

2018
Local Government Financial
Information Handbook

September 2018

The Florida Legislature's
Office of Economic and Demographic Research



2018 Local Government Financial Information Handbook

September 2018

**Includes Revenue Estimating Conference Results
and Data through August 2018**

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

Acknowledgments

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

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

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Introduction

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

The Florida Legislature's Office of Economic and Demographic Research (EDR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Tax Research. The EDR staff updated the descriptions of local revenue sources, summarized relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Tax Research prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the 2018-19 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 2017 county and municipal population estimates used for the 2018-19 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2016 and 2017 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2017-18 and 2018-19 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>

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Part One: Revenue Source Authorized in the State Constitution

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

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

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Ad Valorem Tax

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

Summary:

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

Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.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 2018 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>
2018-84	Department of Agriculture and Consumer Services
2018-118	Taxation
2018-160	Tax Deed Sales

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 *2018 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 197-210 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2018.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://floridarevenue.com/property/Pages/DataPortal_DataBook.aspx

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

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Part Two: Revenue Sources Based on Home Rule Authority

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

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

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

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

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

Summaries of Select Court Rulings:

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

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Proprietary Fees

Home Rule Authority

Summary:

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

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

General Law Amendments:

There were no general law amendments resulting from the 2018 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.¹ 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.²

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

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

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Regulatory Fees

Home Rule Authority

Sections 163.31801 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:

There were no general law amendments resulting from the 2018 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.³ 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.

1. Section 163.31801, F.S.

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

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

Prior Years' Revenues:

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

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

Special Assessments

Home Rule Authority

Sections 125.01, 125.271, and Chapter 170, Florida Statutes

Summary:

Special assessments are a home rule revenue source used to construct and maintain capital facilities and to fund certain services. Additionally, state law authorizes the levy of special assessments for county and municipal 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 2018 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

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 2016-17 fiscal year, school districts received 40.51 percent of their financial support from state sources; 48.03 percent from local sources, including the Required Local Effort (RLE) portion of the Florida Education Finance Program (FEFP); and 11.46 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 March 2018 report *Financial Profiles of Florida School Districts: 2016-17 Financial Data Statistical Report* for an overview of school district funding available at <http://fldoe.org/core/fileparse.php/5421/urlt/2016-2017-Profiles.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 2018 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.

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

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

The full texts of these opinions are available via a searchable on-line database.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 to the state 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:

Chapter 2018-172, L.O.F., (CS/HB 1017) creates an exception to general law by prescribing that the process for obtaining the required local approval for operation of a cardroom in Seminole County is the referendum process set forth in article V, s. 5.1 of the Seminole County Home Rule Charter. The charter process requires first the approval of the operation of a cardroom by the Seminole County electors voting in a referendum. If so approved, the Seminole County Commission may then determine whether to approve the operation of a cardroom. For purposes of the act only, the term *casino gambling* in the Seminole County Home Rule Charter is deemed to include all activities authorized by or conducted under s. 849.086, F.S.

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

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.

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 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

7. Section 849.086(4), F.S.

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 2018 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 2019. 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, 2019					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.64854%	0.31732%	0.40960%	1.37550%	\$ 3,075,618
Baker	0.09503%	0.03319%	0.24530%	0.37350%	\$ 835,146
Bay	0.50622%	0.21824%	0.36710%	1.09160%	\$ 2,440,818
Bradford	0.08223%	0.03374%	0.12260%	0.23860%	\$ 533,510
Brevard	1.82754%	0.70202%	0.54030%	3.06990%	\$ 6,864,296
Broward	4.35279%	2.28710%	0.51240%	7.15230%	\$ 15,992,543
Calhoun	0.03086%	0.01831%	0.24060%	0.28980%	\$ 647,993
Charlotte	0.48121%	0.21080%	0.33840%	1.03040%	\$ 2,303,974
Citrus	0.28901%	0.17550%	0.27480%	0.73930%	\$ 1,653,075
Clay	0.40499%	0.25452%	0.26040%	0.91990%	\$ 2,056,896
Collier	0.76147%	0.43628%	0.86260%	2.06030%	\$ 4,606,831
Columbia	0.28893%	0.08414%	0.33290%	0.70600%	\$ 1,578,616
DeSoto	0.07163%	0.04347%	0.26590%	0.38100%	\$ 851,916
Dixie	0.04486%	0.02041%	0.30930%	0.37460%	\$ 837,606
Duval	2.69332%	1.14334%	0.35900%	4.19570%	\$ 9,381,585
Escambia	0.74863%	0.38247%	0.31990%	1.45100%	\$ 3,244,436
Flagler	0.21658%	0.12834%	0.21280%	0.55770%	\$ 1,247,017
Franklin	0.03379%	0.01484%	0.32150%	0.37010%	\$ 827,544
Gadsden	0.22157%	0.05890%	0.22460%	0.50510%	\$ 1,129,404
Gilchrist	0.03649%	0.02102%	0.14920%	0.20670%	\$ 462,181
Glades	0.02750%	0.01597%	0.41210%	0.45560%	\$ 1,018,722
Gulf	0.03044%	0.01989%	0.27390%	0.32420%	\$ 724,911
Hamilton	0.26948%	0.01790%	0.21750%	0.50490%	\$ 1,128,956
Hardee	0.07296%	0.03347%	0.26760%	0.37400%	\$ 836,264
Hendry	0.12634%	0.04767%	0.49600%	0.67000%	\$ 1,498,120
Hernando	0.40417%	0.22198%	0.20730%	0.83340%	\$ 1,863,482
Highlands	0.25317%	0.12465%	0.45980%	0.83760%	\$ 1,872,874
Hillsborough	3.39230%	1.68338%	0.52040%	5.59610%	\$ 12,512,880
Holmes	0.05427%	0.02467%	0.20860%	0.28750%	\$ 642,850
Indian River	0.42425%	0.18180%	0.22120%	0.82730%	\$ 1,849,843
Jackson	0.26429%	0.06153%	0.39660%	0.72240%	\$ 1,615,286
Jefferson	0.06669%	0.01783%	0.25160%	0.33610%	\$ 751,520
Lafayette	0.01624%	0.01035%	0.23090%	0.25750%	\$ 575,770
Lake	0.74791%	0.40485%	0.48500%	1.63780%	\$ 3,662,121
Lee	1.71489%	0.85245%	0.42980%	2.99710%	\$ 6,701,516
Leon	0.67319%	0.35137%	0.29790%	1.32250%	\$ 2,957,110
Levy	0.11443%	0.05006%	0.48590%	0.65040%	\$ 1,454,294
Liberty	0.02513%	0.01064%	0.34770%	0.38350%	\$ 857,506
Madison	0.14859%	0.02365%	0.30000%	0.47220%	\$ 1,055,839
Manatee	0.88581%	0.45008%	0.35570%	1.69160%	\$ 3,782,418
Marion	1.02056%	0.42627%	0.68440%	2.13120%	\$ 4,765,363
Martin	0.40246%	0.18676%	0.28450%	0.87370%	\$ 1,953,593
Miami-Dade	5.48266%	3.34783%	0.91700%	9.74750%	\$ 21,795,410
Monroe	0.26284%	0.09384%	0.82010%	1.17680%	\$ 2,631,325
Nassau	0.23238%	0.09819%	0.27480%	0.60540%	\$ 1,353,674
Okaloosa	0.49096%	0.23858%	0.41760%	1.14710%	\$ 2,564,916
Okeechobee	0.16151%	0.05021%	0.37080%	0.58250%	\$ 1,302,470
Orange	3.67285%	1.60353%	0.41850%	5.69490%	\$ 12,733,796

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.90447%	0.41204%	0.62880%	1.94530%	\$ 4,349,691
Palm Beach	3.09685%	1.72590%	0.93300%	5.75580%	\$ 12,869,969
Pasco	1.06770%	0.61720%	0.32410%	2.00900%	\$ 4,492,124
Pinellas	1.93031%	1.17408%	0.18120%	3.28560%	\$ 7,346,602
Polk	1.60620%	0.80751%	0.83950%	3.25320%	\$ 7,274,155
Putnam	0.18416%	0.08931%	0.34560%	0.61910%	\$ 1,384,308
St. Johns	0.65824%	0.28036%	0.29250%	1.23110%	\$ 2,752,740
St. Lucie	0.71379%	0.36325%	0.25450%	1.33150%	\$ 2,977,234
Santa Rosa	0.37701%	0.20850%	0.48500%	1.07050%	\$ 2,393,638
Sarasota	0.81435%	0.49704%	0.24910%	1.56050%	\$ 3,489,278
Seminole	1.04991%	0.55501%	0.14620%	1.75110%	\$ 3,915,460
Sumter	0.43146%	0.14731%	0.24110%	0.81990%	\$ 1,833,296
Suwannee	0.14958%	0.05454%	0.28870%	0.49280%	\$ 1,101,901
Taylor	0.08651%	0.02721%	0.44040%	0.55410%	\$ 1,238,968
Union	0.03748%	0.01946%	0.10450%	0.16140%	\$ 360,890
Volusia	1.20503%	0.63879%	0.52300%	2.36680%	\$ 5,292,165
Wakulla	0.06241%	0.03894%	0.26040%	0.36170%	\$ 808,761
Walton	0.28570%	0.07970%	0.47960%	0.84500%	\$ 1,889,420
Washington	0.06491%	0.03049%	0.26040%	0.35580%	\$ 795,569
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 223,600,000

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

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

Summary:

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon.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 2018 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 2019. 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, 2019					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.64854%	0.31732%	0.40960%	1.37550%	\$ 1,358,306
Baker	0.09503%	0.03319%	0.24530%	0.37350%	\$ 368,831
Bay	0.50622%	0.21824%	0.36710%	1.09160%	\$ 1,077,955
Bradford	0.08223%	0.03374%	0.12260%	0.23860%	\$ 235,618
Brevard	1.82754%	0.70202%	0.54030%	3.06990%	\$ 3,031,526
Broward	4.35279%	2.28710%	0.51240%	7.15230%	\$ 7,062,896
Calhoun	0.03086%	0.01831%	0.24060%	0.28980%	\$ 286,178
Charlotte	0.48121%	0.21080%	0.33840%	1.03040%	\$ 1,017,520
Citrus	0.28901%	0.17550%	0.27480%	0.73930%	\$ 730,059
Clay	0.40499%	0.25452%	0.26040%	0.91990%	\$ 908,401
Collier	0.76147%	0.43628%	0.86260%	2.06030%	\$ 2,034,546
Columbia	0.28893%	0.08414%	0.33290%	0.70600%	\$ 697,175
DeSoto	0.07163%	0.04347%	0.26590%	0.38100%	\$ 376,238
Dixie	0.04486%	0.02041%	0.30930%	0.37460%	\$ 369,918
Duval	2.69332%	1.14334%	0.35900%	4.19570%	\$ 4,143,254
Escambia	0.74863%	0.38247%	0.31990%	1.45100%	\$ 1,432,863
Flagler	0.21658%	0.12834%	0.21280%	0.55770%	\$ 550,729
Franklin	0.03379%	0.01484%	0.32150%	0.37010%	\$ 365,474
Gadsden	0.22157%	0.05890%	0.22460%	0.50510%	\$ 498,786
Gilchrist	0.03649%	0.02102%	0.14920%	0.20670%	\$ 204,116
Glades	0.02750%	0.01597%	0.41210%	0.45560%	\$ 449,905
Gulf	0.03044%	0.01989%	0.27390%	0.32420%	\$ 320,148
Hamilton	0.26948%	0.01790%	0.21750%	0.50490%	\$ 498,589
Hardee	0.07296%	0.03347%	0.26760%	0.37400%	\$ 369,325
Hendry	0.12634%	0.04767%	0.49600%	0.67000%	\$ 661,625
Hernando	0.40417%	0.22198%	0.20730%	0.83340%	\$ 822,983
Highlands	0.25317%	0.12465%	0.45980%	0.83760%	\$ 827,130
Hillsborough	3.39230%	1.68338%	0.52040%	5.59610%	\$ 5,526,149
Holmes	0.05427%	0.02467%	0.20860%	0.28750%	\$ 283,906
Indian River	0.42425%	0.18180%	0.22120%	0.82730%	\$ 816,959
Jackson	0.26429%	0.06153%	0.39660%	0.72240%	\$ 713,370
Jefferson	0.06669%	0.01783%	0.25160%	0.33610%	\$ 331,899
Lafayette	0.01624%	0.01035%	0.23090%	0.25750%	\$ 254,281
Lake	0.74791%	0.40485%	0.48500%	1.63780%	\$ 1,617,328
Lee	1.71489%	0.85245%	0.42980%	2.99710%	\$ 2,959,636
Leon	0.67319%	0.35137%	0.29790%	1.32250%	\$ 1,305,969
Levy	0.11443%	0.05006%	0.48590%	0.65040%	\$ 642,270
Liberty	0.02513%	0.01064%	0.34770%	0.38350%	\$ 378,706
Madison	0.14859%	0.02365%	0.30000%	0.47220%	\$ 466,298
Manatee	0.88581%	0.45008%	0.35570%	1.69160%	\$ 1,670,455
Marion	1.02056%	0.42627%	0.68440%	2.13120%	\$ 2,104,560
Martin	0.40246%	0.18676%	0.28450%	0.87370%	\$ 862,779
Miami-Dade	5.48266%	3.34783%	0.91700%	9.74750%	\$ 9,625,656
Monroe	0.26284%	0.09384%	0.82010%	1.17680%	\$ 1,162,090
Nassau	0.23238%	0.09819%	0.27480%	0.60540%	\$ 597,833
Okaloosa	0.49096%	0.23858%	0.41760%	1.14710%	\$ 1,132,761
Okeechobee	0.16151%	0.05021%	0.37080%	0.58250%	\$ 575,219
Orange	3.67285%	1.60353%	0.41850%	5.69490%	\$ 5,623,714

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.90447%	0.41204%	0.62880%	1.94530%	\$ 1,920,984
Palm Beach	3.09685%	1.72590%	0.93300%	5.75580%	\$ 5,683,853
Pasco	1.06770%	0.61720%	0.32410%	2.00900%	\$ 1,983,888
Pinellas	1.93031%	1.17408%	0.18120%	3.28560%	\$ 3,244,530
Polk	1.60620%	0.80751%	0.83950%	3.25320%	\$ 3,212,535
Putnam	0.18416%	0.08931%	0.34560%	0.61910%	\$ 611,361
St. Johns	0.65824%	0.28036%	0.29250%	1.23110%	\$ 1,215,711
St. Lucie	0.71379%	0.36325%	0.25450%	1.33150%	\$ 1,314,856
Santa Rosa	0.37701%	0.20850%	0.48500%	1.07050%	\$ 1,057,119
Sarasota	0.81435%	0.49704%	0.24910%	1.56050%	\$ 1,540,994
Seminole	1.04991%	0.55501%	0.14620%	1.75110%	\$ 1,729,211
Sumter	0.43146%	0.14731%	0.24110%	0.81990%	\$ 809,651
Suwannee	0.14958%	0.05454%	0.28870%	0.49280%	\$ 486,640
Taylor	0.08651%	0.02721%	0.44040%	0.55410%	\$ 547,174
Union	0.03748%	0.01946%	0.10450%	0.16140%	\$ 159,383
Volusia	1.20503%	0.63879%	0.52300%	2.36680%	\$ 2,337,215
Wakulla	0.06241%	0.03894%	0.26040%	0.36170%	\$ 357,179
Walton	0.28570%	0.07970%	0.47960%	0.84500%	\$ 834,438
Washington	0.06491%	0.03049%	0.26040%	0.35580%	\$ 351,353
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 98,750,000

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:

There were no general law amendments resulting from the 2018 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 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 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

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

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

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

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

Administrative Procedures:

The county revenue sharing program is administered by the DOR, and monthly distributions are made to eligible county governments. The program is comprised of state cigarette and sales taxes that are collected and transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below, and the proportional contribution of each source during the state fiscal year ending 2019 is also noted.

2.9 percent of net cigarette tax collections ⁵ = 1.35 percent of total program funding

2.0810 percent of net sales and use tax collections ⁶ = 98.65 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.

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

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 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

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

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.

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 2019, 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, 2019				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 4,137,842	\$ 5,399,257
Baker	\$ 28,273	\$ 90,639	\$ 442,523	\$ 561,435
Bay	\$ 154,793	\$ 684,481	\$ 3,513,234	\$ 4,352,508
Bradford	\$ 28,713	\$ 129,364	\$ 429,355	\$ 587,432
Brevard	\$ 464,254	\$ 1,807,775	\$ 9,353,741	\$ 11,625,770
Broward	\$ 3,573,165	\$ 4,779,269	\$ 22,846,001	\$ 31,198,435
Calhoun	\$ 14,713	\$ 68,369	\$ 212,580	\$ 295,662
Charlotte	\$ 187,080	\$ 493,387	\$ 4,286,795	\$ 4,967,262
Citrus	\$ 90,480	\$ 499,080	\$ 3,310,355	\$ 3,899,915
Clay	\$ 102,028	\$ 599,690	\$ 4,792,241	\$ 5,493,959
Collier	\$ 491,318	\$ 594,600	\$ 10,375,013	\$ 11,460,931
Columbia	\$ 72,308	\$ 288,232	\$ 1,405,358	\$ 1,765,898
DeSoto	\$ 30,961	\$ 132,516	\$ 607,184	\$ 770,661
Dixie	\$ 15,487	\$ 54,021	\$ 286,417	\$ 355,925
Duval	\$ 1,999,042	\$ 4,106,467	\$ 24,286,185	\$ 30,391,694
Escambia	\$ 728,024	\$ 1,779,956	\$ 6,212,052	\$ 8,720,032
Flagler	\$ 23,543	\$ 78,036	\$ 1,403,316	\$ 1,504,895
Franklin	\$ 18,862	\$ 41,026	\$ 206,478	\$ 266,366
Gadsden	\$ 80,864	\$ 239,311	\$ 616,400	\$ 936,575
Gilchrist	\$ 5,883	\$ 45,494	\$ 322,166	\$ 373,543
Glades	\$ 12,360	\$ 41,438	\$ 223,458	\$ 277,256
Gulf	\$ 68,034	\$ 19,920	\$ 210,094	\$ 298,048
Hamilton	\$ 23,270	\$ 109,630	\$ 140,464	\$ 273,364
Hardee	\$ 36,082	\$ 144,439	\$ 348,090	\$ 528,611
Hendry	\$ 28,673	\$ 148,507	\$ 707,903	\$ 885,083
Hernando	\$ 79,474	\$ 409,209	\$ 4,385,418	\$ 4,874,101
Highlands	\$ 104,948	\$ 349,039	\$ 2,016,094	\$ 2,470,081
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 29,904,700	\$ 36,657,176
Holmes	\$ 20,087	\$ 112,718	\$ 276,596	\$ 409,401
Indian River	\$ 205,850	\$ 425,545	\$ 3,112,572	\$ 3,743,967
Jackson	\$ 67,470	\$ 259,685	\$ 658,985	\$ 986,140
Jefferson	\$ 29,079	\$ 67,261	\$ 306,246	\$ 402,586
Lafayette	\$ 6,472	\$ 29,717	\$ 124,020	\$ 160,209
Lake	\$ 256,097	\$ 708,355	\$ 6,109,709	\$ 7,074,161
Lee	\$ 578,772	\$ 1,764,708	\$ 14,638,383	\$ 16,981,863
Leon	\$ 316,798	\$ 1,026,649	\$ 4,259,930	\$ 5,603,377
Levy	\$ 34,157	\$ 137,533	\$ 796,272	\$ 967,962
Liberty	\$ 8,441	\$ 28,423	\$ 123,915	\$ 160,779
Madison	\$ 34,591	\$ 95,970	\$ 261,540	\$ 392,101
Manatee	\$ 530,269	\$ 1,054,577	\$ 8,310,560	\$ 9,895,406
Marion	\$ 251,941	\$ 1,024,873	\$ 7,771,394	\$ 9,048,208
Martin	\$ 244,331	\$ 553,167	\$ 3,722,500	\$ 4,519,998
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 45,651,643	\$ 62,118,382
Monroe	\$ 246,464	\$ 455,801	\$ 1,949,537	\$ 2,651,802
Nassau	\$ 65,716	\$ 252,268	\$ 1,770,293	\$ 2,088,277
Okaloosa	\$ 147,680	\$ 859,331	\$ 4,073,959	\$ 5,080,970
Okeechobee	\$ 41,041	\$ 173,472	\$ 834,130	\$ 1,048,643
Orange	\$ 1,632,765	\$ 3,816,110	\$ 37,795,903	\$ 43,244,778
Osceola	\$ 95,114	\$ 414,462	\$ 7,897,166	\$ 8,406,742
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 27,196,927	\$ 32,533,531

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2019				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	\$ 310,426	\$ 1,782,481	\$ 11,616,593	\$ 13,709,500
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 13,004,729	\$ 18,825,706
Polk	\$ 857,616	\$ 2,627,126	\$ 11,933,507	\$ 15,418,249
Putnam	\$ 98,535	\$ 409,282	\$ 1,253,739	\$ 1,761,556
St. Johns	\$ 152,548	\$ 403,262	\$ 6,040,447	\$ 6,596,257
St. Lucie	\$ 187,010	\$ 618,973	\$ 4,141,560	\$ 4,947,543
Santa Rosa	\$ 77,885	\$ 448,253	\$ 3,764,377	\$ 4,290,515
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 8,456,211	\$ 10,724,360
Seminole	\$ 339,130	\$ 1,316,016	\$ 8,534,054	\$ 10,189,200
Sumter	\$ 35,653	\$ 182,301	\$ 2,804,845	\$ 3,022,799
Suwannee	\$ 32,719	\$ 175,516	\$ 827,342	\$ 1,035,577
Taylor	\$ 36,940	\$ 118,139	\$ 312,325	\$ 467,404
Union	\$ 18,615	\$ 33,326	\$ 189,473	\$ 241,414
Volusia	\$ 698,366	\$ 1,525,368	\$ 7,128,242	\$ 9,351,976
Wakulla	\$ 24,054	\$ 90,110	\$ 636,177	\$ 750,341
Walton	\$ 39,806	\$ 151,427	\$ 2,107,918	\$ 2,299,151
Washington	\$ 16,827	\$ 101,973	\$ 405,581	\$ 524,381
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 397,780,758	\$ 492,867,088

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,841,763 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2017 adjusted countywide population of 936,180).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state FY 2018-19 has been estimated to be as follows: state sales tax, \$511.5 million or 98.65%; cigarette tax, \$7.0 million or 1.35%.

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 2018 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>

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Emergency Management Assistance

Sections 252.371-.373, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2018 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 2018 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:

There were no general law amendments resulting from the 2018 Regular Legislative Session.

Eligibility Requirements:

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

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school is 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.²

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

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

Administrative Procedures:

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

Distribution of Proceeds:

The DOR pays claims on a quarterly basis.

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

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

3. Section 206.625, F.S.

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

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.⁵ 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.⁶ 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.⁷ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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

7. <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 2018 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:

Chapter 2018-102, L.O.F., (CS/CS/CS/HB 1073) amends s. 624.501, F.S., to reduce the number of policies that can be written each year by a brokering agent from 24 to four. This will allow the Department of Financial Services to better protect consumers by increasing the number of policies written by agents that have been appointed by an insurer and are therefore bound by the acts of the agent. This change became effective July 1, 2018. On May 3, 2018, the Revenue Estimating Conference estimated that this change would have no fiscal impact on local governments.⁵

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.⁶ 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.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. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2018/pdf/page708-709.pdf>

6. Section 624.506(1), F.S.

7. Section 624.506(2), F.S.

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.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.

<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.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

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

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

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

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 2018 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 2018 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 2018-19 state fiscal year per capita limitation of \$56.24 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 2018-19 state fiscal year per capita limitation of \$56.24 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.

2017 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 258,747
Total unincorporated population: 103,312
Total incorporated population: 155,435

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

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

$$\frac{103,312 + (2/3 \times 155,435)}{258,747 + (2/3 \times 155,435)} = 0.57106036$$

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 2019 ordinary distribution amount by the county government's distribution factor.

$$\$22,080,923 \times 0.57106036 = \$12,609,540$$

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.

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

$$A = \frac{(2/3 \times 155,435)}{[258,747 + (2/3 \times 155,435)]} = 0.28595976$$

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

$$B = \frac{103,312}{[258,747 + (2/3 \times 155,435)]} = 0.28510060$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28595976 / (0.28595976 + 0.28510060)] = 0.50075225$$

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.

$$\$12,609,540 \times 0.50075225 = \$6,314,256$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.28510060 / (0.28595976 + 0.28510060)] = 0.49924775$$

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.

$$\$12,609,540 \times 0.49924775 = \$6,295,284$$

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 2019 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, 2019					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 12,609,540	\$ -	\$ -	\$ -	\$ 12,609,540
Alachua	\$ 605,447	\$ -	\$ -	\$ -	\$ 605,447
Archer	\$ 70,989	\$ -	\$ -	\$ -	\$ 70,989
Gainesville	\$ 7,864,109	\$ -	\$ -	\$ -	\$ 7,864,109
Hawthorne	\$ 86,040	\$ -	\$ -	\$ -	\$ 86,040
High Springs	\$ 367,010	\$ -	\$ -	\$ -	\$ 367,010
La Crosse	\$ 22,790	\$ -	\$ -	\$ -	\$ 22,790
Micanopy	\$ 36,865	\$ -	\$ -	\$ -	\$ 36,865
Newberry	\$ 359,941	\$ -	\$ -	\$ -	\$ 359,941
Waldo	\$ 58,193	\$ -	\$ -	\$ -	\$ 58,193
Countywide Total	\$ 22,080,923	\$ -	\$ -	\$ -	\$ 22,080,923
BAKER BOCC	\$ 931,880	\$ 1,085,427	\$ 32,086	\$ 720,241	\$ 2,769,634
Glen St. Mary	\$ 19,112	\$ -	\$ -	\$ -	\$ 19,112
Macclenny	\$ 270,630	\$ -	\$ -	\$ -	\$ 270,630
Countywide Total	\$ 1,221,621	\$ 1,085,427	\$ 32,086	\$ 720,241	\$ 3,059,375
BAY BOCC	\$ 13,636,859	\$ -	\$ -	\$ -	\$ 13,636,859
Callaway	\$ 1,492,027	\$ -	\$ -	\$ -	\$ 1,492,027
Lynn Haven	\$ 1,979,636	\$ -	\$ -	\$ -	\$ 1,979,636
Mexico Beach	\$ 113,962	\$ -	\$ -	\$ -	\$ 113,962
Panama City	\$ 3,498,210	\$ -	\$ -	\$ -	\$ 3,498,210
Panama City Beach	\$ 1,207,976	\$ -	\$ -	\$ -	\$ 1,207,976
Parker	\$ 418,966	\$ -	\$ -	\$ -	\$ 418,966
Springfield	\$ 907,143	\$ -	\$ -	\$ -	\$ 907,143
Countywide Total	\$ 23,254,780	\$ -	\$ -	\$ -	\$ 23,254,780
BRADFORD BOCC	\$ 1,157,687	\$ 810,327	\$ 39,976	\$ 826,815	\$ 2,834,805
Brooker	\$ 16,798	\$ -	\$ -	\$ -	\$ 16,798
Hampton	\$ 24,731	\$ -	\$ -	\$ -	\$ 24,731
Lawtey	\$ 37,485	\$ -	\$ -	\$ -	\$ 37,485
Starke	\$ 285,572	\$ -	\$ -	\$ -	\$ 285,572
Countywide Total	\$ 1,522,274	\$ 810,327	\$ 39,976	\$ 826,815	\$ 3,199,392
BREVARD BOCC	\$ 28,521,540	\$ -	\$ -	\$ -	\$ 28,521,540
Cape Canaveral	\$ 640,173	\$ -	\$ -	\$ -	\$ 640,173
Cocoa	\$ 1,189,832	\$ -	\$ -	\$ -	\$ 1,189,832
Cocoa Beach	\$ 707,807	\$ -	\$ -	\$ -	\$ 707,807
Grant-Valkaria	\$ 259,629	\$ -	\$ -	\$ -	\$ 259,629
Indialantic	\$ 176,764	\$ -	\$ -	\$ -	\$ 176,764
Indian Harbour Beach	\$ 530,792	\$ -	\$ -	\$ -	\$ 530,792
Malabar	\$ 179,647	\$ -	\$ -	\$ -	\$ 179,647
Melbourne	\$ 5,074,683	\$ -	\$ -	\$ -	\$ 5,074,683
Melbourne Beach	\$ 193,500	\$ -	\$ -	\$ -	\$ 193,500
Melbourne Village	\$ 41,872	\$ -	\$ -	\$ -	\$ 41,872
Palm Bay	\$ 6,934,085	\$ -	\$ -	\$ -	\$ 6,934,085
Palm Shores	\$ 69,828	\$ -	\$ -	\$ -	\$ 69,828
Rockledge	\$ 1,661,453	\$ -	\$ -	\$ -	\$ 1,661,453
Satellite Beach	\$ 658,413	\$ -	\$ -	\$ -	\$ 658,413
Titusville	\$ 2,907,761	\$ -	\$ -	\$ -	\$ 2,907,761
West Melbourne	\$ 1,339,204	\$ -	\$ -	\$ -	\$ 1,339,204
Countywide Total	\$ 51,086,982	\$ -	\$ -	\$ -	\$ 51,086,982
BROWARD BOCC	\$ 86,300,263	\$ -	\$ -	\$ -	\$ 86,300,263
Coconut Creek	\$ 3,950,761	\$ -	\$ -	\$ -	\$ 3,950,761
Cooper City	\$ 2,323,305	\$ -	\$ -	\$ -	\$ 2,323,305
Coral Springs	\$ 8,768,219	\$ -	\$ -	\$ -	\$ 8,768,219

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dania Beach	\$ 2,166,431	\$ -	\$ -	\$ -	\$ 2,166,431
Davie	\$ 6,930,473	\$ -	\$ -	\$ -	\$ 6,930,473
Deerfield Beach	\$ 5,371,989	\$ -	\$ -	\$ -	\$ 5,371,989
Fort Lauderdale	\$ 12,321,529	\$ -	\$ -	\$ -	\$ 12,321,529
Hallandale Beach	\$ 2,667,065	\$ -	\$ -	\$ -	\$ 2,667,065
Hillsboro Beach	\$ 131,543	\$ -	\$ -	\$ -	\$ 131,543
Hollywood	\$ 10,133,277	\$ -	\$ -	\$ -	\$ 10,133,277
Lauderdale-By-The-Sea	\$ 425,054	\$ -	\$ -	\$ -	\$ 425,054
Lauderdale Lakes	\$ 2,415,681	\$ -	\$ -	\$ -	\$ 2,415,681
Lauderhill	\$ 4,899,508	\$ -	\$ -	\$ -	\$ 4,899,508
Lazy Lake	\$ 1,790	\$ -	\$ -	\$ -	\$ 1,790
Lighthouse Point	\$ 724,553	\$ -	\$ -	\$ -	\$ 724,553
Margate	\$ 3,989,722	\$ -	\$ -	\$ -	\$ 3,989,722
Miramar	\$ 9,378,437	\$ -	\$ -	\$ -	\$ 9,378,437
North Lauderdale	\$ 3,056,806	\$ -	\$ -	\$ -	\$ 3,056,806
Oakland Park	\$ 3,056,875	\$ -	\$ -	\$ -	\$ 3,056,875
Parkland	\$ 2,166,637	\$ -	\$ -	\$ -	\$ 2,166,637
Pembroke Park	\$ 438,339	\$ -	\$ -	\$ -	\$ 438,339
Pembroke Pines	\$ 11,190,577	\$ -	\$ -	\$ -	\$ 11,190,577
Plantation	\$ 6,100,052	\$ -	\$ -	\$ -	\$ 6,100,052
Pompano Beach	\$ 7,523,552	\$ -	\$ -	\$ -	\$ 7,523,552
Sea Ranch Lakes	\$ 47,634	\$ -	\$ -	\$ -	\$ 47,634
Southwest Ranches	\$ 524,107	\$ -	\$ -	\$ -	\$ 524,107
Sunrise	\$ 6,323,489	\$ -	\$ -	\$ -	\$ 6,323,489
Tamarac	\$ 4,399,219	\$ -	\$ -	\$ -	\$ 4,399,219
West Park	\$ 1,026,461	\$ -	\$ -	\$ -	\$ 1,026,461
Weston	\$ 4,585,003	\$ -	\$ -	\$ -	\$ 4,585,003
Wilton Manors	\$ 871,584	\$ -	\$ -	\$ -	\$ 871,584
Countywide Total	\$ 214,209,933	\$ -	\$ -	\$ -	\$ 214,209,933
CALHOUN BOCC	\$ 314,085	\$ 734,943	\$ 22,109	\$ 873,083	\$ 1,944,220
Altha	\$ 14,508	\$ -	\$ -	\$ -	\$ 14,508
Blountstown	\$ 63,328	\$ -	\$ -	\$ -	\$ 63,328
Countywide Total	\$ 391,921	\$ 734,943	\$ 22,109	\$ 873,083	\$ 2,022,056
CHARLOTTE BOCC	\$ 15,045,130	\$ -	\$ -	\$ -	\$ 15,045,130
Punta Gorda	\$ 1,715,570	\$ -	\$ -	\$ -	\$ 1,715,570
Countywide Total	\$ 16,760,700	\$ -	\$ -	\$ -	\$ 16,760,700
CITRUS BOCC	\$ 8,986,405	\$ -	\$ -	\$ -	\$ 8,986,405
Crystal River	\$ 200,898	\$ -	\$ -	\$ -	\$ 200,898
Inverness	\$ 466,283	\$ -	\$ -	\$ -	\$ 466,283
Countywide Total	\$ 9,653,586	\$ -	\$ -	\$ -	\$ 9,653,586
CLAY BOCC	\$ 11,473,242	\$ -	\$ -	\$ -	\$ 11,473,242
Green Cove Springs	\$ 431,587	\$ -	\$ -	\$ -	\$ 431,587
Keystone Heights	\$ 77,306	\$ -	\$ -	\$ -	\$ 77,306
Orange Park	\$ 488,660	\$ -	\$ -	\$ -	\$ 488,660
Penney Farms	\$ 41,827	\$ -	\$ -	\$ -	\$ 41,827
Countywide Total	\$ 12,512,621	\$ -	\$ -	\$ -	\$ 12,512,621
COLLIER BOCC	\$ 44,566,006	\$ -	\$ -	\$ -	\$ 44,566,006
Everglades	\$ 57,243	\$ -	\$ -	\$ -	\$ 57,243
Marco Island	\$ 2,201,320	\$ -	\$ -	\$ -	\$ 2,201,320
Naples	\$ 2,609,513	\$ -	\$ -	\$ -	\$ 2,609,513
Countywide Total	\$ 49,434,082	\$ -	\$ -	\$ -	\$ 49,434,082
COLUMBIA BOCC	\$ 4,955,293	\$ -	\$ -	\$ 762,629	\$ 5,717,922

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Fort White	\$ 45,292	\$ -	\$ -	\$ -	\$ 45,292
Lake City	\$ 973,284	\$ -	\$ -	\$ -	\$ 973,284
Countywide Total	\$ 5,973,868	\$ -	\$ -	\$ 762,629	\$ 6,736,497
DESOTO BOCC	\$ 1,241,215	\$ 1,472,250	\$ -	\$ 498,419	\$ 3,211,884
Arcadia	\$ 311,694	\$ -	\$ -	\$ -	\$ 311,694
Countywide Total	\$ 1,552,909	\$ 1,472,250	\$ -	\$ 498,419	\$ 3,523,578
DIXIE BOCC	\$ 410,047	\$ 804,211	\$ 22,216	\$ 878,942	\$ 2,115,416
Cross City	\$ 48,294	\$ -	\$ -	\$ -	\$ 48,294
Horseshoe Beach	\$ 4,909	\$ -	\$ -	\$ -	\$ 4,909
Countywide Total	\$ 463,250	\$ 804,211	\$ 22,216	\$ 878,942	\$ 2,168,619
JACKSONVILLE-DUVAL	\$ 100,344,889	\$ -	\$ -	\$ -	\$ 100,344,889
Atlantic Beach	\$ 1,461,626	\$ -	\$ -	\$ -	\$ 1,461,626
Baldwin	\$ 153,299	\$ -	\$ -	\$ -	\$ 153,299
Jacksonville Beach	\$ 2,560,761	\$ -	\$ -	\$ -	\$ 2,560,761
Neptune Beach	\$ 793,081	\$ -	\$ -	\$ -	\$ 793,081
Countywide Total	\$ 105,313,656	\$ -	\$ -	\$ -	\$ 105,313,656
ESCAMBIA BOCC	\$ 26,249,463	\$ -	\$ -	\$ -	\$ 26,249,463
Century	\$ 137,953	\$ -	\$ -	\$ -	\$ 137,953
Pensacola	\$ 4,851,709	\$ -	\$ -	\$ -	\$ 4,851,709
Countywide Total	\$ 31,239,125	\$ -	\$ -	\$ -	\$ 31,239,125
FLAGLER BOCC	\$ 2,740,395	\$ -	\$ -	\$ -	\$ 2,740,395
Beverly Beach	\$ 13,752	\$ -	\$ -	\$ -	\$ 13,752
Bunnell	\$ 107,055	\$ -	\$ -	\$ -	\$ 107,055
Flagler Beach (part)	\$ 169,159	\$ -	\$ -	\$ -	\$ 169,159
Marineland (part)	\$ 219	\$ -	\$ -	\$ -	\$ 219
Palm Coast	\$ 3,026,935	\$ -	\$ -	\$ -	\$ 3,026,935
Countywide Total	\$ 6,057,515	\$ -	\$ -	\$ -	\$ 6,057,515
FRANKLIN BOCC	\$ 767,885	\$ -	\$ 20,439	\$ 369,537	\$ 1,157,861
Apalachicola	\$ 192,853	\$ -	\$ -	\$ -	\$ 192,853
Carrabelle	\$ 142,842	\$ -	\$ -	\$ -	\$ 142,842
Countywide Total	\$ 1,103,580	\$ -	\$ 20,439	\$ 369,537	\$ 1,493,556
GADSDEN BOCC	\$ 1,378,741	\$ 2,144,861	\$ -	\$ 814,862	\$ 4,338,464
Chattahoochee	\$ 79,328	\$ -	\$ -	\$ -	\$ 79,328
Greensboro	\$ 21,574	\$ -	\$ -	\$ -	\$ 21,574
Gretna	\$ 59,795	\$ -	\$ -	\$ -	\$ 59,795
Havana	\$ 64,441	\$ -	\$ -	\$ -	\$ 64,441
Midway	\$ 121,139	\$ -	\$ -	\$ -	\$ 121,139
Quincy	\$ 264,416	\$ -	\$ -	\$ -	\$ 264,416
Countywide Total	\$ 1,989,434	\$ 2,144,861	\$ -	\$ 814,862	\$ 4,949,157
GILCHRIST BOCC	\$ 370,660	\$ 938,477	\$ -	\$ 849,644	\$ 2,158,781
Bell	\$ 11,882	\$ -	\$ -	\$ -	\$ 11,882
Fanning Springs (part)	\$ 8,446	\$ -	\$ -	\$ -	\$ 8,446
Trenton	\$ 46,981	\$ -	\$ -	\$ -	\$ 46,981
Countywide Total	\$ 437,969	\$ 938,477	\$ -	\$ 849,644	\$ 2,226,090
GLADES BOCC	\$ 262,565	\$ 705,337	\$ 13,235	\$ 535,376	\$ 1,516,513
Moore Haven	\$ 39,812	\$ -	\$ -	\$ -	\$ 39,812
Countywide Total	\$ 302,377	\$ 705,337	\$ 13,235	\$ 535,376	\$ 1,556,325
GULF BOCC	\$ 673,997	\$ 448,883	\$ 39,262	\$ 424,482	\$ 1,586,624
Port St. Joe	\$ 209,073	\$ -	\$ -	\$ -	\$ 209,073
Wewahitchka	\$ 119,202	\$ -	\$ -	\$ -	\$ 119,202
Countywide Total	\$ 1,002,272	\$ 448,883	\$ 39,262	\$ 424,482	\$ 1,914,899
HAMILTON BOCC	\$ 463,787	\$ 515,307	\$ 34,428	\$ 585,962	\$ 1,599,484

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jasper	\$ 71,877	\$ -	\$ -	\$ -	\$ 71,877
Jennings	\$ 36,445	\$ -	\$ -	\$ -	\$ 36,445
White Springs	\$ 32,269	\$ -	\$ -	\$ -	\$ 32,269
Countywide Total	\$ 604,378	\$ 515,307	\$ 34,428	\$ 585,962	\$ 1,740,075
HARDEE BOCC	\$ 702,645	\$ 1,367,883	\$ -	\$ 521,453	\$ 2,591,981
Bowling Green	\$ 89,260	\$ -	\$ -	\$ -	\$ 89,260
Wauchula	\$ 160,798	\$ -	\$ -	\$ -	\$ 160,798
Zolfo Springs	\$ 56,491	\$ -	\$ -	\$ -	\$ 56,491
Countywide Total	\$ 1,009,193	\$ 1,367,883	\$ -	\$ 521,453	\$ 2,898,529
HENDRY BOCC	\$ 1,665,920	\$ 1,523,506	\$ -	\$ 497,534	\$ 3,686,960
Clewiston	\$ 366,081	\$ -	\$ -	\$ -	\$ 366,081
LaBelle	\$ 236,646	\$ -	\$ -	\$ -	\$ 236,646
Countywide Total	\$ 2,268,646	\$ 1,523,506	\$ -	\$ 497,534	\$ 4,289,686
HERNANDO BOCC	\$ 9,973,254	\$ -	\$ -	\$ -	\$ 9,973,254
Brooksville	\$ 450,566	\$ -	\$ -	\$ -	\$ 450,566
Weeki Wachee	\$ 502	\$ -	\$ -	\$ -	\$ 502
Countywide Total	\$ 10,424,322	\$ -	\$ -	\$ -	\$ 10,424,322
HIGHLANDS BOCC	\$ 5,165,728	\$ -	\$ -	\$ 500,997	\$ 5,666,725
Avon Park	\$ 606,815	\$ -	\$ -	\$ -	\$ 606,815
Lake Placid	\$ 151,236	\$ -	\$ -	\$ -	\$ 151,236
Sebring	\$ 605,438	\$ -	\$ -	\$ -	\$ 605,438
Countywide Total	\$ 6,529,217	\$ -	\$ -	\$ 500,997	\$ 7,030,214
HILLSBOROUGH BOCC	\$ 111,330,418	\$ -	\$ -	\$ -	\$ 111,330,418
Plant City	\$ 3,459,433	\$ -	\$ -	\$ -	\$ 3,459,433
Tampa	\$ 33,638,787	\$ -	\$ -	\$ -	\$ 33,638,787
Temple Terrace	\$ 2,385,149	\$ -	\$ -	\$ -	\$ 2,385,149
Countywide Total	\$ 150,813,787	\$ -	\$ -	\$ -	\$ 150,813,787
HOLMES BOCC	\$ 379,457	\$ 1,083,124	\$ 20,547	\$ 996,135	\$ 2,479,263
Bonifay	\$ 58,702	\$ -	\$ -	\$ -	\$ 58,702
Esto	\$ 8,414	\$ -	\$ -	\$ -	\$ 8,414
Noma	\$ 4,076	\$ -	\$ -	\$ -	\$ 4,076
Ponce de Leon	\$ 12,271	\$ -	\$ -	\$ -	\$ 12,271
Westville	\$ 6,376	\$ -	\$ -	\$ -	\$ 6,376
Countywide Total	\$ 469,296	\$ 1,083,124	\$ 20,547	\$ 996,135	\$ 2,569,102
INDIAN RIVER BOCC	\$ 10,151,005	\$ -	\$ -	\$ -	\$ 10,151,005
Fellsmere	\$ 421,047	\$ -	\$ -	\$ -	\$ 421,047
Indian River Shores	\$ 317,763	\$ -	\$ -	\$ -	\$ 317,763
Orchid	\$ 32,176	\$ -	\$ -	\$ -	\$ 32,176
Sebastian	\$ 1,857,738	\$ -	\$ -	\$ -	\$ 1,857,738
Vero Beach	\$ 1,235,267	\$ -	\$ -	\$ -	\$ 1,235,267
Countywide Total	\$ 14,014,995	\$ -	\$ -	\$ -	\$ 14,014,995
JACKSON BOCC	\$ 1,897,893	\$ 1,541,205	\$ 99,138	\$ 754,291	\$ 4,292,527
Alford	\$ 24,647	\$ -	\$ -	\$ -	\$ 24,647
Bascom	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
Campbellton	\$ 10,811	\$ -	\$ -	\$ -	\$ 10,811
Cottdale	\$ 44,632	\$ -	\$ -	\$ -	\$ 44,632
Graceville	\$ 108,902	\$ -	\$ -	\$ -	\$ 108,902
Grand Ridge	\$ 47,359	\$ -	\$ -	\$ -	\$ 47,359
Greenwood	\$ 34,862	\$ -	\$ -	\$ -	\$ 34,862
Jacob City	\$ 11,902	\$ -	\$ -	\$ -	\$ 11,902
Malone	\$ 26,680	\$ -	\$ -	\$ -	\$ 26,680
Marianna	\$ 300,670	\$ -	\$ -	\$ -	\$ 300,670

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sneads	\$ 95,264	\$ -	\$ -	\$ -	\$ 95,264
Countywide Total	\$ 2,609,621	\$ 1,541,205	\$ 99,138	\$ 754,291	\$ 5,004,255
JEFFERSON BOCC	\$ 1,379,252	\$ -	\$ 14,380	\$ 761,750	\$ 2,155,382
Monticello	\$ 262,644	\$ -	\$ -	\$ -	\$ 262,644
Countywide Total	\$ 1,641,896	\$ -	\$ 14,380	\$ 761,750	\$ 2,418,026
LAFAYETTE BOCC	\$ 147,190	\$ 403,852	\$ 18,769	\$ 861,364	\$ 1,431,175
Mayo	\$ 27,029	\$ -	\$ -	\$ -	\$ 27,029
Countywide Total	\$ 174,219	\$ 403,852	\$ 18,769	\$ 861,364	\$ 1,458,204
LAKE BOCC	\$ 16,934,168	\$ -	\$ -	\$ -	\$ 16,934,168
Astatula	\$ 116,670	\$ -	\$ -	\$ -	\$ 116,670
Clermont	\$ 2,220,940	\$ -	\$ -	\$ -	\$ 2,220,940
Eustis	\$ 1,295,274	\$ -	\$ -	\$ -	\$ 1,295,274
Fruitland Park	\$ 452,226	\$ -	\$ -	\$ -	\$ 452,226
Groveland	\$ 943,095	\$ -	\$ -	\$ -	\$ 943,095
Howey-in-the-Hills	\$ 84,044	\$ -	\$ -	\$ -	\$ 84,044
Lady Lake	\$ 922,626	\$ -	\$ -	\$ -	\$ 922,626
Leesburg	\$ 1,359,346	\$ -	\$ -	\$ -	\$ 1,359,346
Mascotte	\$ 348,768	\$ -	\$ -	\$ -	\$ 348,768
Minneola	\$ 724,145	\$ -	\$ -	\$ -	\$ 724,145
Montverde	\$ 110,095	\$ -	\$ -	\$ -	\$ 110,095
Mount Dora	\$ 885,907	\$ -	\$ -	\$ -	\$ 885,907
Tavares	\$ 1,012,067	\$ -	\$ -	\$ -	\$ 1,012,067
Umatilla	\$ 249,404	\$ -	\$ -	\$ -	\$ 249,404
Countywide Total	\$ 27,658,777	\$ -	\$ -	\$ -	\$ 27,658,777
LEE BOCC	\$ 51,433,665	\$ -	\$ -	\$ -	\$ 51,433,665
Bonita Springs	\$ 4,429,302	\$ -	\$ -	\$ -	\$ 4,429,302
Cape Coral	\$ 15,464,743	\$ -	\$ -	\$ -	\$ 15,464,743
Estero	\$ 2,734,077	\$ -	\$ -	\$ -	\$ 2,734,077
Fort Myers	\$ 6,983,228	\$ -	\$ -	\$ -	\$ 6,983,228
Fort Myers Beach	\$ 559,096	\$ -	\$ -	\$ -	\$ 559,096
Sanibel	\$ 588,341	\$ -	\$ -	\$ -	\$ 588,341
Countywide Total	\$ 82,192,452	\$ -	\$ -	\$ -	\$ 82,192,452
LEON BOCC	\$ 12,861,674	\$ -	\$ -	\$ -	\$ 12,861,674
Tallahassee	\$ 10,827,505	\$ -	\$ -	\$ -	\$ 10,827,505
Countywide Total	\$ 23,689,178	\$ -	\$ -	\$ -	\$ 23,689,178
LEVY BOCC	\$ 1,657,255	\$ 1,658,165	\$ -	\$ 820,346	\$ 4,135,766
Bronson	\$ 49,986	\$ -	\$ -	\$ -	\$ 49,986
Cedar Key	\$ 31,208	\$ -	\$ -	\$ -	\$ 31,208
Chiefland	\$ 99,358	\$ -	\$ -	\$ -	\$ 99,358
Fanning Springs (part)	\$ 22,279	\$ -	\$ -	\$ -	\$ 22,279
Inglis	\$ 57,120	\$ -	\$ -	\$ -	\$ 57,120
Otter Creek	\$ 5,165	\$ -	\$ -	\$ -	\$ 5,165
Williston	\$ 126,846	\$ -	\$ -	\$ -	\$ 126,846
Yankeetown	\$ 21,973	\$ -	\$ -	\$ -	\$ 21,973
Countywide Total	\$ 2,071,189	\$ 1,658,165	\$ -	\$ 820,346	\$ 4,549,700
LIBERTY BOCC	\$ 127,849	\$ 430,214	\$ 22,270	\$ 853,031	\$ 1,433,364
Bristol	\$ 18,077	\$ -	\$ -	\$ -	\$ 18,077
Countywide Total	\$ 145,926	\$ 430,214	\$ 22,270	\$ 853,031	\$ 1,451,441
MADISON BOCC	\$ 446,940	\$ 958,091	\$ 22,526	\$ 878,942	\$ 2,306,499
Greenville	\$ 20,516	\$ -	\$ -	\$ -	\$ 20,516
Lee	\$ 8,890	\$ -	\$ -	\$ -	\$ 8,890
Madison	\$ 82,639	\$ -	\$ -	\$ -	\$ 82,639

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Countywide Total	\$ 558,985	\$ 958,091	\$ 22,526	\$ 878,942	\$ 2,418,544
MANATEE BOCC	\$ 27,377,749	\$ -	\$ -	\$ -	\$ 27,377,749
Anna Maria	\$ 126,043	\$ -	\$ -	\$ -	\$ 126,043
Bradenton	\$ 4,360,324	\$ -	\$ -	\$ -	\$ 4,360,324
Bradenton Beach	\$ 94,512	\$ -	\$ -	\$ -	\$ 94,512
Holmes Beach	\$ 310,357	\$ -	\$ -	\$ -	\$ 310,357
Longboat Key (part)	\$ 192,456	\$ -	\$ -	\$ -	\$ 192,456
Palmetto	\$ 1,050,169	\$ -	\$ -	\$ -	\$ 1,050,169
Countywide Total	\$ 33,511,610	\$ -	\$ -	\$ -	\$ 33,511,610
MARION BOCC	\$ 23,196,321	\$ -	\$ -	\$ -	\$ 23,196,321
Bellevue	\$ 358,779	\$ -	\$ -	\$ -	\$ 358,779
Dunnellon	\$ 130,222	\$ -	\$ -	\$ -	\$ 130,222
McIntosh	\$ 32,970	\$ -	\$ -	\$ -	\$ 32,970
Ocala	\$ 4,294,381	\$ -	\$ -	\$ -	\$ 4,294,381
Reddick	\$ 39,391	\$ -	\$ -	\$ -	\$ 39,391
Countywide Total	\$ 28,052,065	\$ -	\$ -	\$ -	\$ 28,052,065
MARTIN BOCC	\$ 15,969,929	\$ -	\$ -	\$ -	\$ 15,969,929
Indiantown	\$ 752,103	\$ -	\$ -	\$ -	\$ 752,103
Jupiter Island	\$ 90,719	\$ -	\$ -	\$ -	\$ 90,719
Ocean Breeze	\$ 15,026	\$ -	\$ -	\$ -	\$ 15,026
Sewall's Point	\$ 229,208	\$ -	\$ -	\$ -	\$ 229,208
Stuart	\$ 1,812,023	\$ -	\$ -	\$ -	\$ 1,812,023
Countywide Total	\$ 18,869,009	\$ -	\$ -	\$ -	\$ 18,869,009
MIAMI-DADE BOCC	\$ 175,491,254	\$ -	\$ -	\$ -	\$ 175,491,254
Aventura	\$ 2,983,910	\$ -	\$ -	\$ -	\$ 2,983,910
Bal Harbour	\$ 231,468	\$ -	\$ -	\$ -	\$ 231,468
Bay Harbor Islands	\$ 461,194	\$ -	\$ -	\$ -	\$ 461,194
Biscayne Park	\$ 251,417	\$ -	\$ -	\$ -	\$ 251,417
Coral Gables	\$ 3,942,871	\$ -	\$ -	\$ -	\$ 3,942,871
Cutler Bay	\$ 3,579,836	\$ -	\$ -	\$ -	\$ 3,579,836
Doral	\$ 5,079,549	\$ -	\$ -	\$ -	\$ 5,079,549
El Portal	\$ 170,434	\$ -	\$ -	\$ -	\$ 170,434
Florida City	\$ 1,028,544	\$ -	\$ -	\$ -	\$ 1,028,544
Golden Beach	\$ 72,828	\$ -	\$ -	\$ -	\$ 72,828
Hialeah	\$ 18,691,113	\$ -	\$ -	\$ -	\$ 18,691,113
Hialeah Gardens	\$ 1,862,826	\$ -	\$ -	\$ -	\$ 1,862,826
Homestead	\$ 5,827,149	\$ -	\$ -	\$ -	\$ 5,827,149
Indian Creek	\$ 6,650	\$ -	\$ -	\$ -	\$ 6,650
Key Biscayne	\$ 1,017,541	\$ -	\$ -	\$ -	\$ 1,017,541
Medley	\$ 65,862	\$ -	\$ -	\$ -	\$ 65,862
Miami	\$ 36,822,317	\$ -	\$ -	\$ -	\$ 36,822,317
Miami Beach	\$ 7,329,395	\$ -	\$ -	\$ -	\$ 7,329,395
Miami Gardens	\$ 8,961,149	\$ -	\$ -	\$ -	\$ 8,961,149
Miami Lakes	\$ 2,420,280	\$ -	\$ -	\$ -	\$ 2,420,280
Miami Shores	\$ 851,856	\$ -	\$ -	\$ -	\$ 851,856
Miami Springs	\$ 1,125,438	\$ -	\$ -	\$ -	\$ 1,125,438
North Bay Village	\$ 710,315	\$ -	\$ -	\$ -	\$ 710,315
North Miami	\$ 5,048,914	\$ -	\$ -	\$ -	\$ 5,048,914
North Miami Beach	\$ 3,596,856	\$ -	\$ -	\$ -	\$ 3,596,856
Opa-locka	\$ 1,404,719	\$ -	\$ -	\$ -	\$ 1,404,719
Palmetto Bay	\$ 1,910,798	\$ -	\$ -	\$ -	\$ 1,910,798
Pinecrest	\$ 1,461,873	\$ -	\$ -	\$ -	\$ 1,461,873

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
South Miami	\$ 1,000,996	\$ -	\$ -	\$ -	\$ 1,000,996
Sunny Isles Beach	\$ 1,759,995	\$ -	\$ -	\$ -	\$ 1,759,995
Surfside	\$ 460,244	\$ -	\$ -	\$ -	\$ 460,244
Sweetwater	\$ 1,702,603	\$ -	\$ -	\$ -	\$ 1,702,603
Virginia Gardens	\$ 190,700	\$ -	\$ -	\$ -	\$ 190,700
West Miami	\$ 568,537	\$ -	\$ -	\$ -	\$ 568,537
Countywide Total	\$ 298,091,432	\$ -	\$ -	\$ -	\$ 298,091,432
MONROE BOCC	\$ 11,009,367	\$ -	\$ -	\$ -	\$ 11,009,367
Islamorada	\$ 1,100,195	\$ -	\$ -	\$ -	\$ 1,100,195
Key Colony Beach	\$ 139,655	\$ -	\$ -	\$ -	\$ 139,655
Key West	\$ 4,277,820	\$ -	\$ -	\$ -	\$ 4,277,820
Layton	\$ 32,348	\$ -	\$ -	\$ -	\$ 32,348
Marathon	\$ 1,526,116	\$ -	\$ -	\$ -	\$ 1,526,116
Countywide Total	\$ 18,085,500	\$ -	\$ -	\$ -	\$ 18,085,500
NASSAU BOCC	\$ 5,309,813	\$ -	\$ -	\$ -	\$ 5,309,813
Callahan	\$ 91,723	\$ -	\$ -	\$ -	\$ 91,723
Fernandina Beach	\$ 889,256	\$ -	\$ -	\$ -	\$ 889,256
Hilliard	\$ 209,642	\$ -	\$ -	\$ -	\$ 209,642
Countywide Total	\$ 6,500,433	\$ -	\$ -	\$ -	\$ 6,500,433
OKALOOSA BOCC	\$ 16,504,700	\$ -	\$ -	\$ -	\$ 16,504,700
Cinco Bayou	\$ 40,240	\$ -	\$ -	\$ -	\$ 40,240
Crestview	\$ 2,440,348	\$ -	\$ -	\$ -	\$ 2,440,348
Destin	\$ 1,303,188	\$ -	\$ -	\$ -	\$ 1,303,188
Fort Walton Beach	\$ 2,075,205	\$ -	\$ -	\$ -	\$ 2,075,205
Laurel Hill	\$ 54,747	\$ -	\$ -	\$ -	\$ 54,747
Mary Esther	\$ 394,752	\$ -	\$ -	\$ -	\$ 394,752
Niceville	\$ 1,435,236	\$ -	\$ -	\$ -	\$ 1,435,236
Shalimar	\$ 80,779	\$ -	\$ -	\$ -	\$ 80,779
Valparaiso	\$ 521,236	\$ -	\$ -	\$ -	\$ 521,236
Countywide Total	\$ 24,850,431	\$ -	\$ -	\$ -	\$ 24,850,431
OKEECHOBEE BOCC	\$ 2,731,352	\$ -	\$ -	\$ 754,039	\$ 3,485,391
Okeechobee	\$ 412,415	\$ -	\$ -	\$ -	\$ 412,415
Countywide Total	\$ 3,143,766	\$ -	\$ -	\$ 754,039	\$ 3,897,805
ORANGE BOCC	\$ 192,638,324	\$ -	\$ -	\$ -	\$ 192,638,324
Apopka	\$ 8,330,486	\$ -	\$ -	\$ -	\$ 8,330,486
Belle Isle	\$ 1,121,566	\$ -	\$ -	\$ -	\$ 1,121,566
Eatonville	\$ 380,941	\$ -	\$ -	\$ -	\$ 380,941
Edgewood	\$ 442,367	\$ -	\$ -	\$ -	\$ 442,367
Maitland	\$ 2,912,456	\$ -	\$ -	\$ -	\$ 2,912,456
Oakland	\$ 444,877	\$ -	\$ -	\$ -	\$ 444,877
Ocoee	\$ 7,210,091	\$ -	\$ -	\$ -	\$ 7,210,091
Orlando	\$ 46,722,489	\$ -	\$ -	\$ -	\$ 46,722,489
Windermere	\$ 483,206	\$ -	\$ -	\$ -	\$ 483,206
Winter Garden	\$ 7,194,023	\$ -	\$ -	\$ -	\$ 7,194,023
Winter Park	\$ 4,906,872	\$ -	\$ -	\$ -	\$ 4,906,872
Countywide Total	\$ 272,787,699	\$ -	\$ -	\$ -	\$ 272,787,699
OSCEOLA BOCC	\$ 23,065,423	\$ -	\$ -	\$ -	\$ 23,065,423
Kissimmee	\$ 5,384,192	\$ -	\$ -	\$ -	\$ 5,384,192
St. Cloud	\$ 3,479,709	\$ -	\$ -	\$ -	\$ 3,479,709
Countywide Total	\$ 31,929,324	\$ -	\$ -	\$ -	\$ 31,929,324
PALM BEACH BOCC	\$ 92,949,779	\$ -	\$ -	\$ -	\$ 92,949,779
Atlantis	\$ 164,039	\$ -	\$ -	\$ -	\$ 164,039

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Belle Glade	\$ 1,401,299	\$ -	\$ -	\$ -	\$ 1,401,299
Boca Raton	\$ 7,439,854	\$ -	\$ -	\$ -	\$ 7,439,854
Boynton Beach	\$ 5,996,816	\$ -	\$ -	\$ -	\$ 5,996,816
Briny Breezes	\$ 34,202	\$ -	\$ -	\$ -	\$ 34,202
Cloud Lake	\$ 11,266	\$ -	\$ -	\$ -	\$ 11,266
Delray Beach	\$ 5,333,204	\$ -	\$ -	\$ -	\$ 5,333,204
Glen Ridge	\$ 18,398	\$ -	\$ -	\$ -	\$ 18,398
Golf	\$ 20,910	\$ -	\$ -	\$ -	\$ 20,910
Greenacres	\$ 3,223,232	\$ -	\$ -	\$ -	\$ 3,223,232
Gulf Stream	\$ 81,128	\$ -	\$ -	\$ -	\$ 81,128
Haverhill	\$ 167,443	\$ -	\$ -	\$ -	\$ 167,443
Highland Beach	\$ 292,498	\$ -	\$ -	\$ -	\$ 292,498
Hypoluxo	\$ 220,853	\$ -	\$ -	\$ -	\$ 220,853
Juno Beach	\$ 275,559	\$ -	\$ -	\$ -	\$ 275,559
Jupiter	\$ 4,975,302	\$ -	\$ -	\$ -	\$ 4,975,302
Jupiter Inlet Colony	\$ 32,986	\$ -	\$ -	\$ -	\$ 32,986
Lake Clarke Shores	\$ 276,289	\$ -	\$ -	\$ -	\$ 276,289
Lake Park	\$ 711,915	\$ -	\$ -	\$ -	\$ 711,915
Lake Worth	\$ 3,075,402	\$ -	\$ -	\$ -	\$ 3,075,402
Lantana	\$ 873,117	\$ -	\$ -	\$ -	\$ 873,117
Loxahatchee Groves	\$ 269,156	\$ -	\$ -	\$ -	\$ 269,156
Manalapan	\$ 34,121	\$ -	\$ -	\$ -	\$ 34,121
Mangonia Park	\$ 164,768	\$ -	\$ -	\$ -	\$ 164,768
North Palm Beach	\$ 1,019,083	\$ -	\$ -	\$ -	\$ 1,019,083
Ocean Ridge	\$ 146,857	\$ -	\$ -	\$ -	\$ 146,857
Pahokee	\$ 448,513	\$ -	\$ -	\$ -	\$ 448,513
Palm Beach	\$ 671,959	\$ -	\$ -	\$ -	\$ 671,959
Palm Beach Gardens	\$ 4,262,333	\$ -	\$ -	\$ -	\$ 4,262,333
Palm Beach Shores	\$ 97,256	\$ -	\$ -	\$ -	\$ 97,256
Palm Springs	\$ 1,884,338	\$ -	\$ -	\$ -	\$ 1,884,338
Riviera Beach	\$ 2,841,258	\$ -	\$ -	\$ -	\$ 2,841,258
Royal Palm Beach	\$ 3,038,040	\$ -	\$ -	\$ -	\$ 3,038,040
South Bay	\$ 265,915	\$ -	\$ -	\$ -	\$ 265,915
South Palm Beach	\$ 113,466	\$ -	\$ -	\$ -	\$ 113,466
Tequesta	\$ 464,479	\$ -	\$ -	\$ -	\$ 464,479
Wellington	\$ 5,006,667	\$ -	\$ -	\$ -	\$ 5,006,667
West Palm Beach	\$ 8,927,306	\$ -	\$ -	\$ -	\$ 8,927,306
Westlake	\$ 405	\$ -	\$ -	\$ -	\$ 405
Countywide Total	\$ 157,231,409	\$ -	\$ -	\$ -	\$ 157,231,409
PASCO BOCC	\$ 32,956,313	\$ -	\$ -	\$ -	\$ 32,956,313
Dade City	\$ 486,205	\$ -	\$ -	\$ -	\$ 486,205
New Port Richey	\$ 1,059,663	\$ -	\$ -	\$ -	\$ 1,059,663
Port Richey	\$ 181,428	\$ -	\$ -	\$ -	\$ 181,428
St. Leo	\$ 96,932	\$ -	\$ -	\$ -	\$ 96,932
San Antonio	\$ 85,572	\$ -	\$ -	\$ -	\$ 85,572
Zephyrhills	\$ 1,046,689	\$ -	\$ -	\$ -	\$ 1,046,689
Countywide Total	\$ 35,912,801	\$ -	\$ -	\$ -	\$ 35,912,801
PINELLAS BOCC	\$ 47,740,273	\$ -	\$ -	\$ -	\$ 47,740,273
Belleair	\$ 255,742	\$ -	\$ -	\$ -	\$ 255,742
Belleair Beach	\$ 101,606	\$ -	\$ -	\$ -	\$ 101,606
Belleair Bluffs	\$ 134,975	\$ -	\$ -	\$ -	\$ 134,975
Belleair Shore	\$ 7,625	\$ -	\$ -	\$ -	\$ 7,625

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Clearwater	\$ 7,419,514	\$ -	\$ -	\$ -	\$ 7,419,514
Dunedin	\$ 2,363,527	\$ -	\$ -	\$ -	\$ 2,363,527
Gulfport	\$ 808,155	\$ -	\$ -	\$ -	\$ 808,155
Indian Rocks Beach	\$ 285,461	\$ -	\$ -	\$ -	\$ 285,461
Indian Shores	\$ 94,632	\$ -	\$ -	\$ -	\$ 94,632
Kenneth City	\$ 331,344	\$ -	\$ -	\$ -	\$ 331,344
Largo	\$ 5,346,987	\$ -	\$ -	\$ -	\$ 5,346,987
Madeira Beach	\$ 284,679	\$ -	\$ -	\$ -	\$ 284,679
North Redington Beach	\$ 94,632	\$ -	\$ -	\$ -	\$ 94,632
Oldsmar	\$ 934,071	\$ -	\$ -	\$ -	\$ 934,071
Pinellas Park	\$ 3,435,962	\$ -	\$ -	\$ -	\$ 3,435,962
Redington Beach	\$ 95,349	\$ -	\$ -	\$ -	\$ 95,349
Redington Shores	\$ 143,447	\$ -	\$ -	\$ -	\$ 143,447
Safety Harbor	\$ 1,130,244	\$ -	\$ -	\$ -	\$ 1,130,244
St. Pete Beach	\$ 618,369	\$ -	\$ -	\$ -	\$ 618,369
St. Petersburg	\$ 17,163,255	\$ -	\$ -	\$ -	\$ 17,163,255
Seminole	\$ 1,205,128	\$ -	\$ -	\$ -	\$ 1,205,128
South Pasadena	\$ 330,692	\$ -	\$ -	\$ -	\$ 330,692
Tarpon Springs	\$ 1,635,406	\$ -	\$ -	\$ -	\$ 1,635,406
Treasure Island	\$ 444,420	\$ -	\$ -	\$ -	\$ 444,420
Countywide Total	\$ 92,405,495	\$ -	\$ -	\$ -	\$ 92,405,495
POLK BOCC	\$ 36,702,208	\$ -	\$ -	\$ -	\$ 36,702,208
Auburndale	\$ 1,022,977	\$ -	\$ -	\$ -	\$ 1,022,977
Bartow	\$ 1,209,362	\$ -	\$ -	\$ -	\$ 1,209,362
Davenport	\$ 316,247	\$ -	\$ -	\$ -	\$ 316,247
Dundee	\$ 279,290	\$ -	\$ -	\$ -	\$ 279,290
Eagle Lake	\$ 161,449	\$ -	\$ -	\$ -	\$ 161,449
Fort Meade	\$ 366,760	\$ -	\$ -	\$ -	\$ 366,760
Frostproof	\$ 199,237	\$ -	\$ -	\$ -	\$ 199,237
Haines City	\$ 1,524,778	\$ -	\$ -	\$ -	\$ 1,524,778
Highland Park	\$ 15,154	\$ -	\$ -	\$ -	\$ 15,154
Hillcrest Heights	\$ 16,305	\$ -	\$ -	\$ -	\$ 16,305
Lake Alfred	\$ 377,438	\$ -	\$ -	\$ -	\$ 377,438
Lake Hamilton	\$ 85,296	\$ -	\$ -	\$ -	\$ 85,296
Lake Wales	\$ 982,439	\$ -	\$ -	\$ -	\$ 982,439
Lakeland	\$ 6,661,594	\$ -	\$ -	\$ -	\$ 6,661,594
Mulberry	\$ 246,233	\$ -	\$ -	\$ -	\$ 246,233
Polk City	\$ 114,645	\$ -	\$ -	\$ -	\$ 114,645
Winter Haven	\$ 2,631,005	\$ -	\$ -	\$ -	\$ 2,631,005
Countywide Total	\$ 52,912,418	\$ -	\$ -	\$ -	\$ 52,912,418
PUTNAM BOCC	\$ 3,302,533	\$ -	\$ -	\$ 579,469	\$ 3,882,002
Crescent City	\$ 75,879	\$ -	\$ -	\$ -	\$ 75,879
Interlachen	\$ 65,583	\$ -	\$ -	\$ -	\$ 65,583
Palatka	\$ 520,269	\$ -	\$ -	\$ -	\$ 520,269
Pomona Park	\$ 42,599	\$ -	\$ -	\$ -	\$ 42,599
Welaka	\$ 34,987	\$ -	\$ -	\$ -	\$ 34,987
Countywide Total	\$ 4,041,849	\$ -	\$ -	\$ 579,469	\$ 4,621,318
ST. JOHNS BOCC	\$ 19,647,543	\$ -	\$ -	\$ -	\$ 19,647,543
Marineland (part)	\$ 176	\$ -	\$ -	\$ -	\$ 176
St. Augustine	\$ 1,223,016	\$ -	\$ -	\$ -	\$ 1,223,016
St. Augustine Beach	\$ 585,216	\$ -	\$ -	\$ -	\$ 585,216
Countywide Total	\$ 21,455,951	\$ -	\$ -	\$ -	\$ 21,455,951

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ST. LUCIE BOCC	\$ 10,186,757	\$ -	\$ -	\$ -	\$ 10,186,757
Fort Pierce	\$ 1,986,744	\$ -	\$ -	\$ -	\$ 1,986,744
Port St. Lucie	\$ 8,302,854	\$ -	\$ -	\$ -	\$ 8,302,854
St. Lucie Village	\$ 29,451	\$ -	\$ -	\$ -	\$ 29,451
Countywide Total	\$ 20,505,805	\$ -	\$ -	\$ -	\$ 20,505,805
SANTA ROSA BOCC	\$ 8,347,567	\$ -	\$ -	\$ -	\$ 8,347,567
Gulf Breeze	\$ 303,645	\$ -	\$ -	\$ -	\$ 303,645
Jay	\$ 27,722	\$ -	\$ -	\$ -	\$ 27,722
Milton	\$ 522,823	\$ -	\$ -	\$ -	\$ 522,823
Countywide Total	\$ 9,201,757	\$ -	\$ -	\$ -	\$ 9,201,757
SARASOTA BOCC	\$ 33,338,368	\$ -	\$ -	\$ -	\$ 33,338,368
Longboat Key (part)	\$ 421,552	\$ -	\$ -	\$ -	\$ 421,552
North Port	\$ 6,262,792	\$ -	\$ -	\$ -	\$ 6,262,792
Sarasota	\$ 5,092,084	\$ -	\$ -	\$ -	\$ 5,092,084
Venice	\$ 2,078,961	\$ -	\$ -	\$ -	\$ 2,078,961
Countywide Total	\$ 47,193,756	\$ -	\$ -	\$ -	\$ 47,193,756
SEMINOLE BOCC	\$ 26,289,238	\$ -	\$ -	\$ -	\$ 26,289,238
Altamonte Springs	\$ 3,112,852	\$ -	\$ -	\$ -	\$ 3,112,852
Casselberry	\$ 1,997,370	\$ -	\$ -	\$ -	\$ 1,997,370
Lake Mary	\$ 1,157,330	\$ -	\$ -	\$ -	\$ 1,157,330
Longwood	\$ 1,061,317	\$ -	\$ -	\$ -	\$ 1,061,317
Oviedo	\$ 2,638,318	\$ -	\$ -	\$ -	\$ 2,638,318
Sanford	\$ 4,046,176	\$ -	\$ -	\$ -	\$ 4,046,176
Winter Springs	\$ 2,565,048	\$ -	\$ -	\$ -	\$ 2,565,048
Countywide Total	\$ 42,867,650	\$ -	\$ -	\$ -	\$ 42,867,650
SUMTER BOCC	\$ 7,570,092	\$ -	\$ -	\$ -	\$ 7,570,092
Bushnell	\$ 174,887	\$ -	\$ -	\$ -	\$ 174,887
Center Hill	\$ 75,082	\$ -	\$ -	\$ -	\$ 75,082
Coleman	\$ 50,358	\$ -	\$ -	\$ -	\$ 50,358
Webster	\$ 56,381	\$ -	\$ -	\$ -	\$ 56,381
Wildwood	\$ 592,738	\$ -	\$ -	\$ -	\$ 592,738
Countywide Total	\$ 8,519,537	\$ -	\$ -	\$ -	\$ 8,519,537
SUWANNEE BOCC	\$ 1,844,727	\$ 1,499,059	\$ -	\$ 820,346	\$ 4,164,132
Branford	\$ 32,206	\$ -	\$ -	\$ -	\$ 32,206
Live Oak	\$ 319,728	\$ -	\$ -	\$ -	\$ 319,728
Countywide Total	\$ 2,196,660	\$ 1,499,059	\$ -	\$ 820,346	\$ 4,516,065
TAYLOR BOCC	\$ 999,003	\$ 579,300	\$ 32,705	\$ 424,389	\$ 2,035,397
Perry	\$ 395,890	\$ -	\$ -	\$ -	\$ 395,890
Countywide Total	\$ 1,394,893	\$ 579,300	\$ 32,705	\$ 424,389	\$ 2,431,287
UNION BOCC	\$ 306,974	\$ 557,023	\$ 70,176	\$ 1,171,923	\$ 2,106,096
Lake Butler	\$ 56,169	\$ -	\$ -	\$ -	\$ 56,169
Raiford	\$ 7,971	\$ -	\$ -	\$ -	\$ 7,971
Worthington Springs	\$ 9,949	\$ -	\$ -	\$ -	\$ 9,949
Countywide Total	\$ 381,063	\$ 557,023	\$ 70,176	\$ 1,171,923	\$ 2,180,185
VOLUSIA BOCC	\$ 22,330,394	\$ -	\$ -	\$ -	\$ 22,330,394
Daytona Beach	\$ 3,794,968	\$ -	\$ -	\$ -	\$ 3,794,968
Daytona Beach Shores	\$ 248,292	\$ -	\$ -	\$ -	\$ 248,292
DeBary	\$ 1,183,210	\$ -	\$ -	\$ -	\$ 1,183,210
DeLand	\$ 1,897,802	\$ -	\$ -	\$ -	\$ 1,897,802
Deltona	\$ 5,210,430	\$ -	\$ -	\$ -	\$ 5,210,430
Edgewater	\$ 1,337,582	\$ -	\$ -	\$ -	\$ 1,337,582
Flagler Beach (part)	\$ 3,474	\$ -	\$ -	\$ -	\$ 3,474

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Holly Hill	\$ 688,478	\$ -	\$ -	\$ -	\$ 688,478
Lake Helen	\$ 155,993	\$ -	\$ -	\$ -	\$ 155,993
New Smyrna Beach	\$ 1,496,470	\$ -	\$ -	\$ -	\$ 1,496,470
Oak Hill	\$ 115,461	\$ -	\$ -	\$ -	\$ 115,461
Orange City	\$ 686,162	\$ -	\$ -	\$ -	\$ 686,162
Ormond Beach	\$ 2,357,618	\$ -	\$ -	\$ -	\$ 2,357,618
Pierson	\$ 101,042	\$ -	\$ -	\$ -	\$ 101,042
Ponce Inlet	\$ 178,576	\$ -	\$ -	\$ -	\$ 178,576
Port Orange	\$ 3,452,524	\$ -	\$ -	\$ -	\$ 3,452,524
South Daytona	\$ 734,049	\$ -	\$ -	\$ -	\$ 734,049
Countywide Total	\$ 45,972,525	\$ -	\$ -	\$ -	\$ 45,972,525
WAKULLA BOCC	\$ 1,165,652	\$ 1,239,344	\$ 37,875	\$ 763,807	\$ 3,206,678
St. Marks	\$ 11,112	\$ -	\$ -	\$ -	\$ 11,112
Sopchoppy	\$ 18,951	\$ -	\$ -	\$ -	\$ 18,951
Countywide Total	\$ 1,195,714	\$ 1,239,344	\$ 37,875	\$ 763,807	\$ 3,236,740
WALTON BOCC	\$ 11,128,492	\$ -	\$ -	\$ -	\$ 11,128,492
DeFuniak Springs	\$ 996,061	\$ -	\$ -	\$ -	\$ 996,061
Freeport	\$ 594,116	\$ -	\$ -	\$ -	\$ 594,116
Paxton	\$ 110,205	\$ -	\$ -	\$ -	\$ 110,205
Countywide Total	\$ 12,828,874	\$ -	\$ -	\$ -	\$ 12,828,874
WASHINGTON BOCC	\$ 799,302	\$ 1,031,251	\$ 30,820	\$ 833,442	\$ 2,694,815
Caryville	\$ 11,157	\$ -	\$ -	\$ -	\$ 11,157
Chipley	\$ 131,981	\$ -	\$ -	\$ -	\$ 131,981
Ebro	\$ 8,872	\$ -	\$ -	\$ -	\$ 8,872
Vernon	\$ 28,331	\$ -	\$ -	\$ -	\$ 28,331
Wausau	\$ 14,470	\$ -	\$ -	\$ -	\$ 14,470
Countywide Total	\$ 994,113	\$ 1,031,251	\$ 30,820	\$ 833,442	\$ 2,889,626
STATEWIDE TOTALS	\$ 2,177,475,000	\$ 23,532,040	\$ 592,957	\$ 20,933,250	\$ 2,222,533,247

Note: The dollar figures represent a 100 percent distribution of estimated monies and contain no adjustment for county contributions to Medicaid pursuant to s. 409.915, F.S.

Miami-Dade County Lake Belt Mitigation Fee

Section 373.41492, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2018 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>

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 2018 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), 206.9955, 206.997, 212.20(6), and 218.20-.26, Florida Statutes

Summary:

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.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, 2024, 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:

Chapter 2018-118, L.O.F., (CS/HB 7087) amends s. 206.9955, F.S., to delay the imposition of the tax on natural gas fuel used in motor vehicles from January 1, 2019, to January 1, 2024. This change was effective July 1, 2018.

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 2019, as determined by the DOR, is also noted.

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

2. Section 206.997, F.S.

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

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

1.3653 percent of net sales and use tax collections ⁵ = 76.94 percent of total program funding

One-cent municipal fuel tax on motor fuel ⁶ = 23.06 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

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

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

7. Section 218.26, F.S.

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

9. Section 186.901, F.S.

the sales tax collected within a given municipality by the total sales tax collected within all eligible municipalities in the state.

Municipality’s Relative Ability to Raise Revenue:

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

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

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

Adjustment for a Metropolitan or Consolidated Government:

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

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

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

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

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

In summary, the distribution to an eligible municipality is determined by the following procedure.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.¹² 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 23.06 percent of their estimated 2018-19 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.

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

12. Section 206.605, F.S.

Municipalities are restricted as to the amount of program funds that can be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, and there is no other use restriction on these shared revenues.¹³ Municipalities may assign, pledge, or set aside as trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness an amount up to 50 percent of the funds received in the prior year.¹⁴ Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for 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.¹⁵ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Current and Prior Years' Revenues:

The table included in this section lists the estimated distributions to municipal governments for state fiscal year ending 2019, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁶

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

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

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

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

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2019

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	\$ 116,064	\$ 52,291	\$ 306,744
Archer	Alachua	\$ 18,029	\$ 33,656	\$ -	\$ 6,114	\$ 57,798
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 1,498,001	\$ 676,415	\$ 4,980,098
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 10,737	\$ 7,480	\$ 59,027
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 89,892	\$ 30,735	\$ 226,912
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 9,071	\$ 2,001	\$ 15,379
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ 390	\$ 3,171	\$ 22,668
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 88,471	\$ 30,744	\$ 186,312
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ 1,373	\$ 4,992	\$ 46,630
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 1,545	\$ 20,370
Maccleenny	Baker	\$ 53,341	\$ 79,062	\$ 77,361	\$ 22,538	\$ 232,301
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 248,584	\$ 125,617	\$ 815,576
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 395,969	\$ 162,054	\$ 891,474
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 5,884	\$ 9,646	\$ 36,435
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 223,497	\$ 298,830	\$ 1,637,951
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 177,027	\$ 102,612	\$ 388,818
Parker	Bay	\$ 32,217	\$ 121,916	\$ 17,706	\$ 36,314	\$ 208,153
Springfield	Bay	\$ 65,328	\$ 385,113	\$ 92,174	\$ 76,754	\$ 619,370
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ -	\$ 1,436	\$ 15,438
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 10,399	\$ 2,144	\$ 27,207
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ 5,569	\$ 3,179	\$ 35,806
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 29,744	\$ 24,348	\$ 220,277
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 64,923	\$ 53,813	\$ 299,865
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ 101,328	\$ 99,180	\$ 735,272
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ -	\$ 59,662	\$ 335,060
Grant-Valkaria	Brevard	\$ -	\$ 64,182	\$ -	\$ 21,435	\$ 85,617
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ -	\$ 14,872	\$ 80,598
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 54,448	\$ 44,702	\$ 255,256
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 25,676	\$ 14,908	\$ 83,836
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 848,925	\$ 425,298	\$ 3,004,288
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 9,330	\$ 16,311	\$ 85,812
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 6,436	\$ 3,528	\$ 20,443
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 2,268,508	\$ 576,593	\$ 4,827,781
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 15,298	\$ 5,185	\$ 30,377
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 378,535	\$ 139,121	\$ 972,359
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 52,250	\$ 55,484	\$ 339,651
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 608,578	\$ 242,964	\$ 1,992,615
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 386,234	\$ 108,928	\$ 690,062
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 929,277	\$ 336,234	\$ 2,095,755
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 382,225	\$ 197,915	\$ 1,202,125
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 1,620,723	\$ 742,122	\$ 4,660,617
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 441,502	\$ 182,806	\$ 1,003,914
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 1,437,791	\$ 583,069	\$ 3,480,009
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 1,059,857	\$ 456,761	\$ 2,763,296
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 1,203,886	\$ 1,039,066	\$ 5,833,274
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 295,066	\$ 227,580	\$ 1,286,683
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 11,215	\$ 11,225	\$ 47,129
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 1,175,915	\$ 860,551	\$ 5,221,350
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 60,388	\$ 36,097	\$ 167,853
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 731,978	\$ 204,597	\$ 1,704,229
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 1,528,170	\$ 415,526	\$ 3,244,068
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 142	\$ 3,505
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 38,633	\$ 61,774	\$ 322,136
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 804,326	\$ 335,668	\$ 2,401,110
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 2,766,194	\$ 788,041	\$ 4,822,421
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 1,044,228	\$ 258,788	\$ 2,098,840
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 681,545	\$ 259,165	\$ 1,621,643
Parkland	Broward	\$ 511	\$ 211,574	\$ 546,589	\$ 172,476	\$ 931,149
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 52,065	\$ 37,159	\$ 207,957
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 2,449,089	\$ 948,698	\$ 5,901,286
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 900,417	\$ 519,942	\$ 3,112,059
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 1,365,019	\$ 631,295	\$ 3,671,742
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 3,984	\$ 63,786
Southwest Ranches	Broward	\$ -	\$ 121,214	\$ -	\$ 44,413	\$ 165,627
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 1,120,323	\$ 532,234	\$ 3,388,198
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 967,705	\$ 372,028	\$ 2,535,303
West Park	Broward	\$ -	\$ 403,097	\$ -	\$ 86,746	\$ 489,844

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2019

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	\$ 1,010,798	\$ 391,369	\$ 2,136,246
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ 5,163	\$ 73,023	\$ 443,615
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ 2,234	\$ 1,273	\$ 36,488
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ 12,298	\$ 5,631	\$ 100,679
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ 33,044	\$ 143,481	\$ 613,012
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 17,060	\$ 195,049
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ -	\$ 39,424	\$ 317,543
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 48,021	\$ 35,690	\$ 252,715
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ -	\$ 6,615	\$ 53,602
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ -	\$ 41,601	\$ 348,527
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ 704	\$ 3,594	\$ 42,152
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 4,810	\$ 22,600
Marco Island	Collier	\$ -	\$ 313,452	\$ 103,703	\$ 188,474	\$ 605,630
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 219,773	\$ 884,385
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ -	\$ 3,821	\$ 25,664
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ 26,941	\$ 81,016	\$ 447,476
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 100,846	\$ 26,328	\$ 342,736
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 4,079	\$ 109,122
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 405	\$ 5,145
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 69,517	\$ 122,965	\$ 481,558
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 14,439	\$ 12,964	\$ 68,015
Jacksonville	Duval	\$ -	\$ 9,147,024	\$ 5,711,379	\$ -	\$ 14,858,403
Jacksonville (Duval)	Duval	\$ 5,826,077	\$ 1,493,270	\$ 6,874,746	\$ 4,212,729	\$ 18,406,822
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 152,038	\$ 216,047	\$ 859,051
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 36,087	\$ 67,426	\$ 266,372
Century	Escambia	\$ 53,674	\$ 37,553	\$ -	\$ 11,850	\$ 103,077
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ -	\$ 409,060	\$ 2,345,369
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ -	\$ 1,140	\$ 7,782
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 18,930	\$ 9,072	\$ 83,635
Palm Coast	Flagler	\$ -	\$ 1,582,268	\$ -	\$ 252,065	\$ 1,834,332
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,266	\$ 5,631	\$ 14,522	\$ 104,580
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ -	\$ 16,747	\$ 95,552
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ 10,401	\$ 10,203	\$ 59,322
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 37,314	\$ 6,583	\$ 145,843
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 10,506	\$ 1,909	\$ 39,242
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 5,003	\$ 212,736
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ 10,459	\$ 5,317	\$ 63,970
Midway	Gadsden	\$ -	\$ 44,305	\$ 50,082	\$ 10,235	\$ 104,622
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 66,823	\$ 23,202	\$ 309,731
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 4,788	\$ 1,030	\$ 15,259
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 22,956	\$ 4,107	\$ 65,885
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 7,274	\$ 2,537	\$ 24,386
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 22,425	\$ 3,189	\$ 70,005
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ 9,798	\$ 17,244	\$ 103,661
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ 17,478	\$ 10,254	\$ 90,341
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ 2,625	\$ 5,921	\$ 74,704
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 21,423	\$ 3,091	\$ 53,623
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ 3,631	\$ 2,657	\$ 36,818
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 109,911	\$ 7,602	\$ 188,943
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 102,043	\$ 13,587	\$ 227,279
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 54,842	\$ 4,798	\$ 107,139
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 107,599	\$ 30,562	\$ 319,631
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 61,498	\$ 19,576	\$ 162,044
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 38,215	\$ 411,629
Weeki Wachee	Hernando	\$ 2,118	\$ 168	\$ -	\$ -	\$ 2,286
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 164,778	\$ 50,834	\$ 494,867
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ 5,909	\$ 11,775	\$ 81,547
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ 61,140	\$ 50,640	\$ 369,776
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 500,322	\$ 292,583	\$ 1,592,264
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 2,919,591	\$ 2,825,560	\$ 14,336,080
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 313,822	\$ 200,602	\$ 1,069,626
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ 7,075	\$ 5,144	\$ 98,195
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 5,328	\$ 698	\$ 22,226
Noma	Holmes	\$ -	\$ 15,105	\$ -	\$ 351	\$ 15,456
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 7,340	\$ 1,058	\$ 22,608
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 3,411	\$ 576	\$ 16,805

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2019

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	\$ 169,107	\$ 35,608	\$ 305,023
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 24,802	\$ 26,650	\$ 98,467
Orchid	Indian River	\$ 30	\$ 943	\$ 5,023	\$ 2,735	\$ 8,731
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 395,057	\$ 155,870	\$ 944,716
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ -	\$ 104,197	\$ 573,284
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 2,129	\$ 34,579
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 2,570	\$ 548	\$ 8,108
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 962	\$ 12,009
Cottontale	Jackson	\$ 15,086	\$ 31,905	\$ -	\$ 3,857	\$ 50,848
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ -	\$ 9,433	\$ 92,891
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 11,175	\$ 4,077	\$ 53,876
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 10,873	\$ 2,962	\$ 36,438
Jacob City	Jackson	\$ -	\$ 17,421	\$ -	\$ 980	\$ 18,401
Malone	Jackson	\$ 15,027	\$ 22,857	\$ -	\$ 2,514	\$ 40,398
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ 9,605	\$ 25,948	\$ 234,360
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ 6,689	\$ 8,236	\$ 110,431
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ 8,500	\$ 22,133	\$ 120,222
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 17,012	\$ 2,318	\$ 56,470
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 30,994	\$ 9,923	\$ 81,124
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 707,937	\$ 184,381	\$ 1,082,486
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 308,658	\$ 107,358	\$ 805,978
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 105,799	\$ 22,907	\$ 207,962
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 349,962	\$ 71,161	\$ 493,436
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 16,334	\$ 6,574	\$ 40,256
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 114,879	\$ 78,398	\$ 480,904
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 264,486	\$ 117,728	\$ 777,323
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 161,746	\$ 29,510	\$ 276,918
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 263,309	\$ 59,039	\$ 405,995
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 19,091	\$ 8,908	\$ 57,030
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 164,896	\$ 73,990	\$ 442,248
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 268,336	\$ 84,857	\$ 554,290
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 71,214	\$ 20,873	\$ 159,723
Bonita Springs	Lee	\$ -	\$ 867,288	\$ -	\$ 366,729	\$ 1,234,017
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 2,842,437	\$ 1,295,530	\$ 6,537,381
Esteros	Lee	\$ -	\$ 521,406	\$ -	\$ 232,617	\$ 754,023
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 1,047,762	\$ 574,629	\$ 2,992,436
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 28,242	\$ 47,932	\$ 191,014
Sanibel	Lee	\$ -	\$ 110,861	\$ 35,159	\$ 50,207	\$ 196,227
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 2,446,714	\$ 929,718	\$ 6,772,236
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 9,067	\$ 4,220	\$ 43,206
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 2,648	\$ 26,493
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 8,431	\$ 90,892
Inglis	Levy	\$ 16,801	\$ 20,816	\$ -	\$ 4,833	\$ 42,450
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 455	\$ 5,303
Williston	Levy	\$ 47,202	\$ 27,271	\$ 22,401	\$ 10,498	\$ 107,372
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 1,880	\$ 17,020
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ -	\$ 1,564	\$ 49,640
Greenville	Madison	\$ 23,475	\$ 19,599	\$ 212	\$ 1,851	\$ 45,136
Lee	Madison	\$ 5,990	\$ 8,796	\$ -	\$ 767	\$ 15,553
Madison	Madison	\$ 86,118	\$ 15,919	\$ 7,325	\$ 7,274	\$ 116,636
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 10,800	\$ 45,953
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 436,855	\$ 369,508	\$ 2,108,024
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 8,169	\$ 45,240
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 26,736	\$ 138,516
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 90,386	\$ 90,351	\$ 480,547
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ 34,766	\$ 52,441	\$ 224,635
Bellevue	Marion	\$ 57,775	\$ 58,904	\$ 40,340	\$ 29,544	\$ 186,563
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 10,798	\$ 81,073
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ 660	\$ 2,742	\$ 17,862
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 366,645	\$ 361,861	\$ 2,113,400
Reddick	Marion	\$ 5,166	\$ 18,464	\$ 2,698	\$ 3,049	\$ 29,377
Indiantown	Martin	\$ -	\$ 94,406	\$ -	\$ 65,503	\$ 159,909
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ 2,183	\$ 7,941	\$ 24,061
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 967	\$ 18,077
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ 3,534	\$ 19,765	\$ 67,213
Stuart	Martin	\$ 276,026	\$ 205,673	\$ 1,218	\$ 157,693	\$ 640,610
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 520,707	\$ 256,308	\$ 1,095,926

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2019

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 6,820	\$ 18,628	\$ 75,472
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 54,752	\$ 37,812	\$ 172,256
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 26,510	\$ 21,806	\$ 114,785
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 363,100	\$ 337,194	\$ 1,528,798
Cutler Bay	Miami-Dade	\$ -	\$ 1,027,682	\$ -	\$ 304,950	\$ 1,332,632
Doral	Miami-Dade	\$ -	\$ 1,086,446	\$ -	\$ 398,472	\$ 1,484,918
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ -	\$ 15,227	\$ 82,382
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 304,725	\$ 87,102	\$ 541,431
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 5,493	\$ 6,350	\$ 22,591
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 3,465,917	\$ 1,591,555	\$ 10,598,210
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 399,293	\$ 158,600	\$ 945,783
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 1,979,200	\$ 477,639	\$ 3,192,065
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 112	\$ 576	\$ 2,131
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 122,975	\$ 87,026	\$ 343,356
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 2,642	\$ 5,692	\$ 20,781
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 4,226,710	\$ 3,063,105	\$ 16,299,588
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 321,735	\$ 631,156	\$ 2,950,149
Miami Gardens	Miami-Dade	\$ -	\$ 2,996,863	\$ -	\$ 760,527	\$ 3,757,390
Miami Lakes	Miami-Dade	\$ -	\$ 572,948	\$ -	\$ 207,245	\$ 780,192
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 64,151	\$ 73,726	\$ 369,678
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 109,295	\$ 96,744	\$ 505,860
North Bay Village	Miami-Dade	\$ 66,164	\$ 63,889	\$ 93,818	\$ 59,764	\$ 283,635
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 945,898	\$ 432,460	\$ 2,753,041
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 555,609	\$ 301,987	\$ 1,811,961
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 208,004	\$ 121,120	\$ 731,040
Palmetto Bay	Miami-Dade	\$ -	\$ 436,047	\$ -	\$ 163,243	\$ 599,290
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 137,112	\$ 125,422	\$ 540,246
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 31,044	\$ 89,300	\$ 420,228
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 263,890	\$ 149,708	\$ 629,572
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 22,620	\$ 38,077	\$ 169,275
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 239,746	\$ 145,002	\$ 786,602
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 9,020	\$ 16,567	\$ 77,742
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 48,226	\$ 44,054	\$ 265,283
Islamorada	Monroe	\$ -	\$ 178,167	\$ 55,354	\$ 95,873	\$ 329,393
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 4,391	\$ 12,273	\$ 39,900
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 196,561	\$ 385,201	\$ 1,377,401
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 1,115	\$ 2,818	\$ 9,443
Marathon	Monroe	\$ -	\$ 215,492	\$ -	\$ 131,678	\$ 347,170
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ 2,778	\$ 7,318	\$ 41,202
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ 36,403	\$ 74,514	\$ 352,319
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 29,840	\$ 18,265	\$ 132,501
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 3,425	\$ 27,007
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 526,541	\$ 200,311	\$ 1,108,102
Destin	Okaloosa	\$ -	\$ 196,895	\$ 108,946	\$ 108,718	\$ 414,560
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 154,010	\$ 176,671	\$ 919,801
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ -	\$ 4,548	\$ 34,487
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 28,928	\$ 32,928	\$ 152,433
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 149,613	\$ 118,664	\$ 565,373
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 6,307	\$ 6,684	\$ 26,811
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ 6,915	\$ 44,532	\$ 260,625
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 34,483	\$ 282,106
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 1,246,549	\$ 686,524	\$ 2,631,259
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 78,588	\$ 93,874	\$ 334,727
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ 5,344	\$ 31,953	\$ 116,909
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 19,324	\$ 38,001	\$ 128,128
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 272,734	\$ 251,219	\$ 820,362
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 58,970	\$ 37,886	\$ 122,283
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 1,057,869	\$ 597,001	\$ 2,343,814
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 4,564,489	\$ 3,874,891	\$ 14,267,166
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 39,294	\$ 41,511	\$ 126,522
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 1,133,293	\$ 592,850	\$ 2,170,155
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 248,263	\$ 420,631	\$ 1,469,661
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 1,257,095	\$ 455,665	\$ 2,851,125
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 1,008,024	\$ 286,581	\$ 1,802,120
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 14,320	\$ 14,005	\$ 56,518
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 300,379	\$ 121,184	\$ 1,093,819

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2019

Municipality	County	Guaranteed	Section 212.20(6)(d)5, F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 829,001	\$ 617,021	\$ 2,904,795
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 973,603	\$ 511,461	\$ 2,787,334
Briny Breezes	Palm Beach	\$ 4,322	\$ 4,722	\$ 1,517	\$ 2,899	\$ 13,461
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 870	\$ 936	\$ 5,833
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 544,221	\$ 446,455	\$ 2,235,719
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 1,537	\$ 1,521	\$ 7,779
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 1,681	\$ 1,785	\$ 6,529
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 769,741	\$ 273,228	\$ 1,691,809
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 6,928	\$ 6,985	\$ 24,784
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 38,504	\$ 14,004	\$ 80,355
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 16,796	\$ 25,197	\$ 96,696
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 36,408	\$ 18,958	\$ 79,327
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 18,871	\$ 23,274	\$ 92,169
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 877,826	\$ 421,808	\$ 1,938,026
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 1,203	\$ 2,852	\$ 10,677
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 20,494	\$ 23,762	\$ 121,582
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ 11,777	\$ 60,404	\$ 342,067
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 494,464	\$ 262,614	\$ 1,677,157
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 68,344	\$ 74,927	\$ 382,487
Loxahatchee Groves	Palm Beach	\$ -	\$ 56,894	\$ -	\$ 22,784	\$ 79,678
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 2,214	\$ 2,907	\$ 10,417
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 23,889	\$ 13,846	\$ 64,653
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 55,109	\$ 85,560	\$ 401,995
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 8,081	\$ 12,476	\$ 47,359
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 53,279	\$ 38,363	\$ 421,718
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ -	\$ 56,274	\$ 257,402
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 608,212	\$ 361,825	\$ 1,661,189
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 4,583	\$ 8,097	\$ 31,573
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 454,683	\$ 160,854	\$ 943,737
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 237,457	\$ 237,662	\$ 1,187,911
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 666,763	\$ 259,331	\$ 1,344,654
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 47,020	\$ 23,262	\$ 199,069
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 4,845	\$ 9,625	\$ 39,450
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ 6,232	\$ 39,833	\$ 187,612
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 983,340	\$ 421,376	\$ 2,000,962
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 1,059,104	\$ 756,509	\$ 3,906,650
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ -	\$ 39,744	\$ 309,548
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ 12,859	\$ 89,335	\$ 702,222
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ -	\$ 15,260	\$ 103,123
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 105,252	\$ 7,841	\$ 152,158
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ -	\$ 7,093	\$ 46,179
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 153,535	\$ 86,909	\$ 588,188
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 14,426	\$ 21,873	\$ 105,767
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ -	\$ 8,752	\$ 44,523
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 11,507	\$ 83,699
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 949	\$ 616	\$ 2,446
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 837,914	\$ 627,666	\$ 3,927,148
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 246,626	\$ 201,552	\$ 1,352,871
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 65,081	\$ 68,828	\$ 433,411
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 9,167	\$ 24,250	\$ 115,179
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 2,948	\$ 8,016	\$ 34,306
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 56,166	\$ 28,238	\$ 240,964
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 927,086	\$ 455,824	\$ 3,196,841
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 24,362	\$ 209,278
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 6,988	\$ 8,049	\$ 34,569
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 142,726	\$ 79,351	\$ 446,831
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 570,268	\$ 293,017	\$ 1,951,915
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ 1,577	\$ 8,094	\$ 36,708
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ 3,347	\$ 12,218	\$ 57,068
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 126,917	\$ 96,437	\$ 595,854
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 1,951,588	\$ 1,448,493	\$ 9,850,110
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ -	\$ 52,871	\$ 277,214
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 244,529	\$ 103,058	\$ 598,136
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ 2,243	\$ 28,476	\$ 164,198
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 266,365	\$ 137,654	\$ 892,468
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ 6,049	\$ 38,084	\$ 195,395
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 173,556	\$ 84,241	\$ 512,184

Municipal Revenue Sharing Program
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Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 229,091	\$ 102,084	\$ 803,796
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 75,085	\$ 22,891	\$ 164,552
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 73,997	\$ 22,498	\$ 164,136
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 25,328	\$ 13,349	\$ 111,487
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 100,288	\$ 31,774	\$ 347,394
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 25,508	\$ 16,920	\$ 118,745
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 352,836	\$ 127,208	\$ 916,091
Highland Park	Polk	\$ -	\$ 2,740	\$ 3,363	\$ 1,292	\$ 7,395
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 2,115	\$ 1,390	\$ 8,935
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 117,629	\$ 30,991	\$ 252,810
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 7,250	\$ 7,180	\$ 43,721
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 191,199	\$ 84,097	\$ 565,150
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 1,071,252	\$ 562,955	\$ 3,791,128
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 22,945	\$ 21,002	\$ 134,343
Polk City	Polk	\$ 15,070	\$ 51,140	\$ -	\$ 9,130	\$ 75,340
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 536,493	\$ 215,664	\$ 1,494,328
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 6,307	\$ 67,837
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ 586	\$ 5,440	\$ 48,244
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ 4,082	\$ 43,051	\$ 415,816
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 6,738	\$ 3,570	\$ 32,358
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ 1,161	\$ 2,927	\$ 19,002
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 105,439	\$ 578,012
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 43,387	\$ 50,276	\$ 196,427
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 313,719	\$ 164,154	\$ 1,514,267
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 3,544,708	\$ 686,298	\$ 5,933,913
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ 2,716	\$ 2,349	\$ 15,624
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ -	\$ 26,073	\$ 190,300
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 2,440	\$ 30,583
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ 92,098	\$ 43,862	\$ 403,090
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 1,635,146	\$ 512,603	\$ 2,607,715
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ 106,578	\$ 429,912	\$ 1,993,491
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 121,783	\$ 174,337	\$ 779,584
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 455,351	\$ 263,957	\$ 1,601,154
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 340,292	\$ 167,311	\$ 1,166,608
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 191,536	\$ 96,919	\$ 463,788
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 124,682	\$ 88,509	\$ 525,123
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 566,865	\$ 223,479	\$ 1,305,762
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 907,048	\$ 344,711	\$ 2,238,949
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 451,682	\$ 216,230	\$ 1,355,468
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ -	\$ 15,111	\$ 89,483
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ 11,020	\$ 6,315	\$ 52,817
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 4,302	\$ 45,297
Webster	Sumter	\$ 17,618	\$ 18,676	\$ 2,231	\$ 4,819	\$ 43,344
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 63,752	\$ 47,828	\$ 245,558
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ -	\$ 2,785	\$ 27,093
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ 782	\$ 27,315	\$ 299,321
Perry	Taylor	\$ 180,555	\$ 57,391	\$ 34,159	\$ 34,649	\$ 306,754
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ 13,122	\$ 4,637	\$ 93,417
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 617	\$ 10,368
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 6,154	\$ 886	\$ 13,957
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 379,114	\$ 317,861	\$ 2,381,541
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ -	\$ 21,184	\$ 120,944
DeBary	Volusia	\$ -	\$ 241,559	\$ 294,757	\$ 99,798	\$ 636,114
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 568,015	\$ 155,610	\$ 1,184,444
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 2,510,857	\$ 437,949	\$ 4,497,783
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 376,749	\$ 104,902	\$ 943,065
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 88,212	\$ 58,334	\$ 445,635
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 32,537	\$ 13,157	\$ 112,611
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 230,294	\$ 123,344	\$ 753,123
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 19,154	\$ 9,638	\$ 65,623
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 203,731	\$ 57,623	\$ 391,475
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 373,053	\$ 199,227	\$ 1,339,377
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 33,866	\$ 8,373	\$ 73,515
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 19,142	\$ 15,123	\$ 72,001
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 859,538	\$ 292,492	\$ 2,226,046
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 110,741	\$ 62,359	\$ 498,204
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 977	\$ 26,012

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2019

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	\$ -	\$ 1,598	\$ 34,539
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ 40,896	\$ 86,646	\$ 344,791
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 64,554	\$ 46,288	\$ 153,376
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 15,330	\$ 9,688	\$ 45,852
Caryville	Washington	\$ 11,357	\$ 1,616	\$ 7,231	\$ 937	\$ 21,142
Chipley	Washington	\$ 67,615	\$ 46,974	\$ -	\$ 11,302	\$ 125,891
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 744	\$ 9,610
Vernon	Washington	\$ 12,365	\$ 26,926	\$ -	\$ 2,384	\$ 41,676
Wausau	Washington	\$ 4,597	\$ 16,650	\$ 3,480	\$ 1,249	\$ 25,977
Statewide Totals		\$ 124,667,570	\$ 123,799,021	\$ 121,513,410	\$ 66,220,000	\$ 436,200,000

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 2018-19 has been estimated to be as follows: state sales tax, \$335.6 million or 76.94% and municipal fuel tax, \$100.6 million or 23.06%.

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 2018 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 2018 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 2018-19 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>

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Phosphate Rock Severance Tax

Section 211.3103, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2018 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 is \$1.80 per ton severed. Thereafter, the tax rate will be \$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:

Chapter 2018-9, L.O.F., (HB 5001) authorizes the transfer of \$127.4 million from the Local Government Housing Trust Fund to the state's General Revenue Fund for the 2018-19 fiscal year. This change became effective on July 1, 2018.

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

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.

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

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

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

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

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

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

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

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

11. <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:

There were no general law amendments resulting from the 2018 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

County tax collectors collect both the state and any optional county fees.² 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.³ The county portion of the state fee, which is derived from recreational vessels only, is noted as well.

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

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

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

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

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

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

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

Distribution of Proceeds:

The county portion of the state fee is distributed by the tax collector to the board of county commissioners.⁵ 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.⁶ 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.⁷

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.⁸

County governments shall demonstrate through an annual detailed accounting report of vessel registration revenues that the registration fees were spent as provided, and this report is to be provided to the Fish and Wildlife Conservation Commission no later than November 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.

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

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

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

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

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

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.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>
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.¹⁰ 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.¹¹

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

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

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

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Communications Services Tax

Chapter 202, 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:

Chapter 2018-118, L.O.F., (CS/HB 7087) enumerates the term *security fund* as a specifically preempted imposition or levy under Chapter 202, F.S. This clarifies that the current broad preemption of various local government taxes, fees, and other impositions related to use of public rights-of-way by communications services providers also applies to security funds. This change became effective on July 1, 2018.

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 55.9 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 44.1 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent shall be allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

Local Communications Services Tax:

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's taxable sales and local tax rate. The tax revenues, less the DOR's administrative cost deduction, 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 2019 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/taxes/taxesfees/Pages/cst.aspx>

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

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Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2019

Local Government	Estimated CST Base LFY 2018-19	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2017 Revenue Sharing Population	Per Capita Consumption (See Note 3)
ALACHUA BOCC	\$ 54,163,271	6.90%	\$ 3,732,351	103,312	\$ 524
Alachua	\$ 6,094,861	5.22%	\$ 319,597	9,936	\$ 613
Archer	\$ 510,435	5.22%	\$ 26,944	1,165	\$ 438
Gainesville	\$ 69,116,324	5.57%	\$ 3,905,071	129,058	\$ 536
Hawthorne	\$ 720,490	5.22%	\$ 38,236	1,412	\$ 510
High Springs	\$ 2,693,165	5.22%	\$ 141,603	6,023	\$ 447
La Crosse	\$ 65,856	3.42%	\$ 2,309	374	\$ 176
Micanopy	\$ 328,818	5.10%	\$ 17,049	605	\$ 544
Newberry	\$ 3,041,452	5.22%	\$ 160,497	5,907	\$ 515
Waldo	\$ 323,570	5.22%	\$ 17,040	955	\$ 339
BAKER BOCC	\$ 6,035,704	1.84%	\$ 111,148	17,819	\$ 339
Glen St. Mary	\$ 567,115	5.30%	\$ 30,376	461	\$ 1,230
Macclenny	\$ 3,672,668	6.02%	\$ 222,462	6,528	\$ 563
BAY BOCC	\$ 51,107,669	1.84%	\$ 943,261	76,204	\$ 671
Callaway	\$ 6,186,832	5.22%	\$ 324,683	15,737	\$ 393
Lynn Haven	\$ 11,448,354	5.22%	\$ 602,073	20,880	\$ 548
Mexico Beach	\$ 1,533,143	2.88%	\$ 44,212	1,202	\$ 1,275
Panama City	\$ 29,336,647	5.22%	\$ 1,556,991	36,897	\$ 795
Panama City Beach	\$ 17,118,882	5.22%	\$ 901,154	12,741	\$ 1,344
Parker	\$ 2,213,110	5.22%	\$ 116,092	4,419	\$ 501
Springfield	\$ 3,356,747	5.22%	\$ 175,452	9,568	\$ 351
BRADFORD BOCC	\$ 5,675,181	0.64%	\$ 36,374	17,641	\$ 322
Brooker	\$ 143,893	3.00%	\$ 4,340	324	\$ 444
Hampton	\$ 100,716	2.20%	\$ 2,246	477	\$ 211
Lawtey	\$ 258,754	1.10%	\$ 2,886	723	\$ 358
Starke	\$ 3,277,191	5.22%	\$ 172,389	5,508	\$ 595
BREVARD BOCC	\$ 124,409,015	5.22%	\$ 6,480,159	215,020	\$ 579
Cape Canaveral	\$ 8,235,709	5.22%	\$ 434,845	10,213	\$ 806
Cocoa	\$ 12,477,975	5.22%	\$ 664,211	18,982	\$ 657
Cocoa Beach	\$ 10,538,137	5.22%	\$ 552,820	11,292	\$ 933
Grant-Valkaria	\$ 2,086,042	5.22%	\$ 109,009	4,142	\$ 504
Indialantic	\$ 2,716,421	5.80%	\$ 159,160	2,820	\$ 963
Indian Harbour Beach	\$ 5,488,752	5.22%	\$ 287,734	8,468	\$ 648
Malabar	\$ 1,857,729	5.22%	\$ 97,465	2,866	\$ 648
Melbourne	\$ 60,724,233	5.93%	\$ 3,640,508	80,959	\$ 750
Melbourne Beach	\$ 2,441,228	5.22%	\$ 128,851	3,087	\$ 791
Melbourne Village	\$ 496,616	5.22%	\$ 26,076	668	\$ 743
Palm Bay	\$ 49,599,526	5.22%	\$ 2,600,449	110,623	\$ 448
Palm Shores	\$ 734,844	4.80%	\$ 35,449	1,114	\$ 660
Rockledge	\$ 17,504,327	5.22%	\$ 919,143	26,506	\$ 660
Satellite Beach	\$ 7,331,689	5.22%	\$ 385,039	10,504	\$ 698
Titusville	\$ 24,918,358	5.22%	\$ 1,309,978	46,389	\$ 537
West Melbourne	\$ 12,324,157	5.52%	\$ 683,473	21,365	\$ 577
BROWARD BOCC	\$ 24,656,723	5.22%	\$ 1,295,181	14,922	\$ 1,652
Coconut Creek	\$ 37,074,981	5.22%	\$ 1,943,460	57,395	\$ 646
Cooper City	\$ 19,630,263	5.22%	\$ 1,027,508	33,752	\$ 582
Coral Springs	\$ 68,882,719	5.22%	\$ 3,614,792	127,381	\$ 541
Dania Beach	\$ 19,484,106	5.32%	\$ 1,043,792	31,473	\$ 619
Davie	\$ 61,501,633	5.20%	\$ 3,215,829	100,683	\$ 611
Deerfield Beach	\$ 55,082,903	5.22%	\$ 1,988,216	78,042	\$ 706
Fort Lauderdale	\$ 224,620,286	5.22%	\$ 11,962,291	179,002	\$ 1,255
Hallandale Beach	\$ 24,019,929	5.22%	\$ 1,258,931	38,746	\$ 620
Hillsboro Beach	\$ 2,196,738	1.20%	\$ 26,415	1,911	\$ 1,150
Hollywood	\$ 96,312,121	5.22%	\$ 5,068,782	147,212	\$ 654

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2019

Local Government	Estimated CST Base LFY 2018-19	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2017 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Lauderdale-By-The-Sea	\$ 5,934,242	5.22%	\$ 310,680	6,175	\$ 961
Lauderdale Lakes	\$ 12,448,713	5.32%	\$ 665,778	35,094	\$ 355
Lauderhill	\$ 27,167,864	5.22%	\$ 1,426,116	71,178	\$ 382
Lazy Lake	\$ 27,362	0.60%	\$ 164	26	\$ 1,052
Lighthouse Point	\$ 8,419,565	6.22%	\$ 669,891	10,526	\$ 800
Margate	\$ 34,987,116	5.32%	\$ 1,870,251	57,961	\$ 604
Miramar	\$ 83,487,442	5.22%	\$ 4,399,204	136,246	\$ 613
North Lauderdale	\$ 16,098,800	5.22%	\$ 848,339	44,408	\$ 363
Oakland Park	\$ 25,715,935	5.42%	\$ 1,401,447	44,409	\$ 579
Parkland	\$ 20,231,058	5.22%	\$ 1,059,340	31,476	\$ 643
Pembroke Park	\$ 3,209,762	5.22%	\$ 168,944	6,368	\$ 504
Pembroke Pines	\$ 94,835,645	5.42%	\$ 5,163,498	162,572	\$ 583
Plantation	\$ 69,637,224	5.22%	\$ 3,670,039	88,619	\$ 786
Pompano Beach	\$ 85,321,847	5.22%	\$ 5,249,521	109,299	\$ 781
Sea Ranch Lakes	\$ 674,899	5.22%	\$ 35,444	692	\$ 975
Southwest Ranches	\$ 6,219,864	5.22%	\$ 325,698	7,614	\$ 817
Sunrise	\$ 60,827,730	5.22%	\$ 3,165,769	91,865	\$ 662
Tamarac	\$ 40,163,130	5.22%	\$ 2,105,383	63,910	\$ 628
West Park	\$ 4,665,040	5.22%	\$ 244,398	14,912	\$ 313
Weston	\$ 46,253,295	5.22%	\$ 2,427,276	66,609	\$ 694
Wilton Manors	\$ 8,681,562	5.62%	\$ 490,522	12,662	\$ 686
CALHOUN BOCC	\$ 2,883,705	1.84%	\$ 53,090	10,301	\$ 280
Altha	\$ 298,851	5.22%	\$ 15,770	570	\$ 524
Blountstown	\$ 1,366,496	5.22%	\$ 71,891	2,488	\$ 549
CHARLOTTE BOCC	\$ 94,795,452	5.22%	\$ 4,959,562	152,646	\$ 621
Punta Gorda	\$ 18,199,297	5.22%	\$ 954,647	18,838	\$ 966
CITRUS BOCC	\$ 74,955,928	2.24%	\$ 1,681,787	133,249	\$ 563
Crystal River	\$ 3,505,073	5.22%	\$ 185,172	3,134	\$ 1,118
Inverness	\$ 4,918,398	5.32%	\$ 264,996	7,274	\$ 676
CLAY BOCC	\$ 91,986,558	5.92%	\$ 5,454,245	190,210	\$ 484
Green Cove Springs	\$ 6,861,922	5.22%	\$ 361,392	7,615	\$ 901
Keystone Heights	\$ 1,386,396	5.22%	\$ 72,947	1,364	\$ 1,016
Orange Park	\$ 11,200,141	5.22%	\$ 595,454	8,622	\$ 1,299
Penney Farms	\$ 182,821	5.22%	\$ 9,569	738	\$ 248
COLLIER BOCC	\$ 221,913,511	2.10%	\$ 4,646,985	319,780	\$ 694
Everglades	\$ 318,348	3.90%	\$ 12,527	443	\$ 719
Marco Island	\$ 18,252,638	5.22%	\$ 955,059	17,036	\$ 1,071
Naples	\$ 44,788,269	5.22%	\$ 2,370,606	20,195	\$ 2,218
COLUMBIA BOCC	\$ 19,892,047	5.22%	\$ 1,038,165	52,495	\$ 379
Fort White	\$ 726,833	0.60%	\$ 4,413	556	\$ 1,307
Lake City	\$ 12,108,068	5.22%	\$ 639,054	11,948	\$ 1,013
DESOTO BOCC	\$ 7,362,291	2.34%	\$ 172,169	25,453	\$ 289
Arcadia	\$ 3,200,375	5.22%	\$ 168,774	7,677	\$ 417
DIXIE BOCC	\$ 3,188,512	1.84%	\$ 58,764	13,201	\$ 242
Cross City	\$ 615,440	2.50%	\$ 15,518	1,702	\$ 362
Horseshoe Beach	\$ 101,614	6.20%	\$ 6,441	173	\$ 587
DUVAL - Jacksonville	\$ 601,499,470	5.22%	\$ 31,715,776	890,576	\$ 675
Atlantic Beach	\$ 9,500,490	5.22%	\$ 498,374	13,415	\$ 708
Baldwin	\$ 796,328	6.22%	\$ 49,827	1,407	\$ 566
Jacksonville Beach	\$ 22,810,343	5.22%	\$ 1,195,265	23,503	\$ 971
Neptune Beach	\$ 5,317,739	5.22%	\$ 278,645	7,279	\$ 731
ESCAMBIA BOCC	\$ 133,334,095	1.84%	\$ 2,453,567	255,230	\$ 522
Century	\$ 601,097	2.10%	\$ 12,684	1,536	\$ 391
Pensacola	\$ 57,677,783	5.22%	\$ 3,073,446	54,020	\$ 1,068

Forecast of Taxable Communication Services and Revenues					
Local Fiscal Year Ending September 30, 2019					
Local Government	Estimated CST Base LFY 2018-19	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2017 Revenue Sharing Population	Per Capita Consumption (See Note 3)
FLAGLER BOCC	\$ 10,536,315	1.84%	\$ 192,730	14,463	\$ 729
Beverly Beach	\$ 349,320	5.10%	\$ 17,903	376	\$ 929
Bunnell	\$ 2,173,941	5.75%	\$ 126,019	2,927	\$ 743
Flagler Beach (part)	\$ 3,517,389	5.10%	\$ 180,173	4,625	\$ 761
Marineland (part)	\$ 226,077	0.40%	\$ 910	6	\$ 37,679
Palm Coast	\$ 43,471,057	5.22%	\$ 2,279,749	82,760	\$ 525
FRANKLIN BOCC	\$ 4,933,602	0.90%	\$ 44,451	6,582	\$ 750
Apalachicola	\$ 1,656,334	3.60%	\$ 59,784	2,333	\$ 710
Carrabelle	\$ 807,591	5.82%	\$ 47,135	1,728	\$ 467
GADSDEN BOCC	\$ 9,119,364	1.84%	\$ 167,959	27,607	\$ 330
Chattahoochee	\$ 861,815	5.22%	\$ 45,254	2,254	\$ 382
Greensboro	\$ 120,078	5.12%	\$ 6,210	613	\$ 196
Gretna	\$ 372,962	4.02%	\$ 15,062	1,699	\$ 220
Havana	\$ 1,128,716	5.22%	\$ 59,993	1,831	\$ 616
Midway	\$ 1,677,092	3.70%	\$ 62,271	3,442	\$ 487
Quincy	\$ 4,111,773	5.22%	\$ 216,531	7,513	\$ 547
GILCHRIST BOCC	\$ 4,361,097	1.84%	\$ 80,337	13,654	\$ 319
Bell	\$ 241,096	4.50%	\$ 11,320	498	\$ 484
Fanning Springs (part)	\$ 198,830	5.62%	\$ 11,244	354	\$ 562
Trenton	\$ 829,203	5.22%	\$ 43,778	1,969	\$ 421
GLADES BOCC	\$ 1,643,235	1.84%	\$ 32,242	10,357	\$ 159
Moore Haven	\$ 1,306,236	1.20%	\$ 11,229	1,747	\$ 748
GULF BOCC	\$ 4,799,814	1.84%	\$ 88,361	7,774	\$ 617
Port St. Joe	\$ 2,817,205	5.22%	\$ 148,501	3,571	\$ 789
Wewahitchka	\$ 1,027,763	5.22%	\$ 53,985	2,036	\$ 505
HAMILTON BOCC	\$ 5,137,660	0.30%	\$ 15,421	8,773	\$ 586
Jasper	\$ 790,435	4.80%	\$ 38,326	1,704	\$ 464
Jennings	\$ 309,479	5.10%	\$ 15,849	864	\$ 358
White Springs	\$ 380,849	5.00%	\$ 19,195	765	\$ 498
HARDEE BOCC	\$ 4,010,055	1.34%	\$ 53,829	16,027	\$ 250
Bowling Green	\$ 500,830	5.10%	\$ 25,690	2,871	\$ 174
Wauchula	\$ 2,369,099	5.10%	\$ 121,661	5,172	\$ 458
Zolfo Springs	\$ 456,492	2.32%	\$ 10,654	1,817	\$ 251
HENDRY BOCC	\$ 6,539,163	1.84%	\$ 68,335	26,447	\$ 247
Clewiston	\$ 3,642,955	5.22%	\$ 191,880	7,659	\$ 476
LaBelle	\$ 2,742,877	4.22%	\$ 116,867	4,951	\$ 554
HERNANDO BOCC	\$ 89,124,543	1.84%	\$ 1,642,074	173,329	\$ 514
Brooksville	\$ 7,115,838	5.22%	\$ 377,717	8,074	\$ 881
Weeki Wachee	\$ 627,014	0.10%	\$ 634	9	\$ 69,668
HIGHLANDS BOCC	\$ 33,490,293	1.84%	\$ 617,020	77,290	\$ 433
Avon Park	\$ 3,663,548	5.22%	\$ 192,400	11,018	\$ 333
Lake Placid	\$ 1,819,391	5.22%	\$ 95,994	2,746	\$ 663
Sebring	\$ 10,957,248	5.22%	\$ 577,124	10,993	\$ 997
HILLSBOROUGH BOCC	\$ 521,109,504	4.00%	\$ 20,774,596	941,411	\$ 554
Plant City	\$ 19,945,983	5.72%	\$ 1,143,701	38,311	\$ 521
Tampa	\$ 346,905,997	5.22%	\$ 18,537,473	372,528	\$ 931
Temple Terrace	\$ 25,870,758	5.40%	\$ 1,407,800	26,414	\$ 979
HOLMES BOCC	\$ 3,704,878	1.84%	\$ 68,221	14,584	\$ 254
Bonifay	\$ 1,393,863	5.82%	\$ 82,002	2,679	\$ 520
Esto	\$ 78,068	0.80%	\$ 626	384	\$ 203
Noma	\$ 38,790	0.10%	\$ 39	186	\$ 209
Ponce de Leon	\$ 208,479	2.70%	\$ 5,690	560	\$ 372
Westville	\$ 99,951	0.90%	\$ 920	291	\$ 343
INDIAN RIVER BOCC	\$ 63,310,006	1.84%	\$ 1,165,778	98,644	\$ 642

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2019

Local Government	Estimated CST Base LFY 2018-19	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2017 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Fellsmere	\$ 1,329,678	5.22%	\$ 69,644	5,483	\$ 243
Indian River Shores	\$ 5,681,880	5.22%	\$ 296,993	4,138	\$ 1,373
Orchid	\$ 878,295	2.10%	\$ 18,472	419	\$ 2,096
Sebastian	\$ 14,439,654	5.22%	\$ 756,683	24,192	\$ 597
Vero Beach	\$ 23,547,685	5.12%	\$ 1,233,511	16,086	\$ 1,464
JACKSON BOCC	\$ 9,037,194	1.84%	\$ 166,546	28,703	\$ 315
Alford	\$ 207,739	1.50%	\$ 3,127	497	\$ 418
Bascom	\$ 49,135	1.32%	\$ 654	121	\$ 406
Campbellton	\$ 88,102	5.22%	\$ 4,792	218	\$ 404
Cottondale	\$ 359,473	5.22%	\$ 18,973	900	\$ 399
Graceville	\$ 1,064,959	5.22%	\$ 56,018	2,196	\$ 485
Grand Ridge	\$ 373,412	5.22%	\$ 19,586	955	\$ 391
Greenwood	\$ 239,605	5.22%	\$ 12,626	703	\$ 341
Jacob City	\$ 29,307	5.22%	\$ 1,530	240	\$ 122
Malone	\$ 273,758	5.22%	\$ 14,378	538	\$ 509
Marianna	\$ 3,884,317	5.22%	\$ 204,566	6,063	\$ 641
Sneads	\$ 816,956	5.22%	\$ 42,847	1,921	\$ 425
JEFFERSON BOCC	\$ 3,821,195	1.14%	\$ 43,597	11,118	\$ 344
Monticello	\$ 1,346,192	4.50%	\$ 61,262	2,425	\$ 555
LAFAYETTE BOCC	\$ 2,007,674	1.84%	\$ 36,979	5,859	\$ 343
Mayo	\$ 592,910	2.00%	\$ 11,940	1,226	\$ 484
LAKE BOCC	\$ 78,262,037	1.94%	\$ 1,520,102	157,749	\$ 496
Astatula	\$ 516,673	4.40%	\$ 22,858	1,881	\$ 275
Clermont	\$ 21,579,954	5.22%	\$ 1,134,952	35,807	\$ 603
Eustis	\$ 11,139,620	5.22%	\$ 584,117	20,883	\$ 533
Fruitland Park	\$ 4,037,496	5.22%	\$ 211,608	7,291	\$ 554
Groveland	\$ 5,939,276	5.22%	\$ 311,978	15,205	\$ 391
Howey-in-the-Hills	\$ 588,636	5.22%	\$ 30,925	1,355	\$ 434
Lady Lake	\$ 15,824,925	5.22%	\$ 790,526	14,875	\$ 1,064
Leesburg	\$ 20,743,991	5.22%	\$ 1,085,515	21,916	\$ 947
Mascotte	\$ 1,584,201	5.22%	\$ 83,090	5,623	\$ 282
Minneola	\$ 4,930,198	5.22%	\$ 258,427	11,675	\$ 422
Montverde	\$ 903,215	5.10%	\$ 46,343	1,775	\$ 509
Mount Dora	\$ 11,025,661	5.22%	\$ 579,458	14,283	\$ 772
Tavares	\$ 9,708,759	5.32%	\$ 519,419	16,317	\$ 595
Umatilla	\$ 2,684,764	5.22%	\$ 140,619	4,021	\$ 668
LEE BOCC	\$ 224,273,138	3.61%	\$ 8,067,476	350,049	\$ 641
Bonita Springs	\$ 38,905,257	3.61%	\$ 1,407,233	50,132	\$ 776
Cape Coral	\$ 92,180,639	5.22%	\$ 4,704,447	175,034	\$ 527
Esteros	\$ 22,000,902	3.61%	\$ 794,500	30,945	\$ 711
Fort Myers	\$ 62,732,834	5.22%	\$ 3,342,344	79,038	\$ 794
Fort Myers Beach	\$ 10,347,065	5.22%	\$ 543,139	6,328	\$ 1,635
Sanibel	\$ 10,538,412	5.22%	\$ 551,642	6,659	\$ 1,583
LEON BOCC	\$ 59,674,670	5.22%	\$ 3,003,404	98,261	\$ 607
Tallahassee	\$ 115,955,525	6.10%	\$ 7,179,440	188,527	\$ 615
LEVY BOCC	\$ 9,150,227	1.84%	\$ 168,610	31,558	\$ 290
Bronson	\$ 444,694	2.50%	\$ 11,249	1,142	\$ 389
Cedar Key	\$ 490,926	2.10%	\$ 10,394	713	\$ 689
Chiefland	\$ 1,324,412	5.22%	\$ 70,102	2,270	\$ 583
Fanning Springs (part)	\$ 68,849	5.62%	\$ 3,869	509	\$ 135
Inglis	\$ 709,102	5.22%	\$ 37,251	1,305	\$ 543
Otter Creek	\$ 48,186	0.70%	\$ 338	118	\$ 408
Williston	\$ 1,414,954	5.22%	\$ 74,576	2,898	\$ 488
Yankeetown	\$ 263,956	5.72%	\$ 15,180	502	\$ 526

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2019

Local Government	Estimated CST Base LFY 2018-19	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2017 Revenue Sharing Population	Per Capita Consumption (See Note 3)
LIBERTY BOCC	\$ 2,114,710	0.60%	\$ 12,695	6,111	\$ 346
Bristol	\$ 525,357	5.22%	\$ 27,676	954	\$ 551
MADISON BOCC	\$ 4,413,574	1.84%	\$ 81,290	13,608	\$ 324
Greenville	\$ 271,608	4.62%	\$ 12,599	750	\$ 362
Lee	\$ 270,411	5.22%	\$ 14,265	325	\$ 832
Madison	\$ 1,533,570	5.22%	\$ 80,827	3,021	\$ 508
MANATEE BOCC	\$ 180,792,318	1.84%	\$ 3,319,901	291,747	\$ 620
ANNA MARIA	\$ 1,900,911	5.22%	\$ 99,576	1,579	\$ 1,204
Bradenton	\$ 34,973,424	5.72%	\$ 2,026,233	54,624	\$ 640
Bradenton Beach	\$ 1,563,735	5.72%	\$ 89,822	1,184	\$ 1,321
Holmes Beach	\$ 4,567,517	5.22%	\$ 239,118	3,888	\$ 1,175
Longboat Key (part)	\$ 3,915,050	5.22%	\$ 206,323	2,411	\$ 1,624
Palmetto	\$ 6,903,982	5.42%	\$ 378,249	13,156	\$ 525
MARION BOCC	\$ 137,226,155	1.74%	\$ 2,283,267	276,652	\$ 496
Bellevue	\$ 3,229,031	5.12%	\$ 166,520	4,973	\$ 649
Dunnellon	\$ 2,121,402	5.22%	\$ 111,984	1,805	\$ 1,175
McIntosh	\$ 341,395	5.22%	\$ 17,844	457	\$ 747
Ocala	\$ 47,614,811	5.22%	\$ 2,517,431	59,524	\$ 800
Reddick	\$ 183,233	1.30%	\$ 2,450	546	\$ 336
MARTIN BOCC	\$ 93,223,169	1.84%	\$ 1,718,972	125,179	\$ 745
Indiantown	\$ 4,994,830	0.00%	\$ -	6,707	\$ 745
Jupiter Island	\$ 1,540,231	5.22%	\$ 80,894	809	\$ 1,904
Ocean Breeze	\$ 240,653	2.20%	\$ 5,346	134	\$ 1,796
Sewall's Point	\$ 1,910,629	3.12%	\$ 59,704	2,044	\$ 935
Stuart	\$ 17,788,666	5.22%	\$ 936,645	16,159	\$ 1,101
MIAMI-DADE BOCC	\$ 578,704,890	5.22%	\$ 30,025,960	1,184,388	\$ 489
Aventura	\$ 36,425,465	5.20%	\$ 1,901,578	37,694	\$ 966
Bal Harbour	\$ 5,638,471	5.22%	\$ 296,149	2,924	\$ 1,928
Bay Harbor Islands	\$ 3,906,960	5.22%	\$ 205,383	5,826	\$ 671
Biscayne Park	\$ 1,875,993	5.22%	\$ 98,282	3,176	\$ 591
Coral Gables	\$ 66,462,231	5.22%	\$ 3,456,800	49,808	\$ 1,334
Cutler Bay	\$ 20,802,091	5.22%	\$ 1,088,402	45,222	\$ 460
Doral	\$ 79,623,931	5.22%	\$ 4,200,584	64,167	\$ 1,241
El Portal	\$ 1,247,525	5.60%	\$ 70,252	2,153	\$ 579
Florida City	\$ 3,705,632	5.42%	\$ 201,673	12,993	\$ 285
Golden Beach	\$ 844,393	2.12%	\$ 17,970	920	\$ 918
Hialeah	\$ 92,264,346	5.87%	\$ 5,441,946	236,114	\$ 391
Hialeah Gardens	\$ 8,928,439	5.22%	\$ 467,423	23,532	\$ 379
Homestead	\$ 27,638,245	5.42%	\$ 1,506,745	73,611	\$ 375
Indian Creek	\$ 222,256	0.70%	\$ 1,556	84	\$ 2,646
Key Biscayne	\$ 14,029,290	5.22%	\$ 735,426	12,854	\$ 1,091
Medley	\$ 7,578,615	6.22%	\$ 479,006	832	\$ 9,109
Miami	\$ 411,281,680	5.22%	\$ 22,009,902	465,155	\$ 884
Miami Beach	\$ 74,520,583	5.22%	\$ 3,909,890	92,588	\$ 805
Miami Gardens	\$ 41,663,335	5.22%	\$ 2,182,259	113,201	\$ 368
Miami Lakes	\$ 23,210,109	5.22%	\$ 1,224,864	30,574	\$ 759
Miami Shores	\$ 6,797,790	5.72%	\$ 390,564	10,761	\$ 632
Miami Springs	\$ 11,044,547	5.22%	\$ 580,428	14,217	\$ 777
North Bay Village	\$ 4,242,994	4.90%	\$ 208,936	8,973	\$ 473
North Miami	\$ 22,795,767	5.22%	\$ 1,195,704	63,780	\$ 357
North Miami Beach	\$ 32,379,753	5.22%	\$ 1,698,555	45,437	\$ 713
Opa-locka	\$ 7,967,286	5.22%	\$ 418,313	17,745	\$ 449
Palmetto Bay	\$ 22,942,233	5.22%	\$ 1,201,791	24,138	\$ 950
Pinecrest	\$ 15,462,912	5.52%	\$ 855,703	18,467	\$ 837

Forecast of Taxable Communication Services and Revenues					
Local Fiscal Year Ending September 30, 2019					
Local Government	Estimated CST Base LFY 2018-19	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2017 Revenue Sharing Population	Per Capita Consumption (See Note 3)
South Miami	\$ 8,823,222	5.22%	\$ 465,672	12,645	\$ 698
Sunny Isles Beach	\$ 16,201,990	5.22%	\$ 848,885	22,233	\$ 729
Surfside	\$ 4,487,830	5.22%	\$ 235,259	5,814	\$ 772
Sweetwater	\$ 5,629,725	5.22%	\$ 294,140	21,508	\$ 262
Virginia Gardens	\$ 1,423,338	5.22%	\$ 74,848	2,409	\$ 591
West Miami	\$ 3,809,701	5.22%	\$ 199,370	7,182	\$ 530
MONROE BOCC	\$ 36,500,546	1.64%	\$ 589,820	36,178	\$ 1,009
Islamorada	\$ 4,805,383	5.22%	\$ 251,836	6,326	\$ 760
Key Colony Beach	\$ 1,163,632	5.10%	\$ 59,481	803	\$ 1,449
Key West	\$ 24,420,561	5.22%	\$ 1,283,078	24,597	\$ 993
Layton	\$ -	0.00%	\$ -	186	\$ -
Marathon	\$ 9,831,773	5.22%	\$ 515,335	8,775	\$ 1,120
NASSAU BOCC	\$ 38,147,284	1.84%	\$ 702,702	63,613	\$ 600
Callahan	\$ 1,330,651	4.50%	\$ 60,724	1,292	\$ 1,030
Fernandina Beach	\$ 12,844,838	5.12%	\$ 661,624	12,526	\$ 1,025
Hilliard	\$ 1,490,971	5.22%	\$ 78,318	2,953	\$ 505
OKALOOSA BOCC	\$ 71,582,514	2.30%	\$ 1,644,723	110,115	\$ 650
Cinco Bayou	\$ 417,065	5.12%	\$ 21,402	405	\$ 1,030
Crestview	\$ 14,700,464	5.22%	\$ 773,393	24,561	\$ 599
Destin	\$ 17,971,588	5.22%	\$ 942,844	13,116	\$ 1,370
Fort Walton Beach	\$ 20,818,069	5.62%	\$ 1,192,671	20,886	\$ 997
Laurel Hill	\$ 197,980	2.80%	\$ 5,705	551	\$ 359
Mary Esther	\$ 3,348,666	5.02%	\$ 169,480	3,973	\$ 843
Niceville	\$ 11,342,341	5.50%	\$ 627,958	14,445	\$ 785
Shalimar	\$ 1,444,566	5.00%	\$ 73,226	813	\$ 1,777
Valparaiso	\$ 2,619,488	5.22%	\$ 137,591	5,246	\$ 499
OKEECHOBEE BOCC	\$ 11,994,580	0.80%	\$ 96,075	33,152	\$ 362
Okeechobee	\$ 4,347,444	5.10%	\$ 224,618	5,566	\$ 781
ORANGE BOCC	\$ 387,384,775	4.98%	\$ 19,220,363	831,663	\$ 466
Apopka	\$ 25,149,202	6.12%	\$ 1,552,045	49,772	\$ 505
Bay Lake	\$ -	0.00%	\$ -	23	\$ -
Belle Isle	\$ 4,058,608	5.22%	\$ 212,777	6,701	\$ 606
Eatonville	\$ 2,471,111	5.22%	\$ 129,547	2,276	\$ 1,086
Edgewood	\$ 1,838,648	5.22%	\$ 96,412	2,643	\$ 696
Lake Buena Vista	\$ -	0.00%	\$ -	22	\$ -
Maitland	\$ 21,999,208	5.22%	\$ 1,171,685	17,401	\$ 1,264
Oakland	\$ 1,431,372	5.22%	\$ 75,235	2,658	\$ 539
Ocoee	\$ 20,806,596	5.22%	\$ 1,092,453	43,078	\$ 483
Orlando	\$ 271,399,267	5.22%	\$ 14,541,176	279,152	\$ 972
Windermere	\$ 4,037,162	5.22%	\$ 231,544	2,887	\$ 1,398
Winter Garden	\$ 24,126,620	5.22%	\$ 1,266,524	42,982	\$ 561
Winter Park	\$ 34,675,368	5.72%	\$ 2,279,446	29,317	\$ 1,183
OSCEOLA BOCC	\$ 104,044,155	5.22%	\$ 5,447,565	222,388	\$ 468
Kissimmee	\$ 37,519,733	5.22%	\$ 2,001,114	69,793	\$ 538
St. Cloud	\$ 18,727,723	5.10%	\$ 959,884	45,106	\$ 415
PALM BEACH BOCC	\$ 401,569,173	5.72%	\$ 23,001,716	618,104	\$ 650
Atlantis	\$ 2,405,720	5.10%	\$ 123,145	2,024	\$ 1,189
Belle Glade	\$ 5,423,530	5.12%	\$ 279,026	17,290	\$ 314
Boca Raton	\$ 125,734,346	5.42%	\$ 6,902,649	91,797	\$ 1,370
Boynton Beach	\$ 44,736,806	5.22%	\$ 2,355,977	73,992	\$ 605
Briny Breezes	\$ 233,005	5.22%	\$ 12,196	422	\$ 552
Cloud Lake	\$ 159,110	2.32%	\$ 3,703	139	\$ 1,145
Delray Beach	\$ 61,483,805	5.22%	\$ 3,276,280	65,804	\$ 934
Glen Ridge	\$ 161,199	5.22%	\$ 8,443	227	\$ 710

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2019

Local Government	Estimated CST Base LFY 2018-19	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2017 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Golf	\$ 425,669	5.22%	\$ 17,317	258	\$ 1,650
Greenacres	\$ 18,730,304	6.44%	\$ 1,209,593	39,770	\$ 471
Gulf Stream	\$ 1,149,712	5.22%	\$ 60,116	1,001	\$ 1,149
Haverhill	\$ 883,134	2.60%	\$ 23,043	2,066	\$ 427
Highland Beach	\$ 5,474,640	5.22%	\$ 286,409	3,609	\$ 1,517
Hypoluxo	\$ 1,787,218	5.92%	\$ 106,181	2,725	\$ 656
Juno Beach	\$ 6,628,697	5.22%	\$ 347,380	3,400	\$ 1,950
Jupiter	\$ 50,940,781	5.22%	\$ 2,673,958	61,388	\$ 830
Jupiter Inlet Colony	\$ 408,769	5.22%	\$ 21,338	407	\$ 1,004
Lake Clarke Shores	\$ 2,304,652	5.22%	\$ 120,679	3,409	\$ 676
Lake Park	\$ 5,309,307	5.32%	\$ 284,127	8,784	\$ 604
Lake Worth	\$ 17,014,576	5.22%	\$ 900,081	37,946	\$ 448
Lantana	\$ 3,545,785	5.42%	\$ 193,613	10,773	\$ 329
Loxahatchee Groves	\$ 1,774,128	5.22%	\$ 93,794	3,321	\$ 534
Manalapan	\$ 862,451	1.60%	\$ 13,746	421	\$ 2,049
Mangonia Park	\$ 1,347,759	5.62%	\$ 76,200	2,033	\$ 663
North Palm Beach	\$ 13,778,211	5.22%	\$ 722,419	12,574	\$ 1,096
Ocean Ridge	\$ 2,233,847	2.00%	\$ 44,782	1,812	\$ 1,233
Pahokee	\$ 1,509,677	5.22%	\$ 79,094	5,534	\$ 273
Palm Beach	\$ 20,196,646	5.22%	\$ 1,060,179	8,291	\$ 2,436
Palm Beach Gardens	\$ 59,970,121	3.50%	\$ 2,107,044	52,591	\$ 1,140
Palm Beach Shores	\$ 1,445,149	5.52%	\$ 79,939	1,200	\$ 1,204
Palm Springs	\$ 9,113,750	5.32%	\$ 492,628	23,250	\$ 392
Riviera Beach	\$ 21,130,424	5.22%	\$ 1,112,281	35,057	\$ 603
Royal Palm Beach	\$ 20,956,678	5.22%	\$ 1,097,326	37,485	\$ 559
South Bay	\$ 1,031,287	5.10%	\$ 52,779	3,281	\$ 314
South Palm Beach	\$ 666,054	5.60%	\$ 37,408	1,400	\$ 476
Tequesta	\$ 5,887,070	5.22%	\$ 309,011	5,731	\$ 1,027
Wellington	\$ 44,168,065	5.22%	\$ 2,314,785	61,775	\$ 715
West Palm Beach	\$ 105,747,406	5.42%	\$ 5,824,026	110,150	\$ 960
Westlake	\$ 519,219	5.22%	\$ 27,103	5	\$ 103,844
PASCO BOCC	\$ 254,448,050	1.84%	\$ 4,689,287	460,951	\$ 552
Dade City	\$ 3,770,927	5.22%	\$ 199,052	7,233	\$ 521
New Port Richey	\$ 11,693,340	5.62%	\$ 670,310	15,764	\$ 742
Port Richey	\$ 3,421,253	5.10%	\$ 177,437	2,699	\$ 1,268
St. Leo	\$ 251,783	5.22%	\$ 13,618	1,442	\$ 175
San Antonio	\$ 959,558	0.80%	\$ 7,739	1,273	\$ 754
Zephyrhills	\$ 8,724,199	5.52%	\$ 484,828	15,571	\$ 560
PINELLAS BOCC	\$ 167,926,859	5.22%	\$ 8,799,475	275,624	\$ 609
Belleair	\$ 3,301,546	5.22%	\$ 173,220	3,924	\$ 841
Belleair Beach	\$ 856,591	6.00%	\$ 51,884	1,559	\$ 549
Belleair Bluffs	\$ 837,826	5.22%	\$ 43,998	2,071	\$ 405
Belleair Shore	\$ 71,010	2.40%	\$ 1,712	117	\$ 607
Clearwater	\$ 89,309,774	5.12%	\$ 4,630,521	113,842	\$ 785
Dunedin	\$ 23,088,103	5.32%	\$ 1,234,313	36,265	\$ 637
Gulfport	\$ 6,513,952	6.12%	\$ 400,734	12,400	\$ 525
Indian Rocks Beach	\$ 4,022,202	2.30%	\$ 92,843	4,380	\$ 918
Indian Shores	\$ 2,443,777	5.22%	\$ 127,772	1,452	\$ 1,683
Kenneth City	\$ 2,042,122	5.10%	\$ 104,553	5,084	\$ 402
Largo	\$ 50,828,735	5.62%	\$ 2,875,062	82,042	\$ 620
Madeira Beach	\$ 4,175,974	5.72%	\$ 239,964	4,368	\$ 956
North Redington Beach	\$ 1,336,958	5.12%	\$ 68,831	1,452	\$ 921
Oldsmar	\$ 14,541,138	5.82%	\$ 773,924	14,332	\$ 1,015
Pinellas Park	\$ 33,936,410	5.40%	\$ 1,841,548	52,720	\$ 644

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2019

Local Government	Estimated CST Base LFY 2018-19	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2017 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Redington Beach	\$ 1,088,481	5.40%	\$ 59,021	1,463	\$ 744
Redington Shores	\$ 1,929,872	5.22%	\$ 101,184	2,201	\$ 877
Safety Harbor	\$ 11,583,013	6.52%	\$ 757,978	17,342	\$ 668
St. Petersburg	\$ 168,392,169	5.62%	\$ 9,568,638	263,346	\$ 639
St. Pete Beach	\$ 8,588,930	5.70%	\$ 491,960	9,488	\$ 905
Seminole	\$ 12,862,433	5.22%	\$ 678,235	18,491	\$ 696
South Pasadena	\$ 4,215,315	5.72%	\$ 242,108	5,074	\$ 831
Tarpon Springs	\$ 16,168,066	5.72%	\$ 931,140	25,093	\$ 644
Treasure Island	\$ 6,335,706	5.22%	\$ 331,854	6,819	\$ 929
POLK BOCC	\$ 182,724,179	5.22%	\$ 9,509,466	404,995	\$ 451
Auburndale	\$ 9,152,204	5.22%	\$ 480,750	15,999	\$ 572
Bartow	\$ 8,988,327	6.12%	\$ 558,150	18,914	\$ 475
Davenport	\$ 3,488,815	3.52%	\$ 125,227	4,946	\$ 705
Dundee	\$ 1,679,658	5.72%	\$ 96,541	4,368	\$ 385
Eagle Lake	\$ 1,031,098	5.42%	\$ 56,170	2,525	\$ 408
Fort Meade	\$ 1,735,326	5.32%	\$ 93,177	5,736	\$ 303
Frostproof	\$ 1,351,931	5.32%	\$ 72,305	3,116	\$ 434
Haines City	\$ 10,243,427	5.22%	\$ 536,951	23,847	\$ 430
Highland Park	\$ -	0.00%	\$ -	237	\$ -
Hillcrest Heights	\$ 133,543	1.10%	\$ 1,470	255	\$ 524
Lake Alfred	\$ 2,522,862	5.22%	\$ 132,064	5,903	\$ 427
Lake Hamilton	\$ 816,000	3.72%	\$ 30,413	1,334	\$ 612
Lake Wales	\$ 8,528,493	5.22%	\$ 447,752	15,365	\$ 555
Lakeland	\$ 64,985,220	6.43%	\$ 4,274,428	104,185	\$ 624
Mulberry	\$ 2,888,207	5.22%	\$ 154,393	3,851	\$ 750
Polk City	\$ 3,834,226	5.22%	\$ 206,035	1,793	\$ 2,138
Winter Haven	\$ 29,787,236	6.32%	\$ 1,911,001	41,148	\$ 724
PUTNAM BOCC	\$ 22,539,130	1.84%	\$ 414,952	57,579	\$ 391
Crescent City	\$ 841,847	5.10%	\$ 43,268	1,555	\$ 541
Interlachen	\$ 927,528	5.22%	\$ 48,917	1,344	\$ 690
Palatka	\$ 6,099,939	5.22%	\$ 324,007	10,662	\$ 572
Pomona Park	\$ 267,270	5.22%	\$ 14,008	873	\$ 306
Welaka	\$ 469,458	5.22%	\$ 24,637	717	\$ 655
ST. JOHNS BOCC	\$ 119,503,956	1.84%	\$ 2,203,354	209,026	\$ 572
Marineland (part)	\$ 82,299	0.40%	\$ 329	2	\$ -
St. Augustine	\$ 17,088,896	5.22%	\$ 906,336	13,862	\$ 1,233
St. Augustine Beach	\$ 3,511,999	5.22%	\$ 183,843	6,633	\$ 529
ST. LUCIE BOCC	\$ 45,710,156	1.84%	\$ 834,350	72,211	\$ 633
Fort Pierce	\$ 24,022,640	5.22%	\$ 1,278,433	43,377	\$ 554
Port St. Lucie	\$ 96,436,701	5.22%	\$ 5,049,893	181,278	\$ 532
St. Lucie Village	\$ 405,050	1.60%	\$ 6,485	643	\$ 630
SANTA ROSA BOCC	\$ 68,829,781	1.58%	\$ 1,089,030	149,545	\$ 460
Gulf Breeze	\$ 5,608,608	4.50%	\$ 255,657	5,838	\$ 961
Jay	\$ 456,720	1.30%	\$ 5,999	533	\$ 857
Milton	\$ 6,498,331	5.82%	\$ 386,076	10,052	\$ 646
SARASOTA BOCC	\$ 202,900,747	4.82%	\$ 9,770,827	258,594	\$ 785
Longboat Key (part)	\$ 7,129,438	5.22%	\$ 372,157	4,523	\$ 1,576
North Port	\$ 33,884,623	5.72%	\$ 1,944,196	67,196	\$ 504
Sarasota	\$ 59,815,275	5.32%	\$ 3,259,267	54,635	\$ 1,095
Venice	\$ 22,127,043	5.22%	\$ 1,162,149	22,306	\$ 992
SEMINOLE BOCC	\$ 115,960,550	5.12%	\$ 5,952,696	217,733	\$ 533
Altamonte Springs	\$ 31,353,587	5.94%	\$ 1,878,133	44,482	\$ 705
Casselberry	\$ 14,614,084	5.42%	\$ 800,289	28,542	\$ 512
Lake Mary	\$ 28,716,953	5.22%	\$ 1,551,488	16,538	\$ 1,736

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2019

Local Government	Estimated CST Base LFY 2018-19	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2017 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Longwood	\$ 14,185,895	5.52%	\$ 801,506	15,166	\$ 935
Oviedo	\$ 19,621,826	5.56%	\$ 1,101,443	37,701	\$ 520
Sanford	\$ 28,653,214	7.00%	\$ 2,028,163	57,819	\$ 496
Winter Springs	\$ 19,312,299	5.92%	\$ 1,152,073	36,654	\$ 527
SUMTER BOCC	\$ 74,444,622	1.84%	\$ 1,318,359	99,047	\$ 752
Bushnell	\$ 1,885,570	5.12%	\$ 97,304	2,497	\$ 755
Center Hill	\$ 299,061	5.22%	\$ 15,688	1,072	\$ 279
Coleman	\$ 272,179	5.22%	\$ 14,269	719	\$ 379
Webster	\$ 469,324	5.22%	\$ 24,658	805	\$ 583
Wildwood	\$ 4,415,222	5.22%	\$ 232,239	8,463	\$ 522
SUWANNEE BOCC	\$ 13,602,250	1.84%	\$ 250,532	34,546	\$ 394
Branford	\$ 785,351	4.60%	\$ 36,397	691	\$ 1,137
Live Oak	\$ 4,091,591	5.60%	\$ 231,368	6,860	\$ 596
TAYLOR BOCC	\$ 5,004,759	1.84%	\$ 92,162	12,912	\$ 388
Perry	\$ 4,117,601	5.62%	\$ 232,481	6,954	\$ 592
UNION BOCC	\$ 3,247,388	1.84%	\$ 59,783	8,337	\$ 390
Lake Butler	\$ 1,056,681	5.10%	\$ 55,210	1,818	\$ 581
Raiford	\$ 288,065	5.22%	\$ 15,037	258	\$ 1,117
Worthington Springs	\$ 35,917	5.00%	\$ 1,824	322	\$ 112
VOLUSIA BOCC	\$ 56,796,700	5.22%	\$ 2,944,197	113,446	\$ 501
Daytona Beach	\$ 47,404,501	5.22%	\$ 2,514,717	65,539	\$ 723
Daytona Beach Shores	\$ 5,157,856	5.22%	\$ 270,057	4,288	\$ 1,203
DeBary	\$ 10,589,723	5.22%	\$ 555,167	20,434	\$ 518
DeLand	\$ 18,490,243	5.22%	\$ 974,958	32,775	\$ 564
Deltona	\$ 33,604,137	6.22%	\$ 2,098,843	89,984	\$ 373
Edgewater	\$ 10,405,604	5.22%	\$ 545,365	23,100	\$ 450
Flagler Beach (part)	\$ 17,823	5.10%	\$ 909	60	\$ 297
Holly Hill	\$ 7,142,188	5.22%	\$ 374,645	11,890	\$ 601
Lake Helen	\$ 1,398,447	5.22%	\$ 73,308	2,694	\$ 519
New Smyrna Beach	\$ 20,254,596	5.22%	\$ 1,062,308	25,844	\$ 784
Oak Hill	\$ 825,109	5.22%	\$ 43,254	1,994	\$ 414
Orange City	\$ 7,397,708	5.22%	\$ 389,052	11,850	\$ 624
Ormond Beach	\$ 31,540,864	5.22%	\$ 1,655,408	40,716	\$ 775
Pierson	\$ 623,464	5.10%	\$ 31,981	1,745	\$ 357
Ponce Inlet	\$ 2,786,092	5.42%	\$ 151,630	3,084	\$ 903
Port Orange	\$ 32,520,938	5.22%	\$ 1,704,738	59,625	\$ 545
South Daytona	\$ 6,468,498	5.72%	\$ 371,407	12,677	\$ 510
WAKULLA BOCC	\$ 13,768,692	5.22%	\$ 719,620	28,352	\$ 486
St. Marks	\$ 203,192	5.10%	\$ 10,459	275	\$ 739
Sopchoppy	\$ 321,727	1.20%	\$ 3,875	469	\$ 686
WALTON BOCC	\$ 48,378,984	0.70%	\$ 339,155	54,507	\$ 888
DeFuniak Springs	\$ 3,433,286	4.82%	\$ 167,242	5,432	\$ 632
Freeport	\$ 2,041,427	1.30%	\$ 26,739	3,240	\$ 630
Paxton	\$ 248,195	2.60%	\$ 6,471	601	\$ 413
WASHINGTON BOCC	\$ 2,342,460	1.84%	\$ 43,241	17,580	\$ 133
Caryville	\$ 60,875	5.22%	\$ 3,263	293	\$ 208
Chipley	\$ 1,467,543	5.42%	\$ 81,412	3,466	\$ 423
Ebro	\$ 104,932	0.60%	\$ 633	233	\$ 450
Vernon	\$ 337,368	5.40%	\$ 18,400	744	\$ 453
Wausau	\$ 77,997	5.22%	\$ 4,083	380	\$ 205
STATEWIDE TOTALS	\$ 12,846,627,841		\$ 601,142,198	20,363,867	\$ 631

Notes:

Forecast of Taxable Communication Services and Revenues
Local Fiscal Year Ending September 30, 2019

	Estimated CST Base LFY 2018-19	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2017 Revenue Sharing Population	Per Capita Consumption (See Note 3)
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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 2014 will affect 5 months in LFY 2018-19. Adjustments that started in 2018 will affect 7 months in LFY 2018-19.

2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.

3. The City of Westlake in Palm Beach County was incorporated as of June 20, 2016. Westlake's estimate has been prepared based on three months of activity in SFY 2017-18 annualized to 12 months.

4. The Village of Indiantown was incorporated as of December 31, 2017. At the time of this estimate, there was no set Communications Services Tax Rate, and the Department was unable to provide a revenue estimate for this reason. The Department has provided a tax base estimate based on the per capita consumption for unincorporated Martin County.

5. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2017 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 2018.

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 2018-19 state fiscal year, the three counties levying a convention development tax will realize an estimated \$91.2 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 2018 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 2018-19 state fiscal year, Duval County will realize an estimated \$8.9 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

Counties Eligible to Levy:

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

Authorized Uses of Proceeds:

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

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

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

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

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Charter County Convention Development Tax

Section 212.0305(4)(b), Florida Statutes

Summary:

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance enacted by the county's governing body. During the 2018-19 state fiscal year, Miami-Dade County will realize an estimated \$70.9 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 2018-19 state fiscal year, Volusia County will realize an estimated \$11.4 million in revenue, and no revenues will go unrealized because the county is levying the separate taxes at the maximum rate.

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

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

Counties Eligible to Levy:

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

Authorized Uses of Proceeds:

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

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

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Discretionary Surtax on Documents

Sections 125.0167 and 201.031, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2018 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>

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Green Utility Fee

Section 369.255, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2018 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.

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Gross Receipts Tax on Commercial Hazardous Waste Facilities

Section 403.7215, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2018 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 2018 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(91), 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 2018 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>

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

Summary:

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

General Law Amendments:

Chapter 2018-80, L.O.F., (SB 100) and Chapter 2018-118, L.O.F., (CS/HB 7087) authorize an exemption to the local business tax for honorably discharged veterans and their spouses, unremarried surviving spouses of honorably discharged veterans, active duty military servicemembers' spouses, and low-income persons receiving public assistance, as defined in s. 403.2554, F.S., or having a household income less than 130 percent of the federal poverty level. The exemption for the spouses of active duty military servicemembers requires a receipt of permanent change of station orders to the county or municipality.

The legislation requires an individual to complete and sign, under penalty of perjury, a Request for Fee Exemption to be furnished by the local governing authority and to provide written documentation supporting the request. An exemption for businesses with fewer than 100 people is provided if an individual to whom an exemption may apply owns a majority interest in the business. Such an individual owner must also complete and sign, under penalty of perjury, a Request for Fee Exemption for the business to be furnished by the local governing authority and to provide written documentation supporting the request.

Additionally, the legislation repealed s. 205.171, F.S., which provided an exemption of \$50 toward the local business tax for all honorably discharged members of the United States Armed Forces who served during certain specified periods, who are also disabled from performing manual labor and who are permanent residents and electors of the state, as well as the unremarried spouse of a deceased disabled veteran who qualified for the exemption. These changes were effective July 1, 2018. On December 1, 2017, the Revenue Estimating Conference estimated these changes would have recurring negative fiscal impacts of (\$19.1) million in FY 2018-19 increasing to (\$22.0) million in FY 2022-23.¹

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.² 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.³

1. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2018/pdf/page165-172.pdf>

2. Sections 205.032, .042, F.S.

3. Section 205.033(6), F.S.

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.⁴ A number of other conditions for levy are imposed on counties and municipalities.⁵

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.⁶ 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.⁷

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.⁸

Once a local government has a local business tax in place, changes to the tax must satisfy certain statutory requirements.⁹ A county or municipality may pass an ordinance repealing or decreasing a local business tax by majority vote of the governing body, as long as the ordinance does not result in an increase of local business taxes for any taxpayer.¹⁰ However, before passing an ordinance that reclassifies businesses, professions, and occupations, or establishes new rate structures, a county or municipality must establish an equity study commission to recommend appropriate classifications and rate structures.¹¹ After the study is complete, a county or municipality may pass a reclassification and revision ordinance by majority vote; however, there are statutory limits on any tax increases.¹² After a reclassification ordinance is passed, a county or municipality may increase or decrease its tax rates by up to five percent, every other year; however, an ordinance that increases the tax must be passed by a majority vote plus one of the governing body.¹³ State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business

4. Sections 205.032, .042, F.S.

5. Sections 205.033, .043, F.S.

6. Section 205.045, F.S.

7. Section 205.053, F.S.

8. Section 205.0315, F.S.

9. Section 205.0535, F.S.

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

11. Section 205.0535(2), F.S.

12. Section 205.0535(3), F.S.

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

taxes. State law also regulates the issuance of local business tax receipts to certain individuals or businesses.¹⁴

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.¹⁵ 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.¹⁶

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.¹⁷ 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.¹⁸

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.¹⁹ 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.²⁰

14. See Sections 205.054 – 205.192, F.S.

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

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

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

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

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

20. <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;²¹ and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.²²

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.

General Law Amendments:

Chapter 2018-80, L.O.F., (SB 100) and Chapter 2018-118, L.O.F., (CS/HB 7087) allow any municipality that imposes a business tax on the gross sales of all retail and wholesale merchants within the municipal jurisdiction to continue to impose such tax. By ordinance, the municipality may change the definition of merchant but not the tax rate. These changes were effective July 1, 2018. On December 1, 2017, the Revenue Estimating Conference adopted a fiscal impact of +/- or \$0, based on the assumption that a revision to the definition of the term merchant could potentially result in future increases or decreases in revenue.²³

21. 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).

22. 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).

23. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2018/pdf/page165-172.pdf>

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.²⁴ However, such amounts are not separately reported in the City of Panama City Beach's annual budgets or financial statements.²⁵

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

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

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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 2018-19 local fiscal year, the 56 county governments and 19 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$3.38 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 \$10.94 billion to go unrealized. Among county governments, only Madison County currently levies its maximum potential tax rate.

General Law Amendments:

Chapter 2018-118, L.O.F., (CS/HB 7087) amends s. 212.055, F.S., to require that for any referendum to adopt a local discretionary sales surtax held on or after the legislation's effective date, an independent certified public accountant, licensed pursuant to Chapter 473, F.S., must conduct a performance audit of the program associated with the surtax adoption proposed by the county or school district. This performance audit must be completed, and the findings made available to the public, at least 60 days before the referendum is held. These changes became effective on July 1, 2018.

It is not unusual for legislation to pass that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues collected by local governments. However, a summary of such changes is not provided here.

Administrative Procedures:

Legislation enacted in 2018 requires the completion of a performance audit prior to any referendum to adopt a local discretionary sales surtax.⁴ For any surtax referendum held on or after July 1, 2018, an independent certified public accountant (CPA), licensed pursuant to Chapter 473, F.S., must conduct a performance audit of the program associated with the surtax adoption proposed by the county or school district. The Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) must procure the CPA and may use carryforward funds to pay for the CPA's services. The performance audit must be completed at least 60 days before the referendum is held. The audit report, including any findings, recommendations, or other accompanying documents, must be made available on the county or school district's official website and kept on the website for two years from the date posted.

The term *performance audit* means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must address the following issues.

1. The economy, efficiency, or effectiveness of the program.
2. The program's structure or design to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.

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

4. Chapter 2018-118, L.O.F.

5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district that relate to the program.
6. The program's compliance with appropriate policies, rules, and laws.

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) administers, collects, and enforces the surtaxes.⁵ 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.⁶ 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.⁷

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.⁸

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.⁹

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.¹⁰

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

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

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

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

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

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

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

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.¹¹

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.¹² The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2018 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 2019. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2019.

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.¹³ Historical local option sales tax receipts and distributions to counties compiled from DOR source data can be found on the EDR's website.¹⁴ Local option sales tax collections and distributions data by fiscal year and by month can be found on the DOR's website.¹⁵

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

12. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: August 1, 2018) found at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>

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

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

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

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History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts
 ### Active Levies, as of August 1, 2018, 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 August 1, 2018, 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 August 1, 2018, 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 August 1, 2018, 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	Extended Levy	0.5%	-	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: August 1, 2018) available at <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.

CY 2014

History of Local Discretionary Sales Surtax Levies

**Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts
Active Levies, as of August 1, 2018, Are Noted in Bold Italics. ###**

County or School District	Action	Rate	Effective Date	Expiration Date
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.				
Okaloosa County's 1% Local Government Infrastructure Surtax failed in election.				
Santa Rosa 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 August 1, 2018, Are Noted in Bold Italics. ###**

County or School District	Action	Rate	Effective Date	Expiration Date
<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	Unutilized Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
		Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care 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						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%	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below			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	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
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	67	
# Levying:	2	25	29	1	1	4	0	1		56		19	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's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2018) available at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>.

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019				
### 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	57.106036	\$ 26,737,996		
Alachua	2.741946	\$ 1,283,825		
Archer	0.321494	\$ 150,529		
Gainesville	35.614946	\$ 16,675,510		
Hawthorne	0.389657	\$ 182,444		
High Springs	1.662112	\$ 778,228		
La Crosse	0.103209	\$ 48,324		
Micanopy	0.166956	\$ 78,172		
Newberry	1.630100	\$ 763,240		
Waldo	0.263543	\$ 123,395		
Countywide Total	100.000000	\$ 46,821,663		
BAKER BOCC	76.282211	\$ 1,926,986		
Glen St. Mary	1.564444	\$ 39,520		
Macclenny	22.153345	\$ 559,622		
Countywide Total	100.000000	\$ 2,526,128		
BAY BOCC	58.641103	\$ 25,376,301		
Callaway	6.416003	\$ 2,776,456		
Lynn Haven	8.512813	\$ 3,683,827		
Mexico Beach	0.490058	\$ 212,067		
Panama City	15.042972	\$ 6,509,683		
Panama City Beach	5.194528	\$ 2,247,876		
Parker	1.801634	\$ 779,638		
Springfield	3.900890	\$ 1,688,068		
Countywide Total	100.000000	\$ 43,273,915		
BRADFORD BOCC	76.049862	\$ 2,686,374		
Brooker	1.103505	\$ 38,980		
Hampton	1.624604	\$ 57,387		
Lawtey	2.462450	\$ 86,983		
Starke	18.759579	\$ 662,661		
Countywide Total	100.000000	\$ 3,532,386		
BREVARD BOCC	55.829370	\$ 55,664,784		
Cape Canaveral	1.253103	\$ 1,249,409		
Cocoa	2.329032	\$ 2,322,166		
Cocoa Beach	1.385493	\$ 1,381,409		
Grant-Valkaria	0.508210	\$ 506,712		
Indialantic	0.346005	\$ 344,985		
Indian Harbour Beach	1.038997	\$ 1,035,934		
Malabar	0.351649	\$ 350,613		
Melbourne	9.933416	\$ 9,904,133		
Melbourne Beach	0.378765	\$ 377,649		
Melbourne Village	0.081962	\$ 81,720		
Palm Bay	13.573097	\$ 13,533,083		
Palm Shores	0.136684	\$ 136,281		
Rockledge	3.252203	\$ 3,242,616		
Satellite Beach	1.288808	\$ 1,285,009		
Titusville	5.691785	\$ 5,675,006		
West Melbourne	2.621419	\$ 2,613,691		
Countywide Total	100.000000	\$ 99,705,200		
BROWARD BOCC	40.287704	\$ 149,817,257		
Coconut Creek	1.844341	\$ 6,858,521		
Cooper City	1.084593	\$ 4,033,257		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019				
### 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	4.093283	\$ 15,221,628		
Dania Beach	1.011359	\$ 3,760,924		
Davie	3.235365	\$ 12,031,301		
Deerfield Beach	2.507815	\$ 9,325,773		
Fort Lauderdale	5.752081	\$ 21,390,174		
Hallandale Beach	1.245071	\$ 4,630,025		
Hillsboro Beach	0.061408	\$ 228,358		
Hollywood	4.730536	\$ 17,591,369		
Lauderdale-By-The-Sea	0.198429	\$ 737,893		
Lauderdale Lakes	1.127717	\$ 4,193,622		
Lauderhill	2.287246	\$ 8,505,546		
Lazy Lake	0.000835	\$ 3,107		
Lighthouse Point	0.338244	\$ 1,257,824		
Margate	1.862529	\$ 6,926,157		
Miramar	4.378152	\$ 16,280,967		
North Lauderdale	1.427014	\$ 5,306,616		
Oakland Park	1.427046	\$ 5,306,735		
Parkland	1.011455	\$ 3,761,283		
Pembroke Park	0.204630	\$ 760,956		
Pembroke Pines	5.224117	\$ 19,426,841		
Plantation	2.847698	\$ 10,589,691		
Pompano Beach	3.512233	\$ 13,060,886		
Sea Ranch Lakes	0.022237	\$ 82,692		
Southwest Ranches	0.244670	\$ 909,849		
Sunrise	2.952006	\$ 10,977,578		
Tamarac	2.053695	\$ 7,637,043		
West Park	0.479185	\$ 1,781,937		
Weston	2.140425	\$ 7,959,565		
Wilton Manors	0.406883	\$ 1,513,069		
Countywide Total	100.000000	\$ 371,868,444		
CALHOUN BOCC	80.139848	\$ 796,666		
Altha	3.701860	\$ 36,800		
Blountstown	16.158292	\$ 160,629		
Countywide Total	100.000000	\$ 994,095		
CHARLOTTE BOCC	89.764330	\$ 29,858,237		
Punta Gorda	10.235670	\$ 3,404,683		
Countywide Total	100.000000	\$ 33,262,919		
CITRUS BOCC	93.088779	\$ 13,928,928		
Crystal River	2.081069	\$ 311,392		
Inverness	4.830152	\$ 722,738		
Countywide Total	100.000000	\$ 14,963,058		
CLAY BOCC	91.693353	\$ 24,691,797	79.305486	\$ 21,355,909
Green Cove Springs	3.449213	\$ 928,827	3.621916	\$ 975,334
Keystone Heights	0.617824	\$ 166,372	0.968100	\$ 260,696
Orange Park	3.905333	\$ 1,051,654	6.824202	\$ 1,837,667
Penney Farms	0.334277	\$ 90,016	0.468575	\$ 126,181
*** School Board ***	0.000000	\$ -	8.811721	\$ 2,372,879
Countywide Total	100.000000	\$ 26,928,666	100.000000	\$ 26,928,666
COLLIER BOCC	90.152390	\$ 73,533,910		
Everglades	0.115796	\$ 94,450		
Marco Island	4.453041	\$ 3,632,178		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019				
### 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	5.278773	\$ 4,305,696		
Countywide Total	100.000000	\$ 81,566,235		
COLUMBIA BOCC	82.949478	\$ 9,194,329		
Fort White	0.758165	\$ 84,037		
Lake City	16.292357	\$ 1,805,886		
Countywide Total	100.000000	\$ 11,084,251		
DESOTO BOCC	79.928362	\$ 2,299,925		
Arcadia	20.071638	\$ 577,558		
Countywide Total	100.000000	\$ 2,877,484		
DIXIE BOCC	88.515252	\$ 976,445		
Cross City	10.425089	\$ 115,003		
Horseshoe Beach	1.059659	\$ 11,690		
Countywide Total	100.000000	\$ 1,103,137		
JACKSONVILLE-DUVAL	95.281935	\$ 202,758,298	96.880000	\$ 206,158,953
Atlantic Beach	1.387879	\$ 2,953,383	0.970000	\$ 2,064,143
Baldwin	0.145564	\$ 309,758	0.110000	\$ 234,078
Jacksonville Beach	2.431556	\$ 5,174,309	1.500000	\$ 3,191,974
Neptune Beach	0.753065	\$ 1,602,510	0.540000	\$ 1,149,111
Countywide Total	100.000000	\$ 212,798,259	100.000000	\$ 212,798,259
ESCAMBIA BOCC	84.027524	\$ 52,920,468		
Century	0.441603	\$ 278,122		
Pensacola	15.530873	\$ 9,781,332		
Countywide Total	100.000000	\$ 62,979,921		
FLAGLER BOCC	45.239595	\$ 6,191,215		
Beverly Beach	0.227026	\$ 31,069		
Bunnell	1.767302	\$ 241,862		
Flagler Beach (part)	2.792543	\$ 382,170		
Marineland (part)	0.003623	\$ 496		
Palm Coast	49.969911	\$ 6,838,577		
Countywide Total	100.000000	\$ 13,685,389		
FRANKLIN BOCC	69.581284	\$ 1,850,462	100.000000	\$ 2,659,425
Apalachicola	17.475219	\$ 464,740	0.000000	\$ -
Carrabelle	12.943497	\$ 344,223	0.000000	\$ -
Countywide Total	100.000000	\$ 2,659,425	100.000000	\$ 2,659,425
GADSDEN BOCC	69.303165	\$ 2,583,040		
Chattahoochee	3.987475	\$ 148,620		
Greensboro	1.084438	\$ 40,419		
Gretna	3.005643	\$ 112,025		
Havana	3.239160	\$ 120,729		
Midway	6.089126	\$ 226,951		
Quincy	13.290994	\$ 495,377		
Countywide Total	100.000000	\$ 3,727,160		
GILCHRIST BOCC	84.631449	\$ 921,122		
Bell	2.713059	\$ 29,529		
Fanning Springs (part)	1.928560	\$ 20,990		
Trenton	10.726933	\$ 116,751		
Countywide Total	100.000000	\$ 1,088,392		
GLADES BOCC	86.833643	\$ 647,963		
Moore Haven	13.166357	\$ 98,249		
Countywide Total	100.000000	\$ 746,212		
GULF BOCC	67.246919	\$ 1,609,692	33.623459	\$ 804,846

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019				
### 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	20.859863	\$ 499,323	10.429932	\$ 249,662
Wewahitchka	11.893218	\$ 284,688	5.946609	\$ 142,344
*** County ***	0.000000	\$ -	50.000000	\$ 1,196,852
Countywide Total	100.000000	\$ 2,393,704	100.000000	\$ 2,393,704
HAMILTON BOCC	76.737856	\$ 1,033,204		
Jasper	11.892797	\$ 160,126		
Jennings	6.030151	\$ 81,190		
White Springs	5.339196	\$ 71,887		
Countywide Total	100.000000	\$ 1,346,408		
HARDEE BOCC	69.624465	\$ 1,579,234		
Bowling Green	8.844641	\$ 200,616		
Wauchula	15.933293	\$ 361,402		
Zolfo Springs	5.597601	\$ 126,966		
Countywide Total	100.000000	\$ 2,268,218		
HENDRY BOCC	73.432310	\$ 3,133,457		
Clewiston	16.136554	\$ 688,569		
LaBelle	10.431137	\$ 445,111		
Countywide Total	100.000000	\$ 4,267,136		
HERNANDO BOCC	95.672928	\$ 23,382,269		
Brooksville	4.322254	\$ 1,056,350		
Weeki Wachee	0.004818	\$ 1,178		
Countywide Total	100.000000	\$ 24,439,796		
HIGHLANDS BOCC	79.117122	\$ 10,527,242		
Avon Park	9.293838	\$ 1,236,628		
Lake Placid	2.316290	\$ 308,203		
Sebring	9.272750	\$ 1,233,823		
Countywide Total	100.000000	\$ 13,305,896		
HILLSBOROUGH BOCC	73.819788	\$ 222,987,983	100.000000	\$ 302,070,744
Plant City	2.293844	\$ 6,929,031	0.000000	\$ -
Tampa	22.304849	\$ 67,376,423	0.000000	\$ -
Temple Terrace	1.581519	\$ 4,777,308	0.000000	\$ -
Countywide Total	100.000000	\$ 302,070,744	100.000000	\$ 302,070,744
HOLMES BOCC	80.856627	\$ 923,498		
Bonifay	12.508560	\$ 142,866		
Esto	1.792940	\$ 20,478		
Noma	0.868455	\$ 9,919		
Ponce de Leon	2.614705	\$ 29,864		
Westville	1.358713	\$ 15,518		
Countywide Total	100.000000	\$ 1,142,142		
INDIAN RIVER BOCC	72.429601	\$ 21,203,412		
Fellsmere	3.004263	\$ 879,483		
Indian River Shores	2.267306	\$ 663,743		
Orchid	0.229580	\$ 67,208		
Sebastian	13.255358	\$ 3,880,441		
Vero Beach	8.813892	\$ 2,580,224		
Countywide Total	100.000000	\$ 29,274,511		
JACKSON BOCC	72.726754	\$ 3,941,868		
Alford	0.944454	\$ 51,190		
Bascom	0.229937	\$ 12,463		
Campbellton	0.414268	\$ 22,454		
Cottondale	1.710279	\$ 92,699		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019				
### 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	4.173080	\$ 226,185		
Grand Ridge	1.814796	\$ 98,364		
Greenwood	1.335918	\$ 72,408		
Jacob City	0.456074	\$ 24,720		
Malone	1.022367	\$ 55,413		
Marianna	11.521578	\$ 624,482		
Sneads	3.650495	\$ 197,861		
Countywide Total	100.000000	\$ 5,420,108		
JEFFERSON BOCC	84.003606	\$ 1,194,232		
Monticello	15.996394	\$ 227,412		
Countywide Total	100.000000	\$ 1,421,643		
LAFAYETTE BOCC	84.485595	\$ 378,005		
Mayo	15.514405	\$ 69,415		
Countywide Total	100.000000	\$ 447,420		
LAKE BOCC	61.225297	\$ 33,373,757	33.333333	\$ 18,169,917
Astatula	0.421818	\$ 229,932	0.362623	\$ 197,665
Clermont	8.029784	\$ 4,377,015	6.902940	\$ 3,762,775
Eustis	4.683050	\$ 2,552,719	4.025864	\$ 2,194,488
Fruitland Park	1.635020	\$ 891,245	1.405573	\$ 766,174
Groveland	3.409748	\$ 1,858,645	2.931248	\$ 1,597,816
Howey-in-the-Hills	0.303861	\$ 165,634	0.261219	\$ 142,390
Lady Lake	3.335745	\$ 1,818,306	2.867630	\$ 1,563,138
Leesburg	4.914702	\$ 2,678,992	4.225007	\$ 2,303,041
Mascotte	1.260968	\$ 687,350	1.084012	\$ 590,892
Minneola	2.618140	\$ 1,427,141	2.250728	\$ 1,226,866
Montverde	0.398047	\$ 216,974	0.342188	\$ 186,526
Mount Dora	3.202988	\$ 1,745,941	2.753503	\$ 1,500,928
Tavares	3.659116	\$ 1,994,575	3.145622	\$ 1,714,671
Umatilla	0.901716	\$ 491,523	0.775176	\$ 422,546
*** School Board ***	0.000000	\$ -	33.333333	\$ 18,169,917
Countywide Total	100.000000	\$ 54,509,751	100.000000	\$ 54,509,751
LEE BOCC	62.577114	\$ 92,580,597		
Bonita Springs	5.388940	\$ 7,972,744		
Cape Coral	18.815283	\$ 27,836,537		
Estero	3.326433	\$ 4,921,339		
Fort Myers	8.496191	\$ 12,569,810		
Fort Myers Beach	0.680228	\$ 1,006,374		
Sanibel	0.715809	\$ 1,059,014		
Countywide Total	100.000000	\$ 147,946,414		
LEON BOCC	54.293456	\$ 26,867,500	10.000000	\$ 4,948,571
Tallahassee	45.706544	\$ 22,618,206	10.000000	\$ 4,948,571
*** Blueprint 2000 ***	0.000000	\$ -	80.000000	\$ 39,588,565
Countywide Total	100.000000	\$ 49,485,707	100.000000	\$ 49,485,707
LEVY BOCC	80.014652	\$ 3,560,328		
Bronson	2.413373	\$ 107,385		
Cedar Key	1.506773	\$ 67,045		
Chiefland	4.797160	\$ 213,454		
Fanning Springs (part)	1.075663	\$ 47,863		
Inglis	2.757839	\$ 122,713		
Otter Creek	0.249368	\$ 11,096		
Williston	6.124303	\$ 272,507		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019				
### 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	1.060870	\$ 47,204		
Countywide Total	100.000000	\$ 4,449,596		
LIBERTY BOCC	87.611998	\$ 311,946		
Bristol	12.388002	\$ 44,108		
Countywide Total	100.000000	\$ 356,054		
MADISON BOCC	79.955631	\$ 1,044,208		
Greenville	3.670234	\$ 47,933		
Lee	1.590435	\$ 20,771		
Madison	14.783701	\$ 193,073		
Countywide Total	100.000000	\$ 1,305,985		
MANATEE BOCC	81.696311	\$ 55,481,838		
Anna Maria	0.376116	\$ 255,429		
Bradenton	13.011384	\$ 8,836,329		
Bradenton Beach	0.282028	\$ 191,531		
Holmes Beach	0.926118	\$ 628,948		
Longboat Key (part)	0.574298	\$ 390,019		
Palmetto	3.133746	\$ 2,128,199		
Countywide Total	100.000000	\$ 67,912,294		
MARION BOCC	82.690245	\$ 43,423,565		
Belleview	1.278975	\$ 671,635		
Dunnellon	0.464217	\$ 243,777		
McIntosh	0.117533	\$ 61,721		
Ocala	15.308608	\$ 8,039,090		
Reddick	0.140422	\$ 73,741		
Countywide Total	100.000000	\$ 52,513,528		
MARTIN BOCC	84.635758	\$ 28,745,872		
Indiantown	3.985919	\$ 1,353,786		
Jupiter Island	0.480783	\$ 163,294		
Ocean Breeze	0.079635	\$ 27,047		
Sewall's Point	1.214734	\$ 412,575		
Stuart	9.603171	\$ 3,261,642		
Countywide Total	100.000000	\$ 33,964,217		
MIAMI-DADE BOCC	58.871620	\$ 368,331,580		
Aventura	1.001005	\$ 6,262,808		
Bal Harbour	0.077650	\$ 485,819		
Bay Harbor Islands	0.154716	\$ 967,982		
Biscayne Park	0.084342	\$ 527,688		
Coral Gables	1.322705	\$ 8,275,534		
Cutler Bay	1.200919	\$ 7,513,576		
Doral	1.704024	\$ 10,661,262		
El Portal	0.057175	\$ 357,718		
Florida City	0.345043	\$ 2,158,770		
Golden Beach	0.024432	\$ 152,857		
Hialeah	6.270262	\$ 39,230,030		
Hialeah Gardens	0.624918	\$ 3,909,811		
Homestead	1.954819	\$ 12,230,371		
Indian Creek	0.002231	\$ 13,956		
Key Biscayne	0.341352	\$ 2,135,675		
Medley	0.022095	\$ 138,236		
Miami	12.352692	\$ 77,284,890		
Miami Beach	2.458774	\$ 15,383,374		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019				
### 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 Gardens	3.006175	\$ 18,808,197		
Miami Lakes	0.811926	\$ 5,079,830		
Miami Shores	0.285770	\$ 1,787,926		
Miami Springs	0.377548	\$ 2,362,136		
North Bay Village	0.238288	\$ 1,490,852		
North Miami	1.693747	\$ 10,596,963		
North Miami Beach	1.206629	\$ 7,549,298		
Opa-locka	0.471238	\$ 2,948,308		
Palmetto Bay	0.641011	\$ 4,010,497		
Pinecrest	0.490411	\$ 3,068,268		
South Miami	0.335802	\$ 2,100,950		
Sunny Isles Beach	0.590421	\$ 3,693,984		
Surfside	0.154397	\$ 965,988		
Sweetwater	0.571168	\$ 3,573,526		
Virginia Gardens	0.063974	\$ 400,252		
West Miami	0.190726	\$ 1,193,280		
Charter County and Regional Transportation System Surtax distribution	0.000000	\$ -	50.000000	\$ 312,826,096
County Public Hospital Surtax distribution	0.000000	\$ -	50.000000	\$ 312,826,096
Countywide Total	100.000000	\$ 625,652,192	100.000000	\$ 625,652,192
MONROE BOCC	60.873997	\$ 24,046,674		
Islamorada	6.083297	\$ 2,403,047		
Key Colony Beach	0.772192	\$ 305,034		
Key West	23.653312	\$ 9,343,620		
Layton	0.178864	\$ 70,655		
Marathon	8.438338	\$ 3,333,344		
Countywide Total	100.000000	\$ 39,502,373		
NASSAU BOCC	81.683983	\$ 11,812,323		
Callahan	1.411025	\$ 204,048		
Fernandina Beach	13.679949	\$ 1,978,258		
Hilliard	3.225043	\$ 466,374		
Countywide Total	100.000000	\$ 14,461,002		
OKALOOSA BOCC	66.416153	\$ 28,057,990		
Cinco Bayou	0.161930	\$ 68,408		
Crestview	9.820145	\$ 4,148,592		
Destin	5.244128	\$ 2,215,420		
Fort Walton Beach	8.350781	\$ 3,527,849		
Laurel Hill	0.220305	\$ 93,069		
Mary Esther	1.588512	\$ 671,078		
Niceville	5.775497	\$ 2,439,901		
Shalimar	0.325059	\$ 137,324		
Valparaiso	2.097491	\$ 886,100		
Countywide Total	100.000000	\$ 42,245,732		
OKEECHOBEE BOCC	86.881511	\$ 5,882,166		
Okeechobee	13.118489	\$ 888,165		
Countywide Total	100.000000	\$ 6,770,331		
ORANGE BOCC	70.618406	\$ 448,097,459		
Apopka	3.053835	\$ 19,377,606		
Belle Isle	0.411150	\$ 2,608,883		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019				
### 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	0.139647	\$ 886,109		
Edgewood	0.162165	\$ 1,028,992		
Maitland	1.067664	\$ 6,774,687		
Oakland	0.163086	\$ 1,034,832		
Ocoee	2.643115	\$ 16,771,448		
Orlando	17.127784	\$ 108,681,534		
Windermere	0.177136	\$ 1,123,988		
Winter Garden	2.637224	\$ 16,734,072		
Winter Park	1.798788	\$ 11,413,913		
Countywide Total	100.000000	\$ 634,533,524		
OSCEOLA BOCC	72.238996	\$ 49,052,203	54.179247	\$ 36,789,152
Kissimmee	16.862842	\$ 11,450,319	12.647132	\$ 8,587,739
St. Cloud	10.898161	\$ 7,400,142	8.173621	\$ 5,550,106
*** School Board ***	0.000000	\$ -	25.000000	\$ 16,975,666
Countywide Total	100.000000	\$ 67,902,664	100.000000	\$ 67,902,664
PALM BEACH BOCC	59.116546	\$ 179,961,523	30.000000	\$ 91,325,458
Atlantis	0.104330	\$ 317,598	0.051038	\$ 155,368
Belle Glade	0.891234	\$ 2,713,078	0.435990	\$ 1,327,234
Boca Raton	4.731786	\$ 14,404,418	2.314783	\$ 7,046,620
Boynton Beach	3.814006	\$ 11,610,529	1.865806	\$ 5,679,854
Briny Breezes	0.021752	\$ 66,219	0.010641	\$ 32,394
Cloud Lake	0.007165	\$ 21,811	0.003505	\$ 10,670
Delray Beach	3.391946	\$ 10,325,701	1.659335	\$ 5,051,318
Glen Ridge	0.011701	\$ 35,620	0.005724	\$ 17,425
Golf	0.013299	\$ 40,484	0.006506	\$ 19,805
Greenacres	2.049992	\$ 6,240,549	1.002853	\$ 3,052,868
Gulf Stream	0.051598	\$ 157,073	0.025242	\$ 76,840
Haverhill	0.106494	\$ 324,188	0.052097	\$ 158,593
Highland Beach	0.186030	\$ 566,310	0.091006	\$ 277,038
Hypoluxo	0.140463	\$ 427,596	0.068714	\$ 209,179
Juno Beach	0.175257	\$ 533,514	0.085736	\$ 260,994
Jupiter	3.164318	\$ 9,632,760	1.547980	\$ 4,712,332
Jupiter Inlet Colony	0.020979	\$ 63,865	0.010263	\$ 31,243
Lake Clarke Shores	0.175721	\$ 534,927	0.085962	\$ 261,685
Lake Park	0.452782	\$ 1,378,350	0.221500	\$ 674,287
Lake Worth	1.955972	\$ 5,954,335	0.956859	\$ 2,912,852
Lantana	0.555307	\$ 1,690,456	0.271655	\$ 826,969
Loxahatchee Groves	0.171185	\$ 521,118	0.083743	\$ 254,930
Manalapan	0.021701	\$ 66,062	0.010616	\$ 32,317
Mangonia Park	0.104793	\$ 319,010	0.051265	\$ 156,059
North Palm Beach	0.648142	\$ 1,973,062	0.317070	\$ 965,219
Ocean Ridge	0.093402	\$ 284,332	0.045692	\$ 139,095
Pahokee	0.285257	\$ 868,373	0.139547	\$ 424,807
Palm Beach	0.427370	\$ 1,300,991	0.209069	\$ 636,443
Palm Beach Gardens	2.710866	\$ 8,252,369	1.326152	\$ 4,037,047
Palm Beach Shores	0.061855	\$ 188,299	0.030260	\$ 92,116
Palm Springs	1.198449	\$ 3,648,297	0.586280	\$ 1,784,742
Riviera Beach	1.807055	\$ 5,501,004	0.884009	\$ 2,691,083
Royal Palm Beach	1.932209	\$ 5,881,996	0.945234	\$ 2,877,464
South Bay	0.169123	\$ 514,841	0.082735	\$ 251,860
South Palm Beach	0.072165	\$ 219,682	0.035303	\$ 107,468

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019				
### 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	0.295411	\$ 899,286	0.144515	\$ 439,929
Wellington	3.184266	\$ 9,693,486	1.557738	\$ 4,742,039
West Palm Beach	5.677814	\$ 17,284,298	2.777578	\$ 8,455,453
Westlake	0.000258	\$ 785	0.000126	\$ 384
*** School Board ***	0.000000	\$ -	50.000000	\$ 152,209,097
Countywide Total	100.000000	\$ 304,418,194	100.000000	\$ 304,418,194
PASCO BOCC	91.767591	\$ 65,279,386	45.000000	\$ 32,011,000
Dade City	1.353850	\$ 963,068	1.620000	\$ 1,152,396
New Port Richey	2.950655	\$ 2,098,965	3.740000	\$ 2,660,470
Port Richey	0.505190	\$ 359,370	0.670000	\$ 476,608
St. Leo	0.269909	\$ 192,001	0.340000	\$ 241,861
San Antonio	0.238276	\$ 169,499	0.290000	\$ 206,293
Zephyrhills	2.914529	\$ 2,073,267	3.340000	\$ 2,375,928
*** School Board ***	0.000000	\$ -	45.000000	\$ 32,011,000
Countywide Total	100.000000	\$ 71,135,555	100.000000	\$ 71,135,555
PINELLAS BOCC	51.663890	\$ 98,254,125	100.000000	\$ 190,179,495
Belleair	0.276761	\$ 526,342	0.000000	\$ -
Belleair Beach	0.109957	\$ 209,115	0.000000	\$ -
Belleair Bluffs	0.146068	\$ 277,791	0.000000	\$ -
Belleair Shore	0.008252	\$ 15,694	0.000000	\$ -
Clearwater	8.029299	\$ 15,270,081	0.000000	\$ -
Dunedin	2.557778	\$ 4,864,369	0.000000	\$ -
Gulfport	0.874574	\$ 1,663,261	0.000000	\$ -
Indian Rocks Beach	0.308922	\$ 587,507	0.000000	\$ -
Indian Shores	0.102410	\$ 194,763	0.000000	\$ -
Kenneth City	0.358576	\$ 681,937	0.000000	\$ -
Largo	5.786439	\$ 11,004,620	0.000000	\$ -
Madeira Beach	0.308076	\$ 585,897	0.000000	\$ -
North Redington Beach	0.102410	\$ 194,763	0.000000	\$ -
Oldsmar	1.010839	\$ 1,922,408	0.000000	\$ -
Pinellas Park	3.718352	\$ 7,071,543	0.000000	\$ -
Redington Beach	0.103186	\$ 196,238	0.000000	\$ -
Redington Shores	0.155237	\$ 295,229	0.000000	\$ -
Safety Harbor	1.223135	\$ 2,326,151	0.000000	\$ -
St. Pete Beach	0.669191	\$ 1,272,663	0.000000	\$ -
St. Petersburg	18.573846	\$ 35,323,647	0.000000	\$ -
Seminole	1.304174	\$ 2,480,271	0.000000	\$ -
South Pasadena	0.357870	\$ 680,596	0.000000	\$ -
Tarpon Springs	1.769814	\$ 3,365,824	0.000000	\$ -
Treasure Island	0.480945	\$ 914,660	0.000000	\$ -
Countywide Total	100.000000	\$ 190,179,495	100.000000	\$ 190,179,495
POLK BOCC	69.364073	\$ 70,902,691		
Auburndale	1.933340	\$ 1,976,225		
Bartow	2.285592	\$ 2,336,291		
Davenport	0.597681	\$ 610,939		
Dundee	0.527835	\$ 539,543		
Eagle Lake	0.305124	\$ 311,892		
Fort Meade	0.693146	\$ 708,521		
Frostproof	0.376541	\$ 384,894		
Haines City	2.881702	\$ 2,945,624		
Highland Park	0.028639	\$ 29,275		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019				
### 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	0.030815	\$ 31,498		
Lake Alfred	0.713326	\$ 729,149		
Lake Hamilton	0.161202	\$ 164,778		
Lake Wales	1.856727	\$ 1,897,912		
Lakeland	12.589851	\$ 12,869,116		
Mulberry	0.465360	\$ 475,682		
Polk City	0.216668	\$ 221,475		
Winter Haven	4.972378	\$ 5,082,674		
Countywide Total	100.000000	\$ 102,218,178		
PUTNAM BOCC	81.708465	\$ 6,435,359		
Crescent City	1.877324	\$ 147,858		
Interlachen	1.622587	\$ 127,795		
Palatka	12.872044	\$ 1,013,802		
Pomona Park	1.053957	\$ 83,010		
Welaka	0.865621	\$ 68,176		
Countywide Total	100.000000	\$ 7,876,001		
ST. JOHNS BOCC	91.571530	\$ 40,996,625		
Marineland (part)	0.000822	\$ 368		
St. Augustine	5.700125	\$ 2,551,949		
St. Augustine Beach	2.727523	\$ 1,221,114		
Countywide Total	100.000000	\$ 44,770,055		
ST. LUCIE BOCC	49.677431	\$ 21,548,489		
Fort Pierce	9.688688	\$ 4,202,645		
Port St. Lucie	40.490260	\$ 17,563,387		
St. Lucie Village	0.143621	\$ 62,298		
Countywide Total	100.000000	\$ 43,376,819		
SANTA ROSA BOCC	90.717098	\$ 17,644,495		
Gulf Breeze	3.299859	\$ 641,823		
Jay	0.301272	\$ 58,597		
Milton	5.681771	\$ 1,105,106		
Countywide Total	100.000000	\$ 19,450,022		
SARASOTA BOCC	70.641480	\$ 65,411,904	47.622737	\$ 44,097,235
Longboat Key (part)	0.893237	\$ 827,111	0.832957	\$ 771,293
North Port	13.270383	\$ 12,287,979	12.374832	\$ 11,458,726
Sarasota	10.789740	\$ 9,990,978	10.061595	\$ 9,316,737
Venice	4.405160	\$ 4,079,047	4.107879	\$ 3,803,773
*** School Board ***	0.000000	\$ -	25.000000	\$ 23,149,255
Countywide Total	100.000000	\$ 92,597,019	100.000000	\$ 92,597,019
SEMINOLE BOCC	61.326521	\$ 52,794,597	55.600000	\$ 47,864,766
Altamonte Springs	7.261541	\$ 6,251,295	3.730000	\$ 3,211,072
Casselberry	4.659388	\$ 4,011,161	2.380000	\$ 2,048,887
Lake Mary	2.699775	\$ 2,324,174	1.300000	\$ 1,119,140
Longwood	2.475800	\$ 2,131,360	1.200000	\$ 1,033,053
Oviedo	6.154565	\$ 5,298,324	3.070000	\$ 2,642,893
Sanford	9.438763	\$ 8,125,615	4.730000	\$ 4,071,949
Winter Springs	5.983646	\$ 5,151,184	2.990000	\$ 2,574,023
*** School Board ***	0.000000	\$ -	25.000000	\$ 21,521,927
Countywide Total	100.000000	\$ 86,087,709	100.000000	\$ 86,087,709
SUMTER BOCC	88.855670	\$ 15,033,185		
Bushnell	2.052773	\$ 347,302		
Center Hill	0.881287	\$ 149,102		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019				
### 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	0.591087	\$ 100,004		
Webster	0.661787	\$ 111,965		
Wildwood	6.957396	\$ 1,177,098		
Countywide Total	100.000000	\$ 16,918,656		
SUWANNEE BOCC	83.978698	\$ 4,222,554		
Branford	1.466126	\$ 73,719		
Live Oak	14.555176	\$ 731,853		
Countywide Total	100.000000	\$ 5,028,126		
TAYLOR BOCC	71.618643	\$ 1,949,768	100.000000	\$ 2,722,431
Perry	28.381357	\$ 772,663	0.000000	\$ -
Countywide Total	100.000000	\$ 2,722,431	100.000000	\$ 2,722,431
UNION BOCC	80.557282	\$ 668,974		
Lake Butler	14.740142	\$ 122,407		
Raiford	2.091835	\$ 17,371		
Worthington Springs	2.610740	\$ 21,680		
Countywide Total	100.000000	\$ 830,433		
VOLUSIA BOCC	48.573347	\$ 47,808,037		
Daytona Beach	8.254861	\$ 8,124,799		
Daytona Beach Shores	0.540088	\$ 531,579		
DeBary	2.573732	\$ 2,533,181		
DeLand	4.128123	\$ 4,063,081		
Deltona	11.333792	\$ 11,155,220		
Edgewater	2.909524	\$ 2,863,682		
Flagler Beach (part)	0.007557	\$ 7,438		
Holly Hill	1.497586	\$ 1,473,991		
Lake Helen	0.339318	\$ 333,972		
New Smyrna Beach	3.255140	\$ 3,203,853		
Oak Hill	0.251151	\$ 247,194		
Orange City	1.492548	\$ 1,469,032		
Ormond Beach	5.128319	\$ 5,047,519		
Pierson	0.219789	\$ 216,326		
Ponce Inlet	0.388440	\$ 382,320		
Port Orange	7.509972	\$ 7,391,647		
South Daytona	1.596711	\$ 1,571,554		
Countywide Total	100.000000	\$ 98,424,424		
WAKULLA BOCC	97.485807	\$ 2,686,408	100.000000	\$ 2,755,691
St. Marks	0.929305	\$ 25,609	0.000000	\$ -
Sopchoppy	1.584888	\$ 43,675	0.000000	\$ -
Countywide Total	100.000000	\$ 2,755,691	100.000000	\$ 2,755,691
WALTON BOCC	86.745662	\$ 25,936,489		
DeFuniak Springs	7.764215	\$ 2,321,459		
Freeport	4.631085	\$ 1,384,670		
Paxton	0.859038	\$ 256,848		
Countywide Total	100.000000	\$ 29,899,465		
WASHINGTON BOCC	80.403473	\$ 1,721,711		
Caryville	1.122319	\$ 24,033		
Chipley	13.276302	\$ 284,291		
Ebro	0.892492	\$ 19,111		
Vernon	2.849847	\$ 61,025		
Wausau	1.455567	\$ 31,169		
Countywide Total	100.000000	\$ 2,141,340		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2019				
### 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		\$ 4,390,331,042		

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 2017-18 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, 2019

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	\$ 46,821,663	3.5	0.5	\$ 23,410,832	3.0	\$ 140,464,989	0.5	0.0	\$ -	0.5	\$ 23,410,832
Baker	\$ 2,526,128	2.5	1.0	\$ 2,526,128	1.5	\$ 3,789,192	0.5	0.0	\$ -	0.5	\$ 1,263,064
Bay	\$ 43,273,915	3.0	0.5	\$ 21,636,958	2.5	\$ 108,184,788	0.5	0.5	\$ 21,636,958	0.0	\$ -
Bradford	\$ 3,532,386	2.5	1.0	\$ 3,532,386	1.5	\$ 5,298,579	0.5	0.0	\$ -	0.5	\$ 1,766,193
Brevard	\$ 99,705,200	3.0	0.5	\$ 49,852,600	2.5	\$ 249,263,000	0.5	0.5	\$ 49,852,600	0.0	\$ -
Broward	\$ 371,868,444	3.0	0.0	\$ -	3.0	\$ 1,115,605,331	0.5	0.0	\$ -	0.5	\$ 185,934,222
Calhoun	\$ 994,095	2.5	1.0	\$ 994,095	1.5	\$ 1,491,143	0.5	0.5	\$ 497,048	0.0	\$ -
Charlotte	\$ 33,262,919	3.0	1.0	\$ 33,262,919	2.0	\$ 66,525,838	0.5	0.0	\$ -	0.5	\$ 16,631,460
Citrus	\$ 14,963,058	3.0	0.0	\$ -	3.0	\$ 44,889,174	0.5	0.0	\$ -	0.5	\$ 7,481,529
Clay	\$ 26,928,666	3.0	1.0	\$ 26,928,666	2.0	\$ 53,857,332	0.5	0.0	\$ -	0.5	\$ 13,464,333
Collier	\$ 81,566,235	2.0	0.0	\$ -	2.0	\$ 163,132,470	0.5	0.0	\$ -	0.5	\$ 40,783,117
Columbia	\$ 11,084,251	3.0	1.0	\$ 11,084,251	2.0	\$ 22,168,502	0.5	0.0	\$ -	0.5	\$ 5,542,126
DeSoto	\$ 2,877,484	2.5	1.5	\$ 4,316,225	1.0	\$ 2,877,484	0.5	0.0	\$ -	0.5	\$ 1,438,742
Dixie	\$ 1,103,137	2.5	1.0	\$ 1,103,137	1.5	\$ 1,654,706	0.5	0.0	\$ -	0.5	\$ 551,569
Duval	\$ 212,798,259	3.0	1.0	\$ 212,798,259	2.0	\$ 425,596,517	0.5	0.0	\$ -	0.5	\$ 106,399,129
Escambia	\$ 62,979,921	3.0	1.0	\$ 62,979,921	2.0	\$ 125,959,843	0.5	0.5	\$ 31,489,961	0.0	\$ -
Flagler	\$ 13,685,389	2.0	0.5	\$ 6,842,694	1.5	\$ 20,528,083	0.5	0.5	\$ 6,842,694	0.0	\$ -
Franklin	\$ 2,659,425	3.5	1.0	\$ 2,659,425	2.5	\$ 6,648,562	0.5	0.0	\$ -	0.5	\$ 1,329,712
Gadsden	\$ 3,727,160	2.5	1.5	\$ 5,590,741	1.0	\$ 3,727,160	0.5	0.0	\$ -	0.5	\$ 1,863,580
Gilchrist	\$ 1,088,392	2.5	1.0	\$ 1,088,392	1.5	\$ 1,632,589	0.5	0.0	\$ -	0.5	\$ 544,196
Glades	\$ 746,212	2.5	1.0	\$ 746,212	1.5	\$ 1,119,319	0.5	0.0	\$ -	0.5	\$ 373,106
Gulf	\$ 2,393,704	3.5	1.0	\$ 2,393,704	2.5	\$ 5,984,259	0.5	0.0	\$ -	0.5	\$ 1,196,852
Hamilton	\$ 1,346,408	2.5	1.0	\$ 1,346,408	1.5	\$ 2,019,611	0.5	0.0	\$ -	0.5	\$ 673,204
Hardee	\$ 2,268,218	2.5	1.0	\$ 2,268,218	1.5	\$ 3,402,327	0.5	0.0	\$ -	0.5	\$ 1,134,109
Hendry	\$ 4,267,136	2.5	1.0	\$ 4,267,136	1.5	\$ 6,400,704	0.5	0.0	\$ -	0.5	\$ 2,133,568
Hernando	\$ 24,439,796	3.0	0.0	\$ -	3.0	\$ 73,319,389	0.5	0.5	\$ 12,219,898	0.0	\$ -
Highlands	\$ 13,305,896	2.0	1.0	\$ 13,305,896	1.0	\$ 13,305,896	0.5	0.5	\$ 6,652,948	0.0	\$ -
Hillsborough	\$ 302,070,744	3.0	1.0	\$ 302,070,744	2.0	\$ 604,141,488	0.5	0.0	\$ -	0.5	\$ 151,035,372
Holmes	\$ 1,142,142	2.5	1.0	\$ 1,142,142	1.5	\$ 1,713,213	0.5	0.0	\$ -	0.5	\$ 571,071
Indian River	\$ 29,274,511	2.0	1.0	\$ 29,274,511	1.0	\$ 29,274,511	0.5	0.0	\$ -	0.5	\$ 14,637,256
Jackson	\$ 5,420,108	2.0	1.0	\$ 5,420,108	1.0	\$ 5,420,108	0.5	0.5	\$ 2,710,054	0.0	\$ -
Jefferson	\$ 1,421,643	2.5	1.0	\$ 1,421,643	1.5	\$ 2,132,465	0.5	0.0	\$ -	0.5	\$ 710,822
Lafayette	\$ 447,420	2.5	1.0	\$ 447,420	1.5	\$ 671,130	0.5	0.0	\$ -	0.5	\$ 223,710
Lake	\$ 54,509,751	2.0	1.0	\$ 54,509,751	1.0	\$ 54,509,751	0.5	0.0	\$ -	0.5	\$ 27,254,876
Lee	\$ 147,946,414	3.0	0.0	\$ -	3.0	\$ 443,839,243	0.5	0.0	\$ -	0.5	\$ 73,973,207
Leon	\$ 49,485,707	3.5	1.0	\$ 49,485,707	2.5	\$ 123,714,267	0.5	0.5	\$ 24,742,853	0.0	\$ -
Levy	\$ 4,449,596	2.5	1.0	\$ 4,449,596	1.5	\$ 6,674,393	0.5	0.0	\$ -	0.5	\$ 2,224,798
Liberty	\$ 356,054	2.5	1.5	\$ 534,080	1.0	\$ 356,054	0.5	0.5	\$ 178,027	0.0	\$ -
Madison	\$ 1,305,985	1.5	1.5	\$ 1,958,977	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 652,992
Manatee	\$ 67,912,294	3.0	0.5	\$ 33,956,147	2.5	\$ 169,780,734	0.5	0.5	\$ 33,956,147	0.0	\$ -
Marion	\$ 52,513,528	2.0	1.0	\$ 52,513,528	1.0	\$ 52,513,528	0.5	0.0	\$ -	0.5	\$ 26,256,764
Martin	\$ 33,964,217	2.0	0.0	\$ -	2.0	\$ 67,928,434	0.5	0.0	\$ -	0.5	\$ 16,982,108
Miami-Dade	\$ 625,652,192	2.0	1.0	\$ 625,652,192	1.0	\$ 625,652,192	0.5	0.0	\$ -	0.5	\$ 312,826,096
Monroe	\$ 39,502,373	2.0	1.0	\$ 39,502,373	1.0	\$ 39,502,373	0.5	0.5	\$ 19,751,187	0.0	\$ -
Nassau	\$ 14,461,002	2.0	1.0	\$ 14,461,002	1.0	\$ 14,461,002	0.5	0.0	\$ -	0.5	\$ 7,230,501

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2019

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	\$ 42,245,732	3.0	0.0	\$ -	3.0	\$ 126,737,197	0.5	0.0	\$ -	0.5	\$ 21,122,866
Okeechobee	\$ 6,770,331	2.5	1.0	\$ 6,770,331	1.5	\$ 10,155,497	0.5	0.0	\$ -	0.5	\$ 3,385,166
Orange	\$ 634,533,524	3.0	0.0	\$ -	3.0	\$ 1,903,600,572	0.5	0.5	\$ 317,266,762	0.0	\$ -
Osceola	\$ 67,902,664	3.0	1.0	\$ 67,902,664	2.0	\$ 135,805,327	0.5	0.5	\$ 33,951,332	0.0	\$ -
Palm Beach	\$ 304,418,194	3.0	1.0	\$ 304,418,194	2.0	\$ 608,836,389	0.5	0.0	\$ -	0.5	\$ 152,209,097
Pasco	\$ 71,135,555	3.0	1.0	\$ 71,135,555	2.0	\$ 142,271,111	0.5	0.0	\$ -	0.5	\$ 35,567,778
Pinellas	\$ 190,179,495	3.0	1.0	\$ 190,179,495	2.0	\$ 380,358,990	0.5	0.0	\$ -	0.5	\$ 95,089,748
Polk	\$ 102,218,178	3.0	0.5	\$ 51,109,089	2.5	\$ 255,545,445	0.5	0.5	\$ 51,109,089	0.0	\$ -
Putnam	\$ 7,876,001	2.0	1.0	\$ 7,876,001	1.0	\$ 7,876,001	0.5	0.0	\$ -	0.5	\$ 3,938,000
St. Johns	\$ 44,770,055	2.0	0.0	\$ -	2.0	\$ 89,540,111	0.5	0.5	\$ 22,385,028	0.0	\$ -
St. Lucie	\$ 43,376,819	2.0	0.0	\$ -	2.0	\$ 86,753,638	0.5	0.5	\$ 21,688,410	0.0	\$ -
Santa Rosa	\$ 19,450,022	3.0	0.5	\$ 9,725,011	2.5	\$ 48,625,054	0.5	0.5	\$ 9,725,011	0.0	\$ -
Sarasota	\$ 92,597,019	3.0	1.0	\$ 92,597,019	2.0	\$ 185,194,038	0.5	0.0	\$ -	0.5	\$ 46,298,509
Seminole	\$ 86,087,709	3.0	1.0	\$ 86,087,709	2.0	\$ 172,175,418	0.5	0.0	\$ -	0.5	\$ 43,043,855
Sumter	\$ 16,918,656	2.0	1.0	\$ 16,918,656	1.0	\$ 16,918,656	0.5	0.0	\$ -	0.5	\$ 8,459,328
Suwannee	\$ 5,028,126	2.5	1.0	\$ 5,028,126	1.5	\$ 7,542,188	0.5	0.0	\$ -	0.5	\$ 2,514,063
Taylor	\$ 2,722,431	2.5	1.0	\$ 2,722,431	1.5	\$ 4,083,646	0.5	0.0	\$ -	0.5	\$ 1,361,215
Union	\$ 830,433	2.5	1.0	\$ 830,433	1.5	\$ 1,245,650	0.5	0.0	\$ -	0.5	\$ 415,217
Volusia	\$ 98,424,424	3.0	0.0	\$ -	3.0	\$ 295,273,273	0.5	0.5	\$ 49,212,212	0.0	\$ -
Wakulla	\$ 2,755,691	3.5	1.0	\$ 2,755,691	2.5	\$ 6,889,229	0.5	0.0	\$ -	0.5	\$ 1,377,846
Walton	\$ 29,899,465	3.0	1.0	\$ 29,899,465	2.0	\$ 59,798,930	0.5	0.0	\$ -	0.5	\$ 14,949,732
Washington	\$ 2,141,340	2.5	1.0	\$ 2,141,340	1.5	\$ 3,212,009	0.5	0.0	\$ -	0.5	\$ 1,070,670
Statewide	\$ 4,390,331,042			\$ 2,659,832,334		\$ 9,459,570,040			\$ 715,868,217		\$ 1,479,297,304

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 2019 calendar year, the Department must receive notice no later than November 16, 2018, prior to the January 1, 2019 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, 2019.

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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 2018-19 local fiscal year, the two counties levying this surtax (i.e., Duval and Miami-Dade) will realize an estimated \$419 million in revenue. The 31 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.47 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2018 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.

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Local Government Infrastructure Surtax

Section 212.055(2), Florida Statutes

Summary:

The Local Government Infrastructure Surtax may be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; acquire land for public recreation, conservation, or protection of natural resources; or finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties. During the 2018-19 local fiscal year, the 25 counties levying this surtax will realize an estimated \$1.58 billion in revenue. The 20 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.15 billion to go unrealized.

General Law Amendments:

Chapter 2018-118, L.O.F., (CS/HB 7087) amends the definition of infrastructure to clarify that public facilities also includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters. Additionally, the legislation amends the definition of infrastructure to include instructional technology used solely in a school district's classrooms. Instructional technology is defined as an interactive device that assists a teacher in instructing a class or group of students. The hardware and software necessary to operate the interactive device and support systems in which an interactive device may mount are also included as authorized expenditures. These changes became effective on July 1, 2018.

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 term *energy efficiency improvement* means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951, F.S.; and installation of efficient lighting equipment.

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

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

1. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For this purpose, the term *public facilities*

means facilities as defined in ss. 163.3164(39),¹ 163.3221(13),² or 189.012(5),³ F.S., and includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.

2. A fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
3. Any expenditure for the construction, lease, maintenance, or provision of utilities or security for those court facilities as defined in s. 29.008, F.S.
4. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38, F.S. These private facility improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The private facility's owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after the completion of the improvement with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.
5. Any land-acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this provision.
6. Instructional technology used solely in a school district's classrooms. Pursuant to this provision, the term *instructional technology* means an interactive device that assists a teacher in instructing a class or a group of students and includes the necessary hardware and software to operate the interactive device. The term also includes support systems in which an interactive device may mount and is not required to be affixed to the facilities.

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

1. Section 163.3164(39), F.S., defines the term *public facilities* as major capital improvements, including transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational facilities.

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.

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>

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Small County Surtax

Section 212.055(3), Florida Statutes

Summary:

Any county having a total population of 50,000 or less on April 1, 1992, may levy the Small County Surtax at the rate of 0.5 or 1 percent. County governments may impose the levy by either an extraordinary vote of the governing body if the proceeds are to be expended for operating purposes or by voter approval in a countywide referendum if the proceeds are to be used to service bonded indebtedness. During the 2018-19 local fiscal year, the 29 counties levying this surtax will realize an estimated \$140 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$6.8 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2018 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 2018-19 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$151 million in revenue. The 21 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$921 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2018 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>

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County Public Hospital Surtax

Section 212.055(5), Florida Statutes

Summary:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy the County Public Hospital Surtax at a rate of 0.5 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds are used to supplement the operation, maintenance, and administration of the county public general hospital. During the 2018-19 local fiscal year, Miami-Dade County will realize an estimated \$313 million in revenue, and no revenues will go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2018 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 2018-19 local fiscal year, the 19 school districts levying this surtax will realize an estimated \$716 million in revenue. The 48 eligible school districts not currently levying this surtax at the maximum rate will allow an estimated \$1.48 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2018 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 2018-19 local fiscal year, the four counties levying this surtax (i.e., DeSoto, Gadsden, Madison, and Polk) will realize an estimated \$55 million in revenue. The 40 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$554 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2018 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 2018-19 local fiscal year, the single county levying this surtax (i.e., Liberty) at the 0.5 percent rate will realize an estimated \$178,027 in revenue. The 65 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.76 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2018 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 2018-19 local fiscal year, the 25 potentially eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$742 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2018 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 July 1, 2018, 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 2018 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 2018-19 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$961 million in revenue. The counties not currently levying all possible local option fuel taxes at the maximum rate will allow an estimated \$206 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2018 Regular Legislative Session.

Administrative Procedures:

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in tax collection, administration, enforcement, and distribution of proceeds.⁵ Such administrative costs may not exceed 2 percent of collections. Additionally, several deductions (i.e., General Revenue Service Charge, collection allowances, and refunds) from one or more of the local option fuel tax collections are statutorily authorized. The total administrative costs are prorated among those counties levying the tax according to formula, which shall be revised on July 1st of each year. Two-thirds of the amounts deducted are based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30th of the preceding state fiscal year. One-third of the amounts deducted are based on the county's share of the total amount of tax collected during the preceding state fiscal year. The

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

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

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

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

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

DOR has the authority to promulgate rules necessary to enforce these taxes, and these rules have the full force and effect of law.

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

Reporting Requirements:

All local option fuel tax impositions must be levied before October 1st of each year to be effective January 1st of the following year.⁶ However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be 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.⁷

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

Any dispute as to a county's determination of the distribution proportions for these two taxes are resolved through an appeal to the Administration Commission in accordance with procedures developed by the Commission. The Administration Commission is made up of the Governor and the Cabinet and is housed within the Executive Office of the Governor. Pending final disposition of such proceedings, the tax is collected, and the Clerk of the Circuit Court holds such funds in escrow.¹⁰

Distribution of Proceeds:

The local option fuel taxes on motor fuel are distributed monthly by the DOR to the county reported by the terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or use. The taxes on diesel fuel are distributed monthly by the DOR to each county according to the procedure

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

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

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

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

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

specified in law.¹¹

With regard to the ninth-cent fuel tax, the county's governing body may provide, by joint agreement with one or more municipalities located within the county, for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the tax proceeds with municipalities.¹²

A county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

In addition, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds of the 1 to 6 cents fuel tax.¹³ This provision applies only to Orange County.

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

Tax Rates and Current Year's Revenues:

A table listing the 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

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

12. Section 336.021(1)(b), F.S.

13. Section 336.025(3)(a)3., F.S.

14. Section 336.025(4)(b), F.S.

for the local fiscal year ending 2019. 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 2019 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 2019.

Additional Detail:

Additional information regarding each of the three individual authorizations to levy can be found in the three sections immediately following the two tables previously discussed. Additionally, a primer detailing Florida's transportation tax sources is available via the Department of Transportation's website.¹⁵ Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR's website.¹⁶ Local option fuel tax collections and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁷

15. <http://www.fdot.gov/comptroller/gao.shtm>

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

17. <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, 2019

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	126,494,959	\$ 0.01	\$ 1,242,433	\$ 0.01	\$ 167,376	\$ 1,409,809
Baker	18,090,893	\$ 0.01	\$ 177,689	\$ 0.01	\$ 32,954	\$ 210,643
Bay	96,782,040	\$ 0.01	\$ 950,593	\$ 0.01	\$ 145,428	\$ 1,096,021
Bradford	15,612,825	\$ -	\$ 153,349	\$ 0.01	\$ 32,798	\$ 32,798
Brevard	254,012,655	\$ -	\$ 2,494,912	\$ 0.01	\$ 1,465,929	\$ 1,465,929
Broward	871,472,768	\$ 0.01	\$ 8,559,606	\$ 0.01	\$ 1,037,232	\$ 9,596,837
Calhoun	4,394,080	\$ -	\$ 43,159	\$ 0.01	\$ 24,187	\$ 24,187
Charlotte	91,854,739	\$ 0.01	\$ 902,197	\$ 0.01	\$ 159,747	\$ 1,061,944
Citrus	56,749,813	\$ 0.01	\$ 557,397	\$ 0.01	\$ 74,300	\$ 631,696
Clay	79,785,315	\$ 0.01	\$ 783,651	\$ 0.01	\$ 97,998	\$ 881,650
Collier	157,473,454	\$ 0.01	\$ 1,546,704	\$ 0.01	\$ 158,865	\$ 1,705,570
Columbia	49,013,054	\$ 0.01	\$ 481,406	\$ 0.01	\$ 171,411	\$ 652,817
DeSoto	11,981,949	\$ 0.01	\$ 117,687	\$ 0.01	\$ 38,345	\$ 156,032
Dixie	5,869,797	\$ -	\$ 57,653	\$ 0.01	\$ 38,110	\$ 38,110
Duval	483,284,275	\$ -	\$ 4,746,818	\$ 0.01	\$ 1,202,193	\$ 1,202,193
Escambia	133,107,027	\$ 0.01	\$ 1,307,377	\$ 0.01	\$ 313,020	\$ 1,620,397
Flagler	45,117,842	\$ 0.01	\$ 443,147	\$ 0.01	\$ 53,374	\$ 496,522
Franklin	5,941,475	\$ -	\$ 58,357	\$ 0.01	\$ 14,090	\$ 14,090
Gadsden	26,382,236	\$ -	\$ 259,126	\$ 0.01	\$ 210,213	\$ 210,213
Gilchrist	7,285,546	\$ 0.01	\$ 71,559	\$ 0.01	\$ 11,854	\$ 83,413
Glades	14,842,458	\$ 0.01	\$ 145,783	\$ 0.01	\$ 29,812	\$ 175,595
Gulf	5,764,309	\$ 0.01	\$ 56,617	\$ 0.01	\$ 9,910	\$ 66,527
Hamilton	14,948,153	\$ -	\$ 146,821	\$ 0.01	\$ 399,785	\$ 399,785
Hardee	11,793,855	\$ 0.01	\$ 115,839	\$ 0.01	\$ 43,877	\$ 159,716
Hendry	16,934,857	\$ 0.01	\$ 166,334	\$ 0.01	\$ 108,105	\$ 274,439
Hernando	77,183,623	\$ 0.01	\$ 758,098	\$ 0.01	\$ 150,520	\$ 908,617
Highlands	42,772,579	\$ 0.01	\$ 420,112	\$ 0.01	\$ 128,621	\$ 548,733
Hillsborough	644,187,644	\$ 0.01	\$ 6,327,211	\$ 0.01	\$ 1,229,002	\$ 7,556,213
Holmes	9,001,416	\$ 0.01	\$ 88,412	\$ 0.01	\$ 38,726	\$ 127,138
Indian River	78,957,557	\$ -	\$ 775,521	\$ 0.01	\$ 180,098	\$ 180,098
Jackson	32,472,613	\$ 0.01	\$ 318,946	\$ 0.01	\$ 239,643	\$ 558,589
Jefferson	8,774,432	\$ 0.01	\$ 86,182	\$ 0.01	\$ 48,726	\$ 134,908
Lafayette	1,967,414	\$ -	\$ 19,324	\$ 0.01	\$ 14,965	\$ 14,965
Lake	151,329,661	\$ 0.01	\$ 1,486,360	\$ 0.01	\$ 188,952	\$ 1,675,312
Lee	343,291,949	\$ 0.01	\$ 3,371,814	\$ 0.01	\$ 459,832	\$ 3,831,646
Leon	133,327,958	\$ 0.01	\$ 1,309,547	\$ 0.01	\$ 159,155	\$ 1,468,702
Levy	20,607,189	\$ -	\$ 202,404	\$ 0.01	\$ 52,369	\$ 52,369
Liberty	3,253,387	\$ 0.01	\$ 31,955	\$ 0.01	\$ 23,267	\$ 55,222
Madison	12,643,235	\$ 0.01	\$ 124,182	\$ 0.01	\$ 186,942	\$ 311,124
Manatee	174,552,522	\$ 0.01	\$ 1,714,455	\$ 0.01	\$ 248,140	\$ 1,962,594
Marion	177,579,221	\$ 0.01	\$ 1,744,183	\$ 0.01	\$ 509,011	\$ 2,253,194
Martin	81,974,625	\$ 0.01	\$ 805,155	\$ 0.01	\$ 107,496	\$ 912,650
Miami-Dade	1,078,021,347	\$ 0.01	\$ 10,588,326	\$ 0.01	\$ 1,439,946	\$ 12,028,272
Monroe	52,097,806	\$ 0.01	\$ 511,705	\$ 0.01	\$ 52,420	\$ 564,125
Nassau	43,576,290	\$ 0.01	\$ 428,006	\$ 0.01	\$ 89,779	\$ 517,785
Okaloosa	101,001,698	\$ 0.01	\$ 992,039	\$ 0.01	\$ 106,832	\$ 1,098,871
Okeechobee	27,327,207	\$ 0.01	\$ 268,408	\$ 0.01	\$ 88,675	\$ 357,083
Orange	703,731,336	\$ -	\$ 6,912,049	\$ 0.01	\$ 1,276,590	\$ 1,276,590
Osceola	185,921,920	\$ 0.01	\$ 1,826,125	\$ 0.01	\$ 181,322	\$ 2,007,447
Palm Beach	610,315,635	\$ 0.01	\$ 5,994,520	\$ 0.01	\$ 794,705	\$ 6,789,225
Pasco	212,963,175	\$ 0.01	\$ 2,091,724	\$ 0.01	\$ 305,030	\$ 2,396,755

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

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	380,804,841	\$ 0.01	\$ 3,740,265	\$ 0.01	\$ 451,751	\$ 4,192,016
Polk	275,955,512	\$ 0.01	\$ 2,710,435	\$ 0.01	\$ 902,965	\$ 3,613,400
Putnam	33,525,338	\$ 0.01	\$ 329,286	\$ 0.01	\$ 75,710	\$ 404,996
St. Johns	127,561,749	\$ -	\$ 1,252,911	\$ 0.01	\$ 222,494	\$ 222,494
St. Lucie	137,023,477	\$ 0.01	\$ 1,345,845	\$ 0.01	\$ 246,087	\$ 1,591,932
Santa Rosa	71,327,289	\$ 0.01	\$ 700,577	\$ 0.01	\$ 123,113	\$ 823,690
Sarasota	167,966,399	\$ 0.01	\$ 1,649,766	\$ 0.01	\$ 184,674	\$ 1,834,440
Seminole	216,109,176	\$ 0.01	\$ 2,122,624	\$ 0.01	\$ 219,966	\$ 2,342,590
Sumter	66,140,114	\$ 0.01	\$ 649,628	\$ 0.01	\$ 331,183	\$ 980,811
Suwannee	24,915,009	\$ 0.01	\$ 244,715	\$ 0.01	\$ 89,692	\$ 334,407
Taylor	11,997,398	\$ -	\$ 117,838	\$ 0.01	\$ 74,604	\$ 74,604
Union	5,134,930	\$ 0.01	\$ 50,435	\$ 0.01	\$ 33,212	\$ 83,647
Volusia	243,330,647	\$ 0.01	\$ 2,389,994	\$ 0.01	\$ 314,518	\$ 2,704,512
Wakulla	10,975,393	\$ 0.01	\$ 107,800	\$ 0.01	\$ 31,373	\$ 139,173
Walton	45,597,832	\$ 0.01	\$ 447,862	\$ 0.01	\$ 169,407	\$ 617,269
Washington	11,611,080	\$ 0.01	\$ 114,044	\$ 0.01	\$ 24,056	\$ 138,100
Totals	9,443,800,000		\$ 92,757,004		\$ 17,836,479	\$ 93,353,239

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, 2019

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 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution
ALACHUA BOCC	\$ 0.06	Interlocal	47.6260000	\$ 3,777,668	\$ 0.05	Interlocal	52.1500000	\$ 3,019,315
Alachua			1.9295000	\$ 153,047			1.8750000	\$ 108,556
Archer			0.8745000	\$ 69,365			0.8550000	\$ 49,502
Gainesville			42.9245000	\$ 3,404,748			38.6350000	\$ 2,236,841
Hawthorne			1.0870000	\$ 86,220			1.0600000	\$ 61,371
High Springs			2.1700000	\$ 172,123			2.1100000	\$ 122,162
La Crosse			0.2975000	\$ 23,598			0.2950000	\$ 17,080
Micanopy			0.9275000	\$ 73,569			0.9000000	\$ 52,107
Newberry			1.2875000	\$ 102,124			1.2550000	\$ 72,660
Waldo			0.8760000	\$ 69,484			0.8650000	\$ 50,081
Countywide Total			100.0000000	\$ 7,931,945			100.0000000	\$ 5,789,674
BAKER BOCC	\$ 0.06	Interlocal	86.0000000	\$ 1,022,111	\$ -			
Glen St. Mary			1.0000000	\$ 11,885				
Macclenny			13.0000000	\$ 154,505				
Countywide Total			100.0000000	\$ 1,188,501				\$ 165,604
BAY BOCC	\$ 0.06	Default	59.7830000	\$ 3,690,396	\$ -			
Callaway			3.6560000	\$ 225,684				
Lynn Haven			4.9400000	\$ 304,946				
Mexico Beach			1.1620000	\$ 71,730				
Panama City			21.4070000	\$ 1,321,451				
Panama City Beach			4.4180000	\$ 272,723				
Parker			1.4070000	\$ 86,854				
Springfield			3.2270000	\$ 199,202				
Countywide Total			100.0000000	\$ 6,172,986				\$ 885,943
BRADFORD BOCC	\$ 0.06	Interlocal	70.0000000	\$ 736,294	\$ -			
Brooker			1.8000000	\$ 18,933				
Hampton			1.9000000	\$ 19,985				
Lawtey			2.9000000	\$ 30,504				
Starke			23.4000000	\$ 246,133				
Countywide Total			100.0000000	\$ 1,051,849				\$ 142,920
BREVARD BOCC	\$ 0.06	Interlocal	47.1400427	\$ 10,704,075	\$ -			
Cape Canaveral			1.4417638	\$ 327,381				
Cocoa			2.4128146	\$ 547,877				
Cocoa Beach			1.4811745	\$ 336,330				
Grant-Valkaria			0.5325876	\$ 120,935				
Indialantic			0.4880832	\$ 110,829				
Indian Harbor Beach			1.4723803	\$ 334,333				
Malabar			0.4410645	\$ 100,152				
Melbourne			14.3533337	\$ 3,259,207				
Melbourne Beach			0.2625968	\$ 59,628				
Melbourne Village			0.0767615	\$ 17,430				
Palm Bay			16.9481821	\$ 3,848,419				
Palm Shores			0.1100784	\$ 24,995				
Rockledge			3.7116937	\$ 842,813				
Satellite Beach			2.0218973	\$ 459,112				
Titusville			4.3465838	\$ 986,977				
West Melbourne			2.7589615	\$ 626,477				
Countywide Total			100.0000000	\$ 22,706,969				\$ 2,325,232
BROWARD BOCC	\$ 0.06	Interlocal	62.5000000	\$ 33,719,337	\$ 0.05	Interlocal	64.0380000	\$ 25,543,035
Coconut Creek			1.1642050	\$ 628,100			1.1164564	\$ 445,324
Cooper City			0.6863210	\$ 370,277			0.6581732	\$ 262,528
Coral Springs			2.5736590	\$ 1,388,513			2.4681050	\$ 984,461
Dania Beach			0.6337740	\$ 341,927			0.6077802	\$ 242,427
Davie			2.0270240	\$ 1,093,598			1.9438888	\$ 775,365
Deerfield Beach			1.5829360	\$ 854,009			1.5180144	\$ 605,495
Fort Lauderdale			3.6026620	\$ 1,943,670			3.4549052	\$ 1,378,069
Hallandale Beach			0.7872180	\$ 424,712			0.7549312	\$ 301,122
Hillsboro Beach			0.0390130	\$ 21,048			0.0374132	\$ 14,923
Hollywood			2.9791010	\$ 1,607,253			2.8569182	\$ 1,139,548
Lauderdale-By-The-Sea			0.1251120	\$ 67,499			0.1199806	\$ 47,857
Lauderdale Lakes			0.7099450	\$ 383,022			0.6808280	\$ 271,564
Lauderhill			1.4406210	\$ 777,229			1.3815356	\$ 551,057
Lazy Lake			0.0004880	\$ 263			0.0004702	\$ 188
Lighthouse Point			0.2141450	\$ 115,533			0.2053628	\$ 81,914
Margate			1.1664470	\$ 629,309			1.1186068	\$ 446,182
Miramar			2.7320980	\$ 1,473,993			2.6200452	\$ 1,045,066
North Lauderdale			0.8981640	\$ 484,568			0.8613268	\$ 343,560
Oakland Park			0.8988570	\$ 484,942			0.8619916	\$ 343,825

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

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 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution
Parkland			0.6030560	\$ 325,354			0.5783226	\$ 230,677
Pembroke Park			0.1287810	\$ 69,479			0.1234990	\$ 49,260
Pembroke Pines			3.2979750	\$ 1,779,288			3.1627138	\$ 1,261,521
Plantation			1.8004040	\$ 971,335			1.7265632	\$ 688,680
Pompano Beach			2.1896610	\$ 1,181,343			2.0998554	\$ 837,576
Sea Ranch Lakes			0.0137990	\$ 7,445			0.0132338	\$ 5,279
Southwest Ranches			0.1543410	\$ 83,268			0.1480110	\$ 59,038
Sunrise			1.8490380	\$ 997,573			1.7732030	\$ 707,283
Tamarac			1.2904370	\$ 696,203			1.2375122	\$ 493,610
Weston			1.3560100	\$ 731,580			1.3003956	\$ 518,693
West Park			0.3010190	\$ 162,403			0.2886730	\$ 115,144
Wilton Manors			0.2536890	\$ 136,868			0.2432840	\$ 97,039
Countywide Total			100.0000000	\$ 53,950,939			100.0000000	\$ 39,887,309
CALHOUN BOCC	\$ 0.06	Default	79.8900000	\$ 308,190	\$ -			
Altha			1.2200000	\$ 4,706				
Blountstown			18.8900000	\$ 72,872				
Countywide Total			100.0000000	\$ 385,769				\$ 40,223
CHARLOTTE BOCC	\$ 0.06	Interlocal	89.6600000	\$ 5,369,781	\$ 0.05	Default	93.2600000	\$ 3,920,829
Punta Gorda			10.3400000	\$ 619,268			6.7400000	\$ 283,362
Countywide Total			100.0000000	\$ 5,989,049			100.0000000	\$ 4,204,191
CITRUS BOCC	\$ 0.06	Interlocal	90.9500000	\$ 3,232,171	\$ 0.05	Interlocal	90.9500000	\$ 2,362,371
Crystal River			3.5000000	\$ 124,383			3.5000000	\$ 90,910
Inverness			5.5500000	\$ 197,235			5.5500000	\$ 144,158
Countywide Total			100.0000000	\$ 3,553,789			100.0000000	\$ 2,597,439
CLAY BOCC	\$ 0.06	Interlocal	85.9000000	\$ 4,258,540	\$ 0.05	Default	82.9600000	\$ 3,029,512
Green Cove Springs			5.7000000	\$ 282,581			3.4300000	\$ 125,256
Keystone Heights			1.7000000	\$ 84,278			0.9700000	\$ 35,422
Orange Park			6.1000000	\$ 302,411			12.1500000	\$ 443,691
Penney Farms			0.6000000	\$ 29,745			0.4900000	\$ 17,894
Countywide Total			100.0000000	\$ 4,957,556			100.0000000	\$ 3,651,774
COLLIER BOCC	\$ 0.06	Default	85.4800000	\$ 8,186,821	\$ 0.05	Default	85.4800000	\$ 6,161,022
Everglades			0.1900000	\$ 18,197			0.1900000	\$ 13,694
Marco Island			6.1200000	\$ 586,141			6.1200000	\$ 441,103
Naples			8.2100000	\$ 786,310			8.2100000	\$ 591,741
Countywide Total			100.0000000	\$ 9,577,469			100.0000000	\$ 7,207,560
COLUMBIA BOCC	\$ 0.06	Interlocal	71.3900000	\$ 2,650,526	\$ -			
Fort White			1.1000000	\$ 40,840				
Lake City			27.5100000	\$ 1,021,375				
Countywide Total			100.0000000	\$ 3,712,742				\$ 448,665
DESOTO BOCC	\$ 0.06	Interlocal	78.0000000	\$ 691,300	\$ 0.05	Default	83.0000000	\$ 455,183
Arcadia			22.0000000	\$ 194,982			17.0000000	\$ 93,230
Countywide Total			100.0000000	\$ 886,282			100.0000000	\$ 548,414
DIXIE BOCC	\$ 0.06	Interlocal	81.2500000	\$ 446,979	\$ -			
Cross City			12.5000000	\$ 68,766				
Horseshoe Beach			6.2500000	\$ 34,383				
Countywide Total			100.0000000	\$ 550,128				\$ 53,732
JACKSONVILLE-DUVAL	\$ 0.06	Interlocal	95.1039000	\$ 32,031,911	\$ -			
Atlantic Beach			1.4349000	\$ 483,288				
Baldwin			0.1508000	\$ 50,791				
Jacksonville Beach			2.5231000	\$ 849,804				
Neptune Beach			0.7873000	\$ 265,170				
Countywide Total			100.0000000	\$ 33,680,965				\$ 4,423,984
ESCAMBIA BOCC	\$ 0.06	Default	84.0400000	\$ 7,704,729	\$ 0.04	Interlocal	100.0000000	\$ 4,873,847
Century			0.8100000	\$ 74,260			0.0000000	\$ -
Pensacola			15.1500000	\$ 1,388,941			0.0000000	\$ -
Countywide Total			100.0000000	\$ 9,167,930			100.0000000	\$ 4,873,847
FLAGLER BOCC	\$ 0.06	Interlocal	19.3600000	\$ 540,375	\$ -			
Beverly Beach			0.3000000	\$ 8,374				
Bunnell			3.1000000	\$ 86,527				
Flagler Beach			3.9800000	\$ 111,090				
Palm Coast			73.2600000	\$ 2,044,829				
Countywide Total			100.0000000	\$ 2,791,194				\$ 413,009
FRANKLIN BOCC	\$ 0.06	Default	75.0800000	\$ 307,778	\$ -			
Appalachicola			16.8500000	\$ 69,074				
Carrabelle			8.0700000	\$ 33,082				
Countywide Total			100.0000000	\$ 409,933				\$ 54,388
GADSDEN BOCC	\$ 0.06	Default	77.9447000	\$ 2,109,294	\$ -			
Chattahoochee			6.8309000	\$ 184,854				

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

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 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution
Greensboro			0.5810000	\$ 15,723				
Gretna			1.3216000	\$ 35,764				
Havana			3.3009000	\$ 89,327				
Midway			1.1996000	\$ 32,463				
Quincy			8.8213000	\$ 238,717				
Countywide Total			100.0000000	\$ 2,706,142				\$ 241,503
GILCHRIST BOCC	\$ 0.06	Default	86.7600000	\$ 407,884	\$ -			
Bell			1.3000000	\$ 6,112				
Fanning Springs (part)			3.1100000	\$ 14,621				
Trenton			8.8300000	\$ 41,512				
Countywide Total			100.0000000	\$ 470,129				\$ 66,692
GLADES BOCC	\$ 0.06	Default	80.0000000	\$ 793,393	\$ -			
Moore Haven			20.0000000	\$ 198,348				
Countywide Total			100.0000000	\$ 991,742				\$ 135,868
GULF BOCC	\$ 0.06	Interlocal	100.0000000	\$ 375,152	\$ -			\$ 52,766
HAMILTON BOCC	\$ 0.06	Interlocal	72.4900000	\$ 2,332,272	\$ -			
Jasper			13.5600000	\$ 436,275				
Jennings			7.4000000	\$ 238,085				
White Springs			6.5500000	\$ 210,738				
Countywide Total			100.0000000	\$ 3,217,370				\$ 136,835
HARDEE BOCC	\$ 0.06	Interlocal	85.2800000	\$ 775,339	\$ 0.05	Default	89.5800000	\$ 483,557
Bowling Green			3.7700000	\$ 34,276			1.0800000	\$ 5,830
Wachula			7.4300000	\$ 67,551			8.3100000	\$ 44,858
Zolfo Springs			3.5200000	\$ 32,003			1.0300000	\$ 5,560
Countywide Total			100.0000000	\$ 909,169			100.0000000	\$ 539,805
HENDRY BOCC	\$ 0.06	Interlocal	65.0000000	\$ 1,024,461	\$ 0.02	Interlocal	65.0000000	\$ 201,528
Clewiston			20.6700000	\$ 325,778			20.6700000	\$ 64,086
LaBelle			14.3300000	\$ 225,854			14.3300000	\$ 44,429
Countywide Total			100.0000000	\$ 1,576,093			100.0000000	\$ 310,043
HERNANDO BOCC	\$ 0.06	Interlocal	95.0000000	\$ 4,873,689	\$ 0.05	Interlocal	95.0000000	\$ 3,356,060
Brooksville			5.0000000	\$ 256,510			5.0000000	\$ 176,635
Countywide Total			100.0000000	\$ 5,130,199			100.0000000	\$ 3,532,694
HIGHLANDS BOCC	\$ 0.06	Interlocal	81.3473700	\$ 2,533,344	\$ 0.05	Default	80.4000000	\$ 1,573,992
Avon Park			8.4022900	\$ 261,667			8.3000000	\$ 162,489
Lake Placid			2.0121100	\$ 62,662			1.5000000	\$ 29,366
Sebring			8.2382300	\$ 256,557			9.8000000	\$ 191,855
Countywide Total			100.0000000	\$ 3,114,229			100.0000000	\$ 1,957,701
HILLSBOROUGH BOCC	\$ 0.06	Interlocal	68.3000000	\$ 29,132,641	\$ -			
Plant City			2.8000000	\$ 1,194,310				
Tampa			26.9900000	\$ 11,512,298				
Temple Terrace			1.9100000	\$ 814,690				
Countywide Total			100.0000000	\$ 42,653,940				\$ 5,896,894
HOLMES BOCC	\$ 0.06	Interlocal	86.0000000	\$ 623,786	\$ -			
Bonifay			10.0000000	\$ 72,533				
Esto			1.0000000	\$ 7,253				
Noma			1.0000000	\$ 7,253				
Ponce de Leon			1.0000000	\$ 7,253				
Westville			1.0000000	\$ 7,253				
Countywide Total			100.0000000	\$ 725,333				\$ 82,399
INDIAN RIVER BOCC	\$ 0.06	Interlocal	72.1156000	\$ 3,897,719	\$ -			
Fellsmere			3.2189000	\$ 173,976				
Indian River Shores			1.2181000	\$ 65,836				
Orchid			0.2266000	\$ 12,247				
Sebastian			13.4681000	\$ 727,927				
Vero Beach			9.7527000	\$ 527,116				
Countywide Total			100.0000000	\$ 5,404,820				\$ 722,777
JACKSON BOCC	\$ 0.06	Interlocal	75.2300000	\$ 2,419,600	\$ -			
Alford			0.9500000	\$ 30,555				
Campbellton			0.1900000	\$ 6,111				
Cottondale			1.1600000	\$ 37,309				
Graceville			4.4000000	\$ 141,516				
Grand Ridge			1.5000000	\$ 48,244				
Greenwood			0.7300000	\$ 23,479				
Malone			0.9500000	\$ 30,555				
Marianna			11.7200000	\$ 376,947				
Sneads			3.1700000	\$ 101,956				
Countywide Total			100.0000000	\$ 3,216,271				\$ 297,254
JEFFERSON BOCC	\$ 0.06	Default	88.7800000	\$ 686,180	\$ 0.05	Default	88.7800000	\$ 356,546

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

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 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution
Monticello			11.2200000	\$ 86,719			11.2200000	\$ 45,060
Countywide Total			100.0000000	\$ 772,899			100.0000000	\$ 401,606
LAFAYETTE BOCC	\$ 0.06	Interlocal	100.0000000	\$ 197,536	\$ -			\$ 18,010
LAKE BOCC	\$ 0.06	Combination	66.3800000	\$ 6,254,000	\$ -			
Astatula			0.5303700	\$ 49,969				
Clermont			6.0103100	\$ 566,262				
Eustis			4.4296800	\$ 417,343				
Fruitland Park			0.9640200	\$ 90,825				
Groveland			2.5732300	\$ 242,437				
Howey-in-the-Hills			0.4644600	\$ 43,759				
Lady Lake			3.0241900	\$ 284,924				
Leesburg			4.3238600	\$ 407,373				
Mascotte			1.2658300	\$ 119,260				
Minneola			2.2688100	\$ 213,756				
Montverde			0.7859200	\$ 74,046				
Mount Dora			2.9045300	\$ 273,651				
Tavares			3.1679500	\$ 298,469				
Umatilla			0.9068400	\$ 85,438				
Countywide Total			100.0000000	\$ 9,421,513				\$ 1,385,272
LEE BOCC	\$ 0.06	Interlocal	47.8000000	\$ 10,305,635	\$ 0.05	Interlocal	47.8000000	\$ 7,510,562
Bonita Springs			4.5400000	\$ 978,820			4.5400000	\$ 713,346
Cape Coral			24.9500000	\$ 5,379,196			24.9500000	\$ 3,920,262
Estero			2.5400000	\$ 547,622			2.5400000	\$ 399,097
Fort Myers			14.0000000	\$ 3,018,387			14.0000000	\$ 2,199,746
Fort Myers Beach			1.1700000	\$ 252,251			1.1700000	\$ 183,836
Sanibel			5.0000000	\$ 1,077,995			5.0000000	\$ 785,624
Countywide Total			100.0000000	\$ 21,559,906			100.0000000	\$ 15,712,473
LEON BOCC	\$ 0.06	Interlocal	46.6700000	\$ 3,853,467	\$ 0.05	Interlocal	50.0000000	\$ 3,051,210
Tallahassee			53.3300000	\$ 4,403,372			50.0000000	\$ 3,051,210
Countywide Total			100.0000000	\$ 8,256,839			100.0000000	\$ 6,102,421
LEVY BOCC	\$ 0.06	Interlocal	90.5900000	\$ 1,307,031	\$ 0.05	Default	90.5900000	\$ 854,437
Bronson			0.1300000	\$ 1,876			0.1300000	\$ 1,226
Cedar Key			0.3600000	\$ 5,194			0.3600000	\$ 3,395
Chiefland			1.9500000	\$ 28,135			1.9500000	\$ 18,392
Fanning Springs (part)			0.1800000	\$ 2,597			0.1800000	\$ 1,698
Inglis			1.0000000	\$ 14,428			1.0000000	\$ 9,432
Otter Creek			0.0800000	\$ 1,154			0.0800000	\$ 755
Williston			5.1300000	\$ 74,016			5.1300000	\$ 48,386
Yankeetown			0.5800000	\$ 8,368			0.5800000	\$ 5,471
Countywide Total			100.0000000	\$ 1,442,799			100.0000000	\$ 943,191
LIBERTY BOCC	\$ 0.06	Interlocal	85.0000000	\$ 270,111	\$ -			
Bristol			15.0000000	\$ 47,667				
Countywide Total			100.0000000	\$ 317,777				\$ 29,782
MADISON BOCC	\$ 0.06	Interlocal	70.1700000	\$ 1,272,939	\$ 0.05	Interlocal	70.1700000	\$ 406,060
Greenville			6.1600000	\$ 111,747			6.1600000	\$ 35,647
Lee			1.9800000	\$ 35,919			1.9800000	\$ 11,458
Madison			21.6900000	\$ 393,474			21.6900000	\$ 125,516
Countywide Total			100.0000000	\$ 1,814,078			100.0000000	\$ 578,681
MANATEE BOCC	\$ 0.06	Interlocal	100.0000000	\$ 11,048,476	\$ 0.05	Interlocal	100.0000000	\$ 7,989,269
MARION BOCC	\$ 0.06	Default	80.4600000	\$ 10,282,357	\$ 0.05	Default	80.4600000	\$ 6,539,629
Belleview			1.2100000	\$ 154,632			1.2100000	\$ 98,346
Dunnellon			0.6300000	\$ 80,511			0.6300000	\$ 51,205
McIntosh			0.1800000	\$ 23,003			0.1800000	\$ 14,630
Ocala			17.4100000	\$ 2,224,905			17.4100000	\$ 1,415,050
Reddick			0.1100000	\$ 14,057			0.1100000	\$ 8,941
Countywide Total			100.0000000	\$ 12,779,464			100.0000000	\$ 8,127,801
MARTIN BOCC	\$ 0.06	Interlocal	87.1400000	\$ 4,474,151	\$ 0.05	Interlocal	87.1400000	\$ 3,269,474
Jupiter Island			2.3600000	\$ 121,173			2.3600000	\$ 88,547
Ocean Breeze			0.0700000	\$ 3,594			0.0700000	\$ 2,626
Sewall's Point			2.2500000	\$ 115,525			2.2500000	\$ 84,420
Stuart			8.1800000	\$ 419,997			8.1800000	\$ 306,912
Countywide Total			100.0000000	\$ 5,134,440			100.0000000	\$ 3,751,979
MIAMI-DADE BOCC	\$ 0.06	Interlocal	70.4000000	\$ 47,646,141	\$ 0.03	Interlocal	74.0000000	\$ 21,907,420
Aventura			0.5810000	\$ 393,216			0.5110000	\$ 151,280
Bal Harbour			0.0400000	\$ 27,072			0.0340000	\$ 10,066
Bay Harbor Islands			0.1030000	\$ 69,710			0.0890000	\$ 26,348
Biscayne Park			0.0880000	\$ 59,558			0.0770000	\$ 22,796
Coral Gables			1.3070000	\$ 884,567			1.1480000	\$ 339,861

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

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 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution
Cutler Bay			0.8710000	\$ 589,486			0.7650000	\$ 226,475
Doral			1.0200000	\$ 690,328			0.8960000	\$ 265,257
El Portal			0.0620000	\$ 41,961			0.0550000	\$ 16,283
Florida City			0.2750000	\$ 186,118			0.2410000	\$ 71,347
Golden Beach			0.0410000	\$ 27,748			0.0360000	\$ 10,658
Hialeah			4.2510000	\$ 2,877,042			3.7340000	\$ 1,105,437
Hialeah Gardens			0.4340000	\$ 293,728			0.3820000	\$ 113,090
Homestead			1.3820000	\$ 935,326			1.2140000	\$ 359,400
Indian Creek			0.0070000	\$ 4,738			0.0060000	\$ 1,776
Key Biscayne			0.2360000	\$ 159,723			0.2070000	\$ 61,282
Medley			0.0940000	\$ 63,618			0.0830000	\$ 24,572
Miami			8.2520000	\$ 5,584,886			7.2490000	\$ 2,146,039
Miami Beach			1.5990000	\$ 1,082,190			1.4050000	\$ 415,945
Miami Gardens			2.4980000	\$ 1,690,626			2.1950000	\$ 649,821
Miami Lakes			0.6150000	\$ 416,227			0.5400000	\$ 159,865
Miami Shores			0.2980000	\$ 201,684			0.2620000	\$ 77,564
Miami Springs			0.4230000	\$ 286,283			0.3710000	\$ 109,833
North Bay Village			0.1450000	\$ 98,135			0.1280000	\$ 37,894
North Miami			1.1920000	\$ 806,736			1.0470000	\$ 309,960
North Miami Beach			0.9390000	\$ 635,507			0.8250000	\$ 244,238
Opa Locka			0.3490000	\$ 236,200			0.3070000	\$ 90,886
Palmetto Bay			0.6450000	\$ 436,531			0.5660000	\$ 167,562
Pinecrest			0.5290000	\$ 358,023			0.4650000	\$ 137,661
South Miami			0.2990000	\$ 202,361			0.2620000	\$ 77,564
Sunny Isles Beach			0.3410000	\$ 230,786			0.2990000	\$ 88,518
Surfside			0.1100000	\$ 74,447			0.0960000	\$ 28,420
Sweetwater			0.3970000	\$ 268,686			0.3490000	\$ 103,320
Virginia Gardens			0.0510000	\$ 34,516			0.0450000	\$ 13,322
West Miami			0.1260000	\$ 85,276			0.1110000	\$ 32,861
Countywide Total			100.0000000	\$ 67,679,177			100.0000000	\$ 29,604,622
MONROE BOCC	\$ 0.06	Interlocal	60.5000000	\$ 1,348,247	\$ 0.03	Interlocal	45.2100000	\$ 646,824
Islamorada			0.0000000	\$ 294,500			9.0600000	\$ 129,622
Key Colony Beach			2.0000000	\$ 63,355			1.0900000	\$ 15,595
Key West			36.5000000	\$ 1,156,224			31.2100000	\$ 446,525
Layton			1.0000000	\$ 31,677			0.2600000	\$ 3,720
Marathon			0.0000000	\$ 273,733			13.1700000	\$ 188,425
Countywide Total			100.0000000	\$ 3,167,737			100.0000000	\$ 1,430,710
NASSAU BOCC	\$ 0.06	Default	85.6065000	\$ 2,504,157	\$ -			
Callahan			0.7494000	\$ 21,921				
Fernandina Beach			9.0497000	\$ 264,721				
Hilliard			4.5944000	\$ 134,395				
Countywide Total			100.0000000	\$ 2,925,195				\$ 398,897
OKALOOSA BOCC	\$ 0.06	Default	64.0000000	\$ 3,950,405	\$ 0.03	Default	64.0000000	\$ 1,775,174
Cinco Bayou			0.3828000	\$ 23,628			0.3828000	\$ 10,618
Crestview			7.8062000	\$ 481,838			7.8062000	\$ 216,521
Destin			7.9133000	\$ 488,449			7.9133000	\$ 219,492
Fort Walton Beach			9.7956000	\$ 604,634			9.7956000	\$ 271,701
Laurel Hill			0.4593000	\$ 28,350			0.4593000	\$ 12,740
Mary Esther			1.9899000	\$ 122,827			1.9899000	\$ 55,194
Niceville			4.3618000	\$ 269,232			4.3618000	\$ 120,984
Shalimar			0.6124000	\$ 37,800			0.6124000	\$ 16,986
Valparaiso			2.6787000	\$ 165,343			2.6787000	\$ 74,299
Countywide Total			100.0000000	\$ 6,172,507			100.0000000	\$ 2,773,709
OKEECHOBEE BOCC	\$ 0.06	Interlocal	80.6600000	\$ 1,636,324	\$ 0.05	Interlocal	80.6600000	\$ 1,008,868
Okeechobee			19.3400000	\$ 392,344			19.3400000	\$ 241,898
Countywide Total			100.0000000	\$ 2,028,668			100.0000000	\$ 1,250,766
ORANGE BOCC	\$ 0.06	Interlocal	63.5293000	\$ 29,350,837	\$ -			
Apopka			3.7353000	\$ 1,725,726				
Bay Lake			0.0012000	\$ 554				
Belle Isle			0.5109000	\$ 236,038				
Eatonville			0.1758000	\$ 81,220				
Edgewood			0.2063000	\$ 95,312				
Lake Buena Vista			0.0017000	\$ 785				
Maitland			1.3744000	\$ 634,979				
Oakland			0.2058000	\$ 95,081				
Ocoee			3.2710000	\$ 1,511,217				
Orlando			21.2242000	\$ 9,805,681				
Windermere			0.2256000	\$ 104,228				

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

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 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution
Winter Garden			3.2495000	\$ 1,501,284				
Winter Park			2.2890000	\$ 1,057,529				
Countywide Total			100.0000000	\$ 46,200,473				\$ 6,441,957
OSCEOLA BOCC	\$ 0.06	Interlocal	62.5000000	\$ 7,043,896	\$ 0.05	Interlocal	100.0000000	\$ 8,509,646
Kissimmee			25.0000000	\$ 2,817,558			0.0000000	\$ -
St. Cloud			12.5000000	\$ 1,408,779			0.0000000	\$ -
Countywide Total			100.0000000	\$ 11,270,234			100.0000000	\$ 8,509,646
PALM BEACH BOCC	\$ 0.06	Interlocal	66.5648000	\$ 25,423,165	\$ 0.05	Interlocal	78.9240000	\$ 22,046,746
Atlantis			0.1920000	\$ 73,331			0.1211000	\$ 33,828
Belle Glade			0.9221000	\$ 352,179			0.5813000	\$ 162,381
Boca Raton			4.1156000	\$ 1,571,876			2.5943000	\$ 724,696
Boynton Beach			2.4955000	\$ 953,109			1.5731000	\$ 439,432
Briny Breezes			0.0086000	\$ 3,285			0.0054000	\$ 1,508
Cloud Lake			0.0117000	\$ 4,469			0.0074000	\$ 2,067
Delray Beach			2.7320000	\$ 1,043,436			1.7221000	\$ 481,054
Glen Ridge			0.0264000	\$ 10,083			0.0166000	\$ 4,637
Golf			0.0690000	\$ 26,353			0.0435000	\$ 12,151
Greenacres			0.8100000	\$ 309,364			0.5106000	\$ 142,632
Gulfstream			0.0679000	\$ 25,933			0.0428000	\$ 11,956
Haverhill			0.0817000	\$ 31,204			0.0515000	\$ 14,386
Highland Beach			0.0619000	\$ 23,642			0.0390000	\$ 10,894
Hypoluxo			0.0349000	\$ 13,329			0.0220000	\$ 6,146
Juno Beach			0.1059000	\$ 40,447			0.0668000	\$ 18,660
Jupiter			2.5605000	\$ 977,935			1.6140000	\$ 450,857
Jupiter Inlet Colony			0.0394000	\$ 15,048			0.0248000	\$ 6,928
Lake Clarke Shores			0.2180000	\$ 83,261			0.1374000	\$ 38,382
Lake Park			0.4922000	\$ 187,986			0.3102000	\$ 86,652
Lake Worth			1.7532000	\$ 669,602			1.1051000	\$ 308,700
Lantana			0.5527000	\$ 211,093			0.3484000	\$ 97,323
Loxahatchee Groves			0.7413000	\$ 283,126			0.4673000	\$ 130,536
Manalapan			0.0363000	\$ 13,864			0.0229000	\$ 6,397
Mangonia Park			0.1243000	\$ 47,474			0.0784000	\$ 21,900
North Palm Beach			0.5584000	\$ 213,270			0.3520000	\$ 98,328
Ocean Ridge			0.1053000	\$ 40,217			0.0664000	\$ 18,548
Pahokee			0.3519000	\$ 134,402			0.2218000	\$ 61,958
Palm Beach			0.6427000	\$ 245,467			0.4051000	\$ 113,161
Palm Beach Gardens			1.5029000	\$ 574,004			0.9473000	\$ 264,620
Palm Beach Shores			0.0759000	\$ 28,989			0.0478000	\$ 13,353
Palm Springs			0.7839000	\$ 299,396			0.4941000	\$ 138,023
Riviera Beach			1.4588000	\$ 557,161			0.9195000	\$ 256,854
Royal Palm Beach			1.3992000	\$ 534,398			0.8820000	\$ 246,379
South Bay			0.2360000	\$ 90,136			0.1488000	\$ 41,566
South Palm Beach			0.0177000	\$ 6,760			0.0112000	\$ 3,129
Tequesta			0.3591000	\$ 137,151			0.2264000	\$ 63,243
Wellington			3.0941000	\$ 1,181,733			1.9504000	\$ 544,828
West Palm Beach			4.5960000	\$ 1,755,355			2.8971000	\$ 809,280
Westlake			0.0002000	\$ 76			0.0001000	\$ 28
Countywide Total			100.0000000	\$ 38,193,107			100.0000000	\$ 27,934,147
PASCO BOCC	\$ 0.06	Default	93.9442000	\$ 12,676,304	\$ 0.05	Default	93.9442000	\$ 9,157,046
Dade City			1.1549000	\$ 155,836			1.1549000	\$ 112,572
New Port Richey			3.4752000	\$ 468,924			3.4752000	\$ 338,739
Port Richey			0.3424000	\$ 46,202			0.3424000	\$ 33,375
St. Leo			0.0132000	\$ 1,781			0.0132000	\$ 1,287
San Antonio			0.1705000	\$ 23,006			0.1705000	\$ 16,619
Zephyrhills			0.8996000	\$ 121,387			0.8996000	\$ 87,687
Countywide Total			100.0000000	\$ 13,493,439			100.0000000	\$ 9,747,325
PINELLAS BOCC	\$ 0.06	Interlocal	100.0000000	\$ 23,565,871	\$ -			\$ 3,485,888
POLK BOCC	\$ 0.06	Interlocal	64.7720000	\$ 13,298,288	\$ 0.05	Interlocal	64.7720000	\$ 8,181,017
Auburndale			2.0360000	\$ 418,010			2.0360000	\$ 257,157
Bartow			2.8690000	\$ 589,032			2.8690000	\$ 362,369
Davenport			0.6100000	\$ 125,239			0.6100000	\$ 77,046
Dundee			0.6610000	\$ 135,709			0.6610000	\$ 83,487
Eagle Lake			0.4070000	\$ 83,561			0.4070000	\$ 51,406
Fort Meade			0.9920000	\$ 203,667			0.9920000	\$ 125,294
Frostproof			0.8490000	\$ 174,308			0.8490000	\$ 107,233
Haines City			2.8080000	\$ 576,508			2.8080000	\$ 354,664
Highland Park			0.0420000	\$ 8,623			0.0420000	\$ 5,305
Hillcrest Heights			0.0440000	\$ 9,034			0.0440000	\$ 5,557

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

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 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution
Lake Alfred			0.7790000	\$ 159,936			0.7790000	\$ 98,391
Lake Hamilton			0.3430000	\$ 70,421			0.3430000	\$ 43,323
Lake Wales			2.3130000	\$ 474,880			2.3130000	\$ 292,143
Lakeland			13.6490000	\$ 2,802,265			13.6490000	\$ 1,723,935
Mulberry			1.1360000	\$ 233,231			1.1360000	\$ 143,482
Polk City			0.4020000	\$ 82,534			0.4020000	\$ 50,775
Winter Haven			5.2880000	\$ 1,085,675			5.2880000	\$ 667,900
Countywide Total			100.0000000	\$ 20,530,920			100.0000000	\$ 12,630,484
PUTNAM BOCC	\$ 0.06	Interlocal	79.5692000	\$ 1,822,393	\$ 0.05	Interlocal	79.5692000	\$ 1,220,953
Crescent City			2.0959000	\$ 48,003			2.0959000	\$ 32,161
Interlachen			1.8367000	\$ 42,066			1.8367000	\$ 28,183
Palatka			14.3085000	\$ 327,711			14.3085000	\$ 219,557
Pomona Park			1.2093000	\$ 27,697			1.2093000	\$ 18,556
Welaka			0.9804000	\$ 22,454			0.9804000	\$ 15,044
Countywide Total			100.0000000	\$ 2,290,325			100.0000000	\$ 1,534,455
ST. JOHNS BOCC	\$ 0.06	Interlocal	90.7700000	\$ 7,553,043	\$ -			
St. Augustine			6.2500000	\$ 520,067				
St. Augustine Beach			2.9800000	\$ 247,968				
Countywide Total			100.0000000	\$ 8,321,078				\$ 1,167,700
ST. LUCIE BOCC	\$ 0.06	Default	19.0226000	\$ 1,708,387	\$ 0.05	Default	19.0226000	\$ 1,193,015
Fort Pierce			14.0710000	\$ 1,263,692			14.0710000	\$ 882,472
Port St. Lucie			66.8231000	\$ 6,001,267			66.8231000	\$ 4,190,854
St. Lucie Village			0.0833000	\$ 7,481			0.0833000	\$ 5,224
Countywide Total			100.0000000	\$ 8,980,827			100.0000000	\$ 6,271,565
SANTA ROSA BOCC	\$ 0.06	Default	90.9514000	\$ 4,224,717	\$ 0.05	Interlocal	89.4200000	\$ 2,919,250
Gulf Breeze			2.2328000	\$ 103,714			4.0800000	\$ 133,198
Jay			0.3873000	\$ 17,990			0.3900000	\$ 12,732
Milton			6.4285000	\$ 298,606			6.1100000	\$ 199,470
Countywide Total			100.0000000	\$ 4,645,027			100.0000000	\$ 3,264,650
SARASOTA BOCC	\$ 0.06	Interlocal	63.7894000	\$ 6,574,762	\$ 0.05	Interlocal	63.7894000	\$ 4,904,016
Longboat Key			1.1236000	\$ 115,809			1.1236000	\$ 86,380
North Port			16.1366000	\$ 1,663,196			16.1366000	\$ 1,240,553
Sarasota			13.4818000	\$ 1,389,567			13.4818000	\$ 1,036,457
Venice			5.4686000	\$ 563,648			5.4686000	\$ 420,416
Countywide Total			100.0000000	\$ 10,306,982			100.0000000	\$ 7,687,822
SEMINOLE BOCC	\$ 0.06	Interlocal	63.6000000	\$ 8,366,801	\$ -			
Altamonte Springs			5.3000000	\$ 697,233				
Casselberry			4.8000000	\$ 631,457				
Lake Mary			2.2000000	\$ 289,418				
Longwood			3.2000000	\$ 420,971				
Oviedo			6.4000000	\$ 841,942				
Sanford			9.5000000	\$ 1,249,758				
Winter Springs			5.0000000	\$ 657,767				
Countywide Total			100.0000000	\$ 13,155,348				\$ 1,978,263
SUMTER BOCC	\$ 0.06	Interlocal	88.7800000	\$ 4,979,992	\$ -			
Bushnell			2.0650000	\$ 115,833				
Center Hill			0.8880000	\$ 49,811				
Coleman			0.5960000	\$ 33,432				
Webster			0.6670000	\$ 37,414				
Wildwood			7.0040000	\$ 392,880				
Countywide Total			100.0000000	\$ 5,609,362				\$ 605,447
SUWANNEE BOCC	\$ 0.06	Interlocal	85.9110000	\$ 1,634,593	\$ 0.05	Interlocal	85.9110000	\$ 979,695
Branford			1.0000000	\$ 19,027			1.0000000	\$ 11,404
Live Oak			13.0890000	\$ 249,039			13.0890000	\$ 149,262
Countywide Total			100.0000000	\$ 1,902,658			100.0000000	\$ 1,140,360
TAYLOR BOCC	\$ 0.06	Interlocal	70.0000000	\$ 773,277	\$ -			
Perry			30.0000000	\$ 331,405				
Countywide Total			100.0000000	\$ 1,104,682				\$ 109,824
UNION BOCC	\$ 0.06	Default	82.8300000	\$ 397,991	\$ -			
Lake Butler			9.1700000	\$ 44,061				
Raiford			0.2700000	\$ 1,297				
Worthington Springs			7.7300000	\$ 37,142				
Countywide Total			100.0000000	\$ 480,492				\$ 47,005
VOLUSIA BOCC	\$ 0.06	Interlocal	57.2390000	\$ 8,708,049	\$ 0.05	Interlocal	57.2390000	\$ 6,374,847
Daytona Beach			7.7080000	\$ 1,172,656			6.5250000	\$ 809,007
Daytona Beach Shores			1.2280000	\$ 186,822			1.1390000	\$ 133,045
DeBary			2.0380000	\$ 310,051			2.5260000	\$ 247,376
DeLand			2.3500000	\$ 357,517			3.0020000	\$ 288,980

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

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 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2017-18 Distribution Percentage	FY 2018-19 Estimated Distribution
Deltona			9.4280000	\$ 1,434,328			7.5510000	\$ 971,557
Edgewater			1.8470000	\$ 280,993			2.2110000	\$ 220,921
Holly Hill			1.2470000	\$ 189,712			1.2010000	\$ 136,959
Lake Helen			0.2530000	\$ 38,490			0.2830000	\$ 29,431
New Smyrna Beach			3.3200000	\$ 505,088			3.8880000	\$ 393,500
Oak Hill			0.1520000	\$ 23,125			0.2770000	\$ 22,154
Orange City			0.8400000	\$ 127,793			1.2070000	\$ 108,894
Ormond Beach			5.0870000	\$ 773,910			4.6310000	\$ 547,490
Pierson			0.2100000	\$ 31,948			0.3080000	\$ 27,485
Ponce Inlet			0.6530000	\$ 99,344			0.6980000	\$ 74,607
Port Orange			5.0170000	\$ 763,261			6.2110000	\$ 608,667
South Daytona			1.3830000	\$ 210,403			1.1030000	\$ 142,323
Countywide Total			100.0000000	\$ 15,213,488			100.0000000	\$ 11,137,244
WAKULLA BOCC	\$ 0.06	Interlocal	100.0000000	\$ 789,320	\$ -			\$ 100,469
WALTON BOCC	\$ 0.06	Default	92.0800000	\$ 3,235,394	\$ -			
DeFuniak Springs			7.6100000	\$ 267,391				
Freeport			0.2700000	\$ 9,487				
Paxton			0.0400000	\$ 1,405				
Countywide Total			100.0000000	\$ 3,513,677				\$ 417,403
WASHINGTON BOCC	\$ 0.06	Default	85.7600000	\$ 669,131	\$ -			
Caryville			0.1200000	\$ 936				
Chipley			12.3500000	\$ 96,359				
Vernon			1.4600000	\$ 11,391				
Wausau			0.3100000	\$ 2,419				
Countywide Total			100.0000000	\$ 780,236				\$ 106,288
STATEWIDE TOTALS				\$ 624,223,141				\$ 243,625,374

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 2017-18 distribution percentages specified by either locally-determined interlocal agreement or statutory default formula if no interlocal agreement has been established. Examples of factors used in interlocal agreements to determine distribution percentages include lane miles, population, roadway miles, and transportation expenditures. Under the statutory default formula, the distribution is based on the transportation expenditures of each local government for the immediately preceding five fiscal years as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions are recalculated every ten years based on the transportation expenditures of the immediately preceding five years.
- 5) The distribution percentages of the first 4 cents of Lake County's levy are determined by the statutory default formula. The distribution percentages of the remaining 2 cents are specified by interlocal agreement. Manatee County has interlocal agreements with the municipalities to distribute proceeds of both local option fuel taxes pursuant to the statutory default formula methodology.
- 6) The estimated distributions of the 1 to 6 cents local option fuel tax to the municipalities of Islamorada and Marathon in Monroe County reflect fixed dollar amounts deducted from the county government's share.

Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
Local Fiscal Year Ending September 30, 2019

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	\$ 1,409,809	0	\$ -	6	\$ 7,931,945	0	\$ -	5	\$ 5,789,674	0	\$ -	12	\$ 15,131,428	0	\$ -
Baker	1	\$ 210,643	0	\$ -	6	\$ 1,188,501	0	\$ -	0	\$ -	5	\$ 828,020	7	\$ 1,399,144	5	\$ 828,020
Bay	1	\$ 1,096,021	0	\$ -	6	\$ 6,172,986	0	\$ -	0	\$ -	5	\$ 4,429,714	7	\$ 7,269,008	5	\$ 4,429,714
Bradford	0	\$ 32,798	1	\$ 153,349	6	\$ 1,051,849	0	\$ -	0	\$ -	5	\$ 714,599	6	\$ 1,084,647	6	\$ 867,948
Brevard	0	\$ 1,465,929	1	\$ 2,494,912	6	\$ 22,706,969	0	\$ -	0	\$ -	5	\$ 11,626,159	6	\$ 24,172,898	6	\$ 14,121,071
Broward	1	\$ 9,596,837	0	\$ -	6	\$ 53,950,939	0	\$ -	5	\$ 39,887,309	0	\$ -	12	\$ 103,435,085	0	\$ -
Calhoun	0	\$ 24,187	1	\$ 43,159	6	\$ 385,769	0	\$ -	0	\$ -	5	\$ 201,117	6	\$ 409,955	6	\$ 244,276
Charlotte	1	\$ 1,061,944	0	\$ -	6	\$ 5,989,049	0	\$ -	5	\$ 4,204,191	0	\$ -	12	\$ 11,255,185	0	\$ -
Citrus	1	\$ 631,696	0	\$ -	6	\$ 3,553,789	0	\$ -	5	\$ 2,597,439	0	\$ -	12	\$ 6,782,924	0	\$ -
Clay	1	\$ 881,650	0	\$ -	6	\$ 4,957,556	0	\$ -	5	\$ 3,651,774	0	\$ -	12	\$ 9,490,979	0	\$ -
Collier	1	\$ 1,705,570	0	\$ -	6	\$ 9,577,469	0	\$ -	5	\$ 7,207,560	0	\$ -	12	\$ 18,490,599	0	\$ -
Columbia	1	\$ 652,817	0	\$ -	6	\$ 3,712,742	0	\$ -	0	\$ -	5	\$ 2,243,327	7	\$ 4,365,559	5	\$ 2,243,327
DeSoto	1	\$ 156,032	0	\$ -	6	\$ 886,282	0	\$ -	5	\$ 548,414	0	\$ -	12	\$ 1,590,728	0	\$ -
Dixie	0	\$ 38,110	1	\$ 57,653	6	\$ 550,128	0	\$ -	0	\$ -	5	\$ 268,661	6	\$ 588,238	6	\$ 326,314
Duval	0	\$ 1,202,193	1	\$ 4,746,818	6	\$ 33,680,965	0	\$ -	0	\$ -	5	\$ 22,119,921	6	\$ 34,883,158	6	\$ 26,866,739
Escambia	1	\$ 1,620,397	0	\$ -	6	\$ 9,167,930	0	\$ -	4	\$ 4,873,847	1	\$ 1,218,462	11	\$ 15,662,174	1	\$ 1,218,462
Flagler	1	\$ 496,522	0	\$ -	6	\$ 2,791,194	0	\$ -	0	\$ -	5	\$ 2,065,044	7	\$ 3,287,716	5	\$ 2,065,044
Franklin	0	\$ 14,090	1	\$ 58,357	6	\$ 409,933	0	\$ -	0	\$ -	5	\$ 271,941	6	\$ 424,023	6	\$ 330,298
Gadsden	0	\$ 210,213	1	\$ 259,126	6	\$ 2,706,142	0	\$ -	0	\$ -	5	\$ 1,207,515	6	\$ 2,916,355	6	\$ 1,466,641
Gilchrist	1	\$ 83,413	0	\$ -	6	\$ 470,129	0	\$ -	0	\$ -	5	\$ 333,459	7	\$ 553,542	5	\$ 333,459
Glades	1	\$ 175,595	0	\$ -	6	\$ 991,742	0	\$ -	0	\$ -	5	\$ 679,339	7	\$ 1,167,336	5	\$ 679,339
Gulf	1	\$ 66,527	0	\$ -	6	\$ 375,152	0	\$ -	0	\$ -	5	\$ 263,832	7	\$ 441,679	5	\$ 263,832
Hamilton	0	\$ 399,785	1	\$ 146,821	6	\$ 3,217,370	0	\$ -	0	\$ -	5	\$ 684,177	6	\$ 3,617,155	6	\$ 830,998
Hardee	1	\$ 159,716	0	\$ -	6	\$ 909,169	0	\$ -	5	\$ 539,805	0	\$ -	12	\$ 1,608,689	0	\$ -
Hendry	1	\$ 274,439	0	\$ -	6	\$ 1,576,093	0	\$ -	2	\$ 310,043	3	\$ 465,065	9	\$ 2,160,576	3	\$ 465,065
Hernando	1	\$ 908,617	0	\$ -	6	\$ 5,130,199	0	\$ -	5	\$ 3,532,694	0	\$ -	12	\$ 9,571,511	0	\$ -
Highlands	1	\$ 548,733	0	\$ -	6	\$ 3,114,229	0	\$ -	5	\$ 1,957,701	0	\$ -	12	\$ 5,620,663	0	\$ -
Hillsborough	1	\$ 7,556,213	0	\$ -	6	\$ 42,653,940	0	\$ -	0	\$ -	5	\$ 29,484,468	7	\$ 50,210,153	5	\$ 29,484,468
Holmes	1	\$ 127,138	0	\$ -	6	\$ 725,333	0	\$ -	0	\$ -	5	\$ 411,995	7	\$ 852,471	5	\$ 411,995
Indian River	0	\$ 180,098	1	\$ 775,521	6	\$ 5,404,820	0	\$ -	0	\$ -	5	\$ 3,613,887	6	\$ 5,584,918	6	\$ 4,389,409
Jackson	1	\$ 558,589	0	\$ -	6	\$ 3,216,271	0	\$ -	0	\$ -	5	\$ 1,486,271	7	\$ 3,774,860	5	\$ 1,486,271
Jefferson	1	\$ 134,908	0	\$ -	6	\$ 772,899	0	\$ -	5	\$ 401,606	0	\$ -	12	\$ 1,309,413	0	\$ -
Lafayette	0	\$ 14,965	1	\$ 19,324	6	\$ 197,536	0	\$ -	0	\$ -	5	\$ 90,049	6	\$ 212,500	6	\$ 109,372
Lake	1	\$ 1,675,312	0	\$ -	6	\$ 9,421,513	0	\$ -	0	\$ -	5	\$ 6,926,359	7	\$ 11,096,825	5	\$ 6,926,359
Lee	1	\$ 3,831,646	0	\$ -	6	\$ 21,559,906	0	\$ -	5	\$ 15,712,473	0	\$ -	12	\$ 41,104,024	0	\$ -
Leon	1	\$ 1,468,702	0	\$ -	6	\$ 8,256,839	0	\$ -	5	\$ 6,102,421	0	\$ -	12	\$ 15,827,961	0	\$ -
Levy	0	\$ 52,369	1	\$ 202,404	6	\$ 1,442,799	0	\$ -	5	\$ 943,191	0	\$ -	11	\$ 2,438,359	1	\$ 202,404
Liberty	1	\$ 55,222	0	\$ -	6	\$ 317,777	0	\$ -	0	\$ -	5	\$ 148,908	7	\$ 372,999	5	\$ 148,908
Madison	1	\$ 311,124	0	\$ -	6	\$ 1,814,078	0	\$ -	5	\$ 578,681	0	\$ -	12	\$ 2,703,883	0	\$ -
Manatee	1	\$ 1,962,594	0	\$ -	6	\$ 11,048,476	0	\$ -	5	\$ 7,989,269	0	\$ -	12	\$ 21,000,339	0	\$ -
Marion	1	\$ 2,253,194	0	\$ -	6	\$ 12,779,464	0	\$ -	5	\$ 8,127,801	0	\$ -	12	\$ 23,160,459	0	\$ -
Martin	1	\$ 912,650	0	\$ -	6	\$ 5,134,440	0	\$ -	5	\$ 3,751,979	0	\$ -	12	\$ 9,799,069	0	\$ -
Miami-Dade	1	\$ 12,028,272	0	\$ -	6	\$ 67,679,177	0	\$ -	3	\$ 29,604,622	2	\$ 19,736,415	10	\$ 109,312,071	2	\$ 19,736,415
Monroe	1	\$ 564,125	0	\$ -	6	\$ 3,167,737	0	\$ -	3	\$ 1,430,710	2	\$ 953,807	10	\$ 5,162,571	2	\$ 953,807
Nassau	1	\$ 517,785	0	\$ -	6	\$ 2,925,195	0	\$ -	0	\$ -	5	\$ 1,994,487	7	\$ 3,442,980	5	\$ 1,994,487
Okaloosa	1	\$ 1,098,871	0	\$ -	6	\$ 6,172,507	0	\$ -	3	\$ 2,773,709	2	\$ 1,849,139	10	\$ 10,045,087	2	\$ 1,849,139
Okeechobee	1	\$ 357,083	0	\$ -	6	\$ 2,028,668	0	\$ -	5	\$ 1,250,766	0	\$ -	12	\$ 3,636,518	0	\$ -
Orange	0	\$ 1,276,590	1	\$ 6,912,049	6	\$ 46,200,473	0	\$ -	0	\$ -	5	\$ 32,209,783	6	\$ 47,477,063	6	\$ 39,121,832
Osceola	1	\$ 2,007,447	0	\$ -	6	\$ 11,270,234	0	\$ -	5	\$ 8,509,646	0	\$ -	12	\$ 21,787,327	0	\$ -
Palm Beach	1	\$ 6,789,225	0	\$ -	6	\$ 38,193,107	0	\$ -	5	\$ 27,934,147	0	\$ -	12	\$ 72,916,479	0	\$ -
Pasco	1	\$ 2,396,755	0	\$ -	6	\$ 13,493,439	0	\$ -	5	\$ 9,747,325	0	\$ -	12	\$ 25,637,519	0	\$ -
Pinellas	1	\$ 4,192,016	0	\$ -	6	\$ 23,565,871	0	\$ -	0	\$ -	5	\$ 17,429,438	7	\$ 27,757,887	5	\$ 17,429,438
Polk	1	\$ 3,613,400	0	\$ -	6	\$ 20,530,920	0	\$ -	5	\$ 12,630,484	0	\$ -	12	\$ 36,774,804	0	\$ -
Putnam	1	\$ 404,996	0	\$ -	6	\$ 2,290,325	0	\$ -	5	\$ 1,534,455	0	\$ -	12	\$ 4,229,776	0	\$ -
St. Johns	0	\$ 222,494	1	\$ 1,252,911	6	\$ 8,321,078	0	\$ -	0	\$ -	5	\$ 5,838,501	6	\$ 8,543,572	6	\$ 7,091,413
St. Lucie	1	\$ 1,591,932	0	\$ -	6	\$ 8,980,827	0	\$ -	5	\$ 6,271,565	0	\$ -	12	\$ 16,844,324	0	\$ -
Santa Rosa	1	\$ 648,545	0	\$ -	6	\$ 4,645,027	0	\$ -	5	\$ 3,264,650	0	\$ -	12	\$ 8,558,222	0	\$ -
Sarasota	1	\$ 1,834,440	0	\$ -	6	\$ 10,306,982	0	\$ -	5	\$ 7,687,822	0	\$ -	12	\$ 19,829,244	0	\$ -
Seminole	1	\$ 2,342,590	0	\$ -	6	\$ 13,155,348	0	\$ -	0	\$ -	5	\$ 9,891,317	7	\$ 15,497,938	5	\$ 9,891,317

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, 2019

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	\$ 980,811	0	\$ -	6	\$ 5,609,362	0	\$ -	0	\$ -	5	\$ 3,027,233	7	\$ 6,590,173	5	\$ 3,027,233
Suwannee	1	\$ 334,407	0	\$ -	6	\$ 1,902,658	0	\$ -	5	\$ 1,140,360	0	\$ -	12	\$ 3,377,425	0	\$ -
Taylor	0	\$ 74,604	1	\$ 117,838	6	\$ 1,104,682	0	\$ -	0	\$ -	5	\$ 549,121	6	\$ 1,179,286	6	\$ 666,959
Union	1	\$ 83,647	0	\$ -	6	\$ 480,492	0	\$ -	0	\$ -	5	\$ 235,026	7	\$ 564,139	5	\$ 235,026
Volusia	1	\$ 2,704,512	0	\$ -	6	\$ 15,213,488	0	\$ -	5	\$ 11,137,244	0	\$ -	12	\$ 29,055,244	0	\$ -
Wakulla	1	\$ 139,173	0	\$ -	6	\$ 789,320	0	\$ -	0	\$ -	5	\$ 502,344	7	\$ 928,493	5	\$ 502,344
Walton	1	\$ 617,269	0	\$ -	6	\$ 3,513,677	0	\$ -	0	\$ -	5	\$ 2,087,013	7	\$ 4,130,946	5	\$ 2,087,013
Washington	1	\$ 138,100	0	\$ -	6	\$ 780,236	0	\$ -	0	\$ -	5	\$ 531,439	7	\$ 918,337	5	\$ 531,439
Florida Total		\$ 93,178,094		\$ 17,240,244		\$ 624,223,141		\$ -		\$ 243,625,374		\$ 188,617,352		\$ 961,026,610		\$ 205,857,596

Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2018.
- 2) The estimation of unrealized revenues from the Ninth-Cent Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.01 per gallon and reflects countywide totals.
- 3) The estimation of unrealized revenues from the 1-6 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.06 per gallon and reflects countywide totals.
- 4) The estimation of unrealized revenues from the 1-5 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.05 per gallon and reflects countywide totals.
- 5) The Ninth-Cent Fuel Tax and 1-6 Cents Local Option Fuel Tax are imposed on diesel fuel in every county at the maximum rate of \$0.01 and \$0.06 per gallon, respectively, as the result of statewide equalization. Consequently, there are no unrealized tax revenues resulting from these levies on diesel fuel.
- 6) Current law requires the countywide tax proceeds generated from the 1-6 Cents and 1-5 Cents Local Option Fuel Taxes to be distributed among the county government and municipalities within the county's boundaries pursuant to interlocal agreement or default formula (i.e., historical transportation expenditures) methodology. County governments are not required by law to share the Ninth-Cent Fuel Tax proceeds with municipalities within their respective boundaries.

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2018 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, Tables: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2019 and Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2019.

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 2018-19 local fiscal year, counties levying this tax will realize an estimated \$93 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 2018 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 2018-19 local fiscal year, counties levying this tax will realize an estimated \$624 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 2018 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 2018-19 local fiscal year, the 34 counties levying this tax will realize an estimated \$244 million in revenue. The 38 counties not currently levying this tax at the maximum rate will allow an estimated \$189 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2018 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 2018 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 2018 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 2018 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 Operating Budget" available at <https://www.miamibeachfl.gov/city-hall/office-of-budget-performance/budget/>

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 2018 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>

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Tourist Development Taxes

Section 125.0104, Florida Statutes

Summary:

Section 125.0104, F.S., authorizes five separate tourist development taxes that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies are by vote of the county's governing body or referendum approval. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2018-19 state fiscal year, the 63 counties levying a tourist development tax will realize an estimated \$1.02 billion in revenue. The 37 counties not currently levying all possible tourist development taxes will allow an estimated \$59 million to go unrealized.

General Law Amendments:

Chapter 2018-118, L.O.F., (CS/HB 7087) extends the current authorization to use tourist development tax revenues on such things as restoration and maintenance of beaches, inland lakes and rivers, to expressly include the same types of expenditures for channels, estuaries, and lagoons as well as the construction of beach groins. Additionally, the legislation allows counties to use tax revenues in connection with developing or operating public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council. Tax revenues may also be used for any related land acquisition, land improvement, design, and engineering costs and all other professional and related costs required to bring the public facilities into service. Finally, tax revenues can only be used for these authorized public facilities if several preconditions are satisfied. These changes became effective on July 1, 2018.

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

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.

resolution establishing and appointing the members of the county tourist development council and indicating the county's intention to consider the enactment of an ordinance levying and imposing the tax.

The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.⁴ These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only to the 1 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 contains estimates of taxable sales reported by transient rental facilities on a county-by-county basis for the state fiscal year ending 2019. In order to calculate a revenue estimate using this table, take the county's

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: August 1, 2018) found at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>

estimate of taxable sales reported by transient rental facilities and multiply it by the county's applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). The third table summarizes the counties eligible to levy the various local option tourist taxes and shows the applicable 2018 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the state fiscal year ending 2019.

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 August 1, 2018, 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>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of August 1, 2018, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Santa Rosa	Imposed Levy	2%	Jan. 1, 1992	-
Sarasota	Imposed Levy	2%	Nov. 1, 1988	-
Seminole	Imposed Levy	2%	Jan. 1, 1989	-
Sumter	Imposed Levy	2%	Jan. 1, 2005	-
Suwannee	Imposed Levy	2%	Jan. 1, 1991	-
Taylor	Imposed Levy	2%	Dec. 1, 1998	-
Volusia	Imposed Levy	2%	May 1, 1978	-
Wakulla	Imposed Levy	2%	Apr. 1, 1995	-
Walton (select zip codes only)	Imposed Levy	2%	Oct. 1, 1986	-
Washington	Imposed Levy	2%	Jan. 1, 2001	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
Alachua	Imposed Levy	1%	Feb. 1, 1993	-
Baker	Imposed Levy	1%	Jan. 1, 2012	-
Bay (select zip codes only)	Imposed Levy	1%	Feb. 1, 1997	-
Bradford	Imposed Levy	1%	Mar. 1, 2007	-
Brevard	Imposed Levy	1%	Dec. 1, 1989	-
Broward	Imposed Levy	1%	Aug. 1, 1987	-
Charlotte	Imposed Levy	1%	Jan. 1, 1993	-
Citrus	Imposed Levy	1%	Oct. 1, 2002	-
Clay	Imposed Levy	1%	Jun. 1, 1999	-
Collier	Imposed Levy	1%	Nov. 1, 1990	Nov. 14, 1991
Collier	Imposed Levy	1%	Jan. 1, 1996	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
Columbia	Imposed Levy	1%	Apr. 1, 2010	-
DeSoto	Imposed Levy	1%	Jan. 1, 2015	-
Dixie	Imposed Levy	1%	Oct. 1, 2017	-
Escambia	Imposed Levy	1%	Mar. 1, 1988	-
Flagler	Imposed Levy	1%	Mar. 1, 2004	-
Gulf	Imposed Levy	1%	Feb. 1, 2002	-
Hamilton	Imposed Levy	1%	Jan. 1, 2002	-
Hendry	Imposed Levy	1%	May 1, 2007	-
Hernando	Imposed Levy	1%	Aug. 1, 1998	-
Highlands	Imposed Levy	1%	Aug. 1, 2018	-
Hillsborough	Imposed Levy	1%	Oct. 1, 1986	-
Holmes	Imposed Levy	1%	Jan. 1, 2018	-
Indian River	Imposed Levy	1%	Sep. 30, 1993	-
Jackson	Imposed Levy	1%	Aug. 1, 2004	-
Jefferson	Imposed Levy	1%	Nov. 1, 2017	-
Lake	Imposed Levy	1%	Apr. 1, 2003	-
Lee	Imposed Levy	1%	Mar. 1, 1988	-
Leon	Imposed Levy	1%	Jan. 1, 1994	-
Madison	Imposed Levy	1%	Dec. 1, 2002	-
Manatee	Imposed Levy	1%	Oct. 1, 1986	-
Marion	Imposed Levy	1%	Nov. 1, 2015	-
Martin	Imposed Levy	1%	May 1, 2008	-
Monroe (Key West only)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
Monroe (countywide)	Imposed Levy	1%	Jul. 1, 1987	-
Nassau (Amelia Island only)	Imposed Levy	1%	Dec. 1, 2008	-
Okaloosa (select taxing district only)	Imposed Levy	1%	Jul. 1, 1999	-
Okeechobee	Imposed Levy	1%	Dec. 1, 1996	-
Orange	Imposed Levy	1%	Jun. 1, 1986	-
Osceola	Imposed Levy	1%	Jul. 1, 1986	-
Palm Beach	Imposed Levy	1%	Feb. 1, 1989	-
Pasco	Imposed Levy	1%	Oct. 1, 2017	-
Pinellas	Imposed Levy	1%	Jul. 1, 1988	-
Polk	Imposed Levy	1%	Oct. 1, 1990	-
Putnam	Imposed Levy	1%	Feb. 1, 2008	-
St. Johns	Imposed Levy	1%	Jan. 1, 1992	-
St. Lucie	Imposed Levy	1%	Feb. 1, 1988	-
Santa Rosa	Imposed Levy	1%	Oct. 1, 1996	-
Sarasota	Imposed Levy	1%	Apr. 1, 1997	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of August 1, 2018, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Seminole	Imposed Levy	1%	Jan. 1, 1993	-
Suwannee	Imposed Levy	1%	Jul. 1, 2011	-
Taylor	Imposed Levy	1%	Jan. 1, 2006	-
Wakulla	Imposed Levy	1%	Nov. 1, 2011	-
Walton (select zip codes only)	Imposed Levy	1%	Feb. 1, 1999	-
Washington	Imposed Levy	1%	Jul. 1, 2006	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.				
Alachua	Imposed Levy	1%	May 1, 2010	-
Bay (select zip codes only)	Imposed Levy	1%	Mar. 1, 2009	-
Bradford	Imposed Levy	1%	Mar. 1, 2007	-
Brevard	Imposed Levy	1%	Mar. 1, 1994	-
Broward	Imposed Levy	1%	Jul. 1, 1996	-
Charlotte	Imposed Levy	1%	Oct. 1, 2005	-
Citrus	Imposed Levy	1%	Mar. 1, 2017	-
Clay	Imposed Levy	1%	Dec. 1, 2017	-
Collier	Imposed Levy	1%	Oct. 1, 2005	-
Columbia	Imposed Levy	1%	Apr. 1, 2013	-
Duval	Imposed Levy	1%	Feb. 1, 1994	-
Escambia	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
Escambia	Imposed Levy	1%	Aug. 1, 2000	-
Flagler	Imposed Levy	1%	Dec. 1, 2010	-
Gulf	Imposed Levy	1%	Jan. 1, 2007	-
Hernando	Imposed Levy	1%	Oct. 1, 2014	-
Highlands	Imposed Levy	1%	Aug. 1, 2018	-
Hillsborough	Imposed Levy	1%	Mar. 1, 1990	-
Indian River	Imposed Levy	1%	Feb. 1, 2001	-
Jackson	Imposed Levy	1%	Aug. 1, 2004	-
Lake	Imposed Levy	1%	Apr. 1, 2003	-
Lee	Imposed Levy	1%	Jan. 1, 2006	-
Leon	Imposed Levy	1%	Nov. 1, 2004	-
Manatee	Imposed Levy	1%	Dec. 1, 2003	-
Marion	Imposed Levy	1%	Nov. 1, 2015	-
Martin	Imposed Levy	1%	May 1, 2008	-
Miami-Dade (select cities exempt)	Imposed Levy	1%	Jan. 1, 1991	-
Nassau (Amelia Island only)	Imposed Levy	1%	Apr. 1, 2010	-
Okaloosa (select taxing district only)	Imposed Levy	1%	Jul. 1, 1999	-
Orange	Imposed Levy	1%	Feb. 1, 1995	-
Osceola	Imposed Levy	1%	Sep. 1, 1997	-
Palm Beach	Imposed Levy	1%	Jan. 1, 1994	-
Pasco	Imposed Levy	1%	Oct. 1, 2017	-
Pinellas	Imposed Levy	1%	Jan. 1, 1996	-
Polk	Imposed Levy	1%	May 1, 1994	-
Putnam	Imposed Levy	1%	Feb. 1, 2008	-
St. Johns	Imposed Levy	1%	Apr. 1, 2010	-
St. Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
St. Lucie	Imposed Levy	1%	Feb. 1, 2003	-
Santa Rosa	Imposed Levy	1%	Jun. 1, 2006	-
Sarasota	Imposed Levy	1%	May 1, 2007	-
Seminole	Imposed Levy	1%	Jan. 1, 2009	-
Taylor	Imposed Levy	1%	Sep. 1, 2016	-
Volusia	Imposed Levy	1%	Jul. 1, 2003	-
Wakulla	Imposed Levy	1%	Mar. 1, 2012	-
Walton (select zip codes only)	Imposed Levy	1%	May 1, 2004	-
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
Broward	Imposed Levy	1%	Jan. 1, 2018	-
Monroe	Imposed Levy	1%	Jun. 1, 2009	-
Orange	Imposed Levy	1%	Oct. 1, 1989	-
Osceola	Imposed Levy	1%	Oct. 1, 1990	-
Palm Beach	Imposed Levy	1%	Feb. 1, 2015	-
Pinellas	Imposed Levy	1%	Jan. 1, 2016	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of August 1, 2018, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<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>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2018</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>	-
<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>			

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of August 1, 2018, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Charlotte	Sep. 1, 1990			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
Clay	Jan. 1, 1989			
Collier	Jan. 1, 1993			
Duval	Dec. 1, 1990			
Escambia	Jun. 1, 1989			
Flagler	Jul. 1, 2018			
Gulf	Jun. 1, 2001			
Hernando	Jan. 1, 1993			
Highlands	Jan. 1, 2014	Mar. 31, 2018		
Hillsborough	Jan. 1, 1992			
Indian River	Oct. 1, 2000			
Lake	Nov. 1, 1998			
Lee	May 1, 1988			
Leon	Oct. 1, 1994			
Manatee	Oct. 1, 1989			
Marion	Apr. 1, 2008			
Martin	Nov. 1, 2002			
Miami-Dade	Apr. 1, 1988			
Monroe (Tourist Development Taxes)	Jan. 1, 1991			
Monroe (Tourist Impact Tax)	Jan. 1, 1996			
Nassau	May 1, 1989			
Okaloosa	Jul. 1, 1992	Feb. 28, 2017		
Orange	Jan. 1, 1992			
Osceola	May 1, 1992			
Palm Beach	Jan. 1, 1993			
Pinellas	Oct. 1, 1990			
Polk	Jan. 1, 1994			
Putnam	Apr. 1, 1999			
St. Johns	Aug. 1, 1988			
St. Lucie	May 1, 1991			
Santa Rosa	May 1, 1994			
Sarasota	Jun. 1, 1992			
Seminole	Sep. 1, 1993			
Suwannee	Nov. 1, 2001			
Taylor	Jul. 1, 2006			
Volusia (Tourist Development Taxes)	Apr. 1, 1990			
Volusia (Convention Development Tax)	Apr. 1, 1990			
Wakulla	Dec. 1, 1996	Sep. 30, 2009		
Walton (select zip codes only)	Oct. 1, 1991			

Note: The Miami-Dade municipalities of Bal Harbour and Surfside impose a 4% Municipal Resort Tax and are exempt from the county's levies of the Tourist Development Tax and Convention Development Tax. The municipality of Miami Beach 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: August 1, 2018) available at <https://revenue.law.floridarevenue.com/Pages/Browse.aspx#3-17-23>.

Estimates of Taxable Sales Reported by Transient Rental Facilities	
State Fiscal Year Ending June 30, 2019	
County	Estimate
Alachua	\$ 110,358,303
Baker	\$ 1,844,798
Bay	\$ 497,759,136
Bradford	\$ 4,480,426
Brevard	\$ 308,570,300
Broward	\$ 1,527,234,757
Calhoun	\$ 77,795
Charlotte	\$ 86,186,918
Citrus	\$ 39,379,912
Clay	\$ 20,000,000
Collier	\$ 578,369,396
Columbia	\$ 32,812,256
DeSoto	\$ 2,919,792
Dixie	\$ 2,334,076
Duval	\$ 444,829,424
Escambia	\$ 285,734,488
Flagler	\$ 56,292,624
Franklin	\$ 65,509,359
Gadsden	\$ 6,702,282
Gilchrist	\$ 2,713,163
Glades	\$ 913,701
Gulf	\$ 44,227,965
Hamilton	\$ 1,195,608
Hardee	\$ 2,473,904
Hendry	\$ 9,455,687
Hernando	\$ 21,589,622
Highlands	\$ 19,094,402
Hillsborough	\$ 679,839,769
Holmes	\$ 2,273,313
Indian River	\$ 77,687,418
Jackson	\$ 9,051,203
Jefferson	\$ 1,979,781
Lafayette	\$ 645,882
Lake	\$ 86,938,947
Lee	\$ 868,676,034
Leon	\$ 122,676,652
Levy	\$ 11,025,873
Liberty	\$ 103,761
Madison	\$ 4,358,474
Manatee	\$ 300,297,358
Marion	\$ 80,174,061
Martin	\$ 48,511,493
Miami-Dade	\$ 2,361,924,422
Monroe	\$ 906,664,154
Nassau	\$ 154,462,380
Okaloosa	\$ 422,546,051
Okeechobee	\$ 12,530,044
Orange	\$ 4,616,970,429
Osceola	\$ 995,307,189
Palm Beach	\$ 920,531,445
Pasco	\$ 65,776,829
Pinellas	\$ 993,408,892
Polk	\$ 281,277,740
Putnam	\$ 13,577,745
St. Johns	\$ 285,137,220
St. Lucie	\$ 87,561,087
Santa Rosa	\$ 62,952,124
Sarasota	\$ 400,520,476
Seminole	\$ 117,732,078
Sumter	\$ 40,115,529
Suwannee	\$ 7,878,084
Taylor	\$ 9,940,566
Union	\$ 13,285
Volusia	\$ 381,645,698
Wakulla	\$ 4,202,676
Walton	\$ 561,657,464
Washington	\$ 3,108,439
Statewide Total	\$ 20,174,742,160

2018 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions											Local Option Food and Beverage Taxes s. 212.0306, F.S.		
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, 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	1	1						5	4	1			
Hillsborough *	2	1	1		1				6	5	1			
Holmes	2	1							5	3	2			
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				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		1				5	5	0			
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

County	Local Option Taxes on Transient Rental Transactions										Local Option Food and Beverage Taxes s. 212.0306, F.S.			
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special, & Subcounty Convention Tax (up to 3%)					
Pasco	2	1	1							5	4	1		
Pinellas *	2	1	1	1	1					6	6	0		
Polk *	2	1	1		1					5	5	0		
Putnam *	2	1	1							5	4	1		
St. Johns *	2	1	1							5	4	1		
St. Lucie *	2	1	1							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	9	65	1	1	1	1		67		1	1
# Levying:	63	53	44	6	30	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. Hillsborough County has been certified as having in excess of \$600 M in sales during the 2017 calendar year. According to the Department's Office of Tax Research, Lee and Walton counties appear to have sufficient sales in calendar year 2017 to be eligible to levy the tax in 2018. Lee and Walton counties have not requested certification by the Department.
 - 9) New levies in 2018: Broward County began levying the High Tourism Impact Tax, effective January 1, 2018; Highlands County began levying the Additional 1% Tax and the Professional Sports Franchise Facility Tax, effective August 1, 2018; Holmes County began levying the Additional 1% Tax, effective January 1, 2018; and Nassau County began levying the Additional Professional Sports Franchise Facility Tax, effective July 1, 2018.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2018) available at <https://revenue.law.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, 2019

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	\$ 1,103,583	5	5	\$ 5,517,915	0	\$ -			\$ -		\$ -
Baker	\$ 18,448	5	3	\$ 55,344	2	\$ 36,896			\$ -		\$ -
Bay	\$ 4,977,591	5	5	\$ 24,887,957	0	\$ -			\$ -		\$ -
Bradford	\$ 44,804	5	4	\$ 179,217	1	\$ 44,804			\$ -		\$ -
Brevard	\$ 3,085,703	5	5	\$ 15,428,515	0	\$ -			\$ -		\$ -
Broward	\$ 15,272,348	6	6	\$ 91,634,085	0	\$ -			\$ -		\$ -
Calhoun	\$ 778	4	0	\$ -	4	\$ 3,112			\$ -		\$ -
Charlotte	\$ 861,869	5	5	\$ 4,309,346	0	\$ -			\$ -		\$ -
Citrus	\$ 393,799	5	5	\$ 1,968,996	0	\$ -			\$ -		\$ -
Clay	\$ 200,000	5	5	\$ 1,000,000	0	\$ -			\$ -		\$ -
Collier	\$ 5,783,694	5	5	\$ 28,918,470	0	\$ -			\$ -		\$ -
Columbia	\$ 328,123	5	5	\$ 1,640,613	0	\$ -			\$ -		\$ -
DeSoto	\$ 29,198	5	3	\$ 87,594	2	\$ 58,396			\$ -		\$ -
Dixie	\$ 23,341	5	3	\$ 70,022	2	\$ 46,682			\$ -		\$ -
Duval	\$ 4,448,294	4	4	\$ 17,793,177	0	\$ -	2	2	\$ 8,896,588	0	\$ -
Escambia	\$ 2,857,345	5	4	\$ 11,429,380	1	\$ 2,857,345			\$ -		\$ -
Flagler	\$ 562,926	5	5	\$ 2,814,631	0	\$ -			\$ -		\$ -
Franklin	\$ 655,094	5	2	\$ 1,310,187	3	\$ 1,965,281			\$ -		\$ -
Gadsden	\$ 67,023	5	2	\$ 134,046	3	\$ 201,068			\$ -		\$ -
Gilchrist	\$ 27,132	5	2	\$ 54,263	3	\$ 81,395			\$ -		\$ -
Glades	\$ 9,137	5	2	\$ 18,274	3	\$ 27,411			\$ -		\$ -
Gulf	\$ 442,280	5	5	\$ 2,211,398	0	\$ -			\$ -		\$ -
Hamilton	\$ 11,956	5	3	\$ 35,868	2	\$ 23,912			\$ -		\$ -
Hardee	\$ 24,739	4	2	\$ 49,478	2	\$ 49,478			\$ -		\$ -
Hendry	\$ 94,557	5	3	\$ 283,671	2	\$ 189,114			\$ -		\$ -
Hernando	\$ 215,896	5	5	\$ 1,079,481	0	\$ -			\$ -		\$ -
Highlands	\$ 190,944	5	4	\$ 763,776	1	\$ 190,944			\$ -		\$ -
Hillsborough	\$ 6,798,398	6	5	\$ 33,991,988	1	\$ 6,798,398			\$ -		\$ -
Holmes	\$ 22,733	5	3	\$ 68,199	2	\$ 45,466			\$ -		\$ -
Indian River	\$ 776,874	5	4	\$ 3,107,497	1	\$ 776,874			\$ -		\$ -
Jackson	\$ 90,512	5	4	\$ 362,048	1	\$ 90,512			\$ -		\$ -
Jefferson	\$ 19,798	5	3	\$ 59,393	2	\$ 39,596			\$ -		\$ -
Lafayette	\$ 6,459	4	0	\$ -	4	\$ 25,835			\$ -		\$ -
Lake	\$ 869,389	5	4	\$ 3,477,558	1	\$ 869,389			\$ -		\$ -
Lee	\$ 8,686,760	6	5	\$ 43,433,802	1	\$ 8,686,760			\$ -		\$ -
Leon	\$ 1,226,767	5	5	\$ 6,133,833	0	\$ -			\$ -		\$ -
Levy	\$ 110,259	5	2	\$ 220,517	3	\$ 330,776			\$ -		\$ -
Liberty	\$ 1,038	4	0	\$ -	4	\$ 4,150			\$ -		\$ -
Madison	\$ 43,585	5	3	\$ 130,754	2	\$ 87,169			\$ -		\$ -
Manatee	\$ 3,002,974	5	5	\$ 15,014,868	0	\$ -			\$ -		\$ -
Marion	\$ 801,741	5	4	\$ 3,206,962	1	\$ 801,741			\$ -		\$ -
Martin	\$ 485,115	5	5	\$ 2,425,575	0	\$ -			\$ -		\$ -
Miami-Dade	\$ 23,619,244	3	3	\$ 70,857,733	0	\$ -	3	3	\$ 70,857,733	0	\$ -

Local Option Tourist Tax Levies in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
State Fiscal Year Ending June 30, 2019

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	\$ 9,066,642	7	5	\$ 45,333,208	2	\$ 18,133,283			\$ -		\$ -
Nassau	\$ 1,544,624	5	5	\$ 7,723,119	0	\$ -			\$ -		\$ -
Okaloosa	\$ 4,225,461	5	5	\$ 21,127,303	0	\$ -			\$ -		\$ -
Okeechobee	\$ 125,300	5	3	\$ 375,901	2	\$ 250,601			\$ -		\$ -
Orange	\$ 46,169,704	6	6	\$ 277,018,226	0	\$ -			\$ -		\$ -
Osceola	\$ 9,953,072	6	6	\$ 59,718,431	0	\$ -			\$ -		\$ -
Palm Beach	\$ 9,205,314	6	6	\$ 55,231,887	0	\$ -			\$ -		\$ -
Pasco	\$ 657,768	5	4	\$ 2,631,073	1	\$ 657,768			\$ -		\$ -
Pinellas	\$ 9,934,089	6	6	\$ 59,604,534	0	\$ -			\$ -		\$ -
Polk	\$ 2,812,777	5	5	\$ 14,063,887	0	\$ -			\$ -		\$ -
Putnam	\$ 135,777	5	4	\$ 543,110	1	\$ 135,777			\$ -		\$ -
St. Johns	\$ 2,851,372	5	4	\$ 11,405,489	1	\$ 2,851,372			\$ -		\$ -
St. Lucie	\$ 875,611	5	5	\$ 4,378,054	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 629,521	5	5	\$ 3,147,606	0	\$ -			\$ -		\$ -
Sarasota	\$ 4,005,205	5	5	\$ 20,026,024	0	\$ -			\$ -		\$ -
Seminole	\$ 1,177,321	5	5	\$ 5,886,604	0	\$ -			\$ -		\$ -
Sumter	\$ 401,155	5	2	\$ 802,311	3	\$ 1,203,466			\$ -		\$ -
Suwannee	\$ 78,781	5	3	\$ 236,343	2	\$ 157,562			\$ -		\$ -
Taylor	\$ 99,406	5	5	\$ 497,028	0	\$ -			\$ -		\$ -
Union	\$ 133	4	0	\$ -	4	\$ 531			\$ -		\$ -
Volusia	\$ 3,816,457	3	3	\$ 11,449,371	0	\$ -	3	3	\$ 11,449,371	0	\$ -
Wakulla	\$ 42,027	5	4	\$ 168,107	1	\$ 42,027			\$ -		\$ -
Walton	\$ 5,616,575	6	4	\$ 22,466,299	2	\$ 11,233,149			\$ -		\$ -
Washington	\$ 31,084	5	3	\$ 93,253	2	\$ 62,169			\$ -		\$ -
Statewide	\$ 201,747,422			\$ 1,020,093,597		\$ 59,060,211			\$ 91,203,692		\$ -

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 July 1, 2018, 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, 2018 through June 30, 2019).

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 2018-19.

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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 2018-19 state fiscal year, 63 of the eligible 67 counties currently levying this tax will realize an estimated \$403 million in revenue. The four counties not currently levying this tax at the maximum rate will allow an estimated \$16,814 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 organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public

1. Section 125.0104(6), F.S.

2. Section 125.0104(5), F.S.

access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
 - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
 - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
 - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
 - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
 - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 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.

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Additional 1 Percent Tax

Section 125.0104(3)(d), Florida Statutes

Summary:

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not 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 2018-19 state fiscal year, 53 of the eligible 59 counties currently levying this tax will realize an estimated \$169 million in revenue. The six counties not currently levying this tax will allow an estimated \$1.3 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 organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

1. Section 125.0104(5), F.S.

4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
 - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
 - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
 - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
 - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
 - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes #1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified in authorized purpose #1 above unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.²

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

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.

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Professional Sports Franchise Facility Tax

Section 125.0104(3)(l), Florida Statutes

Summary:

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. In addition, these proceeds can be used to promote tourism in the State of Florida, nationally and internationally.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan, are not be applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax. During the 2018-19 state fiscal year, 44 of the eligible 67 counties currently levying this tax will realize an estimated \$191 million in revenue. The 23 counties not currently levying this tax at the maximum rate will allow an estimated \$11 million to go unrealized.

Counties Eligible to Levy:

All counties are eligible to levy this tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(l), 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.

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High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

Summary:

In addition to any other tourist development tax imposed, a *high tourism impact* county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The tax proceeds are used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to the county that its sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under ch. 212, F.S., where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax (i.e., Duval, Miami-Dade, and Volusia) is considered a high tourism impact county. Once a county receives this high tourism impact designation, it retains it for the period of the tax levy.

Broward, Monroe, Orange, Osceola, Palm Beach, and Pinellas counties currently levy this tax, and these counties will realize an estimated \$100 million in revenue during the 2018-19 state fiscal year. According to the Department, three additional counties (i.e., Hillsborough, Lee, and Walton) are currently eligible or potentially eligible to levy the tax in 2018 and will allow an estimated \$21 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, Hillsborough has been certified as being eligible to levy the tax in 2018 due to sufficient sales in calendar year 2017. Lee and Walton counties appear to have had sufficient sales to be eligible to levy the tax, but have not requested certification 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 organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.

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, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
 - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
 - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
 - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
 - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
 - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 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.

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Additional Professional Sports Franchise Facility Tax

Section 125.0104(3)(n), Florida Statutes

Summary:

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities and promote tourism.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax (i.e., Duval County) pursuant to s. 212.0305(4)(a), F.S., may levy this tax. During the 2018-19 state fiscal year, 30 of the eligible 65 counties currently levying this tax will realize an estimated \$149 million in revenue. The 35 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 2018-19 state fiscal year, Monroe County will realize an estimated \$9.1 million in revenue.

General Law Amendments:

Chapter 2018-159, L.O.F., (CS/CS/HB 1173) amends s. 380.0666(3), F.S., to authorize each land authority to contribute tourist impact tax revenues to the county or the county's housing authority to purchase any land in the county, not just land within the most populous municipality, for the construction, redevelopment, or preservation of affordable housing in an area of critical state concern. Additionally, the legislation authorizes each land authority to use the tax revenues to pay specified costs related to affordable housing projects. These changes became effective on April 6, 2018.

Authorization to Levy:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax is not effective until land development regulations and a local comprehensive plan that meets the requirements of ch. 380, F.S., have become effective.¹ The tax is effective only upon approval by a majority vote of qualified voters in the area or areas of critical state concern in the county seeking the levy. If the area or areas of critical state concern are greater than 50 percent of the county's land area and the tax is to be imposed countywide, then the tax must be approved in a countywide referendum.²

The effective date of the levy and the imposition of this tax are to be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.³ The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.⁴ The tax is repealed 10 years after the date the area of critical state concern designation is removed, unless it is repealed before the end of the 10 year period by the county's governing body.⁵ A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.⁶

1. Section 125.0108(1)(a), F.S.

2. Section 125.0108(5), F.S.

3. Section 125.0108(6), F.S..

4. Section 125.0108(1)(c), F.S.

5. Section 125.0108(6), F.S.

6. Section 125.0108(1)(g), F.S.

Areas Eligible to Levy:

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County.⁷ Only Monroe County has created the land authority pursuant to s. 380.0663(1), F.S., and levied the tax in the area or areas within the county designated as an area of critical state concern.

Administrative Procedures:

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (or within the entire county, as applicable) receives, accounts for, and remits the tourist impact tax to the Department of Revenue (DOR). The DOR keeps records showing the taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes.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.

7. Sections 380.055, .0551, .0552, .0555, F.S.

8. Section 125.0108(2), F.S.

9. Section 125.0104(10), F.S.

10. Section 125.0108(6), F.S.

11. Section 125.0108(2)(c), F.S.

12. Section 125.0108(3), F.S.

Appendix A:

Adjusted 2017 Population Estimates
for Florida's Counties and Municipalities
Used in the FY 2018-19 State Revenue-Sharing
Calculations

Adjusted 2017 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2018-19 State Revenue-Sharing Calculations

County / Municipality	April 1, 2017 Total Population	April 1, 2017 Inmate Population	April 1, 2017 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	260,003	1,256	258,747	-	-	258,747
Alachua	9,936	-	9,936	-	-	9,936
Archer	1,165	-	1,165	-	-	1,165
Gainesville	129,816	778	129,038	20	-	129,058
Hawthorne	1,412	-	1,412	-	-	1,412
High Springs	6,023	-	6,023	-	-	6,023
La Crosse	374	-	374	-	-	374
Micanopy	605	-	605	-	-	605
Newberry	5,907	-	5,907	-	-	5,907
Waldo	955	-	955	-	-	955
Unincorporated County	103,810	478	103,332	(20)	-	103,312
Baker County	27,191	2,383	24,808	-	-	24,808
Glen St. Mary	461	-	461	-	-	461
Macclenny	6,519	-	6,519	9	-	6,528
Unincorporated County	20,211	2,383	17,828	(9)	-	17,819
Bay County	178,820	1,172	177,648	-	-	177,648
Callaway	15,737	-	15,737	-	-	15,737
Lynn Haven	20,886	6	20,880	-	-	20,880
Mexico Beach	1,202	-	1,202	-	-	1,202
Panama City	36,988	120	36,868	29	-	36,897
Panama City Beach	12,741	-	12,741	-	-	12,741
Parker	4,419	-	4,419	-	-	4,419
Springfield	9,568	-	9,568	-	-	9,568
Unincorporated County	77,279	1,046	76,233	(29)	-	76,204
Bradford County	27,642	2,969	24,673	-	-	24,673
Brooker	324	-	324	-	-	324
Hampton	477	-	477	-	-	477
Lawtey	723	-	723	-	-	723
Starke	5,520	12	5,508	-	-	5,508
Unincorporated County	20,598	2,957	17,641	-	-	17,641
Brevard County	575,211	193	575,018	-	-	575,018
Cape Canaveral	10,213	-	10,213	-	-	10,213
Cocoa	18,982	-	18,982	-	-	18,982
Cocoa Beach	11,292	-	11,292	-	-	11,292
Grant-Valkaria	4,142	-	4,142	-	-	4,142
Indialantic	2,820	-	2,820	-	-	2,820
Indian Harbour Beach	8,468	-	8,468	-	-	8,468
Malabar	2,866	-	2,866	-	-	2,866
Melbourne	80,982	29	80,953	6	-	80,959
Melbourne Beach	3,087	-	3,087	-	-	3,087
Melbourne Village	668	-	668	-	-	668
Palm Bay	110,623	-	110,623	-	-	110,623
Palm Shores	1,114	-	1,114	-	-	1,114
Rockledge	26,535	29	26,506	-	-	26,506
Satellite Beach	10,504	-	10,504	-	-	10,504
Titusville	46,413	24	46,389	-	-	46,389
West Melbourne	21,360	-	21,360	5	-	21,365
Unincorporated County	215,142	111	215,031	(11)	-	215,020
Broward County	1,873,970	830	1,873,140	-	-	1,873,140
Coconut Creek	57,395	-	57,395	-	-	57,395
Cooper City	33,758	6	33,752	-	-	33,752
Coral Springs	127,381	-	127,381	-	-	127,381
Dania Beach	31,473	-	31,473	-	-	31,473
Davie	100,689	6	100,683	-	-	100,683
Deerfield Beach	78,042	-	78,042	-	-	78,042
Fort Lauderdale	179,063	61	179,002	-	-	179,002
Hallandale Beach	38,746	-	38,746	-	-	38,746
Hillsboro Beach	1,911	-	1,911	-	-	1,911
Hollywood	147,212	-	147,212	-	-	147,212
Lauderdale-By-The-Sea	6,175	-	6,175	-	-	6,175
Lauderdale Lakes	35,094	-	35,094	-	-	35,094
Lauderhill	71,178	-	71,178	-	-	71,178
Lazy Lake	26	-	26	-	-	26
Lighthouse Point	10,526	-	10,526	-	-	10,526
Margate	57,961	-	57,961	-	-	57,961
Miramar	136,246	-	136,246	-	-	136,246
North Lauderdale	44,408	-	44,408	-	-	44,408

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County / Municipality	April 1, 2017 Total Population	April 1, 2017 Inmate Population	April 1, 2017 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Oakland Park	44,409	-	44,409	-	-	44,409
Parkland	31,476	-	31,476	-	-	31,476
Pembroke Park	6,368	-	6,368	-	-	6,368
Pembroke Pines	163,103	531	162,572	-	-	162,572
Plantation	88,619	-	88,619	-	-	88,619
Pompano Beach	109,441	142	109,299	-	-	109,299
Sea Ranch Lakes	692	-	692	-	-	692
Southwest Ranches	7,614	-	7,614	-	-	7,614
Sunrise	91,865	-	91,865	-	-	91,865
Tamarac	63,910	-	63,910	-	-	63,910
Weston	66,609	-	66,609	-	-	66,609
West Park	14,912	-	14,912	-	-	14,912
Wilton Manors	12,662	-	12,662	-	-	12,662
Unincorporated County	15,006	84	14,922	-	-	14,922
Calhoun County	15,001	1,642	13,359	-	-	13,359
Altha	570	-	570	-	-	570
Blountstown	2,488	-	2,488	-	-	2,488
Unincorporated County	11,943	1,642	10,301	-	-	10,301
Charlotte County	172,720	1,236	171,484	-	-	171,484
Punta Gorda	18,838	-	18,838	-	-	18,838
Unincorporated County	153,882	1,236	152,646	-	-	152,646
Citrus County	143,801	144	143,657	-	-	143,657
Crystal River	3,134	-	3,134	-	-	3,134
Inverness	7,272	-	7,272	2	-	7,274
Unincorporated County	133,395	144	133,251	(2)	-	133,249
Clay County	208,549	-	208,549	-	-	208,549
Green Cove Springs	7,615	-	7,615	-	-	7,615
Keystone Heights	1,364	-	1,364	-	-	1,364
Orange Park	8,622	-	8,622	-	-	8,622
Penney Farms	738	-	738	-	-	738
Unincorporated County	190,210	-	190,210	-	-	190,210
Collier County	357,470	16	357,454	-	-	357,454
Everglades	443	-	443	-	-	443
Marco Island	17,036	-	17,036	-	-	17,036
Naples	20,195	-	20,195	-	-	20,195
Unincorporated County	319,796	16	319,780	-	-	319,780
Columbia County	68,943	3,944	64,999	-	-	64,999
Fort White	556	-	556	-	-	556
Lake City	12,266	318	11,948	-	-	11,948
Unincorporated County	56,121	3,626	52,495	-	-	52,495
DeSoto County	35,621	2,491	33,130	-	-	33,130
Arcadia	7,677	-	7,677	-	-	7,677
Unincorporated County	27,944	2,491	25,453	-	-	25,453
Dixie County	16,726	1,650	15,076	-	-	15,076
Cross City	1,702	-	1,702	-	-	1,702
Horseshoe Beach	173	-	173	-	-	173
Unincorporated County	14,851	1,650	13,201	-	-	13,201
Duval County	936,811	631	936,180	-	-	936,180
Atlantic Beach	13,415	-	13,415	-	-	13,415
Baldwin	1,407	-	1,407	-	-	1,407
Jacksonville	891,207	631	890,576	-	-	890,576
Jacksonville Beach	23,503	-	23,503	-	-	23,503
Neptune Beach	7,279	-	7,279	-	-	7,279
Escambia County	313,381	2,595	310,786	-	-	310,786
Century	1,536	-	1,536	-	-	1,536
Pensacola	54,071	51	54,020	-	-	54,020
Unincorporated County	257,774	2,544	255,230	-	-	255,230
Flagler County	105,157	-	105,157	-	-	105,157
Beverly Beach	376	-	376	-	-	376
Bunnell	2,927	-	2,927	-	-	2,927
Flagler Beach (part)	4,625	-	4,625	-	-	4,625
Marineland (part)	6	-	6	-	-	6
Palm Coast	82,760	-	82,760	-	-	82,760
Unincorporated County	14,463	-	14,463	-	-	14,463
Franklin County	12,161	1,518	10,643	-	-	10,643
Apalachicola	2,333	-	2,333	-	-	2,333
Carrabelle	2,829	1,101	1,728	-	-	1,728

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County / Municipality	April 1, 2017 Total Population	April 1, 2017 Inmate Population	April 1, 2017 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Unincorporated County	6,999	417	6,582	-	-	6,582
Gadsden County	48,263	3,304	44,959	-	-	44,959
Chattahoochee	3,209	955	2,254	-	-	2,254
Greensboro	613	-	613	-	-	613
Gretna	1,699	-	1,699	-	-	1,699
Havana	1,831	-	1,831	-	-	1,831
Midway	3,442	-	3,442	-	-	3,442
Quincy	7,917	404	7,513	-	-	7,513
Unincorporated County	29,552	1,945	27,607	-	-	27,607
Gilchrist County	17,224	749	16,475	-	-	16,475
Bell	498	-	498	-	-	498
Fanning Springs (part)	354	-	354	-	-	354
Trenton	1,969	-	1,969	-	-	1,969
Unincorporated County	14,403	749	13,654	-	-	13,654
Glades County	13,087	983	12,104	-	-	12,104
Moore Haven	1,747	-	1,747	-	-	1,747
Unincorporated County	11,340	983	10,357	-	-	10,357
Gulf County	16,297	2,916	13,381	-	-	13,381
Port St. Joe	3,571	-	3,571	-	-	3,571
Wewahitchka	2,036	-	2,036	-	-	2,036
Unincorporated County	10,690	2,916	7,774	-	-	7,774
Hamilton County	14,663	2,557	12,106	-	-	12,106
Jasper	3,051	1,347	1,704	-	-	1,704
Jennings	864	-	864	-	-	864
White Springs	765	-	765	-	-	765
Unincorporated County	9,983	1,210	8,773	-	-	8,773
Hardee County	27,426	1,539	25,887	-	-	25,887
Bowling Green	2,871	-	2,871	-	-	2,871
Wauchula	5,172	-	5,172	-	-	5,172
Zolfo Springs	1,817	-	1,817	-	-	1,817
Unincorporated County	17,566	1,539	16,027	-	-	16,027
Hendry County	39,057	-	39,057	-	-	39,057
Clewiston	7,659	-	7,659	-	-	7,659
LaBelle	4,951	-	4,951	-	-	4,951
Unincorporated County	26,447	-	26,447	-	-	26,447
Hernando County	181,882	470	181,412	-	-	181,412
Brooksville	8,074	-	8,074	-	-	8,074
Weeki Wachee	9	-	9	-	-	9
Unincorporated County	173,799	470	173,329	-	-	173,329
Highlands County	102,138	91	102,047	-	-	102,047
Avon Park	11,018	-	11,018	-	-	11,018
Lake Placid	2,579	-	2,579	167	-	2,746
Sebring	10,993	-	10,993	-	-	10,993
Unincorporated County	77,548	91	77,457	(167)	-	77,290
Hillsborough County	1,379,302	638	1,378,664	-	-	1,378,664
Plant City	38,297	-	38,297	14	-	38,311
Tampa	373,058	530	372,528	-	-	372,528
Temple Terrace	26,411	-	26,411	3	-	26,414
Unincorporated County	941,536	108	941,428	(17)	-	941,411
Holmes County	20,210	1,526	18,684	-	-	18,684
Bonifay	2,679	-	2,679	-	-	2,679
Esto	384	-	384	-	-	384
Noma	186	-	186	-	-	186
Ponce de Leon	560	-	560	-	-	560
Westville	291	-	291	-	-	291
Unincorporated County	16,110	1,526	14,584	-	-	14,584
Indian River County	148,962	-	148,962	-	-	148,962
Fellsmere	5,483	-	5,483	-	-	5,483
Indian River Shores	4,138	-	4,138	-	-	4,138
Orchid	419	-	419	-	-	419
Sebastian	24,192	-	24,192	-	-	24,192
Vero Beach	16,086	-	16,086	-	-	16,086
Unincorporated County	98,644	-	98,644	-	-	98,644
Jackson County	50,418	7,363	43,055	-	-	43,055
Alford	497	-	497	-	-	497
Bascom	121	-	121	-	-	121
Campbellton	218	-	218	-	-	218

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Cottondale	900	-	900	-	-	900
Graceville	2,196	-	2,196	-	-	2,196
Grand Ridge	955	-	955	-	-	955
Greenwood	703	-	703	-	-	703
Jacob City	240	-	240	-	-	240
Malone	2,182	1,644	538	-	-	538
Marianna	7,721	1,658	6,063	-	-	6,063
Sneads	1,921	-	1,921	-	-	1,921
Unincorporated County	32,764	4,061	28,703	-	-	28,703
Jefferson County	14,611	1,068	13,543	-	-	13,543
Monticello	2,425	-	2,425	-	-	2,425
Unincorporated County	12,186	1,068	11,118	-	-	11,118
Lafayette County	8,479	1,394	7,085	-	-	7,085
Mayo	1,226	-	1,226	-	-	1,226
Unincorporated County	7,253	1,394	5,859	-	-	5,859
Lake County	331,724	1,068	330,656	-	-	330,656
Astatula	1,881	-	1,881	-	-	1,881
Clermont	35,807	-	35,807	-	-	35,807
Eustis	20,880	-	20,880	3	-	20,883
Fruitland Park	7,291	-	7,291	-	-	7,291
Groveland	15,205	-	15,205	-	-	15,205
Howey-in-the-Hills	1,355	-	1,355	-	-	1,355
Lady Lake	14,821	-	14,821	54	-	14,875
Leesburg	21,913	-	21,913	3	-	21,916
Mascotte	5,623	-	5,623	-	-	5,623
Minneola	11,675	-	11,675	-	-	11,675
Montverde	1,775	-	1,775	-	-	1,775
Mount Dora	14,283	-	14,283	-	-	14,283
Tavares	16,317	-	16,317	-	-	16,317
Umatilla	4,021	-	4,021	-	-	4,021
Unincorporated County	158,877	1,068	157,809	(60)	-	157,749
Lee County	698,468	283	698,185	-	-	698,185
Bonita Springs	50,137	5	50,132	-	-	50,132
Cape Coral	175,063	29	175,034	-	-	175,034
Estero	30,945	-	30,945	-	-	30,945
Fort Myers	79,106	68	79,038	-	-	79,038
Fort Myers Beach	6,328	-	6,328	-	-	6,328
Sanibel	6,659	-	6,659	-	-	6,659
Unincorporated County	350,230	181	350,049	-	-	350,049
Leon County	287,899	1,111	286,788	-	-	286,788
Tallahassee	189,625	1,111	188,514	13	-	188,527
Unincorporated County	98,274	-	98,274	(13)	-	98,261
Levy County	41,015	-	41,015	-	-	41,015
Bronson	1,142	-	1,142	-	-	1,142
Cedar Key	713	-	713	-	-	713
Chiefland	2,270	-	2,270	-	-	2,270
Fanning Springs (part)	509	-	509	-	-	509
Inglis	1,305	-	1,305	-	-	1,305
Otter Creek	118	-	118	-	-	118
Williston	2,898	-	2,898	-	-	2,898
Yankeetown	502	-	502	-	-	502
Unincorporated County	31,558	-	31,558	-	-	31,558
Liberty County	8,719	1,654	7,065	-	-	7,065
Bristol	954	-	954	-	-	954
Unincorporated County	7,765	1,654	6,111	-	-	6,111
Madison County	19,377	1,673	17,704	-	-	17,704
Greenville	782	32	750	-	-	750
Lee	325	-	325	-	-	325
Madison	3,021	-	3,021	-	-	3,021
Unincorporated County	15,249	1,641	13,608	-	-	13,608
Manatee County	368,782	193	368,589	-	-	368,589
Anna Maria	1,579	-	1,579	-	-	1,579
Bradenton	54,652	28	54,624	-	-	54,624
Bradenton Beach	1,184	-	1,184	-	-	1,184
Holmes Beach	3,888	-	3,888	-	-	3,888
Longboat Key (part)	2,411	-	2,411	-	-	2,411
Palmetto	13,204	48	13,156	-	-	13,156

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Unincorporated County	291,864	117	291,747	-	-	291,747
Marion County	349,267	5,310	343,957	-	-	343,957
Belleview	4,979	6	4,973	-	-	4,973
Dunnellon	1,805	-	1,805	-	-	1,805
McIntosh	457	-	457	-	-	457
Ocala	59,668	144	59,524	-	-	59,524
Reddick	546	-	546	-	-	546
Unincorporated County	281,812	5,160	276,652	-	-	276,652
Martin County	153,022	1,990	151,032	-	-	151,032
Indiantown	-	-	-	-	6,707	6,707
Jupiter Island	809	-	809	-	-	809
Ocean Breeze	134	-	134	-	-	134
Sewall's Point	2,044	-	2,044	-	-	2,044
Stuart	16,183	24	16,159	-	-	16,159
Unincorporated County	133,852	1,966	131,886	-	(6,707)	125,179
Miami-Dade County	2,743,095	9,970	2,733,125	-	-	2,733,125
Aventura	37,694	-	37,694	-	-	37,694
Bal Harbour	2,924	-	2,924	-	-	2,924
Bay Harbor Islands	5,826	-	5,826	-	-	5,826
Biscayne Park	3,176	-	3,176	-	-	3,176
Coral Gables	49,808	-	49,808	-	-	49,808
Cutler Bay	45,222	-	45,222	-	-	45,222
Doral	64,167	-	64,167	-	-	64,167
El Portal	2,153	-	2,153	-	-	2,153
Florida City	13,017	24	12,993	-	-	12,993
Golden Beach	920	-	920	-	-	920
Hialeah	236,114	-	236,114	-	-	236,114
Hialeah Gardens	23,532	-	23,532	-	-	23,532
Homestead	73,627	16	73,611	-	-	73,611
Indian Creek	84	-	84	-	-	84
Key Biscayne	12,854	-	12,854	-	-	12,854
Medley	832	-	832	-	-	832
Miami	467,872	2,717	465,155	-	-	465,155
Miami Beach	92,588	-	92,588	-	-	92,588
Miami Gardens	113,201	-	113,201	-	-	113,201
Miami Lakes	30,586	12	30,574	-	-	30,574
Miami Shores	10,761	-	10,761	-	-	10,761
Miami Springs	14,217	-	14,217	-	-	14,217
North Bay Village	8,973	-	8,973	-	-	8,973
North Miami	63,780	-	63,780	-	-	63,780
North Miami Beach	45,437	-	45,437	-	-	45,437
Opa-locka	17,745	-	17,745	-	-	17,745
Palmetto Bay	24,138	-	24,138	-	-	24,138
Pinecrest	18,467	-	18,467	-	-	18,467
South Miami	12,645	-	12,645	-	-	12,645
Sunny Isles Beach	22,233	-	22,233	-	-	22,233
Surfside	5,814	-	5,814	-	-	5,814
Sweetwater	21,508	-	21,508	-	-	21,508
Virginia Gardens	2,409	-	2,409	-	-	2,409
West Miami	7,182	-	7,182	-	-	7,182
Unincorporated County	1,191,589	7,201	1,184,388	-	-	1,184,388
Monroe County	76,889	24	76,865	-	-	76,865
Islamorada	6,326	-	6,326	-	-	6,326
Key Colony Beach	803	-	803	-	-	803
Key West	24,597	-	24,597	-	-	24,597
Layton	186	-	186	-	-	186
Marathon	8,775	-	8,775	-	-	8,775
Unincorporated County	36,202	24	36,178	-	-	36,178
Nassau County	80,456	72	80,384	-	-	80,384
Callahan	1,292	-	1,292	-	-	1,292
Fernandina Beach	12,550	24	12,526	-	-	12,526
Hilliard	2,953	-	2,953	-	-	2,953
Unincorporated County	63,661	48	63,613	-	-	63,613
Okaloosa County	195,488	1,377	194,111	-	-	194,111
Cinco Bayou	405	-	405	-	-	405
Crestview	24,561	-	24,561	-	-	24,561
Destin	13,116	-	13,116	-	-	13,116

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Fort Walton Beach	20,886	-	20,886	-	-	20,886
Laurel Hill	551	-	551	-	-	551
Mary Esther	3,973	-	3,973	-	-	3,973
Niceville	14,442	-	14,442	3	-	14,445
Shalimar	813	-	813	-	-	813
Valparaiso	5,246	-	5,246	-	-	5,246
Unincorporated County	111,495	1,377	110,118	(3)	-	110,115
Okeechobee County	41,140	2,422	38,718	-	-	38,718
Okeechobee	5,566	-	5,566	-	-	5,566
Unincorporated County	35,574	2,422	33,152	-	-	33,152
Orange County	1,313,880	3,305	1,310,575	-	-	1,310,575
Apopka	49,750	-	49,750	22	-	49,772
Bay Lake	23	-	23	-	-	23
Belle Isle	6,701	-	6,701	-	-	6,701
Eatonville	2,305	29	2,276	-	-	2,276
Edgewood	2,643	-	2,643	-	-	2,643
Lake Buena Vista	22	-	22	-	-	22
Maitland	17,401	-	17,401	-	-	17,401
Oakland	2,658	-	2,658	-	-	2,658
Ocoee	43,072	-	43,072	6	-	43,078
Orlando	279,789	656	279,133	19	-	279,152
Windermere	2,887	-	2,887	-	-	2,887
Winter Garden	42,959	-	42,959	23	-	42,982
Winter Park	29,317	-	29,317	-	-	29,317
Unincorporated County	834,353	2,620	831,733	(70)	-	831,663
Osceola County	337,614	327	337,287	-	-	337,287
Kissimmee	69,962	188	69,774	19	-	69,793
St. Cloud	45,094	-	45,094	12	-	45,106
Unincorporated County	222,558	139	222,419	(31)	-	222,388
Palm Beach County	1,414,144	2,898	1,411,246	-	-	1,411,246
Atlantis	2,024	-	2,024	-	-	2,024
Belle Glade	17,290	-	17,290	-	-	17,290
Boca Raton	91,797	-	91,797	-	-	91,797
Boynton Beach	73,992	-	73,992	-	-	73,992
Briny Breezes	422	-	422	-	-	422
Cloud Lake	139	-	139	-	-	139
Delray Beach	65,804	-	65,804	-	-	65,804
Glen Ridge	227	-	227	-	-	227
Golf	258	-	258	-	-	258
Greenacres	39,770	-	39,770	-	-	39,770
Gulf Stream	1,001	-	1,001	-	-	1,001
Haverhill	2,063	-	2,063	3	-	2,066
Highland Beach	3,609	-	3,609	-	-	3,609
Hypoluxo	2,725	-	2,725	-	-	2,725
Juno Beach	3,400	-	3,400	-	-	3,400
Jupiter	61,388	-	61,388	-	-	61,388
Jupiter Inlet Colony	407	-	407	-	-	407
Lake Clarke Shores	3,409	-	3,409	-	-	3,409
Lake Park	8,784	-	8,784	-	-	8,784
Lake Worth	37,946	-	37,946	-	-	37,946
Lantana	10,797	24	10,773	-	-	10,773
Loxahatchee Groves	3,321	-	3,321	-	-	3,321
Manalapan	421	-	421	-	-	421
Mangonia Park	2,033	-	2,033	-	-	2,033
North Palm Beach	12,574	-	12,574	-	-	12,574
Ocean Ridge	1,812	-	1,812	-	-	1,812
Pahokee	5,889	355	5,534	-	-	5,534
Palm Beach	8,291	-	8,291	-	-	8,291
Palm Beach Gardens	52,591	-	52,591	-	-	52,591
Palm Beach Shores	1,200	-	1,200	-	-	1,200
Palm Springs	23,250	-	23,250	-	-	23,250
Riviera Beach	35,057	-	35,057	-	-	35,057
Royal Palm Beach	37,485	-	37,485	-	-	37,485
South Bay	5,215	1,934	3,281	-	-	3,281
South Palm Beach	1,400	-	1,400	-	-	1,400
Tequesta	5,731	-	5,731	-	-	5,731
Wellington	61,775	-	61,775	-	-	61,775

Adjusted 2017 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2018-19 State Revenue-Sharing Calculations

County / Municipality	April 1, 2017 Total Population	April 1, 2017 Inmate Population	April 1, 2017 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
West Palm Beach	110,396	246	110,150	-	-	110,150
Westlake	5	-	5	-	-	5
Unincorporated County	618,446	339	618,107	(3)	-	618,104
Pasco County	505,709	776	504,933	-	-	504,933
Dade City	7,233	-	7,233	-	-	7,233
New Port Richey	15,764	-	15,764	-	-	15,764
Port Richey	2,699	-	2,699	-	-	2,699
St. Leo	1,442	-	1,442	-	-	1,442
San Antonio	1,273	-	1,273	-	-	1,273
Zephyrhills	15,571	-	15,571	-	-	15,571
Unincorporated County	461,727	776	460,951	-	-	460,951
Pinellas County	962,003	1,054	960,949	-	-	960,949
Belleair	3,924	-	3,924	-	-	3,924
Belleair Beach	1,559	-	1,559	-	-	1,559
Belleair Bluffs	2,071	-	2,071	-	-	2,071
Belleair Shore	117	-	117	-	-	117
Clearwater	113,723	-	113,723	119	-	113,842
Dunedin	36,265	5	36,260	5	-	36,265
Gulfport	12,400	-	12,400	-	-	12,400
Indian Rocks Beach	4,380	-	4,380	-	-	4,380
Indian Shores	1,452	-	1,452	-	-	1,452
Kenneth City	5,082	-	5,082	2	-	5,084
Largo	81,966	-	81,966	76	-	82,042
Madeira Beach	4,368	-	4,368	-	-	4,368
North Redington Beach	1,452	-	1,452	-	-	1,452
Oldsmar	14,321	-	14,321	11	-	14,332
Pinellas Park	52,713	-	52,713	7	-	52,720
Redington Beach	1,463	-	1,463	-	-	1,463
Redington Shores	2,201	-	2,201	-	-	2,201
Safety Harbor	17,343	6	17,337	5	-	17,342
St. Pete Beach	9,488	-	9,488	-	-	9,488
St. Petersburg	263,768	422	263,346	-	-	263,346
Seminole	18,450	-	18,450	41	-	18,491
South Pasadena	5,074	-	5,074	-	-	5,074
Tarpon Springs	25,093	-	25,093	-	-	25,093
Treasure Island	6,819	-	6,819	-	-	6,819
Unincorporated County	276,511	621	275,890	(266)	-	275,624
Polk County	661,645	3,128	658,517	-	-	658,517
Auburndale	15,999	-	15,999	-	-	15,999
Bartow	19,088	183	18,905	9	-	18,914
Davenport	4,946	-	4,946	-	-	4,946
Dundee	4,368	-	4,368	-	-	4,368
Eagle Lake	2,525	-	2,525	-	-	2,525
Fort Meade	5,736	-	5,736	-	-	5,736
Frostproof	3,116	-	3,116	-	-	3,116
Haines City	23,847	-	23,847	-	-	23,847
Highland Park	237	-	237	-	-	237
Hillcrest Heights	255	-	255	-	-	255
Lake Alfred	5,903	-	5,903	-	-	5,903
Lake Hamilton	1,334	-	1,334	-	-	1,334
Lakeland	104,185	-	104,185	-	-	104,185
Lake Wales	15,365	-	15,365	-	-	15,365
Mulberry	3,851	-	3,851	-	-	3,851
Polk City	1,793	-	1,793	-	-	1,793
Winter Haven	41,134	-	41,134	14	-	41,148
Unincorporated County	407,963	2,945	405,018	(23)	-	404,995
Putnam County	73,176	446	72,730	-	-	72,730
Crescent City	1,555	-	1,555	-	-	1,555
Interlachen	1,344	-	1,344	-	-	1,344
Palatka	10,662	-	10,662	-	-	10,662
Pomona Park	873	-	873	-	-	873
Welaka	717	-	717	-	-	717
Unincorporated County	58,025	446	57,579	-	-	57,579
St. Johns County	229,715	192	229,523	-	-	229,523
Hastings	642	-	642	-	(642)	-
Marineland (part)	2	-	2	-	-	2
St. Augustine	13,862	-	13,862	-	-	13,862

Adjusted 2017 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2018-19 State Revenue-Sharing Calculations

County / Municipality	April 1, 2017 Total Population	April 1, 2017 Inmate Population	April 1, 2017 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
St. Augustine Beach	6,633	-	6,633	-	-	6,633
Unincorporated County	208,576	192	208,384	-	642	209,026
St. Lucie County	297,634	125	297,509	-	-	297,509
Fort Pierce	43,409	32	43,377	-	-	43,377
Port St. Lucie	181,284	6	181,278	-	-	181,278
St. Lucie Village	643	-	643	-	-	643
Unincorporated County	72,298	87	72,211	-	-	72,211
Santa Rosa County	170,835	4,867	165,968	-	-	165,968
Gulf Breeze	5,838	-	5,838	-	-	5,838
Jay	533	-	533	-	-	533
Milton	10,130	78	10,052	-	-	10,052
Unincorporated County	154,334	4,789	149,545	-	-	149,545
Sarasota County	407,260	6	407,254	-	-	407,254
Longboat Key (part)	4,523	-	4,523	-	-	4,523
North Port	67,196	-	67,196	-	-	67,196
Sarasota	54,641	6	54,635	-	-	54,635
Venice	22,306	-	22,306	-	-	22,306
Unincorporated County	258,594	-	258,594	-	-	258,594
Seminole County	454,757	122	454,635	-	-	454,635
Altamonte Springs	44,482	-	44,482	-	-	44,482
Casselberry	28,548	6	28,542	-	-	28,542
Lake Mary	16,538	-	16,538	-	-	16,538
Longwood	15,156	-	15,156	10	-	15,166
Oviedo	37,701	-	37,701	-	-	37,701
Sanford	57,839	24	57,815	4	-	57,819
Winter Springs	36,654	-	36,654	-	-	36,654
Unincorporated County	217,839	92	217,747	(14)	-	217,733
Sumter County	120,700	8,097	112,603	-	-	112,603
Bushnell	2,492	-	2,492	5	-	2,497
Center Hill	1,072	-	1,072	-	-	1,072
Coleman	719	-	719	-	-	719
Webster	805	-	805	-	-	805
Wildwood	8,454	-	8,454	9	-	8,463
Unincorporated County	107,158	8,097	99,061	(14)	-	99,047
Suwannee County	44,690	2,593	42,097	-	-	42,097
Branford	691	-	691	-	-	691
Live Oak	6,860	-	6,860	-	-	6,860
Unincorporated County	37,139	2,593	34,546	-	-	34,546
Taylor County	22,295	2,429	19,866	-	-	19,866
Perry	6,954	-	6,954	-	-	6,954
Unincorporated County	15,341	2,429	12,912	-	-	12,912
Union County	15,947	5,212	10,735	-	-	10,735
Lake Butler	1,818	-	1,818	-	-	1,818
Raiford	258	-	258	-	-	258
Worthington Springs	322	-	322	-	-	322
Unincorporated County	13,549	5,212	8,337	-	-	8,337
Volusia County	523,405	1,660	521,745	-	-	521,745
Daytona Beach	65,569	30	65,539	-	-	65,539
Daytona Beach Shores	4,288	-	4,288	-	-	4,288
DeBary	20,434	-	20,434	-	-	20,434
DeLand	32,775	-	32,775	-	-	32,775
Deltona	89,984	-	89,984	-	-	89,984
Edgewater	21,509	-	21,509	1,591	-	23,100
Flagler Beach (part)	60	-	60	-	-	60
Holly Hill	11,890	-	11,890	-	-	11,890
Lake Helen	2,691	-	2,691	3	-	2,694
New Smyrna Beach	25,803	-	25,803	41	-	25,844
Oak Hill	1,994	-	1,994	-	-	1,994
Orange City	11,850	-	11,850	-	-	11,850
Ormond Beach	40,722	6	40,716	-	-	40,716
Pierson	1,745	-	1,745	-	-	1,745
Ponce Inlet	3,084	-	3,084	-	-	3,084
Port Orange	59,625	-	59,625	-	-	59,625
South Daytona	12,677	-	12,677	-	-	12,677
Unincorporated County	116,705	1,624	115,081	(1,635)	-	113,446
Wakulla County	31,909	2,813	29,096	-	-	29,096
St. Marks	275	-	275	-	-	275

**Adjusted 2017 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2018-19 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2017 Total Population	April 1, 2017 Inmate Population	April 1, 2017 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Sopchoppy	469	-	469	-	-	469
Unincorporated County	31,165	2,813	28,352	-	-	28,352
Walton County	65,301	1,521	63,780	-	-	63,780
DeFuniak Springs	5,471	39	5,432	-	-	5,432
Freeport	3,240	-	3,240	-	-	3,240
Paxton	601	-	601	-	-	601
Unincorporated County	55,989	1,482	54,507	-	-	54,507
Washington County	24,985	2,289	22,696	-	-	22,696
Caryville	293	-	293	-	-	293
Chipley	3,466	-	3,466	-	-	3,466
Ebro	233	-	233	-	-	233
Vernon	744	-	744	-	-	744
Wausau	380	-	380	-	-	380
Unincorporated County	19,869	2,289	17,580	-	-	17,580
Statewide Total	20,484,142	120,275	20,363,867	-	-	20,363,867
Statewide Incorporated	10,368,756	18,946	10,349,810	2,387	6,065	10,358,262
Statewide Unincorporated	10,115,386	101,329	10,014,057	(2,387)	(6,065)	10,005,605

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, 2017. 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, 2017 through February 28, 2018. 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.
- 5) The Village of Indiantown in Martin County was incorporated as of December 31, 2017.
- 6) The Town of Hastings in St. Johns County was dissolved as of February 28, 2018.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.

Appendix B:

Comparison of 2016 and 2017
Adjusted Population Estimates
Used for the FY 2017-18 and FY 2018-19
State Revenue-Sharing Calculations

Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change
Alachua County	255,766	258,747	2,981	1.2%
Alachua	9,892	9,936	44	0.4%
Archer	1,158	1,165	7	0.6%
Gainesville	127,795	129,058	1,263	1.0%
Hawthorne	1,425	1,412	(13)	-0.9%
High Springs	5,818	6,023	205	3.5%
La Crosse	379	374	(5)	-1.3%
Micanopy	600	605	5	0.8%
Newberry	5,946	5,907	(39)	-0.7%
Waldo	939	955	16	1.7%
Unincorporated County	101,814	103,312	1,498	1.5%
Baker County	24,664	24,808	144	0.6%
Glen St. Mary	444	461	17	3.8%
Macclenny	6,450	6,528	78	1.2%
Unincorporated County	17,770	17,819	49	0.3%
Bay County	174,855	177,648	2,793	1.6%
Callaway	15,628	15,737	109	0.7%
Lynn Haven	19,998	20,880	882	4.4%
Mexico Beach	1,196	1,202	6	0.5%
Panama City	36,809	36,897	88	0.2%
Panama City Beach	12,545	12,741	196	1.6%
Parker	4,441	4,419	(22)	-0.5%
Springfield	9,490	9,568	78	0.8%
Unincorporated County	74,748	76,204	1,456	1.9%
Bradford County	24,548	24,673	125	0.5%
Brooker	324	324	-	0.0%
Hampton	485	477	(8)	-1.6%
Lawtey	718	723	5	0.7%
Starke	5,503	5,508	5	0.1%
Unincorporated County	17,518	17,641	123	0.7%
Brevard County	568,701	575,018	6,317	1.1%
Cape Canaveral	10,171	10,213	42	0.4%
Cocoa	18,833	18,982	149	0.8%
Cocoa Beach	11,276	11,292	16	0.1%
Grant-Valkaria	4,073	4,142	69	1.7%
Indialantic	2,811	2,820	9	0.3%
Indian Harbour Beach	8,446	8,468	22	0.3%
Malabar	2,817	2,866	49	1.7%
Melbourne	80,405	80,959	554	0.7%
Melbourne Beach	3,076	3,087	11	0.4%
Melbourne Village	666	668	2	0.3%
Palm Bay	109,162	110,623	1,461	1.3%
Palm Shores	979	1,114	135	13.8%
Rockledge	26,273	26,506	233	0.9%
Satellite Beach	10,485	10,504	19	0.2%
Titusville	45,995	46,389	394	0.9%
West Melbourne	20,640	21,365	725	3.5%
Unincorporated County	212,593	215,020	2,427	1.1%
Broward County	1,853,494	1,873,140	19,646	1.1%
Coconut Creek	57,116	57,395	279	0.5%
Cooper City	33,665	33,752	87	0.3%
Coral Springs	126,264	127,381	1,117	0.9%
Dania Beach	31,093	31,473	380	1.2%
Davie	99,440	100,683	1,243	1.3%

Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change
Deerfield Beach	77,659	78,042	383	0.5%
Fort Lauderdale	176,510	179,002	2,492	1.4%
Hallandale Beach	38,621	38,746	125	0.3%
Hillsboro Beach	1,914	1,911	(3)	-0.2%
Hollywood	146,155	147,212	1,057	0.7%
Lauderdale-By-The-Sea	6,138	6,175	37	0.6%
Lauderdale Lakes	34,830	35,094	264	0.8%
Lauderhill	70,677	71,178	501	0.7%
Lazy Lake	24	26	2	8.3%
Lighthouse Point	10,506	10,526	20	0.2%
Margate	57,226	57,961	735	1.3%
Miramar	134,037	136,246	2,209	1.6%
North Lauderdale	44,064	44,408	344	0.8%
Oakland Park	44,098	44,409	311	0.7%
Parkland	29,586	31,476	1,890	6.4%
Pembroke Park	6,318	6,368	50	0.8%
Pembroke Pines	161,256	162,572	1,316	0.8%
Plantation	88,328	88,619	291	0.3%
Pompano Beach	107,282	109,299	2,017	1.9%
Sea Ranch Lakes	677	692	15	2.2%
Southwest Ranches	7,572	7,614	42	0.6%
Sunrise	90,714	91,865	1,151	1.3%
Tamarac	63,309	63,910	601	0.9%
Weston	66,526	66,609	83	0.1%
West Park	14,768	14,912	144	1.0%
Wilton Manors	12,446	12,662	216	1.7%
Unincorporated County	14,675	14,922	247	1.7%
Calhoun County	12,999	13,359	360	2.8%
Altha	555	570	15	2.7%
Blountstown	2,472	2,488	16	0.6%
Unincorporated County	9,972	10,301	329	3.3%
Charlotte County	169,152	171,484	2,332	1.4%
Punta Gorda	18,368	18,838	470	2.6%
Unincorporated County	150,784	152,646	1,862	1.2%
Citrus County	142,910	143,657	747	0.5%
Crystal River	3,143	3,134	(9)	-0.3%
Inverness	7,251	7,274	23	0.3%
Unincorporated County	132,516	133,249	733	0.6%
Clay County	205,321	208,549	3,228	1.6%
Green Cove Springs	7,469	7,615	146	2.0%
Keystone Heights	1,364	1,364	-	0.0%
Orange Park	8,606	8,622	16	0.2%
Penney Farms	740	738	(2)	-0.3%
Unincorporated County	187,142	190,210	3,068	1.6%
Collier County	350,161	357,454	7,293	2.1%
Everglades	432	443	11	2.5%
Marco Island	16,930	17,036	106	0.6%
Naples	19,736	20,195	459	2.3%
Unincorporated County	313,063	319,780	6,717	2.1%
Columbia County	64,529	64,999	470	0.7%
Fort White	554	556	2	0.4%
Lake City	11,811	11,948	137	1.2%
Unincorporated County	52,164	52,495	331	0.6%
DeSoto County	32,676	33,130	454	1.4%

Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change
Arcadia	7,628	7,677	49	0.6%
Unincorporated County	25,048	25,453	405	1.6%
Dixie County	15,091	15,076	(15)	-0.1%
Cross City	1,700	1,702	2	0.1%
Horseshoe Beach	173	173	-	0.0%
Unincorporated County	13,218	13,201	(17)	-0.1%
Duval County	922,993	936,180	13,187	1.4%
Atlantic Beach	13,244	13,415	171	1.3%
Baldwin	1,392	1,407	15	1.1%
Jacksonville	877,802	890,576	12,774	1.5%
Jacksonville Beach	23,288	23,503	215	0.9%
Neptune Beach	7,267	7,279	12	0.2%
Escambia County	307,430	310,786	3,356	1.1%
Century	1,539	1,536	(3)	-0.2%
Pensacola	53,654	54,020	366	0.7%
Unincorporated County	252,237	255,230	2,993	1.2%
Flagler County	103,095	105,157	2,062	2.0%
Beverly Beach	369	376	7	1.9%
Bunnell	2,921	2,927	6	0.2%
Flagler Beach (part)	4,582	4,625	43	0.9%
Marineland (part)	4	6	2	50.0%
Palm Coast	81,184	82,760	1,576	1.9%
Unincorporated County	14,035	14,463	428	3.0%
Franklin County	10,217	10,643	426	4.2%
Apalachicola	2,311	2,333	22	1.0%
Carrabelle	1,411	1,728	317	22.5%
Unincorporated County	6,495	6,582	87	1.3%
Gadsden County	45,191	44,959	(232)	-0.5%
Chattahoochee	2,173	2,254	81	3.7%
Greensboro	633	613	(20)	-3.2%
Gretna	1,687	1,699	12	0.7%
Havana	1,752	1,831	79	4.5%
Midway	3,381	3,442	61	1.8%
Quincy	7,731	7,513	(218)	-2.8%
Unincorporated County	27,834	27,607	(227)	-0.8%
Gilchrist County	16,340	16,475	135	0.8%
Bell	491	498	7	1.4%
Fanning Springs (part)	350	354	4	1.1%
Trenton	1,984	1,969	(15)	-0.8%
Unincorporated County	13,515	13,654	139	1.0%
Glades County	12,063	12,104	41	0.3%
Moore Haven	1,672	1,747	75	4.5%
Unincorporated County	10,391	10,357	(34)	-0.3%
Gulf County	13,453	13,381	(72)	-0.5%
Port St. Joe	3,567	3,571	4	0.1%
Wewahitchka	2,105	2,036	(69)	-3.3%
Unincorporated County	7,781	7,774	(7)	-0.1%
Hamilton County	12,146	12,106	(40)	-0.3%
Jasper	1,700	1,704	4	0.2%
Jennings	890	864	(26)	-2.9%
White Springs	760	765	5	0.7%
Unincorporated County	8,796	8,773	(23)	-0.3%
Hardee County	25,806	25,887	81	0.3%
Bowling Green	2,861	2,871	10	0.3%

Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change
Wauchula	5,160	5,172	12	0.2%
Zolfo Springs	1,813	1,817	4	0.2%
Unincorporated County	15,972	16,027	55	0.3%
Hendry County	38,370	39,057	687	1.8%
Clewiston	7,517	7,659	142	1.9%
LaBelle	4,807	4,951	144	3.0%
Unincorporated County	26,046	26,447	401	1.5%
Hernando County	179,058	181,412	2,354	1.3%
Brooksville	8,008	8,074	66	0.8%
Weeki Wachee	5	9	4	80.0%
Unincorporated County	171,045	173,329	2,284	1.3%
Highlands County	101,477	102,047	570	0.6%
Avon Park	10,991	11,018	27	0.2%
Lake Placid	2,577	2,746	169	6.6%
Sebring	10,971	10,993	22	0.2%
Unincorporated County	76,938	77,290	352	0.5%
Hillsborough County	1,351,961	1,378,664	26,703	2.0%
Plant City	37,846	38,311	465	1.2%
Tampa	364,476	372,528	8,052	2.2%
Temple Terrace	25,820	26,414	594	2.3%
Unincorporated County	923,819	941,411	17,592	1.9%
Holmes County	18,529	18,684	155	0.8%
Bonifay	2,689	2,679	(10)	-0.4%
Esto	364	384	20	5.5%
Noma	183	186	3	1.6%
Ponce de Leon	550	560	10	1.8%
Westville	301	291	(10)	-3.3%
Unincorporated County	14,442	14,584	142	1.0%
Indian River County	146,410	148,962	2,552	1.7%
Fellsmere	5,401	5,483	82	1.5%
Indian River Shores	4,046	4,138	92	2.3%
Orchid	415	419	4	1.0%
Sebastian	23,732	24,192	460	1.9%
Vero Beach	15,823	16,086	263	1.7%
Unincorporated County	96,993	98,644	1,651	1.7%
Jackson County	42,920	43,055	135	0.3%
Alford	499	497	(2)	-0.4%
Bascom	128	121	(7)	-5.5%
Campbellton	222	218	(4)	-1.8%
Cottondale	898	900	2	0.2%
Graceville	2,207	2,196	(11)	-0.5%
Grand Ridge	957	955	(2)	-0.2%
Greenwood	691	703	12	1.7%
Jacob City	229	240	11	4.8%
Malone	565	538	(27)	-4.8%
Marianna	6,063	6,063	-	0.0%
Sneads	1,927	1,921	(6)	-0.3%
Unincorporated County	28,534	28,703	169	0.6%
Jefferson County	13,508	13,543	35	0.3%
Monticello	2,443	2,425	(18)	-0.7%
Unincorporated County	11,065	11,118	53	0.5%
Lafayette County	7,000	7,085	85	1.2%
Mayo	1,201	1,226	25	2.1%
Unincorporated County	5,799	5,859	60	1.0%

Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change
Lake County	323,210	330,656	7,446	2.3%
Astatula	1,852	1,881	29	1.6%
Clermont	34,910	35,807	897	2.6%
Eustis	20,134	20,883	749	3.7%
Fruitland Park	4,274	7,291	3,017	70.6%
Groveland	13,605	15,205	1,600	11.8%
Howey-in-the-Hills	1,260	1,355	95	7.5%
Lady Lake	14,689	14,875	186	1.3%
Leesburg	22,002	21,916	(86)	-0.4%
Mascotte	5,515	5,623	108	2.0%
Minneola	11,142	11,675	533	4.8%
Montverde	1,716	1,775	59	3.4%
Mount Dora	13,949	14,283	334	2.4%
Tavares	15,996	16,317	321	2.0%
Umatilla	3,908	4,021	113	2.9%
Unincorporated County	158,258	157,749	(509)	-0.3%
Lee County	680,255	698,185	17,930	2.6%
Bonita Springs	48,383	50,132	1,749	3.6%
Cape Coral	170,444	175,034	4,590	2.7%
Esteros	30,565	30,945	380	1.2%
Fort Myers	76,035	79,038	3,003	3.9%
Fort Myers Beach	6,276	6,328	52	0.8%
Sanibel	6,591	6,659	68	1.0%
Unincorporated County	341,961	350,049	8,088	2.4%
Leon County	286,403	286,788	385	0.1%
Tallahassee	188,407	188,527	120	0.1%
Unincorporated County	97,996	98,261	265	0.3%
Levy County	40,553	41,015	462	1.1%
Bronson	1,106	1,142	36	3.3%
Cedar Key	710	713	3	0.4%
Chiefland	2,282	2,270	(12)	-0.5%
Fanning Springs (part)	500	509	9	1.8%
Inglis	1,286	1,305	19	1.5%
Offer Creek	122	118	(4)	-3.3%
Williston	2,786	2,898	112	4.0%
Yankeetown	506	502	(4)	-0.8%
Unincorporated County	31,255	31,558	303	1.0%
Liberty County	7,023	7,065	42	0.6%
Bristol	917	954	37	4.0%
Unincorporated County	6,106	6,111	5	0.1%
Madison County	17,713	17,704	(9)	-0.1%
Greenville	779	750	(29)	-3.7%
Lee	318	325	7	2.2%
Madison	3,044	3,021	(23)	-0.8%
Unincorporated County	13,572	13,608	36	0.3%
Manatee County	357,404	368,589	11,185	3.1%
Anna Maria	1,576	1,579	3	0.2%
Bradenton	53,752	54,624	872	1.6%
Bradenton Beach	1,183	1,184	1	0.1%
Holmes Beach	3,873	3,888	15	0.4%
Longboat Key (part)	2,390	2,411	21	0.9%
Palmetto	13,082	13,156	74	0.6%
Unincorporated County	281,548	291,747	10,199	3.6%
Marion County	340,354	343,957	3,603	1.1%

Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change
Bellevue	4,871	4,973	102	2.1%
Dunnellon	1,768	1,805	37	2.1%
McIntosh	449	457	8	1.8%
Ocala	59,614	59,524	(90)	-0.2%
Reddick	499	546	47	9.4%
Unincorporated County	273,153	276,652	3,499	1.3%
Martin County	148,812	151,032	2,220	1.5%
Indiantown	-	6,707	6,707	-
Jupiter Island	812	809	(3)	-0.4%
Ocean Breeze	100	134	34	34.0%
Sewall's Point	2,026	2,044	18	0.9%
Stuart	16,124	16,159	35	0.2%
Unincorporated County	129,750	125,179	(4,571)	-3.5%
Miami-Dade County	2,690,777	2,733,125	42,348	1.6%
Aventura	37,611	37,694	83	0.2%
Bal Harbour	2,716	2,924	208	7.7%
Bay Harbor Islands	5,541	5,826	285	5.1%
Biscayne Park	3,213	3,176	(37)	-1.2%
Coral Gables	49,449	49,808	359	0.7%
Cutler Bay	44,901	45,222	321	0.7%
Doral	59,304	64,167	4,863	8.2%
El Portal	2,200	2,153	(47)	-2.1%
Florida City	12,832	12,993	161	1.3%
Golden Beach	932	920	(12)	-1.3%
Hialeah	233,431	236,114	2,683	1.1%
Hialeah Gardens	23,332	23,532	200	0.9%
Homestead	70,191	73,611	3,420	4.9%
Indian Creek	84	84	-	0.0%
Key Biscayne	12,783	12,854	71	0.6%
Medley	834	832	(2)	-0.2%
Miami	452,999	465,155	12,156	2.7%
Miami Beach	92,797	92,588	(209)	-0.2%
Miami Gardens	111,998	113,201	1,203	1.1%
Miami Lakes	30,444	30,574	130	0.4%
Miami Shores	10,810	10,761	(49)	-0.5%
Miami Springs	14,214	14,217	3	0.0%
North Bay	8,949	8,973	24	0.3%
North Miami	63,731	63,780	49	0.1%
North Miami Beach	44,512	45,437	925	2.1%
Opa-locka	17,831	17,745	(86)	-0.5%
Palmetto Bay	23,962	24,138	176	0.7%
Pinecrest	18,382	18,467	85	0.5%
South Miami	12,912	12,645	(267)	-2.1%
Sunny Isles Beach	22,063	22,233	170	0.8%
Surfside	5,544	5,814	270	4.9%
Sweetwater	21,408	21,508	100	0.5%
Virginia Gardens	2,433	2,409	(24)	-1.0%
West Miami	6,600	7,182	582	8.8%
Unincorporated County	1,169,834	1,184,388	14,554	1.2%
Monroe County	75,986	76,865	879	1.2%
Islamorada	6,202	6,326	124	2.0%
Key Colony Beach	793	803	10	1.3%
Key West	25,009	24,597	(412)	-1.6%
Layton	182	186	4	2.2%

Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change
Marathon	8,546	8,775	229	2.7%
Unincorporated County	35,254	36,178	924	2.6%
Nassau County	77,772	80,384	2,612	3.4%
Callahan	1,195	1,292	97	8.1%
Fernandina Beach	12,210	12,526	316	2.6%
Hilliard	2,955	2,953	(2)	-0.1%
Unincorporated County	61,412	63,613	2,201	3.6%
Okaloosa County	191,582	194,111	2,529	1.3%
Cinco Bayou	408	405	(3)	-0.7%
Crestview	23,762	24,561	799	3.4%
Destin	12,898	13,116	218	1.7%
Fort Walton Beach	20,881	20,886	5	0.0%
Laurel Hill	539	551	12	2.2%
Mary Esther	3,905	3,973	68	1.7%
Niceville	14,127	14,445	318	2.3%
Shalimar	811	813	2	0.2%
Valparaiso	5,266	5,246	(20)	-0.4%
Unincorporated County	108,985	110,115	1,130	1.0%
Okeechobee County	38,483	38,718	235	0.6%
Okeechobee	5,552	5,566	14	0.3%
Unincorporated County	32,931	33,152	221	0.7%
Orange County	1,277,418	1,310,575	33,157	2.6%
Apopka	48,061	49,772	1,711	3.6%
Bay Lake	15	23	8	53.3%
Belle Isle	6,541	6,701	160	2.4%
Eatonville	2,222	2,276	54	2.4%
Edgewood	2,642	2,643	1	0.0%
Lake Buena Vista	22	22	-	0.0%
Maitland	17,598	17,401	(197)	-1.1%
Oakland	2,635	2,658	23	0.9%
Ocoee	41,898	43,078	1,180	2.8%
Orlando	271,421	279,152	7,731	2.8%
Windermere	2,889	2,887	(2)	-0.1%
Winter Garden	41,612	42,982	1,370	3.3%
Winter Park	29,308	29,317	9	0.0%
Unincorporated County	810,554	831,663	21,109	2.6%
Osceola County	322,535	337,287	14,752	4.6%
Kissimmee	68,225	69,793	1,568	2.3%
St. Cloud	43,012	45,106	2,094	4.9%
Unincorporated County	211,298	222,388	11,090	5.2%
Palm Beach County	1,388,837	1,411,246	22,409	1.6%
Atlantis	2,001	2,024	23	1.1%
Belle Glade	17,274	17,290	16	0.1%
Boca Raton	88,275	91,797	3,522	4.0%
Boynton Beach	73,163	73,992	829	1.1%
Briny Breezes	414	422	8	1.9%
Cloud Lake	134	139	5	3.7%
Delray Beach	63,972	65,804	1,832	2.9%
Glen Ridge	218	227	9	4.1%
Golf	256	258	2	0.8%
Greenacres	39,066	39,770	704	1.8%
Gulf Stream	998	1,001	3	0.3%
Haverhill	2,008	2,066	58	2.9%
Highland Beach	3,600	3,609	9	0.3%

Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change
Hypoluxo	2,714	2,725	11	0.4%
Juno Beach	3,351	3,400	49	1.5%
Jupiter	60,615	61,388	773	1.3%
Jupiter Inlet Colony	411	407	(4)	-1.0%
Lake Clarke Shores	3,401	3,409	8	0.2%
Lake Park	8,640	8,784	144	1.7%
Lake Worth	37,475	37,946	471	1.3%
Lantana	10,712	10,773	61	0.6%
Loxahatchee Groves	3,271	3,321	50	1.5%
Manalapan	417	421	4	1.0%
Mangonia Park	1,984	2,033	49	2.5%
North Palm Beach	12,230	12,574	344	2.8%
Ocean Ridge	1,779	1,812	33	1.9%
Pahokee	5,479	5,534	55	1.0%
Palm Beach	8,040	8,291	251	3.1%
Palm Beach Gardens	52,050	52,591	541	1.0%
Palm Beach Shores	1,161	1,200	39	3.4%
Palm Springs	23,193	23,250	57	0.2%
Riviera Beach	33,957	35,057	1,100	3.2%
Royal Palm Beach	37,138	37,485	347	0.9%
South Bay	3,358	3,281	(77)	-2.3%
South Palm Beach	1,378	1,400	22	1.6%
Tequesta	5,699	5,731	32	0.6%
Wellington	60,308	61,775	1,467	2.4%
West Palm Beach	108,650	110,150	1,500	1.4%
Westlake	5	5	-	0.0%
Unincorporated County	610,042	618,104	8,062	1.3%
Pasco County	495,112	504,933	9,821	2.0%
Dade City	6,953	7,233	280	4.0%
New Port Richey	15,619	15,764	145	0.9%
Port Richey	2,663	2,699	36	1.4%
St. Leo	1,370	1,442	72	5.3%
San Antonio	1,236	1,273	37	3.0%
Zephyrhills	15,170	15,571	401	2.6%
Unincorporated County	452,101	460,951	8,850	2.0%
Pinellas County	953,485	960,949	7,464	0.8%
Belleair	3,912	3,924	12	0.3%
Belleair Beach	1,563	1,559	(4)	-0.3%
Belleair Bluffs	2,056	2,071	15	0.7%
Belleair Shore	111	117	6	5.4%
Clearwater	112,523	113,842	1,319	1.2%
Dunedin	36,066	36,265	199	0.6%
Gulfport	12,315	12,400	85	0.7%
Indian Rocks Beach	4,373	4,380	7	0.2%
Indian Shores	1,434	1,452	18	1.3%
Kenneth City	5,044	5,084	40	0.8%
Largo	81,622	82,042	420	0.5%
Madeira Beach	4,354	4,368	14	0.3%
North Redington Beach	1,444	1,452	8	0.6%
Oldsmar	14,230	14,332	102	0.7%
Pinellas Park	52,501	52,720	219	0.4%
Redington Beach	1,448	1,463	15	1.0%
Redington Shores	2,192	2,201	9	0.4%
Safety Harbor	17,264	17,342	78	0.5%

Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change
St. Pete Beach	9,452	9,488	36	0.4%
St. Petersburg	259,483	263,346	3,863	1.5%
Seminole	18,460	18,491	31	0.2%
South Pasadena	5,087	5,074	(13)	-0.3%
Tarpon Springs	24,637	25,093	456	1.9%
Treasure Island	6,805	6,819	14	0.2%
Unincorporated County	275,109	275,624	515	0.2%
Polk County	643,966	658,517	14,551	2.3%
Auburndale	15,450	15,999	549	3.6%
Bartow	18,709	18,914	205	1.1%
Davenport	4,277	4,946	669	15.6%
Dundee	4,123	4,368	245	5.9%
Eagle Lake	2,437	2,525	88	3.6%
Fort Meade	5,782	5,736	(46)	-0.8%
Frostproof	3,096	3,116	20	0.6%
Haines City	23,252	23,847	595	2.6%
Highland Park	235	237	2	0.9%
Hillcrest Heights	252	255	3	1.2%
Lake Alfred	5,728	5,903	175	3.1%
Lake Hamilton	1,315	1,334	19	1.4%
Lakeland	102,507	104,185	1,678	1.6%
Lake Wales	15,362	15,365	3	0.0%
Mulberry	3,828	3,851	23	0.6%
Polk City	1,670	1,793	123	7.4%
Winter Haven	39,526	41,148	1,622	4.1%
Unincorporated County	396,417	404,995	8,578	2.2%
Putnam County	72,540	72,730	190	0.3%
Crescent City	1,543	1,555	12	0.8%
Interlachen	1,328	1,344	16	1.2%
Palatka	10,560	10,662	102	1.0%
Pomona Park	873	873	-	0.0%
Welaka	717	717	-	0.0%
Unincorporated County	57,519	57,579	60	0.1%
St. Johns County	220,088	229,523	9,435	4.3%
Hastings	616	-	(616)	-100.0%
Marineland (part)	2	2	-	0.0%
St. Augustine	13,747	13,862	115	0.8%
St. Augustine Beach	6,555	6,633	78	1.2%
Unincorporated County	199,168	209,026	9,858	4.9%
St. Lucie County	292,699	297,509	4,810	1.6%
Fort Pierce	42,457	43,377	920	2.2%
Port St. Lucie	178,085	181,278	3,193	1.8%
St. Lucie Village	607	643	36	5.9%
Unincorporated County	71,550	72,211	661	0.9%
Santa Rosa County	161,666	165,968	4,302	2.7%
Gulf Breeze	5,818	5,838	20	0.3%
Jay	538	533	(5)	-0.9%
Milton	9,962	10,052	90	0.9%
Unincorporated County	145,348	149,545	4,197	2.9%
Sarasota County	399,532	407,254	7,722	1.9%
Longboat Key (part)	4,489	4,523	34	0.8%
North Port	64,472	67,196	2,724	4.2%
Sarasota	53,859	54,635	776	1.4%
Venice	21,851	22,306	455	2.1%

Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change
Unincorporated County	254,861	258,594	3,733	1.5%
Seminole County	449,012	454,635	5,623	1.3%
Altamonte Springs	43,905	44,482	577	1.3%
Casselberry	27,781	28,542	761	2.7%
Lake Mary	16,122	16,538	416	2.6%
Longwood	14,900	15,166	266	1.8%
Oviedo	37,128	37,701	573	1.5%
Sanford	57,238	57,819	581	1.0%
Winter Springs	36,156	36,654	498	1.4%
Unincorporated County	215,782	217,733	1,951	0.9%
Sumter County	110,283	112,603	2,320	2.1%
Bushnell	2,497	2,497	-	0.0%
Center Hill	1,061	1,072	11	1.0%
Coleman	714	719	5	0.7%
Webster	803	805	2	0.2%
Wildwood	8,018	8,463	445	5.6%
Unincorporated County	97,190	99,047	1,857	1.9%
Suwannee County	41,644	42,097	453	1.1%
Branford	699	691	(8)	-1.1%
Live Oak	6,819	6,860	41	0.6%
Unincorporated County	34,126	34,546	420	1.2%
Taylor County	19,698	19,866	168	0.9%
Perry	6,974	6,954	(20)	-0.3%
Unincorporated County	12,724	12,912	188	1.5%
Union County	10,898	10,735	(163)	-1.5%
Lake Butler	1,853	1,818	(35)	-1.9%
Raiford	243	258	15	6.2%
Worthington Springs	339	322	(17)	-5.0%
Unincorporated County	8,463	8,337	(126)	-1.5%
Volusia County	515,515	521,745	6,230	1.2%
Daytona Beach	64,539	65,539	1,000	1.5%
Daytona Beach Shores	4,291	4,288	(3)	-0.1%
DeBary	20,242	20,434	192	0.9%
DeLand	31,792	32,775	983	3.1%
Deltona	88,922	89,984	1,062	1.2%
Edgewater	21,297	23,100	1,803	8.5%
Flagler Beach (part)	60	60	-	0.0%
Holly Hill	11,825	11,890	65	0.5%
Lake Helen	2,664	2,694	30	1.1%
New Smyrna Beach	25,140	25,844	704	2.8%
Oak Hill	1,974	1,994	20	1.0%
Orange City	11,681	11,850	169	1.4%
Ormond Beach	40,362	40,716	354	0.9%
Pierson	1,694	1,745	51	3.0%
Ponce Inlet	3,062	3,084	22	0.7%
Port Orange	59,315	59,625	310	0.5%
South Daytona	12,635	12,677	42	0.3%
Unincorporated County	114,020	113,446	(574)	-0.5%
Wakulla County	28,448	29,096	648	2.3%
St. Marks	285	275	(10)	-3.5%
Sopchoppy	466	469	3	0.6%
Unincorporated County	27,697	28,352	655	2.4%
Walton County	61,458	63,780	2,322	3.8%
DeFuniak Springs	5,437	5,432	(5)	-0.1%

**Comparison of 2016 and 2017 Adjusted Population Estimates
Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change
Freeport	3,027	3,240	213	7.0%
Paxton	597	601	4	0.7%
Unincorporated County	52,397	54,507	2,110	4.0%
Washington County	22,569	22,696	127	0.6%
Caryville	292	293	1	0.3%
Chipley	3,464	3,466	2	0.1%
Ebro	232	233	1	0.4%
Vernon	749	744	(5)	-0.7%
Wausau	383	380	(3)	-0.8%
Unincorporated County	17,449	17,580	131	0.8%
Statewide Total	20,026,564	20,363,867	337,303	1.7%
Statewide Incorporated	10,185,972	10,358,262	172,290	1.7%
Statewide Unincorporated	9,840,592	10,005,605	165,013	1.7%

Notes:

- 1) The City of Westlake in Palm Beach County was incorporated as of June 20, 2016.
- 2) The Village of Indiantown in Martin County was incorporated as of December 31, 2017.
- 3) The Town of Hastings in St. Johns County was dissolved as of February 28, 2018.

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>

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