\$ 4,075,742
Jackson	1	\$ 569,997	0	\$ -	6	\$ 3,197,912	0	\$ -	0	\$ -	5	\$ 1,551,249	7	\$ 3,767,909	5	\$ 1,551,247
Jefferson	1	\$ 142,779	0	\$ -	6	\$ 801,000	0	\$ -	5	\$ 324,110	0	\$ 108,037	12	\$ 1,267,888	0	\$ 108,037
Lafayette	0	\$ 15,172	1	\$ 21,066	6	\$ 208,274	0	\$ -	0	\$ -	5	\$ 98,167	6	\$ 223,446	6	\$ 119,234
Lake	1	\$ 1,627,677	0	\$ -	6	\$ 9,121,393	0	\$ -	0	\$ -	5	\$ 6,739,025	7	\$ 10,749,070	5	\$ 6,739,025
Lee	1	\$ 3,755,580	0	\$ -	6	\$ 21,050,580	0	\$ -	5	\$ 15,484,112	0	\$ -	12	\$ 40,290,272	0	\$ -
Leon	1	\$ 1,454,259	0	\$ -	6	\$ 8,139,833	0	\$ -	5	\$ 6,057,900	0	\$ -	12	\$ 15,651,993	0	\$ -
Levy	0	\$ 50,408	1	\$ 192,664	6	\$ 1,364,739	0	\$ -	5	\$ 673,354	0	\$ 224,451	11	\$ 2,088,501	1	\$ 417,115
Liberty	1	\$ 51,828	0	\$ -	6	\$ 292,206	0	\$ -	0	\$ -	5	\$ 133,383	7	\$ 344,034	5	\$ 133,383
Madison	1	\$ 307,086	0	\$ -	6	\$ 1,719,929	0	\$ -	5	\$ 577,178	0	\$ -	12	\$ 2,604,194	0	\$ -
Manatee	1	\$ 1,925,004	0	\$ -	6	\$ 10,780,037	0	\$ -	5	\$ 7,913,147	0	\$ -	12	\$ 20,618,188	0	\$ -
Marion	1	\$ 2,199,488	0	\$ -	6	\$ 12,325,669	0	\$ -	5	\$ 7,959,723	0	\$ -	12	\$ 22,484,879	0	\$ -
Martin	1	\$ 865,782	0	\$ -	6	\$ 4,851,165	0	\$ -	5	\$ 3,580,977	0	\$ -	12	\$ 9,297,924	0	\$ -
Miami-Dade	1	\$ 11,801,463	0	\$ -	6	\$ 66,062,004	0	\$ -	3	\$ 29,102,987	2	\$ 19,401,991	10	\$ 106,966,454	2	\$ 19,401,991
Monroe	1	\$ 566,490	0	\$ -	6	\$ 3,170,399	0	\$ -	3	\$ 1,443,557	2	\$ 962,371	10	\$ 5,180,446	2	\$ 962,371
Nassau	1	\$ 480,285	0	\$ -	6	\$ 2,686,291	0	\$ -	0	\$ -	5	\$ 1,828,568	7	\$ 3,166,576	5	\$ 1,828,568
Okaloosa	1	\$ 1,041,236	0	\$ -	6	\$ 5,827,366	0	\$ -	3	\$ 2,622,777	2	\$ 1,748,518	10	\$ 9,491,379	2	\$ 1,748,518
Okeechobee	1	\$ 353,330	0	\$ -	6	\$ 1,987,188	0	\$ -	5	\$ 1,244,908	0	\$ -	12	\$ 3,585,426	0	\$ -
Orange	0	\$ 1,218,965	1	\$ 6,714,536	6	\$ 44,469,465	0	\$ -	0	\$ -	5	\$ 31,289,383	6	\$ 45,688,429	6	\$ 38,003,919
Osceola	1	\$ 2,005,347	0	\$ -	6	\$ 11,218,120	0	\$ -	5	\$ 8,557,534	0	\$ -	12	\$ 21,781,001	0	\$ -
Palm Beach	1	\$ 6,775,565	0	\$ -	6	\$ 37,960,168	0	\$ -	5	\$ 28,094,741	0	\$ -	12	\$ 72,830,474	0	\$ -
Pasco	1	\$ 2,304,249	0	\$ -	6	\$ 12,901,691	0	\$ -	5	\$ 9,426,047	0	\$ -	12	\$ 24,631,988	0	\$ -
Pinellas	1	\$ 4,197,179	0	\$ -	6	\$ 23,498,703	0	\$ -	0	\$ -	5	\$ 17,595,505	7	\$ 27,695,882	5	\$ 17,595,505
Polk	1	\$ 3,479,200	0	\$ -	6	\$ 19,545,910	0	\$ -	5	\$ 12,175,925	0	\$ -	12	\$ 35,201,035	0	\$ -
Putnam	1	\$ 398,729	0	\$ -	6	\$ 2,235,662	0	\$ -	5	\$ 1,512,910	0	\$ -	12	\$ 4,147,300	0	\$ -
St. Johns	0	\$ 211,029	1	\$ 1,182,983	6	\$ 7,793,289	0	\$ -	0	\$ -	5	\$ 5,512,639	6	\$ 8,004,319	6	\$ 6,695,623
St. Lucie	1	\$ 1,555,172	0	\$ -	6	\$ 8,711,768	0	\$ -	5	\$ 6,182,145	0	\$ -	12	\$ 16,449,085	0	\$ -
Santa Rosa	1	\$ 629,749	0	\$ -	6	\$ 4,513,657	0	\$ -	5	\$ 3,230,664	0	\$ -	12	\$ 8,374,069	0	\$ -
Sarasota	1	\$ 1,772,383	0	\$ -	6	\$ 9,915,180	0	\$ -	5	\$ 7,398,642	0	\$ -	12	\$ 19,086,205	0	\$ -
Seminole	1	\$ 2,272,411	0	\$ -	6	\$ 12,725,951	0	\$ -	0	\$ -	5	\$ 9,615,615	7	\$ 14,998,363	5	\$ 9,615,615

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, 2018

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Sumter	1	\$ 898,242	0	\$ -	6	\$ 5,040,204	0	\$ -	0	\$ -	5	\$ 2,533,148	7	\$ 5,938,445	5	\$ 2,533,148
Suwannee	1	\$ 315,761	0	\$ -	6	\$ 1,771,603	0	\$ -	5	\$ 1,077,472	0	\$ -	12	\$ 3,164,836	0	\$ -
Taylor	0	\$ 72,900	1	\$ 108,487	6	\$ 1,024,000	0	\$ -	0	\$ -	5	\$ 505,544	6	\$ 1,096,900	6	\$ 614,031
Union	1	\$ 76,587	0	\$ -	6	\$ 431,476	0	\$ -	0	\$ -	5	\$ 204,926	7	\$ 508,063	5	\$ 204,926
Volusia	1	\$ 2,634,232	0	\$ -	6	\$ 14,755,102	0	\$ -	5	\$ 8,298,962	0	\$ -	12	\$ 25,688,297	0	\$ -
Wakulla	1	\$ 132,388	0	\$ -	6	\$ 750,298	0	\$ -	0	\$ -	5	\$ 483,796	7	\$ 882,686	5	\$ 483,796
Walton	1	\$ 611,025	0	\$ -	6	\$ 3,447,474	0	\$ -	0	\$ -	5	\$ 2,077,267	7	\$ 4,058,499	5	\$ 2,077,267
Washington	1	\$ 141,666	0	\$ -	6	\$ 796,421	0	\$ -	0	\$ -	5	\$ 549,086	7	\$ 938,087	5	\$ 549,086
Florida Total		\$ 91,238,744		\$ 16,984,972		\$ 608,115,872		\$ -		\$ 236,383,255		\$ 185,823,552		\$ 935,737,872		\$ 202,808,524

Notes:

- The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2018.
- 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.
- 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.
- 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.
- 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.
- 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.
- Beginning January 1, 2018, Clay, Jefferson, and Levy counties will levy the 1-5 Cents Local Option Fuel Tax at the maximum rate of 5 cents.

Data Sources:

- Office of Economic and Demographic Research, Table: 2018 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- Office of Economic and Demographic Research, Tables: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2018 and Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2018.

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 2017-18 local fiscal year, counties levying this tax will realize an estimated \$91 million in revenue. The 14 counties not currently levying this tax on motor fuel will allow an estimated \$17 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Authorization to Levy:

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

Counties Eligible to Levy:

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

Distribution of Proceeds:

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

Authorized Uses of Proceeds:

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

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

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

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

Attorney General Opinions:

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

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

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

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

1 to 6 Cents Local Option Fuel Tax

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

Summary:

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As the result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2017-18 local fiscal year, counties levying this tax will realize an estimated \$608 million in revenue, and no revenues will go unrealized because all counties are levying the tax at the maximum rate.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Authorization to Levy:

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

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. Such ordinance must be adopted in accordance with the requirements imposed under one of the following two circumstances, whichever is applicable:
 - a. Prior to June 1st, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1st. However, any interlocal agreement executed after the initial tax levy, extension, or rate change, cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
 - b. If an interlocal agreement has not been executed, the county may, prior to June 10th, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described in #1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum is held in accordance with the provisions of the resolution and applicable state law, provided that the county bears the costs of such referendum. The tax is levied and collected countywide on January 1st, following 30 days after voter approval.

All tax impositions and rate changes must be levied before October 1st to be effective January 1st of the following year for a period not to exceed 30 years. However, tax levies that were in effect on July 1, 2002, and which expire on August 31st of any year may be re-imposed at the current authorized rate provided the tax

is levied before July 1st and is effective September 1st of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the distribution method is made.

Counties Eligible to Levy:

All counties are eligible to levy this tax on motor fuel. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in the same proportion as other local option fuel tax monies. Since the tax is imposed on diesel fuel at the maximum rate of 6 cents in all counties as the result of statewide equalization, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

Distribution of Proceeds:

The tax proceeds are distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local governmental entities, then the parties to the agreement must review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds. This provision applies only to Orange County.

Authorized Uses of Proceeds:

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

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting installation, operation, maintenance, and repair.
5. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.

7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Small counties, which are defined as having a total population of 50,000 or less on April 1, 1992, and municipalities within such counties, are authorized to use the proceeds to fund infrastructure projects if the projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, the projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to 4 cents of tax proceeds may be used by the county for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., these funds cannot be used for the operational expenses of any infrastructure. The funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state land-planning agency. Additionally, the proceeds cannot be pledged for bonded indebtedness for a period exceeding 10 years with one exception. For the express purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For these purposes, the term *infrastructure* has the same meaning as provided in s. 212.055, F.S.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.¹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

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

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

1 to 5 Cents Local Option Fuel Tax

Sections 206.41(1)(e) and 336.025, Florida Statutes

Summary:

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. During the 2017-18 local fiscal year, the 34 counties levying this tax will realize an estimated \$236 million in revenue. The 38 counties not currently levying this tax at the maximum rate will allow an estimated \$186 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Authorization to Levy:

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

Prior to a tax levy, the county may establish by interlocal agreement with one or more of its respective municipalities representing a majority of the county's incorporated area population a distribution formula for dividing the entire tax proceeds among the county government and all eligible municipalities. If no interlocal agreement is adopted before the tax's effective date, the revenues are distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below. If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement established after the initial tax levy or rate change cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by the proceeds. The amounts distributed to each local government cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the establishment date of the new interlocal agreement.

Counties Eligible to Levy:

All counties are eligible to levy this tax. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

Distribution of Proceeds:

The tax proceeds are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county’s boundaries. If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement must review and hold public hearings on the terms of the agreement at least every two years. If no interlocal agreement is established, then a local government’s distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

Authorized Uses of Proceeds:

The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
97-25	County local option fuel tax funding transit operations
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues

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

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

Municipal Pari-Mutuel Tax

Section 550.105(9), Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

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

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

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

Prior Years' Revenues:

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

Municipal Parking Facility Space Surcharges

Sections 166.271, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

The governing body of any municipality with a resident population of 200,000 or more, which has more than 20 percent of its real property exempt from ad valorem taxation, and is located in a county with a population greater than 500,000, may impose and collect a discretionary per-vehicle surcharge. Subject to referendum approval by voters in the municipality, the surcharge may be up to 15 percent of the amount charged for the sale, lease, or rental of space at municipal parking facilities that are open for use to the general public and are not airports, seaports, county administration buildings, or other projects as defined under ss. 125.011 and 125.015, F.S. Based on April 1, 2017 population estimates, only six municipalities (i.e., Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa) were located in a county having a population greater than 500,000 and had a municipal population of 200,000 or more.

Administrative Procedures:

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

Distribution of Proceeds:

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

Authorized Uses:

The surcharge proceeds are used for the following purposes.²

1. No less than 60 percent and no more than 80 percent are used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments.
2. No less than 20 percent and no more than 40 percent are used to improve transportation, including, but not limited to, street, sidewalk, roadway, landscape, transit, and streetscape beautification improvements in downtown or urban core areas. Downtown or urban core areas shall be coterminous with any downtown development district established pursuant to s. 166.0497, F.S., or Chapter 65-1090, L.O.F. Alternatively, any eligible local governmental entity may identify the downtown or urban core area as any contiguous area consisting of lands where the predominant acreage is designated as commercial or its substantial equivalent pursuant to the local government comprehensive plan or other implementing land development regulations.

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

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

Attorney General Opinions:

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

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 2017 Regular Legislative Session.

Authorization to Levy:

Municipalities in counties having a population of not less than 330,000 and not more than 340,000 (i.e., Broward County) and in counties having a population of more than 900,000 (i.e., Miami-Dade County), according to the 1960 decennial census, whose charter specifically provided or was amended prior to January 1, 1968, to provide for this tax levy, are eligible to impose it by ordinance adopted by the governing body. The tax is levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, tourist or trailer camp, as defined in part I of ch. 212, F.S., and upon the retail sale price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax does not apply to those sales the amount of which is less than 50 cents or sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than \$10.

Municipalities Eligible to Levy:

The Miami-Dade County municipalities of Bal Harbour, Miami Beach, and Surfside are eligible to impose the tax. According to their official government websites, Bal Harbour¹, Miami Beach², and Surfside³ 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

1. <http://www.balharbourfl.gov/doing-business/resort-tax-registration>

2. See document entitled "FY 17/18 Final Operating Budget" available at <http://miamibeachfl.gov/excellence/scroll.aspx?id=18274>

3. See document entitled "Resort Tax Application Package" available at <http://www.townofsurfsidefl.gov/departments-services/finance/certificate-of-use-local-business-tax-receipt-and-resort-tax-information>

collection procedures and penalties. Additionally, municipalities participate in the Registration Information Sharing and Exchange Program and share tax administration information with the DOR.⁴

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.⁵

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.¹ The tax is levied only upon purchases within the municipality or within the charter county's unincorporated area and cannot exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed above, as defined by ordinance, can be taxed on a comparable base at the same rates; however, the tax rate on fuel oil cannot exceed 4 cents per gallon.² The tax proceeds are considered general revenue for the municipality or charter county.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Eligibility Requirements:

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service, as of May 4, 1977, may continue the tax levy in order to satisfy debt obligations incurred prior to that date. By virtue of a number of legal rulings in Florida case law, a charter county may levy the tax within the unincorporated area. For example, the Florida Supreme Court ruled in 1972 that charter counties, unless specifically precluded by general or special law, could impose by ordinance any tax in the area of its tax jurisdiction that a municipality could impose.³ In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.⁴

Administrative Procedures:

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.⁵ At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax is levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.⁶ A number of tax exemptions are specified in law.⁷

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

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

2. Section 166.231(2), F.S.

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

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

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

6. Section 166.232, F.S.

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

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

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2013-11	Taxability of municipal sale of gas outside city
2003-61	Public Service Tax, exemptions
97-83	Taxation, collection of past-due municipal utility tax
95-42	Part of audit w/info from its telecommunications audit exempt
95-02	Municipality tax certain services if taxing one utility
94-76	Imposition of monetary cap on items or services tax
94-08	Municipality grant church exempt from public service tax
93-38	Municipality / not require state or county to pay tax
93-35	Past due public service tax
89-11	Municipality, authority to impose utility tax cap
87-45	Authority to place cap on public service tax
82-96	Pledging use of service tax for sewer system
82-06	Fuel oil sale; taxable
79-26	Public service tax, utility services
78-142	Municipalities, taxation, bonds, issuance
78-124	Municipalities, housing authorities, tax exemption
78-44	Exemption from tax, church group
77-24	Fuel adjustment charge
76-42	Exemption from municipal public service tax
75-209	Church property and taxation
75-49	Fuel adjustment charge
75-20	Services for users residing outside city limits
75-05	Public service tax and exempt organizations
74-157	Municipal utility tax exemptions
74-379	Utility tax and sewer system

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

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

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

Tax Rates Imposed by Taxing Authorities:

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

Prior Years' Revenues:

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

11. <http://floridarevenue.com/taxes/governments/Pages/mpst.aspx>

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

This page was intentionally left blank.

Tourist Development Taxes

Section 125.0104, Florida Statutes

Summary:

Section 125.0104, F.S., authorizes five separate tourist development taxes that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies are by vote of the county's governing body or referendum approval. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2017-18 state fiscal year, the 63 counties levying a tourist development tax will realize an estimated \$904 million in revenue. The 38 counties not currently levying all possible tourist development taxes will allow an estimated \$59 million to go unrealized.

General Law Amendments:

Chapter 2017-36, L.O.F., (HB 7109) expands the authorized uses of tourist development tax revenues to include the acquisition, construction, extension, enlargement, remodel, repair, improvement, maintenance, operation, or promotion of auditoriums that are publicly owned and open to the public, but operated by an organization that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied. This change became effective on July 1, 2017.

Authorization to Levy:

Any county may levy and impose a tourist development tax within its boundaries, except there is no additional levy of a tourist development tax in those municipalities levying the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes is authorized to levy more than 2 percent of tourist development tax;¹ however, this restriction does not apply to a county's levy of the Professional Sports Franchise Facility Tax² and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.³ A county may elect to levy a tourist development tax in a subcounty special district, and if it does, the district must embrace all or a significant contiguous portion of the county. The county must also assist the Department of Revenue (DOR) in identifying those rental units within the district that are subject to the tax.

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

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.

The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.⁴ These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements. The plan sets forth the anticipated net tax revenue to be derived by the county for two years following the tax levy as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan provides a list, in order of priority, of the proposed uses of the tax revenue by specific project or use as well as the approximate cost or expense allocation for each specific project or use. The governing body adopts the county plan for tourist development as part of the ordinance levying the tax.

Administrative Procedures:

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium or timeshare resort for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations that are exempt according to the provisions of ch. 212, F.S. The tax is charged by the person receiving the consideration for rent or lease at the time of payment, and this person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR keeps records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied and promulgates rules and publishes forms as necessary to enforce these taxes.⁵

A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.⁶

Reporting Requirements:

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county also notifies the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.⁷

Distribution of Proceeds:

Tax collections received by the DOR, less the costs of administration, are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in the county tourist development trust fund of the respective county, which is established by each county as a pre-condition to the receipt of such funds.⁸

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

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.

Automatic Expiration on Retirement of Bonds:

If the plan for tourist development approved by the county’s governing body, as amended pursuant to s. 125.0104(4)(d), F.S., includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned or operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of either of the following.

1. The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization.
2. The expiration of any agreement by the county for the operation and maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the county board determines it necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions re-imposing a tourist development tax, upon or following the expiration of the previous ordinance.⁹

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2017-06	Funding transit system with tourist development tax
2016-18	Tourist development tax expenditures
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

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

97-13	Tourist development tax, foreign national's residence
96-54	Tourist development tax funds for raceway facility
96-26	Tourist development tax, creation of second district
95-71	Tourist development tax, infrastructure surtax
94-12	County use of tourist development tax revenues for rail trail
92-66	Tourist development tax revenues, purchase of all terrain vehicles
92-34	Use of tourist development tax revenue
92-16	Tourist development tax – Concert in the Park
92-03	Clerk of Court's authority regarding tourist development tax
91-62	Tourist development tax revenues
90-83	Immunity from suit, county tourist development councils
90-59	Tourist development tax, hydrilla and weed control
90-55	Tourist development tax, beach facilities
90-14	Revenues derived from tourist development tax
89-50	Tourist tax revenues used for travel expenses
88-49	Use of tourist development tax
88-37	Local option tourist development tax
87-16	Use of tourist tax to improve shoreline
86-96	Authority to increase tourist development tax
86-87	Funds used for advertising
86-68	Use of tourist development tax to maintain beaches
83-18	Use of tourist tax for convention center
79-30	Tourist development tax, usage
77-81	Counties, tourist development tax

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

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

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

The first table to follow provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.¹¹ The second table reports the taxable sales by transient rental facilities on a county-by-county basis and may be useful in identifying the general trend of potential collections as well as estimating revenues from tourist development

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: December 1, 2017) found at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>

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 2018 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2018.

Additional Detail:

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

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

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of December 1, 2017, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	Nov. 14, 1991
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Dixie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gilchrist</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2007</i>	-
<i>Glades</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2009</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hardee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2017</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</i>	-
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West 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 taxing district 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 December 1, 2017, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Volusia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1995</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1986</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2001</i>	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1993</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2012</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1997</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1989</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1987</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2002</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1999</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1990</i>	<i>Nov. 14, 1991</i>
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1991</i>	<i>Jul. 31, 1994</i>
<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>Dixie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2017</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>Jefferson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2017</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>	-
<i>Monroe (Key West only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1986</i>	<i>Jun. 30, 1987</i>
<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 taxing district 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>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2017</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1988</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1988</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1996</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 1997</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2011</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2011</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2006</i>	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2009</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of December 1, 2017, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2013</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
Escambia (Navarre Beach exempt)	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia (Navarre Beach exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2010</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2007</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2015</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Okaloosa (select taxing district only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1997</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2017</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
St. Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2016</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2012</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2018</i>	-
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2015</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2016</i>	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2009</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2005</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2007</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2017</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2015</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2017</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2015</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1994</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2009</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2015</i>	-
<i>Okaloosa (select taxing district only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2008</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2006</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of December 1, 2017, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2006</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2014</i>	-
Sarasota	Imposed Levy	0.5%	May 1, 2010	Apr. 30, 2011
<i>Sarasota</i>	<i>Increased Rate</i>	<i>1%</i>	<i>May 1, 2011</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2016</i>	-
Walton (select zip codes only)	Imposed Levy	0.5%	Oct. 1, 2009	Sep. 30, 2014
Tourist Impact Tax - s. 125.0108, F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
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.				
Special Convention Development Tax - s. 212.0305(4)(d), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
<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.				
Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<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.				
Local Administration of Tourist Taxes				
County	Effective Date	Termination Date		
<i>Alachua</i>	<i>Jul. 1, 2001</i>			
<i>Baker</i>	<i>May 1, 2000</i>			
<i>Bay</i>	<i>Jan. 1, 1994</i>			
<i>Brevard</i>	<i>Oct. 1, 1992</i>			
<i>Broward</i>	<i>Mar. 1, 1994</i>			
<i>Charlotte</i>	<i>Sep. 1, 1990</i>			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
<i>Clay</i>	<i>Jan. 1, 1989</i>			
<i>Collier</i>	<i>Jan. 1, 1993</i>			
<i>Duval</i>	<i>Dec. 1, 1990</i>			
<i>Escambia</i>	<i>Jun. 1, 1989</i>			
<i>Gulf</i>	<i>Jun. 1, 2001</i>			
<i>Hernando</i>	<i>Jan. 1, 1993</i>			
<i>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>			
Okaloosa	Jul. 1, 1992	Feb. 28, 2017		
<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>			

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of December 1, 2017, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<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 (Tourist Development Taxes)</i>	<i>Apr. 1, 1990</i>			
<i>Volusia (Convention Development Tax)</i>	<i>Apr. 1, 1990</i>			
Wakulla	Dec. 1, 1996		Sep. 30, 2009	
<i>Walton (select zip codes only)</i>	<i>Oct. 1, 1991</i>			

Note: The Miami-Dade municipalities of Bal Harbour and Surfside impose a 4% Municipal Resort Tax and are exempt from the county's levies of the Tourist Development Tax and Convention Development Tax. The municipality of Miami Beach imposes a 4% Municipal Resort Tax and is exempt from the county's Tourist Development Tax levy, but is not exempt from the county's Convention Development Tax levy.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: December 1, 2017).

<https://revenue.law.floridarevenue.com/Pages/Browse.aspx#3-17-23>

Taxable Sales Reported by Transient Rental Facilities State Fiscal Years Ended June 30, 2004 - 2018

County	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017 (est.)	2018 (est.)
Alachua	\$ 55,904,993	\$ 58,584,056	\$ 65,615,424	\$ 74,594,673	\$ 75,917,950	\$ 65,985,970	\$ 65,658,413	\$ 66,764,676	\$ 69,755,523	\$ 70,837,053	\$ 78,089,966	\$ 84,514,216	\$ 95,658,949	\$ 94,904,132	\$ 101,881,789
Baker	\$ 1,504,500	\$ 1,699,572	\$ 1,603,440	\$ 1,741,451	\$ 1,351,770	\$ 1,218,154	\$ 978,419	\$ 840,385	\$ 1,209,386	\$ 1,066,547	\$ 980,697	\$ 1,083,652	\$ 1,343,460	\$ 1,473,185	\$ 1,402,413
Bay	\$ 196,208,387	\$ 208,158,496	\$ 183,988,163	\$ 205,883,807	\$ 220,615,421	\$ 257,737,516	\$ 232,109,551	\$ 237,176,016	\$ 293,058,042	\$ 312,747,200	\$ 267,818,874	\$ 385,297,590	\$ 403,992,567	\$ 427,688,783	\$ 430,036,196
Brevard	\$ 2,580,981	\$ 2,622,984	\$ 2,642,988	\$ 2,704,138	\$ 2,708,650	\$ 2,562,224	\$ 2,359,884	\$ 2,041,867	\$ 2,120,360	\$ 2,037,819	\$ 2,500,647	\$ 2,899,827	\$ 3,409,827	\$ 3,401,615	\$ 3,115,895
Broward	\$ 118,405,980	\$ 138,017,963	\$ 166,646,629	\$ 172,366,524	\$ 176,303,417	\$ 159,168,822	\$ 160,305,862	\$ 165,860,770	\$ 163,381,706	\$ 172,728,694	\$ 191,886,029	\$ 217,514,516	\$ 236,542,784	\$ 261,345,029	\$ 249,974,132
Broward	\$ 654,875,401	\$ 705,221,067	\$ 777,095,108	\$ 802,185,494	\$ 840,297,004	\$ 717,890,868	\$ 699,454,719	\$ 764,820,163	\$ 846,030,633	\$ 911,308,685	\$ 1,012,009,216	\$ 1,133,459,664	\$ 1,207,587,197	\$ 1,196,333,376	\$ 1,267,176,229
Calhoun	\$ 123,889	\$ 124,139	\$ 112,493	\$ 105,841	\$ 110,629	\$ 88,919	\$ 93,633	\$ 105,993	\$ 84,068	\$ 77,566	\$ 78,342	\$ 79,909	\$ 81,907	\$ 82,726	\$ 84,380
Charlotte	\$ 45,588,167	\$ 44,867,990	\$ 48,404,996	\$ 44,563,667	\$ 44,150,162	\$ 41,037,361	\$ 42,168,318	\$ 41,613,104	\$ 47,110,646	\$ 50,852,982	\$ 57,437,228	\$ 67,688,902	\$ 74,842,839	\$ 75,084,353	\$ 77,990,320
Citrus	\$ 16,915,167	\$ 17,942,932	\$ 18,476,567	\$ 19,545,020	\$ 20,971,656	\$ 20,168,718	\$ 21,516,465	\$ 18,858,689	\$ 19,872,183	\$ 21,023,098	\$ 23,481,739	\$ 27,915,735	\$ 31,620,871	\$ 32,291,066	\$ 33,317,816
Clay	\$ 11,948,733	\$ 12,444,196	\$ 12,623,704	\$ 12,914,586	\$ 14,635,620	\$ 15,825,800	\$ 14,483,278	\$ 14,380,911	\$ 15,365,102	\$ 15,664,345	\$ 17,130,026	\$ 19,250,320	\$ 20,304,671	\$ 19,967,496	\$ 21,104,894
Collier	\$ 313,300,067	\$ 353,421,354	\$ 392,064,458	\$ 353,863,988	\$ 368,128,308	\$ 317,620,585	\$ 319,328,433	\$ 325,900,612	\$ 330,924,395	\$ 400,378,639	\$ 462,967,936	\$ 532,973,238	\$ 545,175,704	\$ 533,127,933	\$ 570,444,679
Columbia	\$ 16,271,833	\$ 18,768,712	\$ 21,071,923	\$ 20,029,588	\$ 19,580,587	\$ 19,147,110	\$ 17,050,484	\$ 19,545,225	\$ 20,901,155	\$ 22,255,516	\$ 22,836,009	\$ 24,683,146	\$ 30,688,706	\$ 29,909,096	\$ 32,289,244
DeSoto	\$ 1,473,428	\$ 1,517,631	\$ 1,578,336	\$ 1,641,470	\$ 1,707,128	\$ 1,691,764	\$ 1,744,209	\$ 1,798,279	\$ 1,793,038	\$ 1,600,203	\$ 2,056,931	\$ 2,015,232	\$ 2,572,538	\$ 2,811,508	\$ 2,716,427
Dixie	\$ 784,000	\$ 807,520	\$ 839,821	\$ 873,414	\$ 908,350	\$ 1,181,331	\$ 1,217,867	\$ 1,255,533	\$ 1,280,644	\$ 1,151,246	\$ 1,193,951	\$ 1,487,534	\$ 1,907,600	\$ 2,223,811	\$ 2,078,180
Duval	\$ 212,759,328	\$ 253,346,688	\$ 246,530,395	\$ 258,543,775	\$ 278,871,590	\$ 245,315,509	\$ 228,738,649	\$ 239,032,912	\$ 255,370,776	\$ 268,488,941	\$ 290,493,591	\$ 325,336,866	\$ 358,702,749	\$ 388,123,149	\$ 379,920,004
Escambia	\$ 126,929,725	\$ 128,311,967	\$ 113,095,231	\$ 119,002,462	\$ 136,216,983	\$ 132,542,672	\$ 136,432,615	\$ 139,713,211	\$ 170,358,897	\$ 186,354,348	\$ 200,285,936	\$ 223,439,929	\$ 242,894,634	\$ 255,216,305	\$ 256,450,547
Flagler	\$ 16,931,340	\$ 20,380,075	\$ 26,051,942	\$ 29,314,259	\$ 30,298,172	\$ 26,924,544	\$ 27,127,008	\$ 32,647,008	\$ 37,276,180	\$ 39,767,577	\$ 45,029,510	\$ 50,176,848	\$ 51,985,382	\$ 50,024,107	\$ 53,925,297
Franklin	\$ 28,909,511	\$ 29,499,501	\$ 33,492,460	\$ 35,218,210	\$ 38,940,899	\$ 37,386,261	\$ 37,048,249	\$ 37,385,979	\$ 45,578,058	\$ 46,214,951	\$ 49,916,107	\$ 54,298,238	\$ 57,557,026	\$ 64,337,785	\$ 59,675,541
Gadsden	\$ 1,485,454	\$ 1,467,751	\$ 1,961,062	\$ 3,246,301	\$ 3,844,048	\$ 4,377,602	\$ 3,691,542	\$ 4,119,461	\$ 4,707,512	\$ 5,276,308	\$ 6,310,481	\$ 6,125,028	\$ 6,753,446	\$ 6,209,596	\$ 6,209,596
Gilchrist	\$ 852,180	\$ 897,032	\$ 944,244	\$ 993,947	\$ 1,048,933	\$ 1,277,031	\$ 1,496,742	\$ 1,391,018	\$ 1,189,121	\$ 1,473,058	\$ 1,994,876	\$ 2,035,447	\$ 2,495,440	\$ 2,123,346	\$ 2,123,346
Glades	\$ 777,870	\$ 801,207	\$ 825,243	\$ 850,000	\$ 775,543	\$ 702,378	\$ 821,850	\$ 818,518	\$ 838,423	\$ 683,747	\$ 967,475	\$ 1,078,643	\$ 1,228,565	\$ 1,044,650	\$ 1,269,494
Gulf	\$ 10,173,967	\$ 11,669,207	\$ 10,142,467	\$ 16,259,656	\$ 16,869,490	\$ 16,977,036	\$ 18,808,357	\$ 19,253,269	\$ 23,563,775	\$ 25,707,284	\$ 28,524,927	\$ 32,672,934	\$ 36,352,562	\$ 37,676,035	\$ 38,900,882
Hamilton	\$ 1,114,285	\$ 1,213,745	\$ 1,578,692	\$ 1,723,357	\$ 1,479,858	\$ 1,095,290	\$ 793,231	\$ 1,049,938	\$ 983,977	\$ 926,830	\$ 1,015,388	\$ 1,009,870	\$ 933,386	\$ 892,720	\$ 931,818
Hardee	\$ 1,180,217	\$ 1,268,447	\$ 1,527,334	\$ 1,588,427	\$ 1,651,964	\$ 1,582,908	\$ 1,706,592	\$ 1,746,319	\$ 1,806,339	\$ 1,820,933	\$ 1,839,143	\$ 1,875,926	\$ 1,922,824	\$ 2,085,758	\$ 2,106,616
Hendry	\$ 5,103,589	\$ 5,285,291	\$ 6,577,038	\$ 7,200,436	\$ 5,314,203	\$ 3,401,627	\$ 3,327,241	\$ 3,851,646	\$ 4,443,667	\$ 5,609,292	\$ 6,487,751	\$ 6,891,994	\$ 7,223,711	\$ 7,830,098	\$ 7,613,099
Hernando	\$ 9,915,767	\$ 11,936,720	\$ 12,603,417	\$ 14,115,419	\$ 12,593,398	\$ 11,483,336	\$ 10,575,923	\$ 10,782,145	\$ 10,776,005	\$ 12,018,315	\$ 13,515,066	\$ 15,920,559	\$ 16,554,603	\$ 18,287,410	\$ 17,352,611
Highlands	\$ 13,231,189	\$ 17,217,031	\$ 17,746,896	\$ 17,309,328	\$ 17,545,187	\$ 16,009,673	\$ 15,545,762	\$ 14,322,495	\$ 15,684,264	\$ 15,933,567	\$ 17,758,308	\$ 19,495,616	\$ 19,665,022	\$ 21,067,582	\$ 20,063,777
Hillsborough	\$ 316,207,780	\$ 386,592,182	\$ 408,460,678	\$ 441,240,774	\$ 430,109,735	\$ 380,735,219	\$ 342,605,509	\$ 368,471,134	\$ 406,065,706	\$ 438,837,401	\$ 451,489,449	\$ 533,741,408	\$ 576,888,370	\$ 607,746,428	\$ 609,258,556
Holmes	\$ 443,714	\$ 390,821	\$ 533,985	\$ 420,893	\$ 449,102	\$ 477,606	\$ 572,323	\$ 1,120,633	\$ 742,756	\$ 763,561	\$ 1,364,130	\$ 1,740,150	\$ 1,935,067	\$ 2,460,874	\$ 2,158,554
Indian River	\$ 40,640,118	\$ 45,865,631	\$ 39,590,971	\$ 37,668,933	\$ 40,447,866	\$ 34,066,213	\$ 33,629,727	\$ 36,394,191	\$ 41,078,334	\$ 43,644,431	\$ 48,717,380	\$ 56,879,630	\$ 62,889,116	\$ 66,246,071	\$ 65,571,994
Jackson	\$ 7,368,862	\$ 9,032,950	\$ 8,734,597	\$ 8,506,226	\$ 7,997,812	\$ 6,009,848	\$ 6,009,848	\$ 9,063,114	\$ 6,894,835	\$ 7,116,747	\$ 7,425,960	\$ 6,808,343	\$ 7,167,778	\$ 8,492,926	\$ 7,291,434
Jefferson	\$ 3,446,611	\$ 1,720,857	\$ 1,808,855	\$ 1,432,150	\$ 1,615,564	\$ 1,409,084	\$ 1,286,043	\$ 1,219,663	\$ 1,155,499	\$ 1,244,702	\$ 1,523,639	\$ 1,510,226	\$ 1,653,467	\$ 1,877,729	\$ 1,711,257
Lafayette	\$ 158,616	\$ 144,148	\$ 159,711	\$ 126,038	\$ 119,264	\$ 129,529	\$ 210,217	\$ 290,871	\$ 331,620	\$ 408,660	\$ 420,920	\$ 440,072	\$ 444,473	\$ 448,917	\$ 448,917
Lake	\$ 45,006,100	\$ 51,389,328	\$ 57,139,686	\$ 58,661,492	\$ 58,514,303	\$ 49,197,218	\$ 47,547,280	\$ 48,787,502	\$ 50,476,629	\$ 52,320,121	\$ 58,642,963	\$ 64,857,497	\$ 69,122,044	\$ 73,282,530	\$ 71,967,106
Lee	\$ 404,701,900	\$ 387,490,350	\$ 444,659,401	\$ 448,782,117	\$ 474,537,924	\$ 444,990,537	\$ 453,611,319	\$ 471,088,156	\$ 523,256,349	\$ 562,383,044	\$ 647,154,240	\$ 739,535,885	\$ 787,698,766	\$ 779,862,830	\$ 829,261,035
Leon	\$ 75,231,400	\$ 81,079,561	\$ 84,209,240	\$ 86,967,922	\$ 85,372,427	\$ 76,790,239	\$ 71,710,039	\$ 77,169,801	\$ 81,317,338	\$ 85,523,811	\$ 92,076,339	\$ 99,544,052	\$ 104,589,071	\$ 107,698,121	\$ 108,293,768
Levy	\$ 6,736,129	\$ 6,944,846	\$ 8,076,041	\$ 8,498,242	\$ 8,406,417	\$ 7,355,987	\$ 7,725,631	\$ 7,851,067	\$ 7,868,080	\$ 8,206,371	\$ 8,454,979	\$ 9,458,712	\$ 10,595,983	\$ 10,792,006	\$ 11,012,097
Liberty	\$ 119,114	\$ 157,607	\$ 134,913	\$ 131,380	\$ 84,100	\$ 114,176	\$ 125,343	\$ 89,173	\$ 77,545	\$ 81,199	\$ 82,011	\$ 83,651	\$ 85,742	\$ 86,599	\$ 87,465
Madison	\$ 2,268,187	\$ 2,584,372	\$ 2,895,695	\$ 3,150,150	\$ 2,875,674	\$ 2,655,758	\$ 2,344,814	\$ 2,790,466	\$ 2,833,938	\$ 2,875,074	\$ 3,411,573	\$ 3,842,388	\$ 3,418,204	\$ 4,017,257	\$ 3,474,024
Manatee	\$ 105,276,914	\$ 109,532,158	\$ 119,010,865	\$ 125,222,644	\$ 128,560,133	\$ 114,705,715	\$ 126,965,315	\$ 135,280,670	\$ 159,736,469	\$ 174,753,157	\$ 205,119,221	\$ 227,996,026	\$ 254,491,472	\$ 256,978,219	\$ 265,207,023
Marion	\$ 57,515,955	\$ 58,689,750	\$ 56,439,347	\$ 56,563,005	\$ 53,701,567	\$ 44,296,398	\$ 44,386,588	\$ 42,604,668	\$ 49,240,353	\$ 49,540,357	\$ 51,591,593	\$ 56,781,967	\$ 66,066,891	\$ 68,542,906	\$ 69,543,245
Martin	\$ 31,373,980	\$ 32,662,770	\$ 34,244,146	\$ 31,194,758	\$ 26,300,948	\$ 25,479,264	\$ 26,054,314	\$ 27,731,796	\$ 29,433,193	\$ 30,768,765	\$ 34,781,256	\$ 38,082,473	\$ 40,573,324	\$ 41,619,022	\$ 41,987,190
Miami-Dade	\$ 834,677,551	\$ 972,036,386	\$ 1,106,289,934	\$ 1,187,184,836	\$ 1,247,326,963	\$ 1,100,218,289	\$ 1,104,536,988	\$ 1,285,150,845	\$ 1,467,137,723	\$ 1,605,038,206	\$ 1,746,334,028	\$ 1,846,266,393	\$ 1,982,077,415	\$ 1,918,951,846	\$ 2,073,021,365
Monroe	\$ 461,363,853	\$ 479,770,079	\$ 472,637,711	\$ 488,062,644	\$ 540,152,224	\$ 469,007,116	\$ 486,364,585	\$ 551,513,932	\$ 619,079,023	\$ 674,706,723	\$ 757,211,684	\$ 855,460,073	\$ 930,168,980	\$ 941,459,898	\$ 985,345,706
Nassau	\$ 61,315,200	\$ 76,163,268	\$ 78,015,931	\$ 81,475,122	\$ 87,182,231	\$ 69,825,191	\$ 69,192,379	\$ 73,643,534	\$ 75,865,470	\$ 84,696,791	\$ 106,982,410	\$ 119,359,372	\$ 131,465,366	\$ 134,308,121	\$ 141,149,653
Okaloosa	\$ 194,384,700	\$ 199,300,620	\$ 184,116,051	\$ 205,895,575	\$ 221,863,452	\$ 206,807,843	\$ 200,776,184	\$ 1							

2018 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions										Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Local Option Food and Beverage Taxes s. 212.0306, F.S.	
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S.	Convention Development Taxes s. 212.0305(4), F.S.			Food and Beverages in Hotels and Motels (2%)				Food and Beverages in Other Establishments (1%)	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (up to 3%)						
Alachua *	2	1	1		1					5	5	0			
Baker *	2	1								5	3	2			
Bay *	2	1	1		1					5	5	0			
Bradford	2	1	1							5	4	1			
Brevard *	2	1	1		1					5	5	0			
Broward *	2	1	1	1	1					6	6	0			
Calhoun										4	0	4			
Charlotte *	2	1	1		1					5	5	0			
Citrus	2	1	1		1					5	5	0			
Clay *	2	1	1		1					5	5	0			
Collier *	2	1	1		1					5	5	0			
Columbia	2	1	1		1					5	5	0			
DeSoto	2	1								5	3	2			
Dixie	2	1								5	3	2			
Duval *	2		1		1		2			6	6	0			
Escambia *	2	1	1							5	4	1			
Flagler	2	1	1		1					5	5	0			
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	2									4	2	2			
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	1								5	3	2			
Lafayette										4	0	4			
Lake *	2	1	1							5	4	1			
Lee *	2	1	1	1	1					6	5	1			
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			

2018 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%)
Pasco	2	1	1							5	4	1		
Pinellas *	2	1	1	1						6	6	0		
Polk *	2	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							5	5	0		
Sarasota *	2	1	1							5	5	0		
Seminole *	2	1	1							5	5	0		
Sumter	2									5	2	3		
Suwannee *	2	1								5	3	2		
Taylor *	2	1	1							5	5	0		
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	8 **	65	1	1	1	1		67		1	1
# Levying:	63	51	43	6	29	1	1	1	1		63		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. Broward, Monroe, Orange, Osceola, Palm Beach, and Pinellas counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department's Office of Tax Research, Lee and Walton counties appeared to have been eligible to levy the tax in 2017 due to sufficient sales in calendar year 2016. Lee and Walton counties have not been formally certified by the Department.
 - 9) Clay County began levying the Professional Sports Franchise Facility Tax and Additional Professional Sports Franchise Facility Tax, effective December 1, 2017. Collier County began levying the Additional Professional Sports Franchise Facility Tax, effective September 1, 2017. Dixie County began levying the Additional 1% Tax, effective October 1, 2017. Flagler County began levying the Additional Professional Sports Franchise Facility Tax, effective June 1, 2017. Jefferson County began levying the Additional 1% Tax, effective November 1, 2017. Pasco County began levying the Additional 1% Tax and Professional Sports Franchise Facility Tax, effective October 1, 2017.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (Last Updated: December 1, 2017).

<https://revenue.floridarevenue.com/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, 2018

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 1,018,818	5	5	\$ 5,094,089	0	\$ -			\$ -		\$ -
Baker	\$ 14,024	5	3	\$ 42,072	2	\$ 28,048			\$ -		\$ -
Bay	\$ 4,300,362	5	5	\$ 21,501,810	0	\$ -			\$ -		\$ -
Bradford	\$ 31,159	5	4	\$ 124,636	1	\$ 31,159			\$ -		\$ -
Brevard	\$ 2,499,741	5	5	\$ 12,498,707	0	\$ -			\$ -		\$ -
Broward	\$ 12,671,762	6	6	\$ 69,694,693	0	\$ 6,335,881			\$ -		\$ -
Calhoun	\$ 844	4	0	\$ -	4	\$ 3,375			\$ -		\$ -
Charlotte	\$ 779,903	5	5	\$ 3,899,516	0	\$ -			\$ -		\$ -
Citrus	\$ 333,178	5	5	\$ 1,665,891	0	\$ -			\$ -		\$ -
Clay	\$ 211,049	5	5	\$ 1,055,245	0	\$ -			\$ -		\$ -
Collier	\$ 5,704,447	5	5	\$ 28,522,234	0	\$ -			\$ -		\$ -
Columbia	\$ 322,892	5	5	\$ 1,614,462	0	\$ -			\$ -		\$ -
DeSoto	\$ 27,164	5	3	\$ 81,493	2	\$ 54,329			\$ -		\$ -
Dixie	\$ 20,782	5	3	\$ 62,345	2	\$ 41,564			\$ -		\$ -
Duval	\$ 3,799,200	4	4	\$ 15,196,800	0	\$ -	2	2	\$ 7,598,400	0	\$ -
Escambia	\$ 2,564,505	5	4	\$ 10,258,022	1	\$ 2,564,505			\$ -		\$ -
Flagler	\$ 539,253	5	5	\$ 2,696,265	0	\$ -			\$ -		\$ -
Franklin	\$ 596,755	5	2	\$ 1,193,511	3	\$ 1,790,266			\$ -		\$ -
Gadsden	\$ 62,096	5	2	\$ 124,192	3	\$ 186,288			\$ -		\$ -
Gilchrist	\$ 21,233	5	2	\$ 42,467	3	\$ 63,700			\$ -		\$ -
Glades	\$ 12,695	5	2	\$ 25,390	3	\$ 38,085			\$ -		\$ -
Gulf	\$ 389,009	5	5	\$ 1,945,044	0	\$ -			\$ -		\$ -
Hamilton	\$ 9,318	5	3	\$ 27,955	2	\$ 18,636			\$ -		\$ -
Hardee	\$ 21,066	4	2	\$ 42,132	2	\$ 42,132			\$ -		\$ -
Hendry	\$ 76,131	5	3	\$ 228,393	2	\$ 152,262			\$ -		\$ -
Hernando	\$ 173,526	5	5	\$ 867,631	0	\$ -			\$ -		\$ -
Highlands	\$ 200,638	5	2	\$ 401,276	3	\$ 601,913			\$ -		\$ -
Hillsborough	\$ 6,092,586	5	5	\$ 30,462,928	0	\$ -			\$ -		\$ -
Holmes	\$ 21,586	5	2	\$ 43,171	3	\$ 64,757			\$ -		\$ -
Indian River	\$ 655,714	5	4	\$ 2,622,856	1	\$ 655,714			\$ -		\$ -
Jackson	\$ 72,914	5	4	\$ 291,657	1	\$ 72,914			\$ -		\$ -
Jefferson	\$ 17,113	5	3	\$ 51,338	2	\$ 34,225			\$ -		\$ -
Lafayette	\$ 4,489	4	0	\$ -	4	\$ 17,957			\$ -		\$ -
Lake	\$ 719,671	5	4	\$ 2,878,684	1	\$ 719,671			\$ -		\$ -
Lee	\$ 8,292,610	6	5	\$ 41,463,052	1	\$ 8,292,610			\$ -		\$ -
Leon	\$ 1,082,938	5	5	\$ 5,414,688	0	\$ -			\$ -		\$ -
Levy	\$ 110,121	5	2	\$ 220,242	3	\$ 330,363			\$ -		\$ -
Liberty	\$ 875	4	0	\$ -	4	\$ 3,499			\$ -		\$ -
Madison	\$ 34,740	5	3	\$ 104,221	2	\$ 69,480			\$ -		\$ -
Manatee	\$ 2,652,070	5	5	\$ 13,260,351	0	\$ -			\$ -		\$ -
Marion	\$ 695,432	5	4	\$ 2,781,730	1	\$ 695,432			\$ -		\$ -
Martin	\$ 419,872	5	5	\$ 2,099,359	0	\$ -			\$ -		\$ -
Miami-Dade	\$ 20,730,214	3	3	\$ 62,190,641	0	\$ -	3	3	\$ 62,190,641	0	\$ -

Local Option Tourist Tax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2018

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 9,853,457	7	5	\$ 49,267,285	2	\$ 19,706,914			\$ -		\$ -
Nassau	\$ 1,411,497	5	4	\$ 5,645,986	1	\$ 1,411,497			\$ -		\$ -
Okaloosa	\$ 3,715,606	5	5	\$ 18,578,028	0	\$ -			\$ -		\$ -
Okeechobee	\$ 89,917	5	3	\$ 269,752	2	\$ 179,835			\$ -		\$ -
Orange	\$ 41,004,069	6	6	\$ 246,024,414	0	\$ -			\$ -		\$ -
Osceola	\$ 8,373,851	6	6	\$ 50,243,108	0	\$ -			\$ -		\$ -
Palm Beach	\$ 8,157,209	6	6	\$ 48,943,256	0	\$ -			\$ -		\$ -
Pasco	\$ 548,392	5	4	\$ 2,193,567	1	\$ 548,392			\$ -		\$ -
Pinellas	\$ 9,197,013	6	6	\$ 55,182,078	0	\$ -			\$ -		\$ -
Polk	\$ 2,223,196	5	5	\$ 11,115,982	0	\$ -			\$ -		\$ -
Putnam	\$ 85,666	5	4	\$ 342,663	1	\$ 85,666			\$ -		\$ -
St. Johns	\$ 2,618,815	5	4	\$ 10,475,259	1	\$ 2,618,815			\$ -		\$ -
St. Lucie	\$ 743,932	5	5	\$ 3,719,661	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 495,680	5	5	\$ 2,478,402	0	\$ -			\$ -		\$ -
Sarasota	\$ 3,824,534	5	5	\$ 19,122,671	0	\$ -			\$ -		\$ -
Seminole	\$ 1,000,632	5	5	\$ 5,003,160	0	\$ -			\$ -		\$ -
Sumter	\$ 339,385	5	2	\$ 678,769	3	\$ 1,018,154			\$ -		\$ -
Suwannee	\$ 84,288	5	3	\$ 252,863	2	\$ 168,575			\$ -		\$ -
Taylor	\$ 79,925	5	5	\$ 399,626	0	\$ -			\$ -		\$ -
Union	\$ 101	4	0	\$ -	4	\$ 404			\$ -		\$ -
Volusia	\$ 3,557,531	3	3	\$ 10,672,592	0	\$ -	3	3	\$ 10,672,592	0	\$ -
Wakulla	\$ 38,310	5	4	\$ 153,241	1	\$ 38,310			\$ -		\$ -
Walton	\$ 5,017,298	6	4	\$ 20,069,191	2	\$ 10,034,595			\$ -		\$ -
Washington	\$ 28,715	5	3	\$ 86,145	2	\$ 57,430			\$ -		\$ -
Statewide	\$ 180,493,515			\$ 903,708,886		\$ 58,777,353			\$ 80,461,633		\$ -

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 December 1, 2017, 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, 2017 through June 30, 2018).

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2018 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Taxable Sales Reported by Transient Rental Facilities: SFY 2004 - 2018.

This page was intentionally left blank.

1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

Summary:

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax.¹ Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2017-18 state fiscal year, 63 of the eligible 67 counties currently levying this tax will realize an estimated \$361 million in revenue. The four counties not currently levying this tax at the maximum rate will allow an estimated \$12,617 to go unrealized.

Counties Eligible to Levy:

All counties are eligible to levy the tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.²

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - b. auditoriums that are publicly owned and open to the public, but operated by an organization that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach 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

1. Section 125.0104(6), F.S.

2. Section 125.0104(5), F.S.

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.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

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 2017-18 state fiscal year, 51 of the eligible 59 counties currently levying this tax will realize an estimated \$151 million in revenue. The eight counties not currently levying this tax will allow an estimated \$1.4 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.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - b. auditoriums that are publicly owned and open to the public, but operated by an organization that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

1. Section 125.0104(5), F.S.

4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach 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.

Authorized purposes #1-2 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 in authorized purpose #1 above unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.²

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

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

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

This page was intentionally left blank.

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 2017-18 state fiscal year, 43 of the eligible 67 counties currently levying this tax will realize an estimated \$169 million in revenue. The 24 counties not currently levying this tax at the maximum rate will allow an estimated \$12 million to go unrealized.

Counties Eligible to Levy:

All counties are eligible to levy this tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(1), F.S., is prohibited.¹

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.
4. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

1. Section 125.0104(5)(d), F.S.

This page was intentionally left blank.

High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

Summary:

In addition to any other tourist development tax imposed, a *high tourism impact* county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The tax proceeds are used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to the county that its sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under ch. 212, F.S., where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax (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.

Broward, Monroe, Orange, Osceola, Palm Beach, and Pinellas counties currently levy this tax, and these counties will realize an estimated \$83 million in revenue during the 2017-18 state fiscal year. According to the Department, two additional counties (i.e., Lee and Walton) are currently eligible or potentially eligible to levy the tax in 2018 and will allow an estimated \$20 million to go unrealized.

Counties Eligible to Levy:

Broward, Monroe, Orange, Osceola, Palm Beach, and Pinellas counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department, Broward, Lee, and Walton appear to be eligible to levy the tax in 2018 due to sufficient sales in calendar year 2016. Broward County was certified by the Department in June 2015 but has not been subsequently certified. Lee and Walton counties have 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.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - b. auditoriums that are publicly owned and open to the public, but operated by an organization that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.

1. Section 125.0104(5), F.S.

2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach 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.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

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.

This page was intentionally left blank.

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 2017-18 state fiscal year, 29 of the eligible 65 counties currently levying this tax will realize an estimated \$130 million in revenue. The 36 counties not currently levying this tax at the maximum rate will allow an estimated \$26 million to go unrealized.

Counties Eligible to Levy:

With the exception of Miami-Dade and Volusia counties, any county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.¹

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
3. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

1. Section 125.0104(5)(d), F.S.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to purposes listed in #1 and #2 above.

Tourist Impact Tax

Section 125.0108, Florida Statutes

Summary:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., may levy a 1 percent tax subject to referendum approval on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area(s) of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and offset the loss of ad valorem taxes due to those land purchases. During the 2017-18 state fiscal year, Monroe County will realize an estimated \$9.9 million in revenue.

General Law Amendments:

There were no general law amendments resulting from the 2017 Regular Legislative Session.

Authorization to Levy:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax is not effective until land development regulations and a local comprehensive plan that meets the requirements of ch. 380, F.S., have become effective.¹ The tax is effective only upon approval by a majority vote of qualified voters in the area or areas of critical state concern in the county seeking the levy. If the area or areas of critical state concern are greater than 50 percent of the county's land area and the tax is to be imposed countywide, then the tax must be approved in a countywide referendum.²

The effective date of the levy and the imposition of this tax are to be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.³ The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.⁴ The tax is repealed 10 years after the date the area of critical state concern designation is removed, unless it is repealed before the end of the 10 year period by the county's governing body.⁵ A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.⁶

Areas Eligible to Levy:

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County.⁷ Only Monroe County has created the land

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.

7. Sections 380.055, .0551, .0552, .0555, F.S.

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.⁸ A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.⁹

Reporting Requirements:

A certified copy of the ordinance, including the 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.¹⁰

Distribution of Proceeds:

Tax collections received by the DOR, less its administrative costs, are paid and returned monthly to the county and the land authority imposing the tax.¹¹

Authorized Uses of Proceeds:

The proceeds are distributed for the following uses.¹²

1. Fifty percent is transferred to the land authority to be used 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.

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 2016 Population Estimates
for Florida's Counties and Municipalities
Used in the FY 2017-18 State Revenue-Sharing
Calculations

**Adjusted 2016 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2017-18 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2016 Total Population	April 1, 2016 Inmate Population	April 1, 2016 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Alachua County	257,062	1,296	255,766	-	-	255,766
Alachua	9,892	-	9,892	-	-	9,892
Archer	1,158	-	1,158	-	-	1,158
Gainesville	128,612	817	127,795	-	-	127,795
Hawthorne	1,425	-	1,425	-	-	1,425
High Springs	5,813	-	5,813	5	-	5,818
La Crosse	379	-	379	-	-	379
Micanopy	600	-	600	-	-	600
Newberry	5,946	-	5,946	-	-	5,946
Waldo	939	-	939	-	-	939
Unincorporated County	102,298	479	101,819	(5)	-	101,814
Baker County	26,965	2,301	24,664	-	-	24,664
Glen St. Mary	444	-	444	-	-	444
Macclenny	6,450	-	6,450	-	-	6,450
Unincorporated County	20,071	2,301	17,770	-	-	17,770
Bay County	176,016	1,161	174,855	-	-	174,855
Callaway	15,625	-	15,625	3	-	15,628
Lynn Haven	20,004	6	19,998	-	-	19,998
Mexico Beach	1,196	-	1,196	-	-	1,196
Panama City	36,909	109	36,800	9	-	36,809
Panama City Beach	12,545	-	12,545	-	-	12,545
Parker	4,441	-	4,441	-	-	4,441
Springfield	9,490	-	9,490	-	-	9,490
Unincorporated County	75,806	1,046	74,760	(12)	-	74,748
Bradford County	27,440	2,892	24,548	-	-	24,548
Brooker	324	-	324	-	-	324
Hampton	485	-	485	-	-	485
Lawtey	718	-	718	-	-	718
Starke	5,515	12	5,503	-	-	5,503
Unincorporated County	20,398	2,880	17,518	-	-	17,518
Brevard County	568,919	218	568,701	-	-	568,701
Cape Canaveral	10,171	-	10,171	-	-	10,171
Cocoa	18,833	-	18,833	-	-	18,833
Cocoa Beach	11,276	-	11,276	-	-	11,276
Grant-Valkaria	4,073	-	4,073	-	-	4,073
Indialantic	2,811	-	2,811	-	-	2,811
Indian Harbour Beach	8,446	-	8,446	-	-	8,446
Malabar	2,817	-	2,817	-	-	2,817
Melbourne	80,419	30	80,389	16	-	80,405
Melbourne Beach	3,076	-	3,076	-	-	3,076
Melbourne Village	666	-	666	-	-	666
Palm Bay	109,162	-	109,162	-	-	109,162
Palm Shores	979	-	979	-	-	979
Rockledge	26,303	30	26,273	-	-	26,273
Satellite Beach	10,485	-	10,485	-	-	10,485
Titusville	46,022	27	45,995	-	-	45,995
West Melbourne	20,640	-	20,640	-	-	20,640
Unincorporated County	212,740	131	212,609	(16)	-	212,593
Broward County	1,854,513	1,019	1,853,494	-	-	1,853,494
Coconut Creek	57,116	-	57,116	-	-	57,116
Cooper City	33,671	6	33,665	-	-	33,665
Coral Springs	126,264	-	126,264	-	-	126,264
Dania Beach	31,093	-	31,093	-	-	31,093
Davie	99,446	6	99,440	-	-	99,440
Deerfield Beach	77,659	-	77,659	-	-	77,659
Fort Lauderdale	176,747	237	176,510	-	-	176,510
Hallandale Beach	38,621	-	38,621	-	-	38,621
Hillsboro Beach	1,914	-	1,914	-	-	1,914
Hollywood	146,155	-	146,155	-	-	146,155
Lauderdale-By-The-Sea	6,138	-	6,138	-	-	6,138
Lauderdale Lakes	34,830	-	34,830	-	-	34,830

**Adjusted 2016 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2017-18 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2016 Total Population	April 1, 2016 Inmate Population	April 1, 2016 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Lauderhill	70,677	-	70,677	-	-	70,677
Lazy Lake	24	-	24	-	-	24
Lighthouse Point	10,506	-	10,506	-	-	10,506
Margate	57,226	-	57,226	-	-	57,226
Miramar	134,037	-	134,037	-	-	134,037
North Lauderdale	44,064	-	44,064	-	-	44,064
Oakland Park	44,098	-	44,098	-	-	44,098
Parkland	29,586	-	29,586	-	-	29,586
Pembroke Park	6,318	-	6,318	-	-	6,318
Pembroke Pines	161,799	543	161,256	-	-	161,256
Plantation	88,328	-	88,328	-	-	88,328
Pompano Beach	107,425	143	107,282	-	-	107,282
Sea Ranch Lakes	677	-	677	-	-	677
Southwest Ranches	7,572	-	7,572	-	-	7,572
Sunrise	90,714	-	90,714	-	-	90,714
Tamarac	63,309	-	63,309	-	-	63,309
Weston	66,526	-	66,526	-	-	66,526
West Park	14,768	-	14,768	-	-	14,768
Wilton Manors	12,446	-	12,446	-	-	12,446
Unincorporated County	14,759	84	14,675	-	-	14,675
Calhoun County	14,580	1,581	12,999	-	-	12,999
Altha	555	-	555	-	-	555
Blountstown	2,472	-	2,472	-	-	2,472
Unincorporated County	11,553	1,581	9,972	-	-	9,972
Charlotte County	170,450	1,298	169,152	-	-	169,152
Punta Gorda	18,368	-	18,368	-	-	18,368
Unincorporated County	152,082	1,298	150,784	-	-	150,784
Citrus County	143,054	144	142,910	-	-	142,910
Crystal River	3,143	-	3,143	-	-	3,143
Inverness	7,251	-	7,251	-	-	7,251
Unincorporated County	132,660	144	132,516	-	-	132,516
Clay County	205,321	-	205,321	-	-	205,321
Green Cove Springs	7,469	-	7,469	-	-	7,469
Keystone Heights	1,364	-	1,364	-	-	1,364
Orange Park	8,606	-	8,606	-	-	8,606
Penney Farms	740	-	740	-	-	740
Unincorporated County	187,142	-	187,142	-	-	187,142
Collier County	350,202	41	350,161	-	-	350,161
Everglades	432	-	432	-	-	432
Marco Island	16,930	-	16,930	-	-	16,930
Naples	19,736	-	19,736	-	-	19,736
Unincorporated County	313,104	41	313,063	-	-	313,063
Columbia County	68,566	4,037	64,529	-	-	64,529
Fort White	554	-	554	-	-	554
Lake City	12,121	310	11,811	-	-	11,811
Unincorporated County	55,891	3,727	52,164	-	-	52,164
DeSoto County	35,141	2,465	32,676	-	-	32,676
Arcadia	7,628	-	7,628	-	-	7,628
Unincorporated County	27,513	2,465	25,048	-	-	25,048
Dixie County	16,773	1,682	15,091	-	-	15,091
Cross City	1,700	-	1,700	-	-	1,700
Horseshoe Beach	173	-	173	-	-	173
Unincorporated County	14,900	1,682	13,218	-	-	13,218
Duval County	923,647	654	922,993	-	-	922,993
Atlantic Beach	13,244	-	13,244	-	-	13,244
Baldwin	1,392	-	1,392	-	-	1,392
Jacksonville	878,456	654	877,802	-	-	877,802
Jacksonville Beach	23,288	-	23,288	-	-	23,288
Neptune Beach	7,267	-	7,267	-	-	7,267
Escambia County	309,986	2,556	307,430	-	-	307,430
Century	1,539	-	1,539	-	-	1,539

Adjusted 2016 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2017-18 State Revenue-Sharing Calculations

County / Municipality	April 1, 2016 Total Population	April 1, 2016 Inmate Population	April 1, 2016 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Pensacola	53,690	36	53,654	-	-	53,654
Unincorporated County	254,757	2,520	252,237	-	-	252,237
Flagler County	103,095	-	103,095	-	-	103,095
Beverly Beach	369	-	369	-	-	369
Bunnell	2,921	-	2,921	-	-	2,921
Flagler Beach (part)	4,582	-	4,582	-	-	4,582
Marineland (part)	4	-	4	-	-	4
Palm Coast	81,184	-	81,184	-	-	81,184
Unincorporated County	14,035	-	14,035	-	-	14,035
Franklin County	11,916	1,699	10,217	-	-	10,217
Apalachicola	2,311	-	2,311	-	-	2,311
Carrabelle	3,110	1,699	1,411	-	-	1,411
Unincorporated County	6,495	-	6,495	-	-	6,495
Gadsden County	48,486	3,295	45,191	-	-	45,191
Chattahoochee	3,118	945	2,173	-	-	2,173
Greensboro	633	-	633	-	-	633
Gretna	1,687	-	1,687	-	-	1,687
Havana	1,752	-	1,752	-	-	1,752
Midway	3,381	-	3,381	-	-	3,381
Quincy	8,066	399	7,667	64	-	7,731
Unincorporated County	29,849	1,951	27,898	(64)	-	27,834
Gilchrist County	16,848	508	16,340	-	-	16,340
Bell	491	-	491	-	-	491
Fanning Springs (part)	350	-	350	-	-	350
Trenton	1,984	-	1,984	-	-	1,984
Unincorporated County	14,023	508	13,515	-	-	13,515
Glades County	13,047	984	12,063	-	-	12,063
Moore Haven	1,672	-	1,672	-	-	1,672
Unincorporated County	11,375	984	10,391	-	-	10,391
Gulf County	16,628	3,175	13,453	-	-	13,453
Port St. Joe	3,567	-	3,567	-	-	3,567
Wewahitchka	2,105	-	2,105	-	-	2,105
Unincorporated County	10,956	3,175	7,781	-	-	7,781
Hamilton County	14,665	2,519	12,146	-	-	12,146
Jasper	3,052	1,352	1,700	-	-	1,700
Jennings	890	-	890	-	-	890
White Springs	760	-	760	-	-	760
Unincorporated County	9,963	1,167	8,796	-	-	8,796
Hardee County	27,637	1,831	25,806	-	-	25,806
Bowling Green	2,861	-	2,861	-	-	2,861
Wauchula	5,160	-	5,160	-	-	5,160
Zolfo Springs	1,813	-	1,813	-	-	1,813
Unincorporated County	17,803	1,831	15,972	-	-	15,972
Hendry County	38,370	-	38,370	-	-	38,370
Clewiston	7,517	-	7,517	-	-	7,517
LaBelle	4,807	-	4,807	-	-	4,807
Unincorporated County	26,046	-	26,046	-	-	26,046
Hernando County	179,503	445	179,058	-	-	179,058
Brooksville	8,006	-	8,006	2	-	8,008
Weeki Wachee	5	-	5	-	-	5
Unincorporated County	171,492	445	171,047	(2)	-	171,045
Highlands County	101,531	54	101,477	-	-	101,477
Avon Park	10,989	-	10,989	2	-	10,991
Lake Placid	2,564	-	2,564	13	-	2,577
Sebring	10,971	-	10,971	-	-	10,971
Unincorporated County	77,007	54	76,953	(15)	-	76,938
Hillsborough County	1,352,797	836	1,351,961	-	-	1,351,961
Plant City	37,840	-	37,840	6	-	37,846
Tampa	365,124	648	364,476	-	-	364,476
Temple Terrace	25,820	-	25,820	-	-	25,820
Unincorporated County	924,013	188	923,825	(6)	-	923,819

Adjusted 2016 Population Estimates for Florida's Counties and Municipalities Used for the FY 2017-18 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2016 Total Population	April 1, 2016 Inmate Population	April 1, 2016 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Holmes County	20,003	1,474	18,529	-	-	18,529
Bonifay	2,689	-	2,689	-	-	2,689
Esto	364	-	364	-	-	364
Noma	183	-	183	-	-	183
Ponce de Leon	550	-	550	-	-	550
Westville	301	-	301	-	-	301
Unincorporated County	15,916	1,474	14,442	-	-	14,442
Indian River County	146,410	-	146,410	-	-	146,410
Fellsmere	5,401	-	5,401	-	-	5,401
Indian River Shores	4,046	-	4,046	-	-	4,046
Orchid	415	-	415	-	-	415
Sebastian	23,732	-	23,732	-	-	23,732
Vero Beach	15,823	-	15,823	-	-	15,823
Unincorporated County	96,993	-	96,993	-	-	96,993
Jackson County	50,345	7,425	42,920	-	-	42,920
Alford	499	-	499	-	-	499
Bascom	128	-	128	-	-	128
Campbellton	222	-	222	-	-	222
Cottdale	898	-	898	-	-	898
Graceville	2,207	-	2,207	-	-	2,207
Grand Ridge	957	-	957	-	-	957
Greenwood	691	-	691	-	-	691
Jacob City	229	-	229	-	-	229
Malone	2,169	1,604	565	-	-	565
Marianna	7,716	1,653	6,063	-	-	6,063
Sneads	1,927	-	1,927	-	-	1,927
Unincorporated County	32,702	4,168	28,534	-	-	28,534
Jefferson County	14,498	990	13,508	-	-	13,508
Monticello	2,443	-	2,443	-	-	2,443
Unincorporated County	12,055	990	11,065	-	-	11,065
Lafayette County	8,621	1,621	7,000	-	-	7,000
Mayo	1,201	-	1,201	-	-	1,201
Unincorporated County	7,420	1,621	5,799	-	-	5,799
Lake County	323,985	775	323,210	-	-	323,210
Astatula	1,852	-	1,852	-	-	1,852
Clermont	34,667	-	34,667	243	-	34,910
Eustis	20,127	-	20,127	7	-	20,134
Fruitland Park	4,274	-	4,274	-	-	4,274
Groveland	13,605	-	13,605	-	-	13,605
Howey-in-the-Hills	1,260	-	1,260	-	-	1,260
Lady Lake	14,687	-	14,687	2	-	14,689
Leesburg	22,000	-	22,000	2	-	22,002
Mascotte	5,515	-	5,515	-	-	5,515
Minneola	11,133	-	11,133	9	-	11,142
Montverde	1,716	-	1,716	-	-	1,716
Mount Dora	13,949	-	13,949	-	-	13,949
Tavares	15,996	-	15,996	-	-	15,996
Umatilla	3,908	-	3,908	-	-	3,908
Unincorporated County	159,296	775	158,521	(263)	-	158,258
Lee County	680,539	284	680,255	-	-	680,255
Bonita Springs	48,388	5	48,383	-	-	48,383
Cape Coral	170,474	30	170,444	-	-	170,444
Estero	30,565	-	30,565	-	-	30,565
Fort Myers	76,108	73	76,035	-	-	76,035
Fort Myers Beach	6,276	-	6,276	-	-	6,276
Sanibel	6,591	-	6,591	-	-	6,591
Unincorporated County	342,137	176	341,961	-	-	341,961
Leon County	287,671	1,268	286,403	-	-	286,403
Tallahassee	189,675	1,268	188,407	-	-	188,407
Unincorporated County	97,996	-	97,996	-	-	97,996
Levy County	40,553	-	40,553	-	-	40,553

**Adjusted 2016 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2017-18 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2016 Total Population	April 1, 2016 Inmate Population	April 1, 2016 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Bronson	1,106	-	1,106	-	-	1,106
Cedar Key	710	-	710	-	-	710
Chiefland	2,282	-	2,282	-	-	2,282
Fanning Springs (part)	500	-	500	-	-	500
Inglis	1,286	-	1,286	-	-	1,286
Otter Creek	122	-	122	-	-	122
Williston	2,786	-	2,786	-	-	2,786
Yankeetown	506	-	506	-	-	506
Unincorporated County	31,255	-	31,255	-	-	31,255
Liberty County	8,736	1,713	7,023	-	-	7,023
Bristol	917	-	917	-	-	917
Unincorporated County	7,819	1,713	6,106	-	-	6,106
Madison County	19,238	1,525	17,713	-	-	17,713
Greenville	803	24	779	-	-	779
Lee	318	-	318	-	-	318
Madison	3,044	-	3,044	-	-	3,044
Unincorporated County	15,073	1,501	13,572	-	-	13,572
Manatee County	357,591	187	357,404	-	-	357,404
Anna Maria	1,576	-	1,576	-	-	1,576
Bradenton	53,771	19	53,752	-	-	53,752
Bradenton Beach	1,183	-	1,183	-	-	1,183
Holmes Beach	3,873	-	3,873	-	-	3,873
Longboat Key (part)	2,390	-	2,390	-	-	2,390
Palmetto	13,130	48	13,082	-	-	13,082
Unincorporated County	281,668	120	281,548	-	-	281,548
Marion County	345,749	5,395	340,354	-	-	340,354
Bellevue	4,874	6	4,868	3	-	4,871
Dunnellon	1,768	-	1,768	-	-	1,768
McIntosh	449	-	449	-	-	449
Ocala	59,720	148	59,572	42	-	59,614
Reddick	499	-	499	-	-	499
Unincorporated County	278,439	5,241	273,198	(45)	-	273,153
Martin County	150,870	2,058	148,812	-	-	148,812
Jupiter Island	812	-	812	-	-	812
Ocean Breeze	100	-	100	-	-	100
Sewall's Point	2,026	-	2,026	-	-	2,026
Stuart	16,148	24	16,124	-	-	16,124
Unincorporated County	131,784	2,034	129,750	-	-	129,750
Miami-Dade County	2,700,794	10,017	2,690,777	-	-	2,690,777
Aventura	37,611	-	37,611	-	-	37,611
Bal Harbour	2,716	-	2,716	-	-	2,716
Bay Harbor Islands	5,541	-	5,541	-	-	5,541
Biscayne Park	3,213	-	3,213	-	-	3,213
Coral Gables	49,449	-	49,449	-	-	49,449
Cutler Bay	44,901	-	44,901	-	-	44,901
Doral	59,304	-	59,304	-	-	59,304
El Portal	2,200	-	2,200	-	-	2,200
Florida City	12,832	-	12,832	-	-	12,832
Golden Beach	932	-	932	-	-	932
Hialeah	233,431	-	233,431	-	-	233,431
Hialeah Gardens	23,332	-	23,332	-	-	23,332
Homestead	70,209	18	70,191	-	-	70,191
Indian Creek	84	-	84	-	-	84
Key Biscayne	12,783	-	12,783	-	-	12,783
Medley	834	-	834	-	-	834
Miami	456,089	3,090	452,999	-	-	452,999
Miami Beach	92,797	-	92,797	-	-	92,797
Miami Gardens	111,998	-	111,998	-	-	111,998
Miami Lakes	30,456	12	30,444	-	-	30,444
Miami Shores	10,810	-	10,810	-	-	10,810
Miami Springs	14,214	-	14,214	-	-	14,214

**Adjusted 2016 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2017-18 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2016 Total Population	April 1, 2016 Inmate Population	April 1, 2016 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
North Bay	8,949	-	8,949	-	-	8,949
North Miami	63,731	-	63,731	-	-	63,731
North Miami Beach	44,512	-	44,512	-	-	44,512
Opa-locka	17,831	-	17,831	-	-	17,831
Palmetto Bay	23,962	-	23,962	-	-	23,962
Pinecrest	18,382	-	18,382	-	-	18,382
South Miami	12,912	-	12,912	-	-	12,912
Sunny Isles Beach	22,063	-	22,063	-	-	22,063
Surfside	5,544	-	5,544	-	-	5,544
Sweetwater	21,408	-	21,408	-	-	21,408
Virginia Gardens	2,433	-	2,433	-	-	2,433
West Miami	6,600	-	6,600	-	-	6,600
Unincorporated County	1,176,731	6,897	1,169,834	-	-	1,169,834
Monroe County	76,047	61	75,986	-	-	75,986
Islamorada	6,202	-	6,202	-	-	6,202
Key Colony Beach	793	-	793	-	-	793
Key West	25,009	-	25,009	-	-	25,009
Layton	182	-	182	-	-	182
Marathon	8,546	-	8,546	-	-	8,546
Unincorporated County	35,315	61	35,254	-	-	35,254
Nassau County	77,841	69	77,772	-	-	77,772
Callahan	1,195	-	1,195	-	-	1,195
Fernandina Beach	12,229	23	12,206	4	-	12,210
Hilliard	2,955	-	2,955	-	-	2,955
Unincorporated County	61,462	46	61,416	(4)	-	61,412
Okaloosa County	192,925	1,343	191,582	-	-	191,582
Cinco Bayou	408	-	408	-	-	408
Crestview	23,762	-	23,762	-	-	23,762
Destin	12,898	-	12,898	-	-	12,898
Fort Walton Beach	20,879	-	20,879	2	-	20,881
Laurel Hill	539	-	539	-	-	539
Mary Esther	3,905	-	3,905	-	-	3,905
Niceville	14,122	-	14,122	5	-	14,127
Shalimar	811	-	811	-	-	811
Valparaiso	5,266	-	5,266	-	-	5,266
Unincorporated County	110,335	1,343	108,992	(7)	-	108,985
Okeechobee County	40,806	2,323	38,483	-	-	38,483
Okeechobee	5,552	-	5,552	-	-	5,552
Unincorporated County	35,254	2,323	32,931	-	-	32,931
Orange County	1,280,387	2,969	1,277,418	-	-	1,277,418
Apopka	47,826	-	47,826	235	-	48,061
Bay Lake	15	-	15	-	-	15
Belle Isle	6,541	-	6,541	-	-	6,541
Eatonville	2,251	29	2,222	-	-	2,222
Edgewood	2,642	-	2,642	-	-	2,642
Lake Buena Vista	22	-	22	-	-	22
Maitland	17,598	-	17,598	-	-	17,598
Oakland	2,635	-	2,635	-	-	2,635
Ocoee	41,881	-	41,881	17	-	41,898
Orlando	271,752	560	271,192	229	-	271,421
Windermere	2,889	-	2,889	-	-	2,889
Winter Garden	41,606	-	41,606	6	-	41,612
Winter Park	29,308	-	29,308	-	-	29,308
Unincorporated County	813,421	2,380	811,041	(487)	-	810,554
Osceola County	322,862	327	322,535	-	-	322,535
Kissimmee	68,401	176	68,225	-	-	68,225
St. Cloud	42,998	-	42,998	14	-	43,012
Unincorporated County	211,463	151	211,312	(14)	-	211,298
Palm Beach County	1,391,741	2,904	1,388,837	-	-	1,388,837
Atlantis	2,001	-	2,001	-	-	2,001
Belle Glade	17,274	-	17,274	-	-	17,274

**Adjusted 2016 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2017-18 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2016 Total Population	April 1, 2016 Inmate Population	April 1, 2016 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Boca Raton	88,275	-	88,275	-	-	88,275
Boynton Beach	73,163	-	73,163	-	-	73,163
Briny Breezes	414	-	414	-	-	414
Cloud Lake	134	-	134	-	-	134
Delray Beach	63,972	-	63,972	-	-	63,972
Glen Ridge	218	-	218	-	-	218
Golf	256	-	256	-	-	256
Greenacres	39,066	-	39,066	-	-	39,066
Gulf Stream	998	-	998	-	-	998
Haverhill	2,008	-	2,008	-	-	2,008
Highland Beach	3,600	-	3,600	-	-	3,600
Hypoluxo	2,714	-	2,714	-	-	2,714
Juno Beach	3,351	-	3,351	-	-	3,351
Jupiter	60,615	-	60,615	-	-	60,615
Jupiter Inlet Colony	411	-	411	-	-	411
Lake Clarke Shores	3,401	-	3,401	-	-	3,401
Lake Park	8,640	-	8,640	-	-	8,640
Lake Worth	37,475	-	37,475	-	-	37,475
Lantana	10,737	25	10,712	-	-	10,712
Loxahatchee Groves	3,271	-	3,271	-	-	3,271
Manalapan	417	-	417	-	-	417
Mangonia Park	1,984	-	1,984	-	-	1,984
North Palm Beach	12,230	-	12,230	-	-	12,230
Ocean Ridge	1,779	-	1,779	-	-	1,779
Pahokee	5,826	347	5,479	-	-	5,479
Palm Beach	8,040	-	8,040	-	-	8,040
Palm Beach Gardens	51,532	-	51,532	518	-	52,050
Palm Beach Shores	1,161	-	1,161	-	-	1,161
Palm Springs	22,458	-	22,458	735	-	23,193
Riviera Beach	33,957	-	33,957	-	-	33,957
Royal Palm Beach	37,138	-	37,138	-	-	37,138
South Bay	5,293	1,935	3,358	-	-	3,358
South Palm Beach	1,378	-	1,378	-	-	1,378
Tequesta	5,699	-	5,699	-	-	5,699
Wellington	60,308	-	60,308	-	-	60,308
West Palm Beach	108,896	246	108,650	-	-	108,650
Westlake	-	-	-	-	5	5
Unincorporated County	611,651	351	611,300	(1,253)	(5)	610,042
Pasco County	495,868	756	495,112	-	-	495,112
Dade City	6,953	-	6,953	-	-	6,953
New Port Richey	15,619	-	15,619	-	-	15,619
Port Richey	2,663	-	2,663	-	-	2,663
St. Leo	1,370	-	1,370	-	-	1,370
San Antonio	1,236	-	1,236	-	-	1,236
Zephyrhills	15,170	-	15,170	-	-	15,170
Unincorporated County	452,857	756	452,101	-	-	452,101
Pinellas County	954,569	1,084	953,485	-	-	953,485
Belleair	3,912	-	3,912	-	-	3,912
Belleair Beach	1,563	-	1,563	-	-	1,563
Belleair Bluffs	2,056	-	2,056	-	-	2,056
Belleair Shore	111	-	111	-	-	111
Clearwater	112,387	-	112,387	136	-	112,523
Dunedin	36,060	5	36,055	11	-	36,066
Gulfport	12,315	-	12,315	-	-	12,315
Indian Rocks Beach	4,373	-	4,373	-	-	4,373
Indian Shores	1,434	-	1,434	-	-	1,434
Kenneth City	5,044	-	5,044	-	-	5,044
Largo	81,587	-	81,587	35	-	81,622
Madeira Beach	4,354	-	4,354	-	-	4,354
North Redington Beach	1,444	-	1,444	-	-	1,444
Oldsmar	14,230	-	14,230	-	-	14,230

**Adjusted 2016 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2017-18 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2016 Total Population	April 1, 2016 Inmate Population	April 1, 2016 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Pinellas Park	52,497	-	52,497	4	-	52,501
Redington Beach	1,448	-	1,448	-	-	1,448
Redington Shores	2,192	-	2,192	-	-	2,192
Safety Harbor	17,269	6	17,263	1	-	17,264
St. Pete Beach	9,452	-	9,452	-	-	9,452
St. Petersburg	259,906	423	259,483	-	-	259,483
Seminole	18,440	-	18,440	20	-	18,460
South Pasadena	5,087	-	5,087	-	-	5,087
Tarpon Springs	24,637	-	24,637	-	-	24,637
Treasure Island	6,805	-	6,805	-	-	6,805
Unincorporated County	275,966	650	275,316	(207)	-	275,109
Polk County	646,989	3,023	643,966	-	-	643,966
Auburndale	15,450	-	15,450	-	-	15,450
Bartow	18,888	179	18,709	-	-	18,709
Davenport	4,277	-	4,277	-	-	4,277
Dundee	4,123	-	4,123	-	-	4,123
Eagle Lake	2,437	-	2,437	-	-	2,437
Fort Meade	5,782	-	5,782	-	-	5,782
Frostproof	3,096	-	3,096	-	-	3,096
Haines City	23,252	-	23,252	-	-	23,252
Highland Park	235	-	235	-	-	235
Hillcrest Heights	252	-	252	-	-	252
Lake Alfred	5,728	-	5,728	-	-	5,728
Lake Hamilton	1,315	-	1,315	-	-	1,315
Lakeland	102,507	-	102,507	-	-	102,507
Lake Wales	15,362	-	15,362	-	-	15,362
Mulberry	3,828	-	3,828	-	-	3,828
Polk City	1,670	-	1,670	-	-	1,670
Winter Haven	39,524	-	39,524	2	-	39,526
Unincorporated County	399,263	2,844	396,419	(2)	-	396,417
Putnam County	72,972	432	72,540	-	-	72,540
Crescent City	1,543	-	1,543	-	-	1,543
Interlachen	1,328	-	1,328	-	-	1,328
Palatka	10,548	-	10,548	12	-	10,560
Pomona Park	873	-	873	-	-	873
Welaka	717	-	717	-	-	717
Unincorporated County	57,963	432	57,531	(12)	-	57,519
St. Johns County	220,257	169	220,088	-	-	220,088
Hastings	616	-	616	-	-	616
Marineland (part)	2	-	2	-	-	2
St. Augustine	13,747	-	13,747	-	-	13,747
St. Augustine Beach	6,555	-	6,555	-	-	6,555
Unincorporated County	199,337	169	199,168	-	-	199,168
St. Lucie County	292,826	127	292,699	-	-	292,699
Fort Pierce	42,489	32	42,457	-	-	42,457
Port St. Lucie	178,091	6	178,085	-	-	178,085
St. Lucie Village	607	-	607	-	-	607
Unincorporated County	71,639	89	71,550	-	-	71,550
Santa Rosa County	167,009	5,343	161,666	-	-	161,666
Gulf Breeze	5,818	-	5,818	-	-	5,818
Jay	538	-	538	-	-	538
Milton	10,038	76	9,962	-	-	9,962
Unincorporated County	150,615	5,267	145,348	-	-	145,348
Sarasota County	399,538	6	399,532	-	-	399,532
Longboat Key (part)	4,489	-	4,489	-	-	4,489
North Port	64,472	-	64,472	-	-	64,472
Sarasota	53,865	6	53,859	-	-	53,859
Venice	21,849	-	21,849	2	-	21,851
Unincorporated County	254,863	-	254,863	(2)	-	254,861
Seminole County	449,124	112	449,012	-	-	449,012
Altamonte Springs	43,905	-	43,905	-	-	43,905

**Adjusted 2016 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2017-18 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2016 Total Population	April 1, 2016 Inmate Population	April 1, 2016 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Casselberry	27,786	5	27,781	-	-	27,781
Lake Mary	16,119	-	16,119	3	-	16,122
Longwood	14,897	-	14,897	3	-	14,900
Oviedo	37,128	-	37,128	-	-	37,128
Sanford	57,248	15	57,233	5	-	57,238
Winter Springs	36,156	-	36,156	-	-	36,156
Unincorporated County	215,885	92	215,793	(11)	-	215,782
Sumter County	118,577	8,294	110,283	-	-	110,283
Bushnell	2,490	-	2,490	7	-	2,497
Center Hill	1,061	-	1,061	-	-	1,061
Coleman	714	-	714	-	-	714
Webster	803	-	803	-	-	803
Wildwood	8,016	-	8,016	2	-	8,018
Unincorporated County	105,493	8,294	97,199	(9)	-	97,190
Suwannee County	44,349	2,705	41,644	-	-	41,644
Branford	699	-	699	-	-	699
Live Oak	6,819	-	6,819	-	-	6,819
Unincorporated County	36,831	2,705	34,126	-	-	34,126
Taylor County	22,478	2,780	19,698	-	-	19,698
Perry	6,974	-	6,974	-	-	6,974
Unincorporated County	15,504	2,780	12,724	-	-	12,724
Union County	15,887	4,989	10,898	-	-	10,898
Lake Butler	1,853	-	1,853	-	-	1,853
Raiford	243	-	243	-	-	243
Worthington Springs	339	-	339	-	-	339
Unincorporated County	13,452	4,989	8,463	-	-	8,463
Volusia County	517,411	1,896	515,515	-	-	515,515
Daytona Beach	64,569	30	64,539	-	-	64,539
Daytona Beach Shores	4,291	-	4,291	-	-	4,291
DeBary	20,242	-	20,242	-	-	20,242
DeLand	31,792	-	31,792	-	-	31,792
Deltona	88,922	-	88,922	-	-	88,922
Edgewater	21,280	-	21,280	17	-	21,297
Flagler Beach (part)	60	-	60	-	-	60
Holly Hill	11,823	-	11,823	2	-	11,825
Lake Helen	2,662	-	2,662	2	-	2,664
New Smyrna Beach	25,078	-	25,078	62	-	25,140
Oak Hill	1,972	-	1,972	2	-	1,974
Orange City	11,679	-	11,679	2	-	11,681
Ormond Beach	40,366	6	40,360	2	-	40,362
Pierson	1,694	-	1,694	-	-	1,694
Ponce Inlet	3,062	-	3,062	-	-	3,062
Port Orange	59,315	-	59,315	-	-	59,315
South Daytona	12,635	-	12,635	-	-	12,635
Unincorporated County	115,969	1,860	114,109	(89)	-	114,020
Wakulla County	31,599	3,151	28,448	-	-	28,448
St. Marks	285	-	285	-	-	285
Sopchoppy	466	-	466	-	-	466
Unincorporated County	30,848	3,151	27,697	-	-	27,697
Walton County	62,943	1,485	61,458	-	-	61,458
DeFuniak Springs	5,476	39	5,437	-	-	5,437
Freeport	3,014	-	3,014	13	-	3,027
Paxton	597	-	597	-	-	597
Unincorporated County	53,856	1,446	52,410	(13)	-	52,397
Washington County	24,888	2,319	22,569	-	-	22,569
Caryville	292	-	292	-	-	292
Chipley	3,464	-	3,464	-	-	3,464
Ebro	232	-	232	-	-	232
Vernon	749	-	749	-	-	749
Wausau	383	-	383	-	-	383
Unincorporated County	19,768	2,319	17,449	-	-	17,449

**Adjusted 2016 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2017-18 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2016 Total Population	April 1, 2016 Inmate Population	April 1, 2016 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Statewide Total	20,148,654	122,090	20,026,564	-	-	20,026,564
Statewide Incorporated	10,203,629	20,200	10,183,429	2,538	5	10,185,972
Statewide Unincorporated	9,945,025	101,890	9,843,135	(2,538)	(5)	9,840,592

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, 2016. 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, 2016 through February 28, 2017. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.
- 4) The City of Westlake in Palm Beach County was incorporated as of June 20, 2016.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.

This page was intentionally left blank.

Appendix B:

Comparison of 2015 and 2016
Adjusted Population Estimates
Used for the FY 2016-17 and FY 2017-18
State Revenue-Sharing Calculations

Comparison of 2015 and 2016 Adjusted Population Estimates Used for FY 2016-17 and FY 2017-18 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	April 1, 2016 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Alachua County	253,603	255,766	2,163	0.9%
Alachua	9,788	9,892	104	1.1%
Archer	1,140	1,158	18	1.6%
Gainesville	127,113	127,795	682	0.5%
Hawthorne	1,370	1,425	55	4.0%
High Springs	5,742	5,818	76	1.3%
La Crosse	373	379	6	1.6%
Micanopy	593	600	7	1.2%
Newberry	5,360	5,946	586	10.9%
Waldo	951	939	(12)	-1.3%
Unincorporated County	101,173	101,814	641	0.6%
Baker County	24,919	24,664	(255)	-1.0%
Glen St. Mary	435	444	9	2.1%
Macclenny	6,430	6,450	20	0.3%
Unincorporated County	18,054	17,770	(284)	-1.6%
Bay County	172,134	174,855	2,721	1.6%
Callaway	14,681	15,628	947	6.5%
Lynn Haven	19,290	19,998	708	3.7%
Mexico Beach	1,136	1,196	60	5.3%
Panama City	35,716	36,809	1,093	3.1%
Panama City Beach	12,467	12,545	78	0.6%
Parker	4,409	4,441	32	0.7%
Springfield	9,097	9,490	393	4.3%
Unincorporated County	75,338	74,748	(590)	-0.8%
Bradford County	24,384	24,548	164	0.7%
Brooker	322	324	2	0.6%
Hampton	477	485	8	1.7%
Lawtey	711	718	7	1.0%
Starke	5,431	5,503	72	1.3%
Unincorporated County	17,443	17,518	75	0.4%
Brevard County	561,503	568,701	7,198	1.3%
Cape Canaveral	10,084	10,171	87	0.9%
Cocoa	18,313	18,833	520	2.8%
Cocoa Beach	11,182	11,276	94	0.8%
Grant-Valkaria	3,949	4,073	124	3.1%
Indialantic	2,787	2,811	24	0.9%
Indian Harbour Beach	8,386	8,446	60	0.7%
Malabar	2,796	2,817	21	0.8%
Melbourne	79,633	80,405	772	1.0%
Melbourne Beach	3,078	3,076	(2)	-0.1%
Melbourne Village	664	666	2	0.3%
Palm Bay	107,481	109,162	1,681	1.6%
Palm Shores	975	979	4	0.4%
Rockledge	26,138	26,273	135	0.5%
Satellite Beach	10,403	10,485	82	0.8%
Titusville	45,301	45,995	694	1.5%
West Melbourne	20,250	20,640	390	1.9%
Unincorporated County	210,083	212,593	2,510	1.2%
Broward County	1,826,321	1,853,494	27,173	1.5%
Coconut Creek	56,593	57,116	523	0.9%
Cooper City	33,170	33,665	495	1.5%
Coral Springs	124,282	126,264	1,982	1.6%

Comparison of 2015 and 2016 Adjusted Population Estimates Used for FY 2016-17 and FY 2017-18 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	April 1, 2016 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Dania Beach	30,644	31,093	449	1.5%
Davie	96,902	99,440	2,538	2.6%
Deerfield Beach	76,662	77,659	997	1.3%
Fort Lauderdale	174,876	176,510	1,634	0.9%
Hallandale Beach	38,424	38,621	197	0.5%
Hillsboro Beach	1,867	1,914	47	2.5%
Hollywood	144,926	146,155	1,229	0.8%
Lauderdale-By-The-Sea	6,056	6,138	82	1.4%
Lauderdale Lakes	34,201	34,830	629	1.8%
Lauderhill	69,651	70,677	1,026	1.5%
Lazy Lake	24	24	-	0.0%
Lighthouse Point	10,358	10,506	148	1.4%
Margate	55,851	57,226	1,375	2.5%
Miramar	132,096	134,037	1,941	1.5%
North Lauderdale	43,232	44,064	832	1.9%
Oakland Park	43,390	44,098	708	1.6%
Parkland	28,128	29,586	1,458	5.2%
Pembroke Park	6,236	6,318	82	1.3%
Pembroke Pines	159,362	161,256	1,894	1.2%
Plantation	87,496	88,328	832	1.0%
Pompano Beach	106,117	107,282	1,165	1.1%
Sea Ranch Lakes	670	677	7	1.0%
Southwest Ranches	7,389	7,572	183	2.5%
Sunrise	88,630	90,714	2,084	2.4%
Tamarac	62,264	63,309	1,045	1.7%
Weston	65,734	66,526	792	1.2%
West Park	14,499	14,768	269	1.9%
Wilton Manors	12,160	12,446	286	2.4%
Unincorporated County	14,431	14,675	244	1.7%
Calhoun County	12,932	12,999	67	0.5%
Altha	568	555	(13)	-2.3%
Blountstown	2,468	2,472	4	0.2%
Unincorporated County	9,896	9,972	76	0.8%
Charlotte County	165,880	169,152	3,272	2.0%
Punta Gorda	17,958	18,368	410	2.3%
Unincorporated County	147,922	150,784	2,862	1.9%
Citrus County	141,364	142,910	1,546	1.1%
Crystal River	3,112	3,143	31	1.0%
Inverness	7,227	7,251	24	0.3%
Unincorporated County	131,025	132,516	1,491	1.1%
Clay County	201,277	205,321	4,044	2.0%
Green Cove Springs	7,043	7,469	426	6.0%
Keystone Heights	1,367	1,364	(3)	-0.2%
Orange Park	8,510	8,606	96	1.1%
Penney Farms	746	740	(6)	-0.8%
Unincorporated County	183,611	187,142	3,531	1.9%
Collier County	343,760	350,161	6,401	1.9%
Everglades	427	432	5	1.2%
Marco Island	16,728	16,930	202	1.2%
Naples	19,527	19,736	209	1.1%
Unincorporated County	307,078	313,063	5,985	1.9%
Columbia County	64,037	64,529	492	0.8%

Comparison of 2015 and 2016 Adjusted Population Estimates Used for FY 2016-17 and FY 2017-18 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	April 1, 2016 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Fort White	560	554	(6)	-1.1%
Lake City	11,683	11,811	128	1.1%
Unincorporated County	51,794	52,164	370	0.7%
DeSoto County	32,286	32,676	390	1.2%
Arcadia	7,610	7,628	18	0.2%
Unincorporated County	24,676	25,048	372	1.5%
Dixie County	14,932	15,091	159	1.1%
Cross City	1,733	1,700	(33)	-1.9%
Horseshoe Beach	159	173	14	8.8%
Unincorporated County	13,040	13,218	178	1.4%
Duval County	904,930	922,993	18,063	2.0%
Atlantic Beach	13,012	13,244	232	1.8%
Baldwin	1,385	1,392	7	0.5%
Jacksonville	860,608	877,802	17,194	2.0%
Jacksonville Beach	22,805	23,288	483	2.1%
Neptune Beach	7,120	7,267	147	2.1%
Escambia County	304,346	307,430	3,084	1.0%
Century	1,578	1,539	(39)	-2.5%
Pensacola	53,012	53,654	642	1.2%
Unincorporated County	249,756	252,237	2,481	1.0%
Flagler County	101,353	103,095	1,742	1.7%
Beverly Beach	356	369	13	3.7%
Bunnell	2,875	2,921	46	1.6%
Flagler Beach (part)	4,503	4,582	79	1.8%
Marineland (part)	4	4	-	0.0%
Palm Coast	79,821	81,184	1,363	1.7%
Unincorporated County	13,794	14,035	241	1.7%
Franklin County	10,066	10,217	151	1.5%
Apalachicola	2,302	2,311	9	0.4%
Carrabelle	1,397	1,411	14	1.0%
Unincorporated County	6,367	6,495	128	2.0%
Gadsden County	45,030	45,191	161	0.4%
Chattahoochee	2,177	2,173	(4)	-0.2%
Greensboro	624	633	9	1.4%
Gretna	1,556	1,687	131	8.4%
Havana	1,767	1,752	(15)	-0.8%
Midway	3,378	3,381	3	0.1%
Quincy	7,475	7,731	256	3.4%
Unincorporated County	28,053	27,834	(219)	-0.8%
Gilchrist County	16,158	16,340	182	1.1%
Bell	537	491	(46)	-8.6%
Fanning Springs (part)	329	350	21	6.4%
Trenton	2,067	1,984	(83)	-4.0%
Unincorporated County	13,225	13,515	290	2.2%
Glades County	11,872	12,063	191	1.6%
Moore Haven	1,648	1,672	24	1.5%
Unincorporated County	10,224	10,391	167	1.6%
Gulf County	13,125	13,453	328	2.5%
Port St. Joe	3,525	3,567	42	1.2%
Wewahitchka	2,126	2,105	(21)	-1.0%
Unincorporated County	7,474	7,781	307	4.1%
Hamilton County	12,141	12,146	5	0.0%

Comparison of 2015 and 2016 Adjusted Population Estimates Used for FY 2016-17 and FY 2017-18 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	April 1, 2016 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Jasper	1,682	1,700	18	1.1%
Jennings	871	890	19	2.2%
White Springs	763	760	(3)	-0.4%
Unincorporated County	8,825	8,796	(29)	-0.3%
Hardee County	25,778	25,806	28	0.1%
Bowling Green	2,894	2,861	(33)	-1.1%
Wauchula	5,026	5,160	134	2.7%
Zolfo Springs	1,803	1,813	10	0.6%
Unincorporated County	16,055	15,972	(83)	-0.5%
Hendry County	38,096	38,370	274	0.7%
Clewiston	7,441	7,517	76	1.0%
LaBelle	4,792	4,807	15	0.3%
Unincorporated County	25,863	26,046	183	0.7%
Hernando County	176,336	179,058	2,722	1.5%
Brooksville	7,952	8,008	56	0.7%
Weeki Wachee	5	5	-	0.0%
Unincorporated County	168,379	171,045	2,666	1.6%
Highlands County	100,681	101,477	796	0.8%
Avon Park	10,895	10,991	96	0.9%
Lake Placid	2,415	2,577	162	6.7%
Sebring	10,776	10,971	195	1.8%
Unincorporated County	76,595	76,938	343	0.4%
Hillsborough County	1,324,772	1,351,961	27,189	2.1%
Plant City	36,710	37,846	1,136	3.1%
Tampa	357,664	364,476	6,812	1.9%
Temple Terrace	25,567	25,820	253	1.0%
Unincorporated County	904,831	923,819	18,988	2.1%
Holmes County	18,445	18,529	84	0.5%
Bonifay	2,665	2,689	24	0.9%
Esto	364	364	-	0.0%
Noma	183	183	-	0.0%
Ponce de Leon	557	550	(7)	-1.3%
Westville	299	301	2	0.7%
Unincorporated County	14,377	14,442	65	0.5%
Indian River County	143,326	146,410	3,084	2.2%
Fellsmere	5,355	5,401	46	0.9%
Indian River Shores	3,995	4,046	51	1.3%
Orchid	411	415	4	1.0%
Sebastian	23,137	23,732	595	2.6%
Vero Beach	15,608	15,823	215	1.4%
Unincorporated County	94,820	96,993	2,173	2.3%
Jackson County	42,808	42,920	112	0.3%
Alford	491	499	8	1.6%
Bascom	128	128	-	0.0%
Campbellton	232	222	(10)	-4.3%
Cottdale	907	898	(9)	-1.0%
Graceville	2,187	2,207	20	0.9%
Grand Ridge	936	957	21	2.2%
Greenwood	693	691	(2)	-0.3%
Jacob City	228	229	1	0.4%
Malone	652	565	(87)	-13.3%
Marianna	6,040	6,063	23	0.4%

Comparison of 2015 and 2016 Adjusted Population Estimates Used for FY 2016-17 and FY 2017-18 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	April 1, 2016 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Sneads	1,909	1,927	18	0.9%
Unincorporated County	28,405	28,534	129	0.5%
Jefferson County	13,400	13,508	108	0.8%
Monticello	2,458	2,443	(15)	-0.6%
Unincorporated County	10,942	11,065	123	1.1%
Lafayette County	7,017	7,000	(17)	-0.2%
Mayo	1,201	1,201	-	0.0%
Unincorporated County	5,816	5,799	(17)	-0.3%
Lake County	315,464	323,210	7,746	2.5%
Astatula	1,824	1,852	28	1.5%
Clermont	32,348	34,910	2,562	7.9%
Eustis	19,432	20,134	702	3.6%
Fruitland Park	4,214	4,274	60	1.4%
Groveland	12,077	13,605	1,528	12.7%
Howey-in-the-Hills	1,106	1,260	154	13.9%
Lady Lake	14,233	14,689	456	3.2%
Leesburg	21,547	22,002	455	2.1%
Mascotte	5,401	5,515	114	2.1%
Minneola	10,470	11,142	672	6.4%
Montverde	1,472	1,716	244	16.6%
Mount Dora	13,167	13,949	782	5.9%
Tavares	15,106	15,996	890	5.9%
Umatilla	3,798	3,908	110	2.9%
Unincorporated County	159,269	158,258	(1,011)	-0.6%
Lee County	665,562	680,255	14,693	2.2%
Bonita Springs	46,655	48,383	1,728	3.7%
Cape Coral	166,478	170,444	3,966	2.4%
Esteros	30,027	30,565	538	1.8%
Fort Myers	72,326	76,035	3,709	5.1%
Fort Myers Beach	6,264	6,276	12	0.2%
Sanibel	6,502	6,591	89	1.4%
Unincorporated County	337,310	341,961	4,651	1.4%
Leon County	283,185	286,403	3,218	1.1%
Tallahassee	186,738	188,407	1,669	0.9%
Unincorporated County	96,447	97,996	1,549	1.6%
Levy County	40,448	40,553	105	0.3%
Bronson	1,187	1,106	(81)	-6.8%
Cedar Key	696	710	14	2.0%
Chiefland	2,153	2,282	129	6.0%
Fanning Springs (part)	455	500	45	9.9%
Inglis	1,301	1,286	(15)	-1.2%
Otter Creek	120	122	2	1.7%
Williston	2,848	2,786	(62)	-2.2%
Yankeetown	489	506	17	3.5%
Unincorporated County	31,199	31,255	56	0.2%
Liberty County	6,927	7,023	96	1.4%
Bristol	958	917	(41)	-4.3%
Unincorporated County	5,969	6,106	137	2.3%
Madison County	17,615	17,713	98	0.6%
Greenville	766	779	13	1.7%
Lee	332	318	(14)	-4.2%
Madison	3,061	3,044	(17)	-0.6%

Comparison of 2015 and 2016 Adjusted Population Estimates Used for FY 2016-17 and FY 2017-18 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	April 1, 2016 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Unincorporated County	13,456	13,572	116	0.9%
Manatee County	349,146	357,404	8,258	2.4%
Anna Maria	1,519	1,576	57	3.8%
Bradenton	52,511	53,752	1,241	2.4%
Bradenton Beach	1,178	1,183	5	0.4%
Holmes Beach	3,851	3,873	22	0.6%
Longboat Key (part)	2,378	2,390	12	0.5%
Palmetto	13,034	13,082	48	0.4%
Unincorporated County	274,675	281,548	6,873	2.5%
Marion County	335,473	340,354	4,881	1.5%
Bellevue	4,741	4,871	130	2.7%
Dunnellon	1,771	1,768	(3)	-0.2%
McIntosh	450	449	(1)	-0.2%
Ocala	58,217	59,614	1,397	2.4%
Reddick	501	499	(2)	-0.4%
Unincorporated County	269,793	273,153	3,360	1.2%
Martin County	148,123	148,812	689	0.5%
Jupiter Island	810	812	2	0.2%
Ocean Breeze	95	100	5	5.3%
Sewall's Point	2,000	2,026	26	1.3%
Stuart	16,087	16,124	37	0.2%
Unincorporated County	129,131	129,750	619	0.5%
Miami-Dade County	2,644,650	2,690,777	46,127	1.7%
Aventura	37,473	37,611	138	0.4%
Bal Harbour	2,778	2,716	(62)	-2.2%
Bay Harbor Islands	5,552	5,541	(11)	-0.2%
Biscayne Park	3,147	3,213	66	2.1%
Coral Gables	49,397	49,449	52	0.1%
Cutler Bay	44,109	44,901	792	1.8%
Doral	55,660	59,304	3,644	6.5%
El Portal	2,334	2,200	(134)	-5.7%
Florida City	12,577	12,832	255	2.0%
Golden Beach	928	932	4	0.4%
Hialeah	233,053	233,431	378	0.2%
Hialeah Gardens	23,004	23,332	328	1.4%
Homestead	69,515	70,191	676	1.0%
Indian Creek	86	84	(2)	-2.3%
Key Biscayne	12,684	12,783	99	0.8%
Medley	836	834	(2)	-0.2%
Miami	436,857	452,999	16,142	3.7%
Miami Beach	91,714	92,797	1,083	1.2%
Miami Gardens	109,951	111,998	2,047	1.9%
Miami Lakes	30,198	30,444	246	0.8%
Miami Shores	10,806	10,810	4	0.0%
Miami Springs	14,089	14,214	125	0.9%
North Bay	8,178	8,949	771	9.4%
North Miami	62,380	63,731	1,351	2.2%
North Miami Beach	43,533	44,512	979	2.2%
Opa-locka	17,528	17,831	303	1.7%
Palmetto Bay	23,843	23,962	119	0.5%
Pincrest	18,408	18,382	(26)	-0.1%
South Miami	13,656	12,912	(744)	-5.4%

Comparison of 2015 and 2016 Adjusted Population Estimates Used for FY 2016-17 and FY 2017-18 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	April 1, 2016 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Sunny Isles Beach	21,592	22,063	471	2.2%
Surfside	5,703	5,544	(159)	-2.8%
Sweetwater	20,793	21,408	615	3.0%
Virginia Gardens	2,416	2,433	17	0.7%
West Miami	6,018	6,600	582	9.7%
Unincorporated County	1,153,854	1,169,834	15,980	1.4%
Monroe County	74,145	75,986	1,841	2.5%
Islamorada	6,199	6,202	3	0.0%
Key Colony Beach	796	793	(3)	-0.4%
Key West	24,662	25,009	347	1.4%
Layton	183	182	(1)	-0.5%
Marathon	8,439	8,546	107	1.3%
Unincorporated County	33,866	35,254	1,388	4.1%
Nassau County	76,464	77,772	1,308	1.7%
Callahan	1,185	1,195	10	0.8%
Fernandina Beach	11,948	12,210	262	2.2%
Hilliard	3,032	2,955	(77)	-2.5%
Unincorporated County	60,299	61,412	1,113	1.8%
Okaloosa County	190,550	191,582	1,032	0.5%
Cinco Bayou	397	408	11	2.8%
Crestview	23,460	23,762	302	1.3%
Destin	12,730	12,898	168	1.3%
Fort Walton Beach	20,869	20,881	12	0.1%
Laurel Hill	534	539	5	0.9%
Mary Esther	3,859	3,905	46	1.2%
Niceville	13,781	14,127	346	2.5%
Shalimar	741	811	70	9.4%
Valparaiso	5,254	5,266	12	0.2%
Unincorporated County	108,925	108,985	60	0.1%
Okeechobee County	38,039	38,483	444	1.2%
Okeechobee	5,534	5,552	18	0.3%
Unincorporated County	32,505	32,931	426	1.3%
Orange County	1,249,190	1,277,418	28,228	2.3%
Apopka	46,571	48,061	1,490	3.2%
Bay Lake	15	15	-	0.0%
Belle Isle	6,464	6,541	77	1.2%
Eatonville	2,214	2,222	8	0.4%
Edgewood	2,635	2,642	7	0.3%
Lake Buena Vista	22	22	-	0.0%
Maitland	17,007	17,598	591	3.5%
Oakland	2,624	2,635	11	0.4%
Ocoee	40,173	41,898	1,725	4.3%
Orlando	262,375	271,421	9,046	3.4%
Windermere	2,869	2,889	20	0.7%
Winter Garden	39,877	41,612	1,735	4.4%
Winter Park	28,967	29,308	341	1.2%
Unincorporated County	797,377	810,554	13,177	1.7%
Osceola County	308,014	322,535	14,521	4.7%
Kissimmee	66,435	68,225	1,790	2.7%
St. Cloud	41,467	43,012	1,545	3.7%
Unincorporated County	200,112	211,298	11,186	5.6%
Palm Beach County	1,375,480	1,388,837	13,357	1.0%

Comparison of 2015 and 2016 Adjusted Population Estimates Used for FY 2016-17 and FY 2017-18 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	April 1, 2016 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Atlantis	2,001	2,001	-	0.0%
Belle Glade	17,448	17,274	(174)	-1.0%
Boca Raton	87,766	88,275	509	0.6%
Boynton Beach	72,784	73,163	379	0.5%
Briny Breezes	415	414	(1)	-0.2%
Cloud Lake	133	134	1	0.8%
Delray Beach	63,175	63,972	797	1.3%
Glen Ridge	215	218	3	1.4%
Golf	252	256	4	1.6%
Greenacres	38,943	39,066	123	0.3%
Gulf Stream	998	998	-	0.0%
Haverhill	1,977	2,008	31	1.6%
Highland Beach	3,600	3,600	-	0.0%
Hypoluxo	2,691	2,714	23	0.9%
Juno Beach	3,240	3,351	111	3.4%
Jupiter	59,108	60,615	1,507	2.5%
Jupiter Inlet Colony	396	411	15	3.8%
Lake Clarke Shores	3,375	3,401	26	0.8%
Lake Park	8,598	8,640	42	0.5%
Lake Worth	37,674	37,475	(199)	-0.5%
Lantana	10,683	10,712	29	0.3%
Loxahatchee Groves	3,203	3,271	68	2.1%
Manalapan	410	417	7	1.7%
Mangonia Park	1,959	1,984	25	1.3%
North Palm Beach	12,206	12,230	24	0.2%
Ocean Ridge	1,794	1,779	(15)	-0.8%
Pahokee	5,488	5,479	(9)	-0.2%
Palm Beach	8,041	8,040	(1)	0.0%
Palm Beach Gardens	50,521	52,050	1,529	3.0%
Palm Beach Shores	1,143	1,161	18	1.6%
Palm Springs	22,282	23,193	911	4.1%
Riviera Beach	33,953	33,957	4	0.0%
Royal Palm Beach	36,767	37,138	371	1.0%
South Bay	3,209	3,358	149	4.6%
South Palm Beach	1,366	1,378	12	0.9%
Tequesta	5,665	5,699	34	0.6%
Wellington	59,860	60,308	448	0.7%
West Palm Beach	106,217	108,650	2,433	2.3%
Westlake	-	5	5	-
Unincorporated County	605,924	610,042	4,118	0.7%
Pasco County	486,781	495,112	8,331	1.7%
Dade City	6,816	6,953	137	2.0%
New Port Richey	15,351	15,619	268	1.7%
Port Richey	2,638	2,663	25	0.9%
St. Leo	1,350	1,370	20	1.5%
San Antonio	1,232	1,236	4	0.3%
Zephyrhills	15,012	15,170	158	1.1%
Unincorporated County	444,382	452,101	7,719	1.7%
Pinellas County	943,946	953,485	9,539	1.0%
Belleair	3,889	3,912	23	0.6%
Belleair Beach	1,563	1,563	-	0.0%
Belleair Bluffs	2,052	2,056	4	0.2%

Comparison of 2015 and 2016 Adjusted Population Estimates Used for FY 2016-17 and FY 2017-18 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	April 1, 2016 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Belleair Shore	107	111	4	3.7%
Clearwater	110,796	112,523	1,727	1.6%
Dunedin	35,779	36,066	287	0.8%
Gulfport	12,222	12,315	93	0.8%
Indian Rocks Beach	4,203	4,373	170	4.0%
Indian Shores	1,424	1,434	10	0.7%
Kenneth City	5,040	5,044	4	0.1%
Largo	80,747	81,622	875	1.1%
Madeira Beach	4,341	4,354	13	0.3%
North Redington Beach	1,418	1,444	26	1.8%
Oldsmar	13,993	14,230	237	1.7%
Pinellas Park	51,810	52,501	691	1.3%
Redington Beach	1,438	1,448	10	0.7%
Redington Shores	2,152	2,192	40	1.9%
Safety Harbor	17,097	17,264	167	1.0%
St. Pete Beach	9,412	9,452	40	0.4%
St. Petersburg	256,265	259,483	3,218	1.3%
Seminole	18,238	18,460	222	1.2%
South Pasadena	5,081	5,087	6	0.1%
Tarpon Springs	24,421	24,637	216	0.9%
Treasure Island	6,790	6,805	15	0.2%
Unincorporated County	273,668	275,109	1,441	0.5%
Polk County	630,019	643,966	13,947	2.2%
Auburndale	14,843	15,450	607	4.1%
Bartow	18,029	18,709	680	3.8%
Davenport	3,786	4,277	491	13.0%
Dundee	3,974	4,123	149	3.7%
Eagle Lake	2,387	2,437	50	2.1%
Fort Meade	5,741	5,782	41	0.7%
Frostproof	3,004	3,096	92	3.1%
Haines City	22,660	23,252	592	2.6%
Highland Park	234	235	1	0.4%
Hillcrest Heights	254	252	(2)	-0.8%
Lake Alfred	5,322	5,728	406	7.6%
Lake Hamilton	1,271	1,315	44	3.5%
Lakeland	101,517	102,507	990	1.0%
Lake Wales	15,011	15,362	351	2.3%
Mulberry	3,775	3,828	53	1.4%
Polk City	1,623	1,670	47	2.9%
Winter Haven	38,085	39,526	1,441	3.8%
Unincorporated County	388,503	396,417	7,914	2.0%
Putnam County	72,271	72,540	269	0.4%
Crescent City	1,540	1,543	3	0.2%
Interlachen	1,337	1,328	(9)	-0.7%
Palatka	10,428	10,560	132	1.3%
Pomona Park	873	873	-	0.0%
Welaka	712	717	5	0.7%
Unincorporated County	57,381	57,519	138	0.2%
St. Johns County	213,386	220,088	6,702	3.1%
Hastings	604	616	12	2.0%
Marineland (part)	2	2	-	0.0%
St. Augustine	13,590	13,747	157	1.2%

Comparison of 2015 and 2016 Adjusted Population Estimates Used for FY 2016-17 and FY 2017-18 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	April 1, 2016 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
St. Augustine Beach	6,480	6,555	75	1.2%
Unincorporated County	192,710	199,168	6,458	3.4%
St. Lucie County	287,624	292,699	5,075	1.8%
Fort Pierce	42,087	42,457	370	0.9%
Port St. Lucie	174,126	178,085	3,959	2.3%
St. Lucie Village	604	607	3	0.5%
Unincorporated County	70,807	71,550	743	1.0%
Santa Rosa County	157,469	161,666	4,197	2.7%
Gulf Breeze	5,832	5,818	(14)	-0.2%
Jay	563	538	(25)	-4.4%
Milton	9,345	9,962	617	6.6%
Unincorporated County	141,729	145,348	3,619	2.6%
Sarasota County	392,084	399,532	7,448	1.9%
Longboat Key (part)	4,467	4,489	22	0.5%
North Port	62,235	64,472	2,237	3.6%
Sarasota	52,899	53,859	960	1.8%
Venice	21,418	21,851	433	2.0%
Unincorporated County	251,065	254,861	3,796	1.5%
Seminole County	442,815	449,012	6,197	1.4%
Altamonte Springs	43,325	43,905	580	1.3%
Casselberry	27,613	27,781	168	0.6%
Lake Mary	15,905	16,122	217	1.4%
Longwood	13,974	14,900	926	6.6%
Oviedo	36,819	37,128	309	0.8%
Sanford	56,889	57,238	349	0.6%
Winter Springs	34,901	36,156	1,255	3.6%
Unincorporated County	213,389	215,782	2,393	1.1%
Sumter County	107,129	110,283	3,154	2.9%
Bushnell	2,470	2,497	27	1.1%
Center Hill	981	1,061	80	8.2%
Coleman	694	714	20	2.9%
Webster	768	803	35	4.6%
Wildwood	7,482	8,018	536	7.2%
Unincorporated County	94,734	97,190	2,456	2.6%
Suwannee County	41,532	41,644	112	0.3%
Branford	687	699	12	1.7%
Live Oak	6,853	6,819	(34)	-0.5%
Unincorporated County	33,992	34,126	134	0.4%
Taylor County	19,766	19,698	(68)	-0.3%
Perry	7,016	6,974	(42)	-0.6%
Unincorporated County	12,750	12,724	(26)	-0.2%
Union County	11,015	10,898	(117)	-1.1%
Lake Butler	1,831	1,853	22	1.2%
Raiford	252	243	(9)	-3.6%
Worthington Springs	386	339	(47)	-12.2%
Unincorporated County	8,546	8,463	(83)	-1.0%
Volusia County	508,562	515,515	6,953	1.4%
Daytona Beach	63,505	64,539	1,034	1.6%
Daytona Beach Shores	4,263	4,291	28	0.7%
DeBary	20,002	20,242	240	1.2%
DeLand	30,498	31,792	1,294	4.2%
Deltona	87,497	88,922	1,425	1.6%

Comparison of 2015 and 2016 Adjusted Population Estimates Used for FY 2016-17 and FY 2017-18 State Revenue-Sharing Calculations

County / Municipality	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	April 1, 2016 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Edgewater	20,966	21,297	331	1.6%
Flagler Beach (part)	60	60	-	0.0%
Holly Hill	11,712	11,825	113	1.0%
Lake Helen	2,651	2,664	13	0.5%
New Smyrna Beach	24,354	25,140	786	3.2%
Oak Hill	1,874	1,974	100	5.3%
Orange City	11,569	11,681	112	1.0%
Ormond Beach	40,072	40,362	290	0.7%
Pierson	1,691	1,694	3	0.2%
Ponce Inlet	3,047	3,062	15	0.5%
Port Orange	58,656	59,315	659	1.1%
South Daytona	12,538	12,635	97	0.8%
Unincorporated County	113,607	114,020	413	0.4%
Wakulla County	27,983	28,448	465	1.7%
St. Marks	281	285	4	1.4%
Sopchoppy	459	466	7	1.5%
Unincorporated County	27,243	27,697	454	1.7%
Walton County	59,228	61,458	2,230	3.8%
DeFuniak Springs	5,393	5,437	44	0.8%
Freeport	2,667	3,027	360	13.5%
Paxton	622	597	(25)	-4.0%
Unincorporated County	50,546	52,397	1,851	3.7%
Washington County	22,441	22,569	128	0.6%
Caryville	278	292	14	5.0%
Chipley	3,512	3,464	(48)	-1.4%
Ebro	220	232	12	5.5%
Vernon	689	749	60	8.7%
Wausau	388	383	(5)	-1.3%
Unincorporated County	17,354	17,449	95	0.5%
Statewide Total	19,691,538	20,026,564	335,026	1.7%
Statewide Incorporated	9,999,656	10,185,972	186,316	1.9%
Statewide Unincorporated	9,691,882	9,840,592	148,710	1.5%

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.

Appendix C:

2018 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

2018 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed				Diesel Fuel Tax Rates (# of Cents Per Gallon)									
	Federal			State			County (Local Option)			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			
Alachua	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Baker	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Bay	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Bradford	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		
Brevard	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		
Broward	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Calhoun	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		
Charlotte	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Citrus	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Clay	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Collier	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Columbia	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
DeSoto	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Dixie	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		
Duval	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		
Escambia	18.4	13.7	7.6	2	1	1	1	6	4	54.7	0	0	1	1	24.4	13.7	7.6	4	1	6	n/a	56.7		
Flagler	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Franklin	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		
Gadsden	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		
Gilchrist	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Glades	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Gulf	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Hamilton	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		
Hardee	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Hendry	18.4	13.7	7.6	2	1	1	1	6	2	52.7	0	0	3	3	24.4	13.7	7.6	4	1	6	n/a	56.7		
Hernando	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Highlands	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Hillsborough	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Holmes	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Indian River	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		
Jackson	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Jefferson	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Lafayette	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		
Lake	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Lee	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Leon	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Levy	18.4	13.7	7.6	2	1	1	0	6	5	54.7	1	0	0	1	24.4	13.7	7.6	4	1	6	n/a	56.7		
Liberty	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Madison	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Manatee	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Marion	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Martin	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Miami-Dade	18.4	13.7	7.6	2	1	1	1	6	3	53.7	0	0	2	2	24.4	13.7	7.6	4	1	6	n/a	56.7		
Monroe	18.4	13.7	7.6	2	1	1	1	6	3	53.7	0	0	2	2	24.4	13.7	7.6	4	1	6	n/a	56.7		
Nassau	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Okaloosa	18.4	13.7	7.6	2	1	1	1	6	3	53.7	0	0	2	2	24.4	13.7	7.6	4	1	6	n/a	56.7		
Okeechobee	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Orange	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		
Osceola	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Palm Beach	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Pasco	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Pinellas	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Polk	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Putnam	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
St. Johns	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		
St. Lucie	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Santa Rosa	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Sarasota	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Seminole	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Sumter	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7		
Suwannee	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7		
Taylor	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7		

2018 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	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Volusia	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Wakulla	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Walton	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Washington	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	

- 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 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 2018: Clay, Jefferson, and Levy counties levied the 1-5 Cents Fuel Tax at the maximum rate of 5 cents.
 - 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, 2018".
https://revenue.law.floridarevenue.com/LawLibraryDocuments/2017/11/TIP-121500_TIP%2017B05-03%20FINAL%20RLL.pdf
 - 2) Florida Department of Transportation, Office of Comptroller, "Florida's Transportation Tax Sources - A Primer (January 2017)" and U.S. Energy Information Administration.
<http://www.fdot.gov/comptroller/pdf/GAO/RevManagement/Tax%20Primer.pdf> and <https://www.eia.gov/tools/faqs/faq.cfm?id=10&t=10>

This page was intentionally left blank.