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Information Handbook

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Prepared by the

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with the assistance of the

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Acknowledgments

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Inquiries and Suggestions

Inquiries regarding the estimated distributions of select state-shared revenues and local option taxes as prepared by the Florida Department of Revenue should be directed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

General inquiries and questions regarding this publication should be directed to the Florida LCIR. In addition, suggested improvements that will make this publication more informative and useful as a resource are always welcome. If you have suggestions for the 2004 edition, please direct your comments to LCIR legislative analyst, Steven O'Cain, at the following address.

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Additional information of potential interest to state and local officials can be found on the LCIR's website. http://fcn.state.fl.us/lcir

Introduction

Components of the Handbook

The *Local Government Financial Information Handbook* is a reference for most of the revenue sources available to local governments. It contains relevant information on several items useful for local government budgeting purposes, including descriptions of revenue sources, estimated revenue distributions, and adjusted population estimates used for revenue-sharing purposes.

This publication was written as a guide to understanding constitutional and statutory laws regarding these revenue sources. However, questions of legal interpretation should be directed to appropriate legal counsel.

The Florida Legislative Committee on Intergovernmental Relations (LCIR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Research and Analysis. The LCIR 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 Research and Analysis prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the current fiscal year. **It is important for the reader to note that the estimated distributions presented in this publication do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to change during the fiscal year.**

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

Part One: Revenue Sources Authorized by the Constitution

Part Two: Revenue Sources Based on Home Rule Authority

Part Three: Revenue Sources Authorized by the Legislature
- State-Shared Revenues
- Other Own-Source Revenues
- Local Option Taxes
  - Local Discretionary Sales Surtaxes
  - Local Option Food and Beverages Taxes
  - Local Option Fuel Taxes
  - Local Option Tourist Taxes

In addition, the adjusted county and municipal population estimates used for revenue-sharing purposes is provided in the appendix.

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Part One:
Revenue Sources Authorized in the State Constitution

The ability of local governments to raise revenue for their operations is narrowly constrained 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]

With the exception of the ad valorem tax and several constitutionally authorized, state-shared revenue programs, local governments are dependent on the Legislature for the authority to levy any other forms of taxation, thereby increasing the relative importance of the ad valorem tax. This section identifies those local government revenue sources authorized by the constitution.

The Florida Constitution also contains several other provisions that are relevant to local government revenue capacity. First, the Legislature is authorized to appropriate funds to counties, municipalities, or special districts based upon conditions set in general law, including the use of relative ad valorem assessment levels.[2] Hence, revenue sharing may be based on a local government's relative ad valorem assessment level or any other factor established by the Legislature.

Second, the ability of the Legislature to impose unfunded mandates on local governments is restricted, unless certain procedural requirements are met.[3] Legislative mandates and other measures affecting local government fiscal capacity is the subject of a separate Committee publication.[4]

Third, the state's revenue raising capacity is limited. Consequently, the ability of state government to aid local governments may be affected. The collection of state revenue for any fiscal year is limited to certain state revenues allowed plus an adjustment for growth.[5] Approved by voters in the November 1996 general election, this constitutional change prohibits the imposition of new state taxes or fees by constitutional amendment unless the proposed amendment is approved by two-thirds of the voters voting in the general election in which the proposed amendment appears on the ballot. This amendment could have the effect of limiting the enactment of a statewide tax.

1. FLA. CONST. art. VII, § 1(a).

2. FLA. CONST. art. VII, § 8.

3. FLA. CONST. art. VII, § 18.

4. JT. LEGIS. COMM. ON INTERGOVTL. REL., 2002 INTERGOVERNMENTAL IMPACT REPORT: MANDATES AND MEASURES AFFECTING LOCAL GOVERNMENT FISCAL CAPACITY (2003).

5. FLA. CONST. art. VII, § 1(e).

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Ad Valorem Tax[1]

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

Brief Overview

The ability of local governments to raise revenue for governmental operations is narrowly constrained 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.[2]
>
> 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.[3]

With the exception of the ad valorem tax and other constitutionally authorized and home-rule revenue sources, local governments are dependent on the Legislature for the authority to levy any other forms of taxation. Therefore, the relative importance of the ad valorem tax as a revenue source for local governments 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.

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1. This discussion of ad valorem taxes has been adapted, in part, from the following informational materials: NABORS, GIBLIN, & NICKERSON, P.A. , HOME RULE AND LOCAL GOVERNMENT REVENUE SOURCES (2003) and FLA. S. COMM. ON FIN. & TAX'N., 2003 FLORIDA TAX HANDBOOK INCLUDING FISCAL IMPACT OF POTENTIAL CHANGES (2003).

2. FLA. CONST. art. VII, § 9(a).

3. FLA. CONST. art. VII, § 9(b).

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.

County Millages

County government millages shall be composed of four categories of millage.[4]

1. General millage is the nonvoted millage rate set by the county's governing body.
2. 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, section 12 of the Florida Constitution.
3. Voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to article VII, section 9(b) of the Florida Constitution.
4. County dependent special district millage is included as county millage for the purpose of the ten-mill cap. A dependent special district is defined as a special district meeting at least one of four criteria.[5]

County Furnishing Municipal Services

General law implements the constitutional language 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.[6] The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSBU is the correct terminology when the mechanism used to fund the county services is derived through service charges or special assessments rather than taxes.

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 less than countywide to fund a particular service or 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

4. FLA. STAT. § 200.001(1) (2003).

5. FLA. STAT. § 189.403(2) (2003).

6. FLA. STAT. § 125.01(1)(q) (2003).

services, counties are authorized to levy up to ten mills.[7]

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.

Municipal Millages

Municipal government millages shall be composed of four categories of millage.[8]

1. General millage is the nonvoted millage rate set by the municipality's governing body.
2. 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, section 12 of the Florida Constitution.
3. Voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to article VII, section 9(b) of the Florida Constitution.
4. Municipal dependent special district millage is included as municipal millage for the purpose of the ten-mill cap.

School District Millages

As previously stated, the state constitution restricts the levy of nonvoted ad valorem tax levies for school purposes to ten mills. The voted levies, which are constitutionally available to counties and municipalities as well as school districts, do not count toward the ten-mill cap. School district millages shall be composed of five categories.[9]

1. Nonvoted required operating millage (otherwise known as required local effort) is that rate set by the school board for current operating purposes and imposed pursuant to section 1011.60(6), Florida Statutes (2003).
2. Nonvoted discretionary operating millage is that rate set by the school board for those operating purposes other than the required local effort millage rate authorized in section 1011.60(6), and the nonvoted capital improvement millage rate authorized in section 1011.71(2). General law caps the maximum rate allowed.
3. Nonvoted capital improvement millage is the rate set by the school board for capital improvements as authorized in section 1011.71(2). General law caps the maximum rate allowed.

7. FLA. STAT. § 200.071 (2003).

8. FLA. STAT. § 200.001(2) (2003).

9. FLA. STAT. § 200.001(3) (2003).

4. Voted operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to article VII, section 9(b) of the Florida Constitution.
5. Voted debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to article VII, section 12 of the Florida Constitution.

As previously mentioned, the Legislature requires all school districts to levy a required local effort millage rate in order to participate in state funding of kindergarten through grade 12 public school programs, via the Florida Education Finance Program (FEFP).[10] The Legislature shall prescribe the aggregate required local effort for all school districts collectively as an item in the General Appropriations Act for each fiscal year. The millage rate required of each school district to provide its respective share of the costs shall be calculated annually by formula. This rate is adjusted by an equalization factor designed to account for differing levels of assessment in each district.

Independent Special District Millages

Independent special district millages shall be that rate set by the district's governing body, and the following conditions shall be identified.[11]

1. Is the millage authorized by a special act approved by the electors pursuant to article VII, section 9(b) of the Florida Constitution; authorized pursuant to article XII, section 15 of the Florida Constitution; or otherwise authorized?
2. Is the tax to be levied countywide, less than countywide, or on a multicounty basis?

Adjustments to the Tax Base

The ad valorem taxable base is the fair market value of locally assessed real estate, tangible personal property, and state assessed railroad property, less certain exclusions, differentials, exemptions, and credits. Intangible personal property is excluded since it is separately assessed and taxed by the state. A brief explanation of the adjustments to the taxable base follows.

Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. The major categories of exclusions include the following.

1. Transportation vehicles such as automobiles, boats, airplanes, and trailer coaches that are constitutionally excluded from ad valorem taxation but subject to a license tax.
2. Personal property brought into the state for transshipment that statutorily is not considered to have acquired taxable situs and therefore is not part of the tax base.

10. FLA. STAT. § 1011.62 (2003).

11. FLA. STAT. § 200.001(4) (2003).

Differentials are reductions in assessments that result from a valuation standard other than fair market value. The valuation standards include the following.

1. Value in current use only (e.g., agricultural value).
2. Value at a specified percentage of fair market value (e.g., the state constitution allows inventory and livestock to be assessed on a percentage basis, although the Legislature has exercised its option to totally exempt such property).
3. Value that results from a limitation on annual increases (e.g., increases in assessments of homestead property are limited to the lesser of 3 percent or the Consumer Price Index up to the 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). However, certain exemptions are equal to the total assessed value of the property (e.g., property used exclusively for charitable purposes), or are equal to a portion of the total assessment, based on a ratio of exempt use to total use provided that said must exceed 50 percent (e.g., property used predominantly for charitable purposes).

Credits are deductions from the tax liability of a particular taxpayer and may take the form of allowances, discounts, and rebates. Currently, the only credits allowed in Florida are early payment and installment discounts of not more than 4 percent.

Deferrals do not reduce the taxpayer's overall tax liability but allow for changes in the timing of payments. Under certain circumstances, a taxpayer may defer a portion of the taxes due on homestead property for the remaining lifetime of the property owner and spouse or until the sale of the property.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions amended provisions related to this tax.

Chapter Law #	Bill #	Subject
2003-1	SB 580	Reviser Bill/Charter School Ad Valorem Tax Exemption
2003-22	HB 267	Unpaid Taxes/Electronic Sale of Certificates
2003-32	SB 654	Telecommunication Companies
2003-34	SB 1162	Taxation/Automatic Expiration on Retirement of Bonds
2003-61	SB 1712	Government Reorganization/Assessment of Property for Back Taxes, Withholding of State Funds,
2003-70	SB 1024	Non Ad Valorem Assessments
2003-162	SB 1660	Community Development and Planning/Agricultural Lands
2003-254	SB 1176	Taxation/Agricultural Lands Classification

2003-284	HB 1721	Subdivision Property/Ad Valorem Taxes, Non Ad Valorem Assessments and Notice to Contiguous Property Owners of Tax Deed Application
2003-348	HB 811	Notice of Non Ad Valorem Assessment in TRIM Notice
2003-399	SB 4-A	Appropriations Implementer/Ad Valorem Tax Forms
2003-402	HB 113-A	Judicial System

The Florida Legislature's website Online Sunshine offers additional information regarding these pieces of legislation.[12] Interested persons can link to the text of the enrolled bill, text of amendments, relevant staff analyses, and chamber vote histories.

Eligibility Requirements

As previously mentioned, the state constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. In addition, the Legislature may, at its discretion, authorize special districts to levy ad valorem taxes.

Millage rates shall be fixed only by ordinance or resolution of the governing body of the taxing authority in the manner specifically provided by general law or special law.[13] Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures

The Department of Revenue and the units of local government administer the ad valorem tax. Two county constitutional officers, the property appraiser and tax collector, have primary responsibility for the collection and administration of ad valorem taxes at the local level. The property appraiser is charged with determining the value of all property within the county, maintaining appropriate records related to the valuation of such property, and determining the ad valorem tax on taxable property. The tax collector is charged with the collection of ad valorem taxes levied by the county, school district, all municipalities within the county, and any special taxing districts within the county.

The Department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation. The Department shall prescribe and furnish all forms as well as prescribe 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.

12. http://www.leg.state.fl.us

13. FLA. STAT. § 200.001(7) (2003).

Chapter 195, Florida Statutes, addresses the administration of property assessments. Additional chapters deal with other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 196, exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage.

Distribution of Proceeds

The tax collector shall distribute taxes to each taxing authority.[14]

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. A local unit of special purpose (i.e., special district) may be restricted in the expenditure of the revenue for the purpose associated with the creation of the district itself. 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 section 125.01(1)(q), Florida Statutes (2003).

Relevant 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 online database of legal opinions.[15] Interested persons may view the opinions on-line 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.

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

The Department of Revenue releases an annual report on property valuations and property tax data each year, and the most recent edition contains values for 2002 as well as several prior years for

14. FLA. STAT. § 197.383 (2003).

15. http://myfloridalegal.com/opinions

purposes of comparison.[16] This report is available via one of the Department's webpages.[17]

Using data obtained from these annual reports, the LCIR staff has compiled several additional tables profiling millage rates and ad valorem taxes levied by counties, municipalities, and school districts for several consecutive years the period of 1996 through 2002. These tables are available via the LCIR's website.[18]

16. DEP'T OF REV., FLORIDA PROPERTY VALUATIONS AND TAX DATA BOOK (2002).

17. http://sun6.dms.state.fl.us/dor/property/databk.html

18. http://fcn.state.fl.us/lcir/dataAtoZ.html

Constitutional Fuel Tax

Article XII, Section 9(c), Florida Constitution
Sections 206.41(1)(a), 206.45, 206.47, 336.023, and 336.024, Florida Statutes

Brief Overview

Pursuant to the state constitution, 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.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not amend provisions related to this tax.

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 will transmit the tax, as collected monthly, to the State Board of Administration (BOA).[3] The BOA will calculate a monthly allocation of the taxes received from the DOR based on the formula contained in article XII, section 9(c)(4), of the Florida Constitution, and credit to each county's account the amount of tax to be allocated by 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.

1. FLA. CONST. art. XII, § 9(c).
2. FLA. STAT. § 206.45 (2) (2003).
3. FLA. STAT. § 206.47(2) (2003).
4. Id., at (6).

First, the distribution factor for each county is calculated as the sum of the following allocation components.

$$1/4 \times \frac{\text{County Area}}{\text{State Area}}$$

$$1/4 \times \frac{\text{County Population}}{\text{State Population}}$$

$$1/2 \times \frac{\text{Total Tax Collected Countywide during the Previous Fiscal Year}}{\text{Total Tax Collected Statewide during the Previous Fiscal Year}}$$

= County's Distribution Factor

The calculation of the population component is based on the most recent federal census figures.[5] 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 shall furnish the certificate to the BOA. This certificate shall be conclusive as to the tax collected in each county for the prior fiscal year.[6]

Second, the monthly distribution for each county is calculated.

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

= County's Monthly Distribution

Distribution of Proceeds

The taxes credited to each county will be first distributed to meet the debt service requirements, if any, of the article IX, section 16, of the Florida Constitution of 1885, debt assumed or refunded by the BOA payable from the tax. The remaining taxes credited to each county are surplus fuel tax funds.[7] These surplus fuel tax funds are divided into 80 percent and 20 percent portions.

In each fiscal year, the BOA will distribute 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 will be advanced monthly, to the extent practicable, to the Board of County Commissioners (BOCC) for use in the county.[8]

5. FLA. CONST. art. XII, § 9(c)(4).

6. FLA. STAT. § 206.47(5)(a) (2003).

7. Id., at (7).

8. Id., at (9).

In each fiscal year, the BOA will distribute 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 will be advanced monthly, to the extent practicable, to the BOCC for use in the county.[9]

The BOA shall assume responsibility for distribution of the counties' 80 percent share in the same manner as the 20 percent share is currently distributed pursuant to section 206.47, Florida Statutes. However, the BOA shall ensure that county funds are made available to the Department of Transportation to be held in escrow for any construction underway on behalf of the county pursuant to resolution of the county's governing body.[10]

Authorized Uses

As previously mentioned, the taxes credited to each county will be first distributed to meet the debt service requirements, if any, of the article IX, section 16, of the Florida Constitution of 1885, debt assumed or refunded by the BOA payable from the tax. The remaining monies, or surplus fuel tax funds, shall be used for the acquisition, construction, and maintenance of roads. The term *maintenance* means periodic and routine maintenance, as defined in section 334.03, Florida Statutes, 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.[11]

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 systems, and the mineral sealing of lengthy sections of roadway.[12]

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.[13]

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 shall provide the connecting road. Any surplus, not otherwise used to provide the connecting road, shall be used on any road in the

9. Id., at (10).

10. FLA. STAT. § 336.024 (2003).

11. FLA. STAT. § 206.47(7) (2003).

12. FLA. STAT. § 334.03(19) (2003).

13. Id., at (24).

county at the discretion of the county's governing body.[14]

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[15] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 Distributions

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for the 2003-04 local fiscal year as calculated by the DOR. The estimates are based on a statewide estimate of total constitutional fuel tax collections. These estimates are net of the BOA's administrative deductions. Inquiries regarding the DOR's estimates should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

14. FLA. STAT. § 336.23 (2003).

15. http://myfloridalegal.com/opinions

Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website.[16]

16. http://fcn.state.fl.us/lcir/dataAtoZ.html

Constitutional Fuel Tax

Estimated Distributions by County
Local Government Fiscal Year 2003-04

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.67951%	0.34275%	0.40960%	1.43190%	$ 2,821,666
Baker	0.09566%	0.03447%	0.24530%	0.37540%	739,754
Bay	0.54656%	0.22817%	0.36710%	1.14180%	2,250,003
Bradford	0.09027%	0.03976%	0.12260%	0.25260%	497,767
Brevard	1.45293%	0.74080%	0.54030%	2.73400%	5,387,552
Broward	4.64924%	2.50254%	0.51240%	7.66420%	15,102,881
Calhoun	0.04575%	0.01984%	0.24060%	0.30620%	603,390
Charlotte	0.51126%	0.22268%	0.33840%	1.07230%	2,113,048
Citrus	0.32305%	0.18442%	0.27480%	0.78230%	1,541,581
Clay	0.41265%	0.22474%	0.26040%	0.89780%	1,769,182
Collier	0.77461%	0.41599%	0.86260%	2.05320%	4,045,985
Columbia	0.30948%	0.08752%	0.33290%	0.72990%	1,438,323
De Soto	0.06741%	0.04917%	0.26590%	0.38250%	753,745
Dixie	0.04562%	0.02168%	0.30930%	0.37660%	742,119
Duval	2.80582%	1.21351%	0.35900%	4.37830%	8,627,769
Escambia	0.88321%	0.44901%	0.31990%	1.65210%	3,255,587
Flagler	0.17177%	0.08514%	0.21280%	0.46970%	925,579
Franklin	0.04283%	0.01523%	0.32150%	0.37960%	748,030
Gadsden	0.27106%	0.06883%	0.22460%	0.56450%	1,112,390
Gilchrist	0.03496%	0.02252%	0.14920%	0.20670%	407,318
Glades	0.02776%	0.01599%	0.41210%	0.45580%	898,188
Gulf	0.03191%	0.02279%	0.27390%	0.32860%	647,531
Hamilton	0.09677%	0.02088%	0.21750%	0.33510%	660,340
Hardee	0.08654%	0.04114%	0.26760%	0.39530%	778,968
Hendry	0.14658%	0.05421%	0.49600%	0.69680%	1,373,097
Hernando	0.36405%	0.20463%	0.20730%	0.77600%	1,529,166
Highlands	0.26131%	0.13349%	0.45980%	0.85460%	1,684,053
Hillsborough	3.36476%	1.58267%	0.52040%	5.46780%	10,774,710
Holmes	0.06520%	0.02805%	0.20860%	0.30190%	594,917
Indian River	0.44184%	0.17714%	0.22120%	0.84020%	1,655,677
Jackson	0.26711%	0.07153%	0.39660%	0.73520%	1,448,767
Jefferson	0.08108%	0.01988%	0.25160%	0.35260%	694,825
Lafayette	0.01420%	0.01080%	0.23090%	0.25590%	504,270
Lake	0.67131%	0.34644%	0.48500%	1.50280%	2,961,380
Lee	1.46502%	0.71227%	0.42980%	2.60710%	5,137,486
Leon	0.69919%	0.37188%	0.29790%	1.36900%	2,697,717
Levy	0.13230%	0.05399%	0.48590%	0.67220%	1,324,621
Liberty	0.02630%	0.01073%	0.34770%	0.38470%	758,080
Madison	0.15982%	0.02838%	0.30000%	0.48820%	962,035
Manatee	0.75525%	0.41584%	0.35570%	1.52680%	3,008,674
Marion	1.08114%	0.40645%	0.68440%	2.17200%	4,280,089
Martin	0.44298%	0.19648%	0.28450%	0.92400%	1,820,811
Miami-Dade	5.85184%	3.46707%	0.91700%	10.23590%	20,170,609
Monroe	0.33639%	0.12165%	0.82010%	1.27810%	2,518,592

Constitutional Fuel Tax

Estimated Distributions by County
Local Government Fiscal Year 2003-04

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Nassau	0.18581%	0.09160%	0.27480%	0.55220%	1,088,152
Okaloosa	0.55886%	0.26533%	0.41760%	1.24180%	2,447,060
Okeechobee	0.19011%	0.05480%	0.37080%	0.61570%	1,213,283
Orange	3.49952%	1.43311%	0.41850%	5.35110%	10,544,744
Osceola	0.69045%	0.28989%	0.62880%	1.60910%	3,170,852
Palm Beach	2.98488%	1.77395%	0.93300%	5.69180%	11,216,119
Pasco	1.06292%	0.54194%	0.32410%	1.92900%	3,801,239
Pinellas	2.17426%	1.40032%	0.18120%	3.75580%	7,401,086
Polk	1.64749%	0.75322%	0.83950%	3.24020%	6,385,057
Putnam	0.20920%	0.10694%	0.34560%	0.66170%	1,303,929
Saint Johns	0.51207%	0.20083%	0.29250%	1.00540%	1,981,216
Saint Lucie	0.62914%	0.30489%	0.25450%	1.18850%	2,342,028
Santa Rosa	0.33729%	0.18734%	0.48500%	1.00960%	1,989,493
Sarasota	0.92865%	0.50928%	0.24910%	1.68700%	3,324,360
Seminole	1.03168%	0.58116%	0.14620%	1.75900%	3,466,241
Sumter	0.37167%	0.09198%	0.24110%	0.70470%	1,388,664
Suwannee	0.16350%	0.05356%	0.28870%	0.50580%	996,717
Taylor	0.09980%	0.02969%	0.44040%	0.56990%	1,123,031
Union	0.03473%	0.02068%	0.10450%	0.15990%	315,095
Volusia	1.25110%	0.68928%	0.52300%	2.46340%	4,854,314
Wakulla	0.06475%	0.03631%	0.26040%	0.36150%	712,363
Walton	0.21395%	0.06825%	0.47960%	0.76180%	1,501,184
Washington	0.07386%	0.03246%	0.26040%	0.36670%	722,610
Totals	50.00000%	25.00000%	25.00000%	100.00000%	$ 197,057,500

Data Source: FL Dept. of Revenue, Office of Research and Analysis.

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Constitutional School Revenue Sources

Gross Receipts Tax on Utilities

Article XII, Sections 9(a), Florida Constitution
Chapters 203, Florida Statutes

Motor Vehicle License Tax

Article XII, Sections 9(d), Florida Constitution
Chapters 320, Florida Statutes

Brief Overview

The state constitution authorizes two sources of revenue for the benefit of school districts. The first is a gross receipts tax on utilities.[1] A tax of 2.5 percent is imposed on the gross receipts of sellers of electricity and natural or manufactured gas, and a tax of 2.37 percent is imposed on the gross sellers of telecommunications services.[2] The proceeds of the tax are placed in the Public Education Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of the state system of public education that includes universities, community colleges, vocational technical schools, and public schools.

The following list the order of priority and purposes for which the monies in the trust fund shall be used in each fiscal year.

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

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

The following list the order of priority and purposes for which the distributed monies shall be used in each fiscal year.

1. FLA. CONST. art. XII, § 9(c).
2. FLA. STAT. § 203.01(1)(b) (2003).
3. FLA. CONST. art. XII, § 9(d).

1) The compliance with bond obligations based on motor vehicle tax anticipation certificates issued prior to 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.

Current Year's Distributions

Estimated collections of the gross receipts tax, which funds capital outlay projects of the state system of public education, are expected to total approximately $804 million in state fiscal year 2003-04.[4] Estimated distributions to public schools and community colleges resulting from the licensing of motor vehicles are expected to total approximately $114 million.[5]

Prior Years' Distributions

Several additional tables summarizing prior years' statewide distributions to school districts are available via the LCIR's website.[6]

4. FLA. S. COMM. ON FIN. & TAX'N., 2003 FLORIDA TAX HANDBOOK INCLUDING FISCAL IMPACT OF POTENTIAL CHANGES 58 (2003).

5. Id., at 91.

6. http://fcn.state.fl.us/lcir/dataAtoZ.html

Part Two:
Revenue Sources Based on Home Rule Authority

Under Florida's Constitution, local governments possess strong home rule powers. Given these powers, local governments may utilize a variety of revenue sources for funding services and improvements without express statutory authorization. Special assessments, impact fees, franchise fees, and user fees or service charges are examples of these home rule revenue sources.

In implementing special assessments and fee programs, a local government's goal is to create an assessment or fee that avoids classification as a tax by the courts. If an assessment or fee does not meet the case law requirements and is classified as a tax, then the local government must have general law authorization for its imposition.

Special assessments and taxes are distinguishable because no requirement exists that taxes provide a specific benefit to property. Taxes are levied for the general benefit of residents and property. As established in Florida case law, two requirements exist for the imposition of a valid special assessment. First, the property assessed must derive a special benefit from the improvement or service provided; and second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

A special assessment may provide funding for either capital expenditures or the operational costs of services, provided that the property that is subject to the assessment derives a special benefit from the improvement or service. Examples of assessed services and improvement upheld by Florida courts include garbage disposal, sewer improvements, fire protection, fire and rescue services, street improvements, parking facilities, downtown redevelopment, stormwater management services, and water and sewer line extensions.

Florida's local governments possess the home rule authority to impose a variety of user and regulatory fees to pay the cost of providing a service or facility or regulating an activity. The underlying premise for both user and regulatory fees is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate. Examples of such fees include building permit fees, rezoning fees, comprehensive plan amendment fees, recreational facility charges, and service charges for solid waste collection and disposal services or water and sewer utility services.

Generally, local governments impose fees in one of three ways. First, fees are imposed in exchange for a right, service, or privilege (e.g., franchise fees, rental fees, admission fees, and recreation fees). Second, fees are imposed to fund the cost of a regulatory activity (e.g., building permit fees, planning and zoning fees, and inspection fees). Third, fees are imposed to fund the cost of a governmental service or facility for which the property owner's activity or land use creates the need

for the service or facility (e.g., impact fees, stormwater fees, and solid waste tipping fees). All fees fall within one of these three categories, and the case law or legal sufficiency tests differ for each type of fee.

In summary, the exercise of home rule powers by local governments is constrained by whether an inconsistent provision or outright prohibition exists in the constitution, general law, or special law regarding the power at issue. Counties and municipalities cannot levy a tax without express statutory authorization because the constitution specifically prevents them from doing so. However, local governments may levy special assessments and a variety of fees absent any general law prohibition provided such home rule source meets the relevant legal sufficiency tests.

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 produced by the law firm of Nabors, Giblin, & Nickerson, P.A. This publication is entitled *Home Rule and Local Government Revenue Sources* (January 2003). Persons interested in the availability of this publication should contact the law firm directly at (850) 224-4070.

Franchise Fees

Home Rule Authority

Brief Overview

County and municipal governments may exercise their home rule authority to impose a 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 franchise 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 franchise term. Franchise fees are typically levied through a franchise agreement negotiated between the local government and the utility provider.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

The levy of franchise fees stems from county and municipal home rule authority granted in the Florida Constitution.[1]

Administrative Procedures

The imposition of a franchise fee requires the adoption of a franchise ordinance. Such an ordinance grants a special privilege that is not available to the general public. In fact, a franchise ordinance may even relinquish a local government's right to its proprietary opportunity to compete with the utility.

In addition to granting special rights to operate within a local government's jurisdiction, a franchise ordinance may regulate the utility by governing the extent to which the utility may do business on public property and the manner in which that business may be conducted. Taking into consideration the degree of change anticipated in the industry and the desire for the utility to secure the local government's property rights for a long period of time, the ordinance grants the franchise for a period of years.

Franchise ordinances imposing franchise fees should address how the fees will be administered. Typically, the fees are based on a percentage of the gross receipts from utility sales in the franchise area. For gross receipts based fees, the rate of 3 to 5.5 percent is frequently adopted.

1. FLA. CONST. art. VIII, § 1, 2.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds as the authority may deem proper.

Authorized Uses

Many local governments use a portion of the fee revenue to offset the cost of regulation with the balance deposited into the government's general fund. Use of the revenues for general fund purposes would seem to be consistent with the concept that the franchise fee is consideration for renting a local government's rights-of-way and for the local government agreeing not to compete with the utility. It would seem that Florida case law has not yet addressed the issue of whether fee revenue collected from electric utilities must be restricted for any particular purpose.

Relevant Attorney General Opinions

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[2] Interested persons may view the opinions on-line by accessing the website and perform a search using the keyword phrase *franchise 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.

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website.[3]

2. http://myfloridalegal.com/opinions

3. http://fcn.state.fl.us/lcir/dataAtoZ.html

Impact Fees

Home Rule Authority

Brief Overview

Impact fees are charges imposed by local governments against new development. Such charges represent a total or partial reimbursement for the cost of additional facilities or services necessary as the result of the new development. Rather than imposing the cost of these additional facilities or services upon the general public, the purpose of impact fees is to shift the capital expense burden of growth from the general public to the developer and new residents.

Local governments in conjunction with their power to regulate land use and their statutory responsibility to adopt and enforce comprehensive planning impose impact fees. Impact fees have successfully been levied to fund the expansion of water and sewer facilities, the construction of road improvements, the construction of school facilities, and park expansion.

Impact fees are a unique product of local governments' home rule powers, and the development of such fees has occurred in Florida via home rule ordinance rather than by direct statutory authorization or mandate. Therefore, the characteristics and limitations of impact fees are found in Florida case law rather than statute.

As developed under case law, an impact fee levied by a local government must meet what is referred to as the "dual rational nexus test" in order to withstand legal challenge. First, there must be a reasonable connection, or rational nexus, between the anticipated need for additional capital facilities and the population growth generated by the new development. Second, the government must show a reasonable connection between the expenditures of the funds collected and the benefits accruing to the new development from those expenditures.

There are four characteristics of legally sufficient impact fees. First, the fee is levied on new development or new expansion of existing development. Second, the fee is a one-time charge, although collection may be spread out over time. Third, the fee is earmarked for capital outlay only; operating costs are excluded. Fourth, the fee represents a proportional share of the cost of the facilities needed to serve the new development.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

The levy of impact fees stems primarily from county and municipal home rule authority granted in the Florida Constitution.[1]

Administrative Procedures

To withstand legal challenge, the governing authority should adopt a properly drafted, impact fee ordinance. Such ordinance should specifically earmark funds collected for use in acquiring capital facilities to benefit new residents.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority may pay out of the specifically earmarked funds that portion necessary to fund the cost of the capital improvement.

Authorized Uses

Generally, Florida courts have held that the collected monies are limited in use to meeting the costs of capital expansion resulting from population growth. Additionally, the courts have upheld impact fees imposed by local governments for a variety of capital projects such as water and sewer capital expansion, countywide school facilities, county roads, and park expansion. Additionally, local governments may not use the impact fee proceeds for operation and maintenance expenses. Furthermore, local governments must expend the impact fees proceeds within a reasonable time of their collection.

Relevant Attorney General Opinions

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[2] Interested persons may view the opinions on-line by accessing the website and perform a search using the keyword phrase *impact 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. FLA. CONST. art. VIII, § 1, 2.

2. http://myfloridalegal.com/opinions

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website.[3]

3. http://fcn.state.fl.us/lcir/dataAtoZ.html

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Right-of-Way Fees

Home Rule Authority

Brief Overview

A right-of-way fee is similar in nature to a franchise fee. Local governments may impose such fees on those utilities that use the entity's rights-of-way or other property in operating their utility businesses. However, in contrast to franchise fees, right-of-way fees are not imposed through a negotiated franchise agreement that grants vested rights.

Typically, the rationale for the unilaterial imposition of the right-of-way fee is that the fee amount represents reasonable compensation for the privilege of using and occupying public rights-of-way for the construction, location, or relocation of utility facilities; providing a fair rental return on the privileged use of public property; and paying the cost of regulation of the public rights-of-way and the protection of the public in the use and occupancy of such rights-of-way.

Eligibility Requirements

The levy of right-of-way fees stems from county and municipal home rule authority granted in the Florida Constitution.[1]

Administrative Procedures

Right-of-way fees are valid fees when they constitute fair rental value for the local government land that is occupied. The imposition of the fee need not be negotiated and may be imposed by ordinance. Like franchise fees, right-of-way fees may be imposed as a percentage of the utility's gross revenues. As part of their legislative functions, governing bodies determine what rate is reasonable.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds, as the authority may deem proper.

Authorized Uses

It is assumed that local governments use the fee revenue to offset the cost of regulation of the public rights-of-way and the protection of the public in the use and occupancy of such rights-of-way.

1. FLA. CONST. art. VIII, § 1, 2.

Relevant Attorney General Opinions

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

Current and Prior Years' Revenues

No revenue data for individual local governments are available.

Special Assessments

Home Rule Authority
Sections 125.01 and 403.0893, and Chapter 170, Florida Statutes

Brief Overview

Special assessments are a home rule revenue source that may be used by a local government to fund local improvements or essential services. In order to be valid, special assessments must meet legal requirements as articulated in Florida case law. The greatest challenge to a valid special assessment is its classification as a tax by the courts.

The courts have defined the differences between a special assessment and a tax. Taxes are levied for the general benefit of residents and property rather than for a specific benefit to property. As established by case law, two requirements exist for the imposition of a valid special assessment. First, the property assessed must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonable apportioned among the properties that receive the special benefit. If a local government's special assessment ordinance withstands these two legal requirements, the assessment is not considered a tax.

The special benefit required for a valid special assessment consists of more than an increase in the property's market value. Such benefit includes both potential increases in property value and the added use and enjoyment of the property. Although the benefit derived from the assessment need not be direct and immediate, the benefit must be special and peculiar to the property rather than a general benefit to the entire community. In addition, special assessments for services can meet the special benefits test regardless of the size of the geographic area in which the assessment is imposed.

An improvement or service, which specially benefits the assessed properties, must also be fairly and reasonably apportioned among the benefited properties. The courts have held assessments to be invalid where the apportionment on the basis of property value did not bear any reasonable relationship to the services provided. In determining the reasonableness of the apportionment, the courts generally give deference to the legislative determination of a local government.

Another distinction in relevant descriptions of local government revenues is between special assessments and user or service charges. While special assessments and service charges are similar in many respects, a key difference is that a special assessment is an enforceable levy while a service charge or fee is voluntary.

A special assessment may provide funding for capital expenditures or the operational costs of services provided that the property, which is subject to the assessment, derives a special benefit from the improvement or service. The courts have upheld a number of assessed services and improvements, such as: garbage disposal, sewer improvements, fire protection, fire and rescue services, street improvements, parking facilities, downtown redevelopment, stormwater management

services, and water and sewer line extensions.

2003 General Law Amendments

Chapter 2003-48, Laws of Florida, (CS for CS for SB 1220) amends s. 689.26, F.S., to require a non-developer owner of real property in a deed-restricted community to disclose whether the property is subject to a special assessment and provides disclosure language. This change became effective on July 1, 2003.

Chapter 2003-284, Laws of Florida, (HB 1721) prohibits non-ad valorem assessments on subdivision property which is utilized exclusively for the benefit of lot owners within a subdivision regardless of ownership. However, the value of such property shall be prorated among the subdivision property owners and included in the assessment of all the lots within the subdivision. These changes become effective on January 1, 2004.

Eligibility Requirements

The authority to levy of special assessments is based primarily on county and municipal home rule powers granted in the Florida Constitution.[1] In addition, statutes authorize explicitly the levy of special assessments for county and municipal governments.[2] Special districts must derive their authority to levy special assessments through general law or special act.[3]

County governments are authorized to establish municipal service taxing or benefit units for any part or all of the unincorporated area of the county for the purpose of providing a number of municipal-type services.[4] Such services can be funded, in whole or in part, from special assessments. The boundaries of the taxing or benefit unit may include all or part of the boundaries of a municipality subject to the consent by ordinance of the governing body of the affected municipality. Counties may also levy special assessments for county purposes.

County governments may create special districts to include both the incorporated and unincorporated areas, subject to the approval of the governing bodies of the affected municipalities.[5] Such districts are authorized to provide municipal services and facilities from funds derived from service charges, special assessments, or taxes within the district only.

1. FLA. CONST. art. VIII, § 1, 2.

2. For county governments, FLA. STAT. § 125.01 (2003); and municipal governments, FLA. STAT. ch. 170 (2003).

3. Specific statutory authority for special districts to levy special assessments encompasses several types of districts, including community development districts, mosquito control districts, neighborhood improvement districts, water control districts, and water and sewer districts.

4. FLA. STAT. § 125.01(1) (2003).

5. Id. at (5).

Municipalities have the authority to make local municipal improvements and provide for the payment of all or any part of the costs of such improvements by levying and collecting special assessments on the abutting, adjoining, contiguous, or other specially benefited property. Such decision by the governing body to make any authorized public improvement and to defray all or part of the associated expenses of such improvement shall be so declared by resolution.

Administrative Procedures

Three methods are generally enlisted for the collection of special assessments. The first method is termed the uniform collection method and uses the ad valorem tax bill. The second method is the traditional collection method that uses a separate bill. The third method is the monthly utility bill. The method chosen by a local government depends on the type of service or capital program to be funded and the funding source.

Uniform Collection Method

Local governments are authorized to use the ad valorem tax bill for collecting non-ad valorem assessments.[6] A non-ad valorem assessment is defined as those assignments that are not based upon millage and which can become a lien against a homestead as permitted in the state constitution.

The uniform collection method is favored because the special assessments are collected in the same manner as ad valorem taxes. This method of collecting assessments includes the attachment of liens against homesteads, called tax certificates, and through the issuance of a tax deed – the divestiture of the delinquent taxpayer from his or her homestead.

Traditional Collection Method

The traditional collection method of collecting special assessments is similar to the procedure associated with mortgage liens. Upon the special assessment's imposition, a notice of lien is recorded in an amount equal to each property's share of the total special assessment program costs. In the event of non-payment, the amount due is accelerated, and the assessment lien is foreclosed in the same manner as a mortgage.

Typically, the traditional collection method is not as efficient as the uniform collection method for two reasons. First, it requires an extraordinary exercise of political will to foreclose on any residential property. Second, it is frequently resisted in the courts, resulting in protracted litigation prior to payment. Additionally, the foreclosure process must be repeated for each year that a special assessment, imposed for recurring annual services, is not paid.

6. See FLA. STAT. §§ 197.363, .3632 (2003).

On the other hand, the use of the traditional collection method does not require adherence to the strict statutory deadlines and requirements associated with the uniform collection method. The requirements of the traditional collection method can be prescribed by local ordinance.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may pay out of its general funds or out of any special funds that may have been provided for the particular purpose such portion of the cost of any improvement as the authority may deem proper.

Authorized Uses

The proceeds of special assessments imposed by county governments, via the municipal service taxing or benefit units, can be used to fund many types of facilities and services.[7] These include fire protection; law enforcement; beach erosion control; recreation service and facilities; water; alternative water supplies, including, but not limited to, reclaimed water and water from aquifer storage and recovery and desalination systems; streets; sidewalks; street lighting; garbage and trash collection and disposal; waste and sewage collection and disposal; drainage; transportation; indigent health care services; mental health care services; and other essential facilities and municipal services.

The proceeds of special assessments imposed by municipal governments can also be used to fund many types of facilities and services.[8] However, the various authorized uses are too numerous to list here.

Relevant Attorney General Opinions

Florida's Attorney General has issued over one hundred opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[9] Interested persons may view the opinions on-line by accessing the website and perform separate searches using the keyword phrases *special assessments* and *chapter 170*.

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.

7. FLA. STAT. § 125.01(1)(q) (2003).

8. FLA. STAT. § 170.01 (2003).

9. http://myfloridalegal.com/opinions

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website.[10]

10. http://fcn.state.fl.us/lcir/dataAtoZ.html

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User Fees and Service Charges

Home Rule Authority

Brief Overview

Local governments possess the home rule authority to impose user and regulatory fees and service charges to pay the cost of providing a service or facility or regulating an activity. Examples of such fees or charges include building permit fees, rezoning fees, recreational facility charges, and charges for comprehensive plan amendments. In contrast to taxes, user fees and service charges bear a direct relationship between the service received and the compensation paid for the service. The underlying premise for these fees and charges is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate.

Eligibility Requirements

The levy of user fees and service charges stems from county and municipal home rule authority granted in the Florida Constitution.[1]

Administrative Procedures

In establishing the governing body's authority to impose such fees, the local ordinance provides the process by which user fees or service charges are imposed. Generally, local governments impose user fees or service charges in one of three ways. First, fees can be imposed in exchange for a right, service, or privilege (e.g., rental fees, admission fees, and recreation fees). Second, fees can be imposed to fund the cost of a regulatory activity (e.g., building permit fees, planning and zoning fees, and inspection fees). Third, fees can be imposed to fund the cost of a governmental service or facility for which the property owner's activity or land use creates the need for such service or facility (e.g., solid waste tipping fees, stormwater fees).

When the local government can demonstrate a rational nexus between the regulatory activity or governmental service provided with the fee and the feepayers who create the need for the regulatory activity or governmental service, then the fee should be valid. These fees cannot exceed the cost of the regulatory activity or the cost burden created by the fee payer's activity or land use; therefore, the amount of such fee or charge should be established after studying the direct and indirect costs associated with providing the service or facility.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds, as the authority may deem proper.

1. FLA. CONST. art. VIII, § 1, 2.

Authorized Uses

Generally, the use of the fee revenue is restricted to those direct and indirect costs associated with providing the service or facility.

Relevant Attorney General Opinions

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[2] Interested persons may view the opinions on-line by accessing the website and perform a search using the keyword phrases *user fees* and *service charges*.

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

No revenue data for individual local governments are available.

2. http://myfloridalegal.com/opinions

Utility Fees

Home Rule Authority

Brief Overview

A local government operating a utility may charge for the services and products that it provides to its customers. The basis for the fee must be reasonably related to the cost of the service or product. Additionally, the fee may include a reasonable profit that may be used for purposes other than the provision of utility services or products.

Eligibility Requirements

The levy of utility fees stems from county and municipal home rule authority granted in the Florida Constitution.[1]

Administrative Procedures

In order to be considered valid, utility fees need to be just and equitable. The utility may charge different rates to different classes of customers as long as the classification scheme is not arbitrary or unreasonable. Such fees may include the cost for operating the utility as well as costs for anticipated future capital outlay.

Typically, not all users must be charged in the same manner. For example, commercial users may be charged a utility fee based on consumption while residential users may be charged a flat rate. Generally, the courts give deference to the legislative determinations of local government.

Utility fees are typically billed directly by the utility on a monthly or quarterly basis to the customer. The customer's failure to pay the fee generally results in the termination of service. Failure to pay one type of utility fee may result in the termination of other utility services if a particular service is so interlocked with another service that neither can be effective without the other.

Water and wastewater utilities are permitted to charge additional fees provided such fees are reasonably related to the fee's purpose. For example, the term "capacity fee" may be used to describe a charge imposed to fund all or a portion of the impact the new connection creates for capital facilities required to accommodate the projected utility service.

Some utility operators may take advantage of economies of scale and build excess capacity in anticipation of future growth, and this excess capacity may be sold to developers desiring to reserve a portion of the utility's capacity. This type of charge is referred to as a "reservation or commitment fee." These fees are designed to help the utility recover a portion of its operating costs from the time

1. FLA. CONST. art. VIII, § 1, 2.

capacity reserved until the customer begins to pay the utility bill.

Water and wastewater utilities may be authorized to impose several other one-time charges, namely the customer connection charge, meter installation charge, and main extension charge. Connection charges are payments made to the utility for the actual cost of installing a connection from the utility's water or wastewater lines. Meter installation fees are designed to cover the actual cost of installing the water-measuring device at the point of delivery. Main extension charges are made for the purpose of covering all or part of the utility's capital costs in extending its off-site water or wastewater facilities to provide service to the property.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds, as the authority may deem proper.

Authorized Uses

Generally, the use of the fee revenue is restricted to those direct and indirect costs associated with providing the service or facility. Utility fees may include a reasonable profit that may be used for purposes other than the actual provision of utility services or products.

Relevant Attorney General Opinions

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[2] Interested persons may view the opinions on-line by accessing the website and perform a search using the keyword phrase *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.

Current and Prior Years Revenues

No revenue data for individual local governments are available.

2. http://myfloridalegal.com/opinions

Part Three:
Revenue Sources Authorized by the Legislature

Local government taxing authority, with the exception of the constitutionally authorized and home rule revenue sources, must be authorized by the Legislature. These revenue sources include those taxes imposed by the state and shared with counties, municipalities, or school districts; other statutorily authorized, own-source revenues; and local option sales, fuel, and tourist taxes.

Generally, state-shared revenue programs authorize the state to allocate a portion of a state-collected tax to specified local governments based on eligibility requirements. A formula is usually developed for the allocation of funds between units of local government. While general law restricts the use of some of these shared revenues, proceeds derived from other shared revenues may be used for the general revenue needs of local governments.

A number of revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria.[1] These criteria require that the local government have levied ad valorem taxes to produce the equivalent to a millage rate of 3 mills, 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 money from the county; collecting an occupational license tax or a utility tax; or levying an ad valorem tax.

The category of state-shared revenues includes the following sources.

Alcoholic Beverage License Tax
County Fuel Tax
County Revenue Sharing Program
Distribution of Sales and Use Taxes to Counties (formerly the Pari-mutuel Tax distribution)
Emergency Management Assistance
Fuel Tax Refunds and Credits
Insurance License Tax
Local Government Half-cent Sales Tax Program
Mobile Home License Tax
Municipal Revenue Sharing Program
Oil, Gas, and Sulfur Production Tax
Phosphate Rock Severance Tax
State Housing Initiatives Partnership Program
Wireless Enhanced 911 Fee

1. FLA. STAT. § 218.23 (2003).

In contrast to state-shared revenue sources, a number of other statutorily authorized revenue sources are implemented and collected by the county or municipality. Typically, in order to levy the tax at issue, the local government must enact an ordinance providing for the levy and collection of the tax. None of the statutes authorizing these taxes require a referendum as the only method of enacting the tax. While general law restricts the use of the funds generated by some of these sources, revenues from other taxes or fees included in this category may be used for the general revenue needs of county and municipal governments.

The following revenues are included in the category of other-statutorily authorized sources.

911 Fee
Communication Services Tax
Green Utility Fee
Gross Receipts Tax on Commercial Hazardous Waste Facilities
Insurance Premium Tax
Intergovernmental Radio Communications Program
Miami-Dade County Discretionary Surtax on Documents
Municipal Pari-Mutuel Tax
Municipal Parking Facility Space Surcharges
Occupational License Tax
Public Service Tax
Vessel Registration Fee

Local option taxes must specifically be enacted through a majority vote of the governing body, a supermajority vote of the governing body, or referendum approval. In addition, the expenditure of funds raised through local option taxes is generally restricted to purposes enumerated in general law.

The following revenues are included in the category of other-statutorily authorized sources.

Local Discretionary Sales Surtaxes
Local Option Food and Beverage Taxes
Local Option Fuel Taxes
Local Option Tourist Taxes

Alcoholic Beverage License Tax

Section 561.342, Florida Statutes

Brief Overview

A portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality in Florida is shared with those local governments. The taxes imposed under sections 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, Florida Statutes, are subject to having a portion redistributed to eligible counties and municipalities.

Any person operating a bottle club shall pay an annual license tax of $500.[1] Vendors of malt beverages containing alcoholic 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 shall pay an annual license tax that ranges from $20 to $3,000.[2] 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 shall pay an annual license tax that ranges from $50 to $2,000.[3] 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 shall pay an annual license tax that ranges from $100 to $1,820.[4] Authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in section 561.14(4) and (5), Florida Statutes, shall pay an annual license tax that ranges from $500 to $4,000.[5]

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

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

1. FLA. STAT. § 561.14(6) (2003).
2. FLA. STAT. § 563.02 (2003).
3. FLA. STAT. § 564.02 (2003).
4. FLA. STAT. § 565.02(1),(4) and (5) (2003).
5. FLA. STAT. § 565.03 (2003).

Administrative Procedures

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

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

Florida's Attorney General has issued a few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[9] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 Distributions

No estimated revenue distributions for local governments are available.

6. FLA. STAT. § 561.02 (2003).

7. FLA. STAT. § 561.342(1) (2003).

8. Id., at (2).

9. http://myfloridalegal.com/opinions

Prior Years' Distributions

Several additional tables summarizing prior years' distributions are available via the LCIR's website.[10]

10. http://fcn.state.fl.us/lcir/dataAtoZ.html

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County Fuel Tax

Sections 206.41(1) and 206.60, Florida Statutes

Brief Overview

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon.[1] The legislative intent of this tax is to reduce the burden of county ad valorem taxes.[2] The proceeds are allocated to each county via the same distribution formula used for distributing the constitutional fuel tax. The proceeds are to be used by counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes.

2003 General Law Amendments

Chapter 2003-86, Laws of Florida, (HB 1813) expands the authorized uses of the county fuel tax on motor fuel to include construction, reconstruction, operation, maintenance, and repair of bicycle paths and pedestrian pathways. This change became effective on June 3, 2003.

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 section 215.20, Florida Statutes, 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 shall not exceed 2 percent of collections.

Distribution of Proceeds

The DOR shall monthly divide the proceeds and allocate the proceeds by formula to counties in the same manner as the Constitutional Fuel Tax. However, the proceeds are not divided into an 80 percent portion and a 20 percent portion, as are the Constitutional Fuel Tax proceeds.

1. FLA. STAT. § 206.41(1)(b) (2003).
2. FLA. STAT. § 206.60(5) (2003).
3. Id., at (1)(a).

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, the distribution factor for each county is calculated as the sum of the following allocation components.

$$1/4 \times \frac{\text{County Area}}{\text{State Area}}$$

$$1/4 \times \frac{\text{County Population}}{\text{State Population}}$$

$$1/2 \times \frac{\text{Total Tax Collected on County Retail Sales and Use in the Previous Fiscal Year}}{\text{Total Tax Collected Statewide on Retail Sales and Use in the Previous Fiscal Year}}$$

= County's Distribution Factor

The calculation of the population component is based on the most recent federal census figures. 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, the monthly distribution for each county is calculated.

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

= County's Monthly Distribution

Authorized Uses

The revenues received from this tax are to be used for public transportation purposes.[4] Current law authorizes expenditure of the funds 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 on 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

4. Id., at (1)(b).

the county's governing body are performed by some other county board, that board shall receive the proceeds.

Relevant Attorney General Opinions

Florida's Attorney General has issued an opinion relevant to this revenue source. The full text of that opinion is available via the searchable online database of legal opinions.[5] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 Distributions

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for the 2003-04 local fiscal year as calculated by the DOR. 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. Inquiries regarding the DOR's estimates should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Distributions

Several additional tables summarizing prior years' distributions are available via the LCIR's website.[6]

5. http://myfloridalegal.com/opinions

6. http://fcn.state.fl.us/lcir/dataAtoZ.html

County Fuel Tax

Estimated Distributions by County

Local Government Fiscal Year 2003-04

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.67951%	0.34275%	0.40960%	1.43190%	$ 1,267,124
Baker	0.09566%	0.03447%	0.24530%	0.37540%	332,201
Bay	0.54656%	0.22817%	0.36710%	1.14180%	1,010,407
Bradford	0.09027%	0.03976%	0.12260%	0.25260%	223,532
Brevard	1.45293%	0.74080%	0.54030%	2.73400%	2,419,385
Broward	4.64924%	2.50254%	0.51240%	7.66420%	6,782,242
Calhoun	0.04575%	0.01984%	0.24060%	0.30620%	270,964
Charlotte	0.51126%	0.22268%	0.33840%	1.07230%	948,905
Citrus	0.32305%	0.18442%	0.27480%	0.78230%	692,277
Clay	0.41265%	0.22474%	0.26040%	0.89780%	794,486
Collier	0.77461%	0.41599%	0.86260%	2.05320%	1,816,928
Columbia	0.30948%	0.08752%	0.33290%	0.72990%	645,907
De Soto	0.06741%	0.04917%	0.26590%	0.38250%	338,484
Dixie	0.04562%	0.02168%	0.30930%	0.37660%	333,263
Duval	2.80582%	1.21351%	0.35900%	4.37830%	3,874,467
Escambia	0.88321%	0.44901%	0.31990%	1.65210%	1,461,985
Flagler	0.17177%	0.08514%	0.21280%	0.46970%	415,649
Franklin	0.04283%	0.01523%	0.32150%	0.37960%	335,918
Gadsden	0.27106%	0.06883%	0.22460%	0.56450%	499,540
Gilchrist	0.03496%	0.02252%	0.14920%	0.20670%	182,914
Glades	0.02776%	0.01599%	0.41210%	0.45580%	403,349
Gulf	0.03191%	0.02279%	0.27390%	0.32860%	290,786
Hamilton	0.09677%	0.02088%	0.21750%	0.33510%	296,538
Hardee	0.08654%	0.04114%	0.26760%	0.39530%	349,811
Hendry	0.14658%	0.05421%	0.49600%	0.69680%	616,616
Hernando	0.36405%	0.20463%	0.20730%	0.77600%	686,702
Highlands	0.26131%	0.13349%	0.45980%	0.85460%	756,257
Hillsborough	3.36476%	1.58267%	0.52040%	5.46780%	4,838,593
Holmes	0.06520%	0.02805%	0.20860%	0.30190%	267,159
Indian River	0.44184%	0.17714%	0.22120%	0.84020%	743,514
Jackson	0.26711%	0.07153%	0.39660%	0.73520%	650,597
Jefferson	0.08108%	0.01988%	0.25160%	0.35260%	312,025
Lafayette	0.01420%	0.01080%	0.23090%	0.25590%	226,452
Lake	0.67131%	0.34644%	0.48500%	1.50280%	1,329,865
Lee	1.46502%	0.71227%	0.42980%	2.60710%	2,307,088
Leon	0.69919%	0.37188%	0.29790%	1.36900%	1,211,462
Levy	0.13230%	0.05399%	0.48590%	0.67220%	594,847
Liberty	0.02630%	0.01073%	0.34770%	0.38470%	340,431
Madison	0.15982%	0.02838%	0.30000%	0.48820%	432,020
Manatee	0.75525%	0.41584%	0.35570%	1.52680%	1,351,103
Marion	1.08114%	0.40645%	0.68440%	2.17200%	1,922,057
Martin	0.44298%	0.19648%	0.28450%	0.92400%	817,671

County Fuel Tax

Estimated Distributions by County

Local Government Fiscal Year 2003-04

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Miami-Dade	5.85184%	3.46707%	0.91700%	10.23590%	9,058,004
Monroe	0.33639%	0.12165%	0.82010%	1.27810%	1,131,023
Nassau	0.18581%	0.09160%	0.27480%	0.55220%	488,656
Okaloosa	0.55886%	0.26533%	0.41760%	1.24180%	1,098,900
Okeechobee	0.19011%	0.05480%	0.37080%	0.61570%	544,848
Orange	3.49952%	1.43311%	0.41850%	5.35110%	4,735,322
Osceola	0.69045%	0.28989%	0.62880%	1.60910%	1,423,933
Palm Beach	2.98488%	1.77395%	0.93300%	5.69180%	5,036,816
Pasco	1.06292%	0.54194%	0.32410%	1.92900%	1,707,020
Pinellas	2.17426%	1.40032%	0.18120%	3.75580%	3,323,601
Polk	1.64749%	0.75322%	0.83950%	3.24020%	2,867,334
Putnam	0.20920%	0.10694%	0.34560%	0.66170%	585,555
Saint Johns	0.51207%	0.20083%	0.29250%	1.00540%	889,704
Saint Lucie	0.62914%	0.30489%	0.25450%	1.18850%	1,051,733
Santa Rosa	0.33729%	0.18734%	0.48500%	1.00960%	893,420
Sarasota	0.92865%	0.50928%	0.24910%	1.68700%	1,492,868
Seminole	1.03168%	0.58116%	0.14620%	1.75900%	1,556,583
Sumter	0.37167%	0.09198%	0.24110%	0.70470%	623,607
Suwannee	0.16350%	0.05356%	0.28870%	0.50580%	447,595
Taylor	0.09980%	0.02969%	0.44040%	0.56990%	504,319
Union	0.03473%	0.02068%	0.10450%	0.15990%	141,500
Volusia	1.25110%	0.68928%	0.52300%	2.46340%	2,179,924
Wakulla	0.06475%	0.03631%	0.26040%	0.36150%	319,900
Walton	0.21395%	0.06825%	0.47960%	0.76180%	674,136
Washington	0.07386%	0.03246%	0.26040%	0.36670%	324,502
Totals	50.00000%	25.00000%	25.00000%	100.00000%	$ 88,492,500

Source: Florida Department of Revenue, Office of Research and Analysis (June 26, 2003).

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County Revenue Sharing Program

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

Brief Overview

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. Currently, the trust fund receives 2.9 percent of net cigarette tax collections and 2.25 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness.

2003 General Law Amendments

Chapter 2003-402, Laws of Florida, (HB 113-A) implements the funding reforms of the state court system by decreasing the percentage of state sales tax revenues transferred to the Revenue Sharing Trust Fund for Counties from 2.25 percent to 2.044 percent. The distributions of state sales tax revenues transferred to the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs are changed as well. According to legislative staff analysis, the "net impact of this is to redirect projected growth of state-shared revenue so that local governments are held harmless relative to FY 2003-04. Thereafter, local revenue will grow at the rebased amount at the rate of overall tax collections."[2] In addition, the legislation authorizes county and municipal governments to pledge up to 50 percent of revenue sharing funds received in the prior year for bond indebtedness. These changes become effective on July 1, 2004.

Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. 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 minimum entitlement is defined as the amount of revenue, as certified by the county government and determined by the Department of Revenue (DOR), which

1. Ch. 72-360, 1972 Fla. Laws.

2. FLA. H.R. COMM. ON APPROP., HB 113-A (2003) Staff Analysis 10 (May 14, 2003) (on file with comm.).

3. FLA. STAT. § 218.23(1) (2003).

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

Administrative Procedures

The county revenue sharing program is administered by the DOR, and monthly distributions shall be 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. The proportional contribution of each source during the local fiscal year 2003-04, as determined by the DOR, is also noted.

2.9 percent of net cigarette tax collections[5] = 3.5 percent of total program funding

2.25 percent of sales and use tax collections[6] = 96.5 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, Health, and Children and Family Services and the Department of 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.

4. FLA. STAT. § 218.21(7) (2003).
5. FLA. STAT. § 210.20(2)(a) (2003).
6. FLA. STAT. § 212.20(6)(f) (2003).
7. FLA. STAT. § 218.245(1) (2003).
8. FLA. STAT. § 186.901 (2003).

Consequently, a county's apportionment factor is determined by the following formula.

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

Additionally, any unit of local government that is consolidated pursuant to the provisions contained in article VIII, section 6(e) of the Florida Constitution (i.e., City of Jacksonville-Duval County) shall receive 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 shall be computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1971-72 under then-existing statutory provisions. Third, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement plus the second guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1981-82 under then-existing statutory provisions. Fourth, the revenue to be shared via the formula in any fiscal year is adjusted so that all counties receive at least their minimum entitlement, which means the amount of revenue necessary for a county to meet its obligations as 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, there are statutory provisions that restrict the amount of funds that can be pledged for bond 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] Currently, the proceeds remaining after the first and second guaranteed entitlements, known as growth monies, cannot be pledged for bond indebtedness. However, after July 1, 2004, it is possible that some portion of a county's growth monies will become available as a pledge for bond indebtedness.

9. FLA. STAT. § 218.23(2) (2003).

10. Id., at (3).

11. FLA. STAT. § 218.25(1) (2003).

12. Id., at (2).

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[13] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
73-246	Revenue Sharing Act of 1972, applicability
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
77-14	Authority to repay loan with state revenue sharing funds
79-18	Authority to borrow monies, use of state revenue sharing funds
86-44	Authority to donate state revenue sharing funds to nonprofit club
92-87	Distribution of trust fund monies in the event of revised population estimate
94-26	Nonpayment of incentive pay, eligibility to participate in revenue sharing
02-36	Census correction, redistribution of sales tax

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 Distributions

The table included in this section lists the estimated distributions to county governments for the 2003-04 local fiscal year as calculated by the DOR. The figures represent a 95 percent distribution of the estimated monies. Inquiries regarding the DOR's estimates should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Distributions

Several additional tables summarizing prior years' distributions are available via the LCIR's website.[14]

13. http://myfloridalegal.com/opinions

14. http://fcn.state.fl.us/lcir/dataAtoZ.html

County Revenue Sharing Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	$ 254,168	$ 1,007,247	$ 2,580,911	$ 3,842,326
Baker	28,273	90,639	265,741	384,653
Bay	154,793	684,481	1,950,239	2,789,513
Bradford	28,713	129,364	261,280	419,357
Brevard	464,254	1,807,775	5,902,086	8,174,115
Broward	3,573,165	4,779,269	14,774,438	23,126,872
Calhoun	14,713	68,369	127,657	210,739
Charlotte	187,080	493,387	2,669,587	3,350,054
Citrus	90,480	499,080	2,064,067	2,653,627
Clay	102,028	599,690	2,571,100	3,272,818
Collier	491,318	594,600	6,052,534	7,138,452
Columbia	72,308	288,232	848,535	1,209,075
DeSoto	30,961	132,516	428,394	591,871
Dixie	15,487	54,021	180,660	250,168
Duval	1,999,042	4,106,467	16,194,598	22,300,107
Escambia	728,024	1,779,956	4,008,906	6,516,886
Flagler	23,543	78,036	582,858	684,437
Franklin	18,862	41,026	135,503	195,391
Gadsden	80,864	239,311	410,458	730,633
Gilchrist	5,883	45,494	206,553	257,930
Glades	12,360	41,438	122,976	176,774
Gulf	68,034	19,920	116,045	203,999
Hamilton	23,270	109,630	60,026	192,926
Hardee	36,082	144,439	253,833	434,354
Hendry	28,673	148,507	487,233	664,413
Hernando	79,474	409,209	2,437,062	2,925,745
Highlands	104,948	349,039	1,337,728	1,791,715
Hillsborough	1,835,627	4,916,849	16,425,608	23,178,084
Holmes	20,087	112,718	174,189	306,994
Indian River	205,850	425,545	1,785,943	2,417,338
Jackson	67,470	259,685	451,523	778,678
Jefferson	29,079	67,261	147,752	244,092
Lafayette	6,472	29,717	74,931	111,120
Lake	256,097	708,355	3,131,326	4,095,778
Lee	578,772	1,764,708	7,597,178	9,940,658
Leon	316,798	1,026,649	2,823,378	4,166,825
Levy	34,157	137,533	500,714	672,404
Liberty	8,441	28,423	68,344	105,208
Madison	34,591	95,970	179,112	309,673
Manatee	530,269	1,054,577	4,286,159	5,871,005
Marion	251,941	1,024,873	4,528,249	5,805,063
Martin	244,331	553,167	2,451,448	3,248,946
Miami-Dade	5,895,217	10,571,522	24,286,958	40,753,697
Monroe	246,464	455,801	1,251,144	1,953,409
Nassau	65,716	252,268	913,964	1,231,948
Okaloosa	147,680	859,331	2,583,916	3,590,927
Okeechobee	41,041	173,472	521,008	735,521

County Revenue Sharing Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Orange	1,632,765	3,816,110	19,283,381	24,732,256
Osceola	95,114	414,462	3,418,551	3,928,127
Palm Beach	2,570,430	2,766,174	17,197,252	22,533,856
Pasco	310,426	1,782,481	5,635,958	7,728,865
Pinellas	2,452,694	3,368,283	9,028,028	14,849,005
Polk	857,616	2,627,126	6,027,973	9,512,715
Putnam	98,535	409,282	852,562	1,360,379
Saint Johns	152,548	403,262	2,486,368	3,042,178
Saint Lucie	187,010	618,973	2,175,440	2,981,423
Santa Rosa	77,885	448,253	1,996,574	2,522,712
Sarasota	1,119,924	1,148,225	5,272,011	7,540,160
Seminole	339,130	1,316,016	5,690,209	7,345,355
Sumter	35,653	182,301	841,449	1,059,403
Suwannee	32,719	175,516	483,421	691,656
Taylor	36,940	118,139	182,693	337,772
Union	18,615	33,326	123,384	175,325
Volusia	698,366	1,525,368	4,778,591	7,002,325
Wakulla	24,054	90,110	350,663	464,827
Walton	39,806	151,427	923,918	1,115,151
Washington	16,827	101,973	251,271	370,071
Totals	$ 30,329,957	$ 64,756,373	$ 228,213,552	$ 323,299,882

Notes:

1) Please note a change in table format that differs from that used in prior years. These revenue estimates reflect the local goverment fiscal year rather than the state fiscal year.
2) These revenue estimates reflect the authorized change in the state's sales tax share of the County Revenue Sharing Program that are incorporated within HB 113-A, adopted by the 2003 Legislature. On June 25, 2003, HB 113-A became law.
3) Provisions of HB 113-A will reduce, effective July 1, 2004, the percentage of state sales tax transferred into the Revenue Sharing Trust Fund for Counties from 2.25 percent to 2.0440 percent.
4) The fiscal year total of estimated distributions reflects the use of the current 2.25 percentage for the period of October 1, 2003 to June 30, 2004, and the new 2.0440 percentage for the period of July 1, 2004 to September 30, 2004, as specified in HB 113-A.
5) These dollar figures represent a 95 percent distribution of estimated monies.
6) Duval County's total distribution includes $5,047,648 pursuant to s. 218.23(2), F.S.
7) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in local government fiscal year 2003-04 has been estimated to be as follows: state sales tax, 96.46%; cigarette tax, 3.54%.

Source: Florida Department of Revenue, Office of Research and Analysis (September 3, 2003).

Distribution of Sales and Use Taxes to Counties

Section 212.20(6)(d)7.a., Florida Statutes

Brief Overview

Each fiscal year, the sum of $29,915,500 shall be divided into as many equal parts as there are counties in the state. One part, equal to $446,500, shall be distributed to each county. Any subsequent distribution to other governmental entities within the county shall be pursuant to local ordinance or special act. The use of the revenue is at the discretion of the governing body.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

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 is distributed to each county government. Consequently, each county receives $446,500. The distribution to counties shall begin each fiscal year on or before January 5th and shall continue monthly for a total of four months.

It is possible that all or some portion of the $446,500 received by a county government shall be subsequently distributed to one or more other governmental entities within the county pursuant to local ordinance or special act. Persons having questions regarding the distribution of the tax proceeds within a particular county, via the authority granted by the local ordinance or special act, should contact Hal Foy with the Department of Financial Services at (850) 410-9345 or Suncom 210-9345.

Authorized Uses

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

Relevant Attorney General Opinions

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

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Emergency Management Assistance

Sections 252.371-.373, Florida Statutes

Brief Overview

In order to provide funds for emergency management, preparedness, and assistance, an annual surcharge of $2 shall be imposed on every homeowner's, mobile home owner's, tenant homeowner's, and condominium unit owner's policy. In addition, an annual $4 surcharge shall be imposed on every new or renewed commercial fire, commercial multiple peril, and business owner's property insurance policy. All proceeds of these surcharges shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund, and a portion of the proceeds shall be distributed to counties and municipalities for the purpose of funding local emergency management agencies and programs.

2003 General Law Amendments

Chapter 2003-399, Laws of Florida, (SB 4-A) provides that the proceeds of the $2 and $4 surcharges imposed on insurance policies to provide funds for emergency management, preparedness, and assistance shall be diverted, for the 2003-04 fiscal year only, in order to implement Specific Appropriation 1439K of the 2003-04 General Appropriations Act, which is codified as Chapter 2003-397, Laws of Florida. This specific appropriation transfers proceeds totaling nearly $9.7 million from the Emergency Management, Preparedness, and Assistance Trust Fund to the Grants and Donations Trust Fund to be used for the state portion of the match requirements for federally approved disaster projects. The legislation provides that any unspent or unencumbered funds from the 2002-03 fiscal year will also be transferred and used by the state in the same manner. These changes became effective July 1, 2003 and will expire on July 1, 2004.

Eligibility Requirements

Any county or municipality that has created a local emergency management agency is eligible to receive funding. A local emergency management agency is defined as an organization created in accordance with the provisions of ss. 252.31 - 252.91, F.S., to discharge the emergency management responsibilities and functions of a county or municipality.[1]

Administrative Procedures

The policyholder shall pay the surcharge to the insurer. The insurer shall collect the surcharge and remit it to the Department of Revenue which shall collect, administer, audit, and enforce the surcharge pursuant to section 624.5092, Florida Statutes. The surcharge is not to be considered premiums of the insurer; however, nonpayment of the surcharge by the insured may be a valid

1. FLA. STAT. § 252.34(5) (2003).

reason for cancellation of the policy. All proceeds of the surcharge shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund [hereinafter Trust Fund] and may not be used to supplant existing funding.[2] The Trust Fund is administered by the Department of Community Affairs (DCA).[3]

The DCA shall allocate funds from the Trust Fund to local emergency management agencies and programs pursuant to criteria specified in rule. Such rules shall 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 shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.[5]

Distribution of Proceeds

Funds appropriated from the Trust Fund shall be allocated by the DCA according to the following distribution formula.[6] However, this formula may be adjusted proportionally when necessary to meet any matching requirements imposed as a condition of receiving federal disaster relief assistance or planning funds.[7]

Sixty percent of appropriated funds shall be distributed to implement and administer state and local emergency management programs, which includes training. The DCA's Division of Emergency Management shall receive 20 percent of this 60 percent portion (i.e., 12 percent of total funds). Eighty percent of this 60 percent portion (i.e., 48 percent of total funds) shall be distributed to local emergency management agencies and programs. Of the funds distributed to local emergency management agencies and programs, at least 80 percent (i.e., 38.4 percent of total funds) shall be distributed to counties.

Twenty percent of appropriated funds shall be distributed in order to provide state relief assistance for nonfederally declared disasters, including but not limited to grants and below interest-rate loans to businesses for uninsured losses resulting from a disaster. The remaining 20 percent of appropriated funds shall be distributed for 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.

2. FLA. STAT. § 252.372 (2003).

3. FLA. STAT. § 252.371 (2003).

4. FLA. STAT. § 252.373(3) (2003).

5. Id., at (4).

6. Id., at (1)(a).

7. Id., at (2).

Authorized Uses

Proceeds shall be used to fund local emergency management agencies and programs as well as to implement projects that will further state and local emergency management objectives.

Relevant Attorney General Opinions

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

Current Year's Distributions

No estimated revenue distributions for local governments are available.

Prior Years' Distributions

A table summarizing prior years' distributions is available via the LCIR's website.[8]

8. http://fcn.state.fl.us/lcir/dataAtoZ.html

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Fuel Tax Refunds and Credits

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

Brief Overview

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

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

The portion of the state's fuel sales tax imposed by section 206.41(1)(g), Florida Statutes, 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 shall be refunded. When licensed as a local government user, a county or municipality shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under section 206.41(1)(b) and (g), Florida Statutes, on those gallons that would otherwise be eligible for refund.[1]

The portion of the state's fuel sales tax imposed by section 206.41(1)(g), Florida Statutes, 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 shall be refunded to the school district or to the nonpublic school. When licensed as a local government user, a school district shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under section 206.41(1)(b) and (g), Florida Statutes, on those gallons which would otherwise be eligible for refund.[2]

Those portions of the county fuel tax imposed by section 206.41(1)(b), Florida Statutes, 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 shall be refunded to the governing body of the county, municipality, or school district.[3]

1. FLA. STAT. § 206.41(4)(d) (2003).
2. Id., at (4)(e).
3. FLA. STAT. § 206.625 (2003).

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

Administrative Procedures

The Department of Revenue (DOR) administers the refund or credit of fuel taxes. The DOR shall deduct a fee of $2 for each claim, which fee shall be deposited in the state's General Revenue Fund.[5]

Distribution of Proceeds

The DOR shall pay claims on a quarterly basis.

Authorized Uses

The refunds to the counties and municipalities shall be used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction.[6] The refunds to school districts shall be used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as the result of the construction of new schools or the renovation of existing schools.[7] The school board shall select the projects to be funded; however, the first priority shall be 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 shall be used for transportation-related purposes.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[8] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
74-341	Return of gas taxes paid
74-342	Return of gas taxes paid
81-30	Refund provisions of F.S. 206

4. FLA. STAT. § 206.874(4)(d) (2003).

5. FLA. STAT. § 206.41(5) (2003).

6. FLA. STAT. § 206.41(4)(d) (2003); FLA. STAT. § 206.625(1) (2003).

7. FLA. STAT. § 206.41(4)(e) (2003); FLA. STAT. § 206.625(2) (2003).

8. http://myfloridalegal.com/opinions

82-08 Authority of special district to refund tax
83-25 Eligibility for refund on motor fuel taxes

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 Distributions

No estimated revenue distributions to local governments are available.

Prior Years' Distributions

A table summarizing prior years' distributions is available via the LCIR's website.[9]

9. http://fcn.state.fl.us/lcir/dataAtoZ.html

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Insurance License Tax

Sections 624.501-.508, Florida Statutes

Brief Overview

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 $6.00 or $12.00 per original appointment or renewal. The county tax shall be 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 shall be paid by each insurer for each county where the agent represents the insurer and has a place of business.

Municipal governments may also require a tax on insurance agents not to exceed 50 percent of the applicable state tax.[2] 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 required by the municipal government where the agent's place of residence is located. An authorized use of the proceeds of the county tax or municipal tax is not specified in current law.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

A county government will receive 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 shall deposit in the Agents County Tax Trust Fund all county tax monies. A separate account is maintained for all monies collected for each county.[3]

1. FLA. STAT. § 624.501 (2003).
2. FLA. STAT. § 624.507 (2003).
3. FLA. STAT. § 624.506(1) (2003).

Distribution of Proceeds

The Chief Financial Officer shall annually, as of January 1st following the date of collection, and thereafter at such other dates that the Officer may elect draw warrants on the State Treasury payable to the respective counties for the full net amount due to those counties.[4]

Authorized Uses

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

Relevant Attorney General Opinions

Florida's Attorney General has issued a few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[5] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 Distributions

No estimated revenue distributions for local governments are available.

Prior Years' Distributions

Several additional tables summarizing prior years' distributions are available via the LCIR's website.[6]

4. FLA. STAT. § 624.506(3) (2003).

5. http://myfloridalegal.com/opinions

6. http://fcn.state.fl.us/lcir/dataAtoZ.html

Local Government Half-cent Sales Tax Program

Sections 212.20(6) and 218.60-.66, Florida Statutes

Brief Overview

Authorized in 1982, the program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature.[1] It distributes net sales tax revenue to counties and municipalities that meet strict eligibility requirements. Allocation formulas serve as the basis for this distribution to each county and its respective municipalities. 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 consists of three distributions of sales tax revenues collected pursuant to Chapter 212, Florida Statutes. The *ordinary* distribution is possible due to the transfer of 9.653 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund. The *emergency* and *supplemental* distributions are possible due to the transfer of 0.065 percent of net sales tax proceeds to the trust fund. The emergency and supplemental distributions are available to select counties that satisfy certain eligibility requirements relating to the existence of a county fiscal emergency or a county's inmate population being greater than seven percent of the total county population, respectively.

2003 General Law Amendments

Chapter 2003-33, Laws of Florida, (CS for SB 1126) authorizes the Department of Revenue, retroactive to October 1, 2000, to change county and municipal distributions by adjusting the apportionment factors used in the distribution formula in those cases where error of population figures certified pursuant to section 186.901, Florida Statutes, have occurred. This change became effective on May 23, 2003.

Chapter 2003-402, Laws of Florida, (HB 113-A) implements the funding reforms of the state court system by decreasing the percentage of state sales tax revenues transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund from 9.653 percent to 8.814 percent for purposes of providing the ordinary distribution. Additionally, the amount of state sales tax revenues transferred to the trust fund for purposes of providing the emergency and supplemental distributions pursuant to section 218.65, Florida Statutes, increases from 0.065 percent to 0.095 percent. The distribution of state sales tax revenues transferred to the County and Municipal Revenue Sharing Programs are changed as well. According to legislative staff analysis, the "net impact of this is to redirect projected growth of state-shared revenue so that local governments are held harmless relative to FY 2003-04. Thereafter, local revenue will grow at the rebased amount at the rate of overall tax

1. Ch. 82-154, § 10, 1982 Fla. Laws.

collections."[2] These changes become effective on July 1, 2004.

Chapter 2003-404, Laws of Florida, (SB 12-A) decreases the amount of state sales tax transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund for purposes of providing the ordinary distribution by 0.1 percent. The Department of Revenue distributes the funds attributable to the 0.1 percent reduction, less $5,000 each month, to the Public Employees Relations Commission Trust Fund. The $5,000 monthly reduction is added to the state sales tax made available in the Local Government Half-cent Sales Tax Clearing Trust Fund for the emergency and supplemental distributions pursuant to section 218.65, Florida Statutes. These changes became effective on July 1, 2003.

Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. 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 section 218.23, Florida Statutes, shall participate in the program.[3] However, a municipality incorporated subsequent to the effective date of Chapter 82-154, Laws of Florida, (i.e., April 19, 1982) which does not meet the applicable criteria for incorporation pursuant to section 165.061, Florida Statutes, shall not participate in the program. In either case, distributions to eligible units of local government in that county shall 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 satisfy to certify compliance as required by section 218.23(1), Florida Statutes, or having otherwise failed to meet the requirements of section 200.065, Florida Statutes, shall be deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue.

A county government, meeting certain criteria, shall also participate in the monthly emergency and supplemental distributions.[4] Such qualification shall be determined annually at the start of the fiscal year.

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 the

2. Fla. H.R. Comm. on Approp., HB 113-A (2003) Staff Analysis 10 (May 14, 2003) (on file with comm.).

3. FLA. STAT. § 218.63 (2003).

4. FLA. STAT. § 218.65 (2003).

criteria specified below in #1, if applicable, and #2.

1. If the county has a population of 65,000 or above:

a. In any year from 1977 to 1981, inclusive, the value of net new construction and additions placed on the tax roll for that year was less than 2 percent of the taxable value for school purposes on the roll for that year, exclusive of such net value; or

b. The percentage increase in county taxable value from 1979 to 1980, 1980 to 1981, or 1981 to 1982 was less than 3 percent.

2. The monies distributed to the county government pursuant to section 218.62, Florida Statutes, for the prior fiscal year were less than the current per capita limitation,[5] based on the county's population.

Any county having an inmate population greater than seven percent of the 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, and the Florida Department of Children and Families.

At the beginning of each fiscal year, the Department of Revenue (DOR) shall calculate a supplemental allocation for each eligible county. If monies appropriated for the current year's distribution are less that the sum of the supplemental allocations, each eligible county shall receive a share of the appropriated total that is proportional to its supplemental allocation. Otherwise, each eligible county shall receive an amount equal to its supplemental allocation.

Administrative Procedures

The program is administered by the DOR. The net sales tax proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund [hereinafter Trust Fund]. Distributions shall be made monthly to eligible county and municipal governments.

Distribution of Proceeds

Each participating county and municipal government shall receive a proportion of monies earmarked for distribution within that county.[6] Effective October 1, 2000, the apportionment factors shall remain in effect for the fiscal year, except in the case of error of population figures certified pursuant to section 186.901, Florida Statutes. Subsequent to the receipt of corrected population figures by the

5. FLA. STAT. § 218.65(4) (2003).

6. FLA. STAT. § 218.62 (2003).

DOR, adjustments to revenue distributions to account for such error are made.

Calculation of the Ordinary Distribution for Eligible County and Municipal Governments

The allocation factor for each county government shall be 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 then determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within that county.

The allocation factor for each municipal government shall be 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 then determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within its respective county.

Calculation of the Emergency Distribution for Eligible County Governments

The proportion of sales tax revenue transferred to the Trust Fund for the monthly emergency distribution to eligible counties is made, according to the following steps.[7]

STEP #1. The 2003-04 state fiscal year per capita limitation of $38.00 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(7), F.S., for the current year are less than or equal to the sum of the base allocations, each eligible county shall receive 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 shall receive its base allocation. Any excess monies shall be distributed equally among the eligible counties on a per capita basis.

Calculation of the Supplemental Distribution for Eligible County Governments

The proportion of sales tax revenue transferred to the Trust Fund for the monthly supplemental distribution to eligible counties is made, according to the following steps.[8]

7. FLA. STAT. § 218.65(5) (2003).

8. Id., at (7).

STEP #1. The 2003-04 state fiscal year per capita limitation of $38.00 is multiplied by 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, and the Florida Department of Children and Families.

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

Special Distribution for Contested Property Taxes

In the event that an action to contest a tax assessment is brought by a taxpayer in a county or municipality participating in this program and the difference between the good faith payment made by that taxpayer pursuant to section 194.171(3), Florida Statutes, 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.[9]

Authorized Uses

The proportion of the total proceeds received by a county government, based on two-thirds of the incorporated area population, shall be deemed countywide revenues and shall be expended only for countywide tax relief or countywide programs. The remaining county government portion shall be deemed county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.[10]

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.

Relevant 2002 Population Data for Alachua County:
Total county population: 226,705
Total unincorporated population: 94,688
Total incorporated population: 132,017

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

9. FLA. STAT. § 218.66 (2003).

10. FLA. STAT. § 218.64 (2003).

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

$$\frac{94{,}688 + (2/3 \times 132{,}017)}{226{,}705 + (2/3 \times 132{,}017)} = 0.5805$$

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

$\$17{,}162{,}119 \times 0.5805 = \$9{,}962{,}965$

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.

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

$$A = \frac{(2/3 \times 132{,}017)}{[226{,}705 + (2/3 \times 132{,}017)]} = 0.279653$$

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

$$B = \frac{94{,}688}{[226{,}705 + (2/3 \times 132{,}017)]} = 0.300868$$

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.

$$\text{Proportion} = A / (A + B)$$

$$\text{Proportion} = 0.279653 / (0.279653 + 0.300868) = 0.4817$$

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

$\$9{,}962{,}965 \times 0.4817 = \$4{,}799{,}160$

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

Proportion = B / (A + B)

Proportion = 0.300868 / (0.279653 + 0.300868) = 0.5183

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

$9,962,965 x 0.5183 = $5,163,805

Municipalities are directed to expend their portions only for municipal-wide programs or for municipal-wide property tax or municipal utility tax relief. All utility tax rate reductions afforded by participation in the program shall be applied uniformly across all types of taxed utility services. A county or municipality is also authorized to pledge the proceeds for the payment of principal and interest on any capital project.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[11] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
82-41	Depositing sales tax money, procedures used by the Department of Revenue
92-87	Distribution of trust fund monies in the event of revised population estimate
94-67	City of Port LaBelle referendum, eligibility for half-cent sales tax monies
02-36	Census correction, redistribution of sales tax

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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. http://myfloridalegal.com/opinions

Current Year's Distributions

The table included in this section lists the estimated ordinary, emergency, supplemental, and total distributions to county and municipal governments for the 2003-04 local fiscal year as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Inquiries regarding the DOR's estimates should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Distributions

Several additional tables summarizing prior years' distributions are available via the LCIR's website.[12]

12. http://fcn.state.fl.us/lcir/dataAtoZ.html

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Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
BOCC Alachua	$ 9,962,965	$ -	$ -	$ 9,962,965
Alachua	355,167	-	-	355,167
Archer	68,874	-	-	68,874
Gainesville	6,193,202	-	-	6,193,202
Hawthorne	76,018	-	-	76,018
High Springs	221,782	-	-	221,782
LaCrosse	7,907	-	-	7,907
Micanopy	35,119	-	-	35,119
Newberry	195,334	-	-	195,334
Waldo	45,752	-	-	45,752
	17,162,119	-	-	17,162,119
BOCC Baker	540,408	391,665	33,753	965,826
Glen Saint Mary	13,478	-	-	13,478
Macclenny	130,306	-	-	130,306
	684,192	391,665	33,753	1,109,610
BOCC Bay	8,779,775	-	-	8,779,775
Callaway	1,055,204	-	-	1,055,204
Cedar Grove	393,362	-	-	393,362
Lynn Haven	961,487	-	-	961,487
Mexico Beach	77,624	-	-	77,624
Panama City	2,634,988	-	-	2,634,988
Panama City Beach	575,261	-	-	575,261
Parker	341,370	-	-	341,370
Springfield	648,298	-	-	648,298
	15,467,370	-	-	15,467,370
BOCC Bradford	775,694	271,148	65,559	1,112,400
Brooker	12,756	-	-	12,756
Hampton	16,255	-	-	16,255
Lawtey	25,023	-	-	25,023
Starke	212,976	-	-	212,976
	1,042,704	271,148	65,559	1,379,411
BOCC Brevard	21,322,737	-	-	21,322,737
Cape Canaveral	495,868	-	-	495,868
Cocoa	884,401	-	-	884,401
Cocoa Beach	688,565	-	-	688,565
Indialantic	161,194	-	-	161,194
Indian Harbour Beach	457,437	-	-	457,437
Malabar	144,360	-	-	144,360
Melbourne	3,940,857	-	-	3,940,857

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Melbourne Beach	184,198	-	-	184,198
Melbourne Village	38,431	-	-	38,431
Palm Bay	4,471,584	-	-	4,471,584
Palm Shores	43,519	-	-	43,519
Rockledge	1,159,859	-	-	1,159,859
Satellite Beach	522,175	-	-	522,175
Titusville	2,225,156	-	-	2,225,156
West Melbourne	601,256	-	-	601,256
	37,341,597	-	-	37,341,597
BOCC Broward	66,618,393	-	-	66,618,393
Coconut Creek	2,747,583	-	-	2,747,583
Cooper City	1,664,848	-	-	1,664,848
Coral Springs	7,176,920	-	-	7,176,920
Dania Beach	1,589,210	-	-	1,589,210
Davie	4,603,192	-	-	4,603,192
Deerfield Beach	3,790,307	-	-	3,790,307
Fort Lauderdale	9,805,519	-	-	9,805,519
Hallandale Beach	2,003,784	-	-	2,003,784
Hillsboro Beach	126,472	-	-	126,472
Hollywood	8,252,285	-	-	8,252,285
Lauderdale-by-the-Sea	363,856	-	-	363,856
Lauderdale Lakes	1,854,848	-	-	1,854,848
Lauderhill	3,377,429	-	-	3,377,429
Lazy Lake	1,989	-	-	1,989
Lighthouse Point	635,111	-	-	635,111
Margate	3,156,834	-	-	3,156,834
Miramar	5,120,722	-	-	5,120,722
North Lauderdale	1,942,127	-	-	1,942,127
Oakland Park	1,855,258	-	-	1,855,258
Parkland	950,940	-	-	950,940
Pembroke Park	384,974	-	-	384,974
Pembroke Pines	8,439,420	-	-	8,439,420
Plantation	4,892,172	-	-	4,892,172
Pompano Beach	5,045,319	-	-	5,045,319
Sea Ranch Lakes	37,614	-	-	37,614
Southwest Ranches	430,076	-	-	430,076
Sunrise	5,085,858	-	-	5,085,858
Tamarac	3,301,850	-	-	3,301,850
Weston	3,372,457	-	-	3,372,457
Wilton Manors	737,248	-	-	737,248
	159,364,617	-	-	159,364,617
BOCC Calhoun	242,197	274,015	23,929	540,141
Altha	12,155	-	-	12,155

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Blountstown	54,309	-	-	54,309
	308,661	274,015	23,929	606,605
BOCC Charlotte	9,658,725	-	-	9,658,725
Punta Gorda	1,093,900	-	-	1,093,900
	10,752,625	-	-	10,752,625
BOCC Citrus	5,908,759	-	-	5,908,759
Crystal River	173,287	-	-	173,287
Inverness	340,242	-	-	340,242
	6,422,288	-	-	6,422,288
BOCC Clay	8,528,213	-	-	8,528,213
Green Cove Springs	327,557	-	-	327,557
Keystone Heights	79,630	-	-	79,630
Orange Park	537,914	-	-	537,914
Penney Farms	35,325	-	-	35,325
	9,508,639	-	-	9,508,639
BOCC Collier	28,203,971	-	-	28,203,971
Everglades	54,101	-	-	54,101
Marco Island	1,576,062	-	-	1,576,062
Naples	2,349,023	-	-	2,349,023
	32,183,157	-	-	32,183,157
BOCC Columbia	3,400,217	-	-	3,400,217
Fort White	26,389	-	-	26,389
Lake City	635,863	-	-	635,863
	4,062,470	-	-	4,062,470
BOCC De Soto	1,051,291	377,159	-	1,428,450
Arcadia	246,984	-	-	246,984
	1,298,275	377,159	-	1,675,434
BOCC Dixie	326,121	315,079	-	641,200
Cross City	46,960	-	-	46,960
Horseshoe Beach	5,749	-	-	5,749
	378,829	315,079	-	693,908

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
BOCC Duval	73,965,225	-	-	73,965,225
Atlantic Beach	1,270,470	-	-	1,270,470
Baldwin	149,253	-	-	149,253
Jacksonville Beach	1,960,500	-	-	1,960,500
Neptune Beach	676,343	-	-	676,343
	78,021,791	-	-	78,021,791
BOCC Escambia	19,238,761	-	-	19,238,761
Century	121,884	-	-	121,884
Pensacola	3,888,953	-	-	3,888,953
	23,249,598	-	-	23,249,598
BOCC Flagler	1,440,972	1,298,651	-	2,739,623
Beverly Beach	19,216	-	-	19,216
Bunnell	75,435	-	-	75,435
Flagler Beach (part)	186,198	-	-	186,198
Palm Coast	1,337,393	-	-	1,337,393
	3,059,214	1,298,651	-	4,357,865
BOCC Franklin	582,839	-	-	582,839
Apalachicola	156,245	-	-	156,245
Carrabelle	86,049	-	-	86,049
	825,132	-	-	825,132
BOCC Gadsden	1,083,438	899,053	-	1,982,491
Chattahoochee	67,037	-	-	67,037
Greensboro	17,728	-	-	17,728
Gretna	48,009	-	-	48,009
Havana	48,546	-	-	48,546
Midway	42,156	-	-	42,156
Quincy	195,005	-	-	195,005
	1,501,920	899,053	-	2,400,973
BOCC Gilchrist	249,645	398,969	-	648,613
Bell	6,996	-	-	6,996
Fanning Springs (part)	5,664	-	-	5,664
Trenton	29,706	-	-	29,706
	292,011	398,969	-	690,980
BOCC Glades	154,905	303,452	-	458,357
Moore Haven	27,406	-	-	27,406

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	182,311	303,452	-	485,763
BOCC Gulf	341,782	246,242	48,803	636,826
Port Saint Joe	116,633	-	-	116,633
Wewahitchka	53,750	-	-	53,750
	512,165	246,242	48,803	807,210
BOCC Hamilton	285,408	245,698	50,490	581,596
Jasper	50,620	-	-	50,620
Jennings	23,452	-	-	23,452
White Springs	22,630	-	-	22,630
	382,110	245,698	50,490	678,298
BOCC Hardee	628,647	609,612	-	1,238,259
Bowling Green	81,567	-	-	81,567
Wauchula	120,411	-	-	120,411
Zolfo Springs	44,814	-	-	44,814
	875,438	609,612	-	1,485,050
BOCC Hendry	1,346,326	295,091	-	1,641,417
Clewiston	274,208	-	-	274,208
La Belle	180,459	-	-	180,459
	1,800,993	295,091	-	2,096,084
BOCC Hernando	6,772,644	-	-	6,772,644
Brooksville	368,140	-	-	368,140
Weeki Wachee	608	-	-	608
	7,141,393	-	-	7,141,393
BOCC Highlands	3,981,914	-	-	3,981,914
Avon Park	414,255	-	-	414,255
Lake Placid	81,004	-	-	81,004
Sebring	473,255	-	-	473,255
	4,950,428	-	-	4,950,428
BOCC Hillsborough	77,231,100	-	-	77,231,100
Plant City	2,625,906	-	-	2,625,906
Tampa	25,755,642	-	-	25,755,642
Temple Terrace	1,791,121	-	-	1,791,121

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	107,403,769	-	-	107,403,769
BOCC Holmes	336,143	455,467	-	791,610
Bonifay	58,723	-	-	58,723
Esto	7,563	-	-	7,563
Noma	4,819	-	-	4,819
Ponce de Leon	9,574	-	-	9,574
Westville	4,420	-	-	4,420
	421,242	455,467	-	876,709
BOCC Indian River	7,029,635	-	-	7,029,635
Fellsmere	274,787	-	-	274,787
Indian River Shores	238,180	-	-	238,180
Orchid	14,670	-	-	14,670
Sebastian	1,183,431	-	-	1,183,431
Vero Beach	1,216,913	-	-	1,216,913
	9,957,616	-	-	9,957,616
BOCC Jackson	1,611,220	355,811	94,362	2,061,394
Alford	21,750	-	-	21,750
Bascom	5,000	-	-	5,000
Campbellton	9,273	-	-	9,273
Cottondale	37,475	-	-	37,475
Graceville	104,179	-	-	104,179
Grand Ridge	37,133	-	-	37,133
Greenwood	32,262	-	-	32,262
Jacob City	12,648	-	-	12,648
Malone	30,766	-	-	30,766
Marianna	256,387	-	-	256,387
Sneads	82,557	-	-	82,557
	2,240,650	355,811	94,362	2,690,824
BOCC Jefferson	516,782	114,457	-	631,240
Monticello	112,907	-	-	112,907
	629,689	114,457	-	744,146
BOCC Lafayette	144,917	148,486	21,445	314,848
Mayo	25,627	-	-	25,627
	170,544	148,486	21,445	340,475
BOCC Lake	9,736,214	-	-	9,736,214
Astatula	66,553	-	-	66,553

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Clermont	679,799	-	-	679,799
Eustis	795,956	-	-	795,956
Fruitland Park	159,667	-	-	159,667
Groveland	163,284	-	-	163,284
Howey-in-the-Hills	48,663	-	-	48,663
Lady Lake	612,701	-	-	612,701
Leesburg	798,037	-	-	798,037
Mascotte	152,630	-	-	152,630
Minneola	319,334	-	-	319,334
Montverde	48,812	-	-	48,812
Mount Dora	513,689	-	-	513,689
Tavares	510,468	-	-	510,468
Umatilla	113,977	-	-	113,977
	14,719,784	-	-	14,719,784
BOCC Lee	33,764,589	-	-	33,764,589
Bonita Springs	3,285,765	-	-	3,285,765
Cape Coral	9,503,018	-	-	9,503,018
Fort Myers	4,299,914	-	-	4,299,914
Fort Myers Beach	565,785	-	-	565,785
Sanibel	514,922	-	-	514,922
	51,933,992	-	-	51,933,992
BOCC Leon	11,345,812	-	-	11,345,812
Tallahassee	9,093,124	-	-	9,093,124
	20,438,936	-	-	20,438,936
BOCC Levy	1,245,863	392,807	-	1,638,670
Bronson	36,733	-	-	36,733
Cedar Key	30,713	-	-	30,713
Chiefland	76,668	-	-	76,668
Fanning Springs (part)	21,644	-	-	21,644
Inglis	59,368	-	-	59,368
Otter Creek	4,954	-	-	4,954
Williston	87,261	-	-	87,261
Yankeetown	25,226	-	-	25,226
	1,588,429	392,807	-	1,981,236
BOCC Liberty	123,424	138,826	26,542	288,792
Bristol	20,740	-	-	20,740
	144,164	138,826	26,542	309,533

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
BOCC Madison	386,281	417,839	27,914	832,034
Greenville	20,406	-	-	20,406
Lee	8,684	-	-	8,684
Madison	73,062	-	-	73,062
	488,433	417,839	27,914	934,186
BOCC Manatee	17,309,097	-	-	17,309,097
Anna Maria	124,333	-	-	124,333
Bradenton	3,414,563	-	-	3,414,563
Bradenton Beach	102,605	-	-	102,605
Holmes Beach	341,196	-	-	341,196
Longboat Key (part)	177,452	-	-	177,452
Palmetto	884,930	-	-	884,930
	22,354,175	-	-	22,354,175
BOCC Marion	16,750,418	-	-	16,750,418
Belleview	234,602	-	-	234,602
Dunnellon	127,418	-	-	127,418
McIntosh	30,385	-	-	30,385
Ocala	3,097,705	-	-	3,097,705
Reddick	34,926	-	-	34,926
	20,275,454	-	-	20,275,454
BOCC Martin	12,675,656	-	-	12,675,656
Jupiter Island	63,327	-	-	63,327
Ocean Breeze Park	46,270	-	-	46,270
Sewall's Point	202,341	-	-	202,341
Stuart	1,524,449	-	-	1,524,449
	14,512,043	-	-	14,512,043
BOCC Miami-Dade	107,370,937	-	-	107,370,937
Aventura	1,485,716	-	-	1,485,716
Bal Harbour	188,059	-	-	188,059
Bay Harbor Islands	290,869	-	-	290,869
Biscayne Park	186,070	-	-	186,070
Coral Gables	2,429,193	-	-	2,429,193
Doral	1,460,653	-	-	1,460,653
El Portal	143,332	-	-	143,332
Florida City	461,082	-	-	461,082
Golden Beach	52,513	-	-	52,513
Hialeah	13,143,660	-	-	13,143,660
Hialeah Gardens	1,121,022	-	-	1,121,022
Homestead	1,864,732	-	-	1,864,732

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Indian Creek	1,819	-	-	1,819
Key Biscayne	607,994	-	-	607,994
Medley	63,539	-	-	63,539
Miami	20,709,150	-	-	20,709,150
Miami Beach	5,056,504	-	-	5,056,504
Miami Gardens	5,905,923	-	-	5,905,923
Miami Lakes	1,380,519	-	-	1,380,519
Miami Shores	592,763	-	-	592,763
Miami Springs	778,947	-	-	778,947
North Bay	380,153	-	-	380,153
North Miami	3,409,725	-	-	3,409,725
North Miami Beach	2,397,083	-	-	2,397,083
Opa-locka	873,005	-	-	873,005
Palmetto Bay	1,408,822	-	-	1,408,822
Pinecrest	1,084,251	-	-	1,084,251
South Miami	611,461	-	-	611,461
Sunny Isles Beach	879,597	-	-	879,597
Surfside	287,629	-	-	287,629
Sweetwater	810,432	-	-	810,432
Virginia Gardens	133,727	-	-	133,727
West Miami	339,802	-	-	339,802
	177,910,680	-	-	177,910,680
BOCC Monroe	8,204,062	-	-	8,204,062
Islamorada	874,618	-	-	874,618
Key Colony Beach	100,865	-	-	100,865
Key West	3,199,588	-	-	3,199,588
Layton	23,267	-	-	23,267
Marathon	1,292,682	-	-	1,292,682
	13,695,081	-	-	13,695,081
BOCC Nassau	2,781,983	-	-	2,781,983
Callahan	50,430	-	-	50,430
Fernandina Beach	541,905	-	-	541,905
Hilliard	135,786	-	-	135,786
	3,510,104	-	-	3,510,104
BOCC Okaloosa	11,878,133	-	-	11,878,133
Cinco Bayou	28,347	-	-	28,347
Crestview	1,217,822	-	-	1,217,822
Destin	917,973	-	-	917,973
Fort Walton Beach	1,593,657	-	-	1,593,657
Laurel Hill	43,387	-	-	43,387
Mary Esther	320,164	-	-	320,164

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Niceville	955,769	-	-	955,769
Shalimar	56,773	-	-	56,773
Valparaiso	506,940	-	-	506,940
	17,518,965	-	-	17,518,965
BOCC Okeechobee	1,871,017	-	-	1,871,017
Okeechobee	304,295	-	-	304,295
	2,175,312	-	-	2,175,312
BOCC Orange	108,194,860	-	-	108,194,860
Apopka	3,831,652	-	-	3,831,652
Belle Isle	771,383	-	-	771,383
Eatonville	307,143	-	-	307,143
Edgewood	248,151	-	-	248,151
Maitland	1,996,106	-	-	1,996,106
Oakland	153,122	-	-	153,122
Ocoee	3,494,116	-	-	3,494,116
Orlando	25,183,128	-	-	25,183,128
Windermere	295,344	-	-	295,344
Winter Garden	2,348,775	-	-	2,348,775
Winter Park	3,375,875	-	-	3,375,875
	150,199,656	-	-	150,199,656
BOCC Osceola	12,335,209	-	-	12,335,209
Kissimmee	3,720,682	-	-	3,720,682
Saint Cloud	1,594,568	-	-	1,594,568
	17,650,458	-	-	17,650,458
BOCC Palm Beach	68,562,145	-	-	68,562,145
Atlantis	174,814	-	-	174,814
Belle Glade	1,053,632	-	-	1,053,632
Boca Raton	5,355,676	-	-	5,355,676
Boynton Beach	4,453,402	-	-	4,453,402
Briny Breeze	29,124	-	-	29,124
Cloud Lake	11,621	-	-	11,621
Delray Beach	4,359,866	-	-	4,359,866
Glen Ridge	19,345	-	-	19,345
Golf	16,156	-	-	16,156
Greenacres	2,080,409	-	-	2,080,409
Gulf Stream	50,878	-	-	50,878
Haverhill	106,575	-	-	106,575
Highland Beach	280,680	-	-	280,680
Hypoluxo	171,484	-	-	171,484

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Juno Beach	246,880	-	-	246,880
Jupiter	2,997,138	-	-	2,997,138
Jupiter Inlet Colony	26,856	-	-	26,856
Lake Clarke Shores	245,321	-	-	245,321
Lake Park	617,554	-	-	617,554
Lake Worth	2,500,827	-	-	2,500,827
Lantana	663,613	-	-	663,613
Manalapan	22,676	-	-	22,676
Mangonia Park	185,656	-	-	185,656
North Palm Beach	871,803	-	-	871,803
Ocean Ridge	116,354	-	-	116,354
Pahokee	430,693	-	-	430,693
Palm Beach	685,509	-	-	685,509
Palm Beach Gardens	2,586,285	-	-	2,586,285
Palm Beach Shores	89,852	-	-	89,852
Palm Springs	910,777	-	-	910,777
Riviera Beach	2,197,188	-	-	2,197,188
Royal Palm Beach	1,780,241	-	-	1,780,241
South Bay	191,962	-	-	191,962
South Palm Beach	108,559	-	-	108,559
Tequesta	377,477	-	-	377,477
Wellington	2,998,767	-	-	2,998,767
West Palm Beach	6,084,269	-	-	6,084,269
	113,662,065	-	-	113,662,065
BOCC Pasco	18,471,100	-	-	18,471,100
Dade City	339,763	-	-	339,763
New Port Richey	859,654	-	-	859,654
Port Richey	163,352	-	-	163,352
Saint Leo	35,357	-	-	35,357
San Antonio	37,799	-	-	37,799
Zephyrhills	590,763	-	-	590,763
	20,497,787	-	-	20,497,787
BOCC Pinellas	38,181,261	-	-	38,181,261
Belleair	218,108	-	-	218,108
Belleair Beach	87,104	-	-	87,104
Belleair Bluffs	119,375	-	-	119,375
Belleair Shore	3,787	-	-	3,787
Clearwater	5,853,378	-	-	5,853,378
Dunedin	1,968,728	-	-	1,968,728
Gulfport	670,911	-	-	670,911
Indian Rocks Beach	277,902	-	-	277,902
Indian Shores	91,532	-	-	91,532
Kenneth City	236,830	-	-	236,830

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Largo	3,841,391	-	-	3,841,391
Madeira Beach	241,150	-	-	241,150
North Redington Beach	83,104	-	-	83,104
Oldsmar	677,472	-	-	677,472
Pinellas Park	2,484,420	-	-	2,484,420
Redington Beach	82,410	-	-	82,410
Redington Shores	124,656	-	-	124,656
Safety Harbor	932,971	-	-	932,971
Saint Petersburg	13,343,390	-	-	13,343,390
Saint Petersburg Beach	531,694	-	-	531,694
Seminole	959,321	-	-	959,321
South Pasadena	309,372	-	-	309,372
Tarpon Springs	1,190,870	-	-	1,190,870
Treasure Island	400,210	-	-	400,210
	72,911,349	-	-	72,911,349
BOCC Polk	23,665,210	-	-	23,665,210
Auburndale	607,778	-	-	607,778
Bartow	821,128	-	-	821,128
Davenport	108,580	-	-	108,580
Dundee	159,904	-	-	159,904
Eagle Lake	138,297	-	-	138,297
Fort Meade	312,787	-	-	312,787
Frostproof	160,721	-	-	160,721
Haines City	749,884	-	-	749,884
Highland Park	13,661	-	-	13,661
Hillcrest Heights	14,586	-	-	14,586
Lake Alfred	215,528	-	-	215,528
Lake Hamilton	72,713	-	-	72,713
Lakeland	4,741,068	-	-	4,741,068
Lake Wales	616,976	-	-	616,976
Mulberry	176,069	-	-	176,069
Polk City	84,905	-	-	84,905
Winter Haven	1,448,118	-	-	1,448,118
	34,107,915	-	-	34,107,915
BOCC Putnam	2,432,072	-	-	2,432,072
Crescent City	65,827	-	-	65,827
Interlachen	55,058	-	-	55,058
Palatka	378,439	-	-	378,439
Pomona Park	29,465	-	-	29,465
Welaka	21,537	-	-	21,537
	2,982,398	-	-	2,982,398

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
BOCC Saint Johns	9,842,758	-	-	9,842,758
Hastings	40,360	-	-	40,360
Saint Augustine	1,005,595	-	-	1,005,595
Saint Augustine Beach	386,079	-	-	386,079
	11,274,791	-	-	11,274,791
BOCC Saint Lucie	6,729,714	-	-	6,729,714
Fort Pierce	1,643,032	-	-	1,643,032
Port Saint Lucie	4,107,792	-	-	4,107,792
Saint Lucie Village	26,156	-	-	26,156
	12,506,693	-	-	12,506,693
BOCC Santa Rosa	5,100,957	-	-	5,100,957
Gulf Breeze	245,966	-	-	245,966
Jay	24,742	-	-	24,742
Milton	306,429	-	-	306,429
	5,678,094	-	-	5,678,094
BOCC Sarasota	24,705,805	-	-	24,705,805
Longboat Key (part)	411,019	-	-	411,019
North Port	2,226,054	-	-	2,226,054
Sarasota	4,373,034	-	-	4,373,034
Venice	1,511,556	-	-	1,511,556
	33,227,467	-	-	33,227,467
BOCC Seminole	21,638,415	-	-	21,638,415
Altamonte Springs	2,844,649	-	-	2,844,649
Casselberry	1,620,587	-	-	1,620,587
Lake Mary	871,430	-	-	871,430
Longwood	926,011	-	-	926,011
Oviedo	1,882,944	-	-	1,882,944
Sanford	2,902,121	-	-	2,902,121
Winter Springs	2,156,526	-	-	2,156,526
	34,842,683	-	-	34,842,683
BOCC Sumter	1,787,652	760,063	125,872	2,673,588
Bushnell	71,385	-	-	71,385
Center Hill	31,842	-	-	31,842
Coleman	22,206	-	-	22,206
Webster	27,525	-	-	27,525
Wildwood	136,554	-	-	136,554

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	2,077,164	760,063	125,872	2,963,099
BOCC Suwannee	1,252,923	364,942	-	1,617,865
Branford	26,127	-	-	26,127
Live Oak	244,354	-	-	244,354
	1,523,404	364,942	-	1,888,346
BOCC Taylor	757,380	166,828	-	924,208
Perry	315,815	-	-	315,815
	1,073,195	166,828	-	1,240,023
BOCC Union	271,399	200,237	74,289	545,926
Lake Butler	57,840	-	-	57,840
Raiford	8,086	-	-	8,086
Worthington Springs	5,672	-	-	5,672
	342,998	200,237	74,289	617,524
BOCC Volusia	18,892,116	-	-	18,892,116
Daytona Beach	3,596,836	-	-	3,596,836
Daytona Beach Shores	244,504	-	-	244,504
DeBary	915,048	-	-	915,048
DeLand	1,237,100	-	-	1,237,100
Deltona	4,092,109	-	-	4,092,109
Edgewater	1,081,728	-	-	1,081,728
Flagler Beach (part)	4,213	-	-	4,213
Holly Hill	693,326	-	-	693,326
Lake Helen	154,374	-	-	154,374
New Smyrna Beach	1,128,179	-	-	1,128,179
Oak Hill	82,758	-	-	82,758
Orange City	390,786	-	-	390,786
Ormond Beach	2,084,024	-	-	2,084,024
Pierson	145,394	-	-	145,394
Ponce Inlet	153,376	-	-	153,376
Port Orange	2,715,822	-	-	2,715,822
South Daytona	760,231	-	-	760,231
	38,371,925	-	-	38,371,925
BOCC Wakulla	628,156	431,064	-	1,059,220
Saint Marks	7,538	-	-	7,538
Sopchoppy	11,403	-	-	11,403
	647,097	431,064	-	1,078,161

Local Government Half-Cent Sales Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
BOCC Walton	4,702,013	-	-	4,702,013
DeFuniak Springs	576,539	-	-	576,539
Freeport	135,788	-	-	135,788
Paxton	75,426	-	-	75,426
	5,489,766	-	-	5,489,766
BOCC Washington	604,445	353,380	-	957,825
Caryville	7,362	-	-	7,362
Chipley	114,643	-	-	114,643
Ebro	8,043	-	-	8,043
Vernon	23,837	-	-	23,837
Wausau	13,653	-	-	13,653
	771,983	353,380	-	1,125,363
Statewide Totals	$ 1,460,700,000	$ 10,226,042	$ 592,958	$ 1,471,519,000

Notes:

1) These revenue estimates reflect the authorized changes in the state's sales tax share of the Local Government Half-cent Sales Tax Program that are incorporated within HB 113-A and SB 12-A, adopted by the 2003 Legislature. HB 113-A and SB 12-A became law on June 25, 2003, and June 26, 2003, respectively.
2) Provisions of SB 12-A will reduce, effective July 1, 2003, the percentage of state sales tax transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund by 0.1 percent. The amount of those proceeds, less $5,000 each month, shall be distributed to the Public Employees Relations Commission Trust Fund. The monthly $5,000 reduction will be added to the amount calculated in s. 212.20(6)(d)4., F.S., and distributed pursuant to s. 218.65, F.S.
3) Provisions of HB 113-A will reduce, effective July 1, 2004, the percentage of state sales tax transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund from 9.653 percent to 8.814 percent. In addition, the amount transferred into the trust fund and distributed pursuant to s. 218.65, F.S., will increase from 0.065 percent to 0.095 percent.
4) The fiscal year total of estimated ordinary distributions reflects the use of the current 9.653 percentage for the period of October 1, 2003 to June 30, 2004, and the new 8.814 percentage for the period of July 1, 2004 to September 30, 2004, as specified in HB 113-A.
5) The fiscal year total of estimated emergency distributions reflects the use of the current 0.065 percentage for the period of October 1, 2003 to June 30, 2004, and the new 0.095 percentage the period of July 1, 2004 to September 30, 2004, as specified in HB 113-A.
6) The dollar figures represent a 100 percent distribution of estimated monies.

Source: Florida Department of Revenue, Office of Research and Analysis (September 3, 2003).

Mobile Home License Tax

Sections 320.08, 320.08015, and 320.081, Florida Statutes

Brief Overview

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.[1] A sticker is issued as evidence of payment. 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. An authorized use of the proceeds is not specified in current law.

2003 General Law Amendments

Chapter 2003-263, Laws of Florida, (CS for CS for SB 1944) provides for a $1 license tax surcharge on mobile home licenses to fund the Florida Mobile Home Relocation Trust Fund. This change became effective on June 26, 2003.

Eligibility Requirements

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

Administrative Procedures

The taxes are collected by the county tax collectors and remitted to the Department of Highway Safety and Motor Vehicles (DHSMV). Two deductions are made from the tax collections prior to the remaining balance being transferred into the License Tax Collection Trust Fund for distribution to governmental entities.[2] The first is a deduction of $1.50 for each sticker issued with the proceeds deposited into the state's General Revenue Fund. The second is a deduction of $1.00 for each sticker issued with the proceeds deposited into the Florida Mobile Home Relocation Trust Fund.

The DHSMV shall keep 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, shall be paid

1. FLA. STAT. § 320.08(10),(11) (2003).

2. FLA. STAT. § 320.081(4) (2003).

to counties and their respective municipalities.

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.

Relevant Attorney General Opinions

Florida's Attorney General has issued a few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[3] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 Distributions

No estimated revenue distributions for local governments or school districts are available.

Prior Years' Distributions

Several additional tables summarizing prior years' distributions are available via the LCIR's website.[4]

3. http://myfloridalegal.com/opinions

4. http://fcn.state.fl.us/lcir/dataAtoZ.html

Municipal Revenue Sharing Program

Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes

Brief Overview

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. Currently, the trust fund receives 1.0715 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. An allocation formula serves as the basis for the distribution of these revenues 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 bond indebtedness.

2003 General Law Amendments

Chapter 2003-86, Laws of Florida, (HB 1813) expands the authorized uses of the municipal fuel tax on motor fuel to include construction, reconstruction, operation, maintenance, and repair of bicycle paths and pedestrian pathways. This change became effective on June 3, 2003.

Chapter 2003-402, Laws of Florida, (HB 113-A) implements the funding reforms of the state court system by increasing the percentage of state sales tax revenues transferred to the Revenue Sharing Trust Fund for Municipalities from 1.0715 percent to 1.3409 percent. The distributions of state sales tax revenues transferred to the Local Government Half-cent Sales Tax and County Revenue Sharing Programs are changed as well. According to legislative staff analysis, the "net impact of this is to redirect projected growth of state-shared revenue so that local governments are held harmless relative to FY 2003-04. Thereafter, local revenue will grow at the rebased amount at the rate of overall tax collections."[2] In addition, the legislation authorizes county and municipal governments to pledge up to 50 percent of revenue sharing funds received in the prior year for bond indebtedness. Additionally, the legislation eliminates, beginning in the 2009-10 fiscal year, the program's automatic revenue growth mechanism in the guaranteed entitlement provision applicable to Miami-Dade County. These changes become effective on July 1, 2004.

Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. However, a summary of such changes is not provided here.

1. Ch. 72-360, 1972 Fla. Laws.

2. FLA. H.R. COMM. ON APPROP., HB 113-A (2003) Staff Analysis 10 (May 14, 2003) (on file with comm.).

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 shall be made to eligible municipal governments. The program is comprised of state sales taxes, municipal fuel taxes, state alternative fuel user decal fees that are collected and transferred to the Trust Fund.

The percentage of each revenue source transferred into the Trust Fund is listed below. The proportional contribution of each source during the local fiscal year 2003-04, as determined by the DOR, is also noted.

1.0715 percent of sales and use tax collections[5] = 64.0 percent of total program funding

one-cent municipal fuel tax on motor fuel[6] = 35.6 percent of total program funding

12.5 percent of state alternative fuel user decal fee collections[7] = 0.4 percent of total program funding

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*, *municipal sales tax collections*, and *municipality's relative ability to raise revenue*.[8]

3. FLA. STAT. § 218.23(1) (2003).
4. FLA. STAT. § 218.21(7) (2003).
5. FLA. STAT. § 212.20(6)(f) (2003).
6. FLA. STAT. § 206.605(1) (2003).
7. FLA. STAT. § 206.879(1) (2003).
8. FLA. STAT. § 218.245(2) (2003).

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.

Population Class	*Adjustment Factor*
0 - 2,000	1.0
2,001 - 5,000	1.135
5,001 - 20,000	1.425
20,001 - 50,000	1.709
Over 50,000	1.791

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

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 the countywide sales tax collections to determine the sales tax collected within a given municipality. The municipal sales tax collection factor is then calculated by dividing the sales tax collected within a given municipality by the total sales tax collected within all eligible municipalities in the state.

Municipality's Relative Ability to Raise Revenue

The municipality's relative ability to raise revenue factor is determined by a three-step process involving a series of calculations. First, the per capita nonexempt assessed real and personal property valuation of all eligible municipalities in the state is divided by the per capita nonexempt assessed real and personal property valuation of a given municipality.

Second, a given municipality's quotient, as calculated in the first step, is multiplied by the municipality's population. For discussion purposes, this product is referred to as the recalculated population.

9. FLA. STAT. § 186.901 (2003).

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 municipal's relative ability to raise revenue factor.

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

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

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

The distribution to an eligible municipality is determined by the following procedure.[11] First, a municipal government's entitlement shall be 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 shall be distributed on the basis of additional money of each qualified municipality in proportion to the total additional money for all qualified municipalities.

Authorized Uses

Several statutory restrictions exist regarding the authorized use of municipal revenue sharing proceeds. Funds derived from the municipal fuel tax on motor fuel shall be 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-

10. FLA. STAT. § 218.245(2)(d) (2003).

11. FLA. STAT. § 218.23(3) (2003).

related public safety activities, maintenance, and operation of transportation facilities. Municipalities are authorized to expend these funds in conjunction with other municipalities, counties, state government, or the federal government in joint projects.

According to the Department of Revenue, municipalities may assume that 35.6 percent of their estimated 2003-04 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution must be expended on those transportation-related purposes specifically mentioned in the preceding paragraph.

Municipalities are restricted as to the amount of funds that can be pledged for bond indebtedness. Municipal governments are allowed to pledge the guaranteed entitlement proceeds.[12] Currently, the proceeds remaining after the guaranteed entitlement, known as growth monies, cannot be pledged for bond indebtedness. However, after July 1, 2004, it is possible that some portion of a municipality's growth monies will become available as a pledge for bond indebtedness.

Another aspect of the program that might be considered a safeguard to municipalities' annual distributions is the requirement that municipalities, incorporated before 1973, demonstrate ad valorem tax effort based on 1973 taxable values. The policy of retaining 1973 as the base year might be interpreted as a way to allow most municipalities originally in the program easy access to this revenue source since taxable values have more than doubled over the last fifteen years due to inflation and updated property valuations.

Conversely, municipalities incorporated subsequent to 1973 that wish to qualify for revenue sharing funds must demonstrate local tax effort by using the taxable value of the municipality for the year of incorporation multiplied by 3 mills. Obviously, a municipality incorporating after 1973 must demonstrate significantly higher ad valorem taxing effort than those incorporated prior to or during 1973.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[13] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
73-246	Revenue Sharing Act of 1972, applicability
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
77-21	State revenue sharing trust fund, charter counties

12. FLA. STAT. § 218.25(1) (2003).

13. http://myfloridalegal.com/opinions

78-110	Municipalities, financing restrictions
82-94	Municipal fuel tax, use of proceeds for sewer system repairs
83-32	Municipal fuel tax, use of proceeds for channel maintenance dredging
85-15	Municipal revenue sharing, Department of Revenue's authority to withhold funds
92-87	Distribution of trust fund monies in the event of revised population estimate
00-37	Municipal fuel tax, use of proceeds

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 Distributions

The table included in this section lists the estimated distributions to municipal governments for the 2003-04 local fiscal year as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Inquiries regarding the DOR's estimates should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Distributions

Several additional tables summarizing prior years' distributions are available via the LCIR's website.[14]

14. http://fcn.state.fl.us/lcir/dataAtoZ.html

Municipal Revenue Sharing Distributions

Local Government Fiscal Year 2003-04 Estimates

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COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
ALACHUA COUNTY				
Alachua	$ 49,626	$ 88,530	$ 8,644	$ 146,799
Archer	18,029	33,587	-	51,616
Gainesville	1,100,340	1,701,418	394,881	3,196,639
Hawthorne	21,367	19,378	2,569	43,314
High Springs	55,311	50,803	7,569	113,682
LaCrosse	3,761	544	47	4,351
Micanopy	9,869	9,209	495	19,573
Newberry	20,259	46,735	10,079	77,074
Waldo	13,057	27,158	-	40,215
BAKER COUNTY				
Glen Saint Mary	13,069	5,755	-	18,824
Macclenny	53,341	79,073	1,087	133,501
BAY COUNTY				
Callaway	35,468	406,272	53,402	495,142
Cedar Grove	13,757	66,314	68,269	148,340
Lynn Haven	47,769	286,010	31,919	365,697
Mexico Beach	6,978	13,955	509	21,441
Panama City	510,541	606,038	23,185	1,139,764
Panama City Beach	90,906	18,321	25,267	134,494
Parker	32,217	122,042	2,967	157,226
Springfield	65,328	385,287	29,690	480,305
BRADFORD COUNTY				
Brooker	5,183	8,951	1,276	15,410
Hampton	7,757	7,027	6,230	21,014
Lawtey	13,179	14,134	-	27,313
Starke	125,408	42,786	4,937	173,131
BREVARD COUNTY				
Cape Canaveral	62,081	118,868	15,499	196,448
Cocoa	327,756	206,510	-	534,266
Cocoa Beach	239,157	35,923	204	275,284
Indialantic	54,072	11,575	-	65,647
Indian Harbour Beach	41,142	114,808	17,651	173,601
Malabar	4,704	38,502	7,188	50,393
Melbourne	731,356	997,275	170,379	1,899,010
Melbourne Beach	19,175	40,926	5,705	65,806
Melbourne Village	1,852	8,615	2,048	12,515
Palm Bay	91,142	1,890,121	353,168	2,334,431
Palm Shores	943	8,942	3,709	13,594
Rockledge	155,640	298,626	73,743	528,009
Satellite Beach	109,567	122,116	7,242	238,925
Titusville	518,566	621,555	90,099	1,230,220
West Melbourne	34,950	159,760	33,279	227,989

Municipal Revenue Sharing Distributions

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COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
BROWARD COUNTY				
Coconut Creek	21,380	807,954	229,301	1,058,635
Cooper City	22,887	598,420	92,957	714,264
Coral Springs	49,420	2,245,870	512,277	2,807,567
Dania Beach	201,595	177,493	136,218	515,306
Davie	166,836	1,314,736	311,566	1,793,138
Deerfield Beach	306,407	784,978	285,707	1,377,093
Fort Lauderdale	3,196,503	389,308	272,236	3,858,046
Hallandale Beach	491,404	271,716	77,528	840,648
Hillsboro Beach	3,190	21,451	6,117	30,758
Hollywood	2,090,384	1,090,798	361,193	3,542,376
Lauderdale-by-the-Sea	58,784	12,466	23,238	94,487
Lauderdale Lakes	210,740	556,128	176,281	943,150
Lauderhill	183,519	1,115,563	325,564	1,624,646
Lazy Lake	3,320	42	-	3,362
Lighthouse Point	176,544	44,867	10,680	232,091
Margate	247,098	1,012,720	223,625	1,483,444
Miramar	284,110	982,728	544,840	1,811,678
North Lauderdale	8,186	786,883	200,320	995,388
Oakland Park	398,752	281,371	93,063	773,186
Parkland	511	211,280	64,994	276,785
Pembroke Park	112,788	5,729	25,582	144,099
Pembroke Pines	320,564	2,180,217	720,675	3,221,456
Plantation	444,753	1,245,003	247,672	1,937,427
Pompano Beach	918,495	754,930	246,789	1,920,214
Sea Ranch Lakes	59,037	737	-	59,774
Southwest Ranches	-	-	127,381	127,381
Sunrise	173,630	1,560,159	356,119	2,089,908
Tamarac	96,778	1,097,543	229,110	1,423,431
Weston	-	733,200	297,014	1,030,214
Wilton Manors	350,732	14,165	91	364,989
CALHOUN COUNTY				
Altha	7,411	26,192	-	33,603
Blountstown	57,485	27,696	-	85,181
CHARLOTTE COUNTY				
Punta Gorda	146,243	274,156	-	420,399
CITRUS COUNTY				
Crystal River	95,471	82,573	-	178,044
Inverness	119,126	159,135	-	278,261
CLAY COUNTY				
Green Cove Springs	82,207	83,362	-	165,569
Keystone Heights	26,696	19,360	-	46,056
Orange Park	92,507	207,873	-	300,380
Penney Farms	3,053	34,334	-	37,387

Municipal Revenue Sharing Distributions

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COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
COLLIER COUNTY				
Everglades	9,969	7,913	-	17,882
Marco Island	-	315,510	10,654	326,165
Naples	386,057	282,042	-	668,099
COLUMBIA COUNTY				
Fort White	8,215	13,993	-	22,208
Lake City	241,791	104,660	-	346,451
DE SOTO COUNTY				
Arcadia	157,477	63,586	2,599	223,662
DIXIE COUNTY				
Cross City	60,079	43,462	-	103,541
Horseshoe Beach	1,856	2,738	-	4,594
DUVAL COUNTY				
Atlantic Beach	65,115	224,122	27,423	316,660
Baldwin	21,646	18,975	5,209	45,830
Jacksonville	5,826,077	2,182,243	1,174,564	9,182,884
Jacksonville Beach	219,174	272,033	31,474	522,680
Neptune Beach	41,884	121,063	11,208	174,154
Jacksonville (Duval)	-	8,440,691	842,094	9,282,785
ESCAMBIA COUNTY				
Century	53,674	36,716	-	90,390
Pensacola	727,797	1,183,797	-	1,911,594
FLAGLER COUNTY				
Beverly Beach	4,223	3,204	1,218	8,645
Bunnell	38,218	22,438	-	60,656
Flagler Beach	23,161	70,964	4,612	98,737
Palm Coast	-	784,028	-	784,028
FRANKLIN COUNTY				
Apalachicola	51,929	26,607	-	78,536
Carrabelle	25,647	12,937	-	38,584
GADSDEN COUNTY				
Chattahoochee	81,632	20,420	534	102,586
Greensboro	9,894	16,961	1,941	28,796
Gretna	11,242	196,550	-	207,792
Havana	28,337	19,949	-	48,286
Midway	-	44,366	9,915	54,281
Quincy	166,567	53,517	-	220,084
GILCHRIST COUNTY				

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COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
Bell	5,992	3,379	875	10,246
Trenton	22,161	16,332	2,848	41,341
GLADES COUNTY				
Moore Haven	32,012	14,252	3,419	49,683
GULF COUNTY				
Port Saint Joe	64,183	12,677	270	77,130
Wewahitchka	23,114	39,613	-	62,727
HAMILTON COUNTY				
Jasper	59,554	7,678	-	67,232
Jennings	12,571	16,945	3,979	33,496
White Springs	13,231	17,722	1,130	32,083
HARDEE COUNTY				
Bowling Green	24,763	47,710	49,407	121,880
Wauchula	81,340	32,403	17,008	130,751
Zolfo Springs	23,025	25,218	13,361	61,604
HENDRY COUNTY				
Clewiston	116,479	66,550	6,743	189,772
La Belle	56,826	24,929	13,612	95,367
HERNANDO COUNTY				
Brooksville	175,729	201,934	-	377,663
Weeki Wachee	2,118	172	-	2,290
HIGHLANDS COUNTY				
Avon Park	119,637	154,453	20,553	294,643
Lake Placid	53,574	9,396	-	62,970
Sebring	168,381	84,054	4,664	257,099
HILLSBOROUGH COUNTY				
Plant City	332,397	463,455	85,297	881,149
Tampa	4,897,504	3,656,284	335,119	8,888,907
Temple Terrace	205,169	347,492	42,935	595,595
HOLMES COUNTY				
Bonifay	46,920	37,970	-	84,890
Esto	4,617	11,449	1,463	17,530
Noma	-	15,016	2,094	17,110
Ponce de Leon	8,741	5,289	657	14,687
Westville	2,077	10,622	-	12,699
INDIAN RIVER COUNTY				
Fellsmere	16,285	84,354	56,069	156,708
Indian River Shores	286	47,113	5,180	52,580

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COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
Orchid	30	953	928	1,912
Sebastian	33,165	362,701	48,986	444,853
Vero Beach	374,742	96,482	-	471,224
JACKSON COUNTY				
Alford	7,420	24,980	-	32,400
Bascom	2,835	2,149	738	5,722
Campbellton	7,330	3,696	-	11,026
Cottondale	15,086	31,807	-	46,893
Graceville	36,420	46,820	1,418	84,657
Grand Ridge	10,018	28,540	6,968	45,527
Greenwood	8,020	14,531	4,418	26,970
Jacob City	-	17,393	721	18,114
Malone	15,027	22,780	-	37,807
Marianna	136,106	62,170	-	198,276
Sneads	24,498	70,819	-	95,317
JEFFERSON COUNTY				
Monticello	50,339	39,351	-	89,690
LAFAYETTE COUNTY				
Mayo	18,739	18,557	387	37,683
LAKE COUNTY				
Astatula	3,333	36,625	2,205	42,163
Clermont	78,941	109,669	50,368	238,978
Eustis	182,142	204,957	31,756	418,855
Fruitland Park	20,503	58,169	7,099	85,771
Groveland	36,365	35,450	5,742	77,557
Howey-in-the-Hills	12,376	4,814	1,328	18,519
Lady Lake	13,366	271,886	13,480	298,732
Leesburg	309,234	82,832	7,346	399,411
Mascotte	21,939	63,234	13,158	98,331
Minneola	15,515	67,448	41,711	124,674
Montverde	1,908	26,900	-	28,808
Mount Dora	111,030	90,630	17,298	218,958
Tavares	57,583	141,903	31,679	231,165
Umatilla	39,637	27,511	-	67,148
LEE COUNTY				
Bonita Springs	-	-	876,378	876,378
Cape Coral	153,484	2,272,876	426,837	2,853,198
Fort Myers	893,274	489,766	94,424	1,477,464
Fort Myers Beach	-	116,568	12,588	129,157
Sanibel	-	112,581	7,220	119,801
LEON COUNTY				
Tallahassee	1,250,960	2,154,588	501,721	3,907,269

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COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
LEVY COUNTY				
Bronson	10,844	18,962	484	30,291
Cedar Key	16,864	6,880	-	23,744
Chiefland	64,181	18,013	-	82,194
Fanning Springs	7,553	8,753	3,268	19,574
Inglis	16,801	20,646	1,270	38,717
Otter Creek	3,780	1,052	-	4,832
Williston	47,202	26,977	-	74,179
Yankeetown	5,909	9,157	-	15,066
LIBERTY COUNTY				
Bristol	18,989	26,363	-	45,352
MADISON COUNTY				
Greenville	23,475	19,642	-	43,117
Lee	5,990	8,813	581	15,385
Madison	86,118	16,086	-	102,204
MANATEE COUNTY				
Anna Maria	13,693	20,983	-	34,676
Bradenton	376,545	912,945	73,222	1,362,713
Bradenton Beach	27,417	9,194	-	36,611
Holmes Beach	55,071	55,413	-	110,484
Palmetto	169,179	127,949	36,722	333,849
MARION COUNTY				
Belleview	57,775	57,920	-	115,695
Dunnellon	53,800	15,954	-	69,754
McIntosh	7,411	6,929	-	14,340
Ocala	643,622	728,981	-	1,372,603
Reddick	5,166	18,312	181	23,659
MARTIN COUNTY				
Jupiter Island	2,386	11,810	-	14,196
Ocean Breeze Park	6,147	11,190	-	17,337
Sewall's Point	1,035	43,684	-	44,719
Stuart	276,026	212,067	-	488,093
MIAMI-DADE COUNTY				
Aventura	-	319,309	91,341	410,650
Bal Harbour	43,116	6,944	1,990	52,050
Bay Harbor Islands	32,155	47,596	13,922	93,674
Biscayne Park	16,156	50,349	10,370	76,875
Coral Gables	693,530	135,517	33,635	862,682
Doral	-	-	462,380	462,380
El Portal	11,922	55,261	6,947	74,129
Florida City	61,201	88,470	42,728	192,400

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COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
Golden Beach	2,533	8,228	1,437	12,197
Hialeah	1,930,261	3,613,272	1,057,721	6,601,253
Hialeah Gardens	16,283	371,850	83,876	472,009
Homestead	326,447	409,096	186,437	921,980
Indian Creek	1,391	52	-	1,443
Key Biscayne	-	133,522	24,666	158,188
Medley	10,067	2,394	1,728	14,189
Miami	5,721,258	3,292,882	504,172	9,518,312
Miami Beach	1,489,227	509,281	20,212	2,018,720
Miami Gardens	-	-	3,283,282	3,283,282
Miami Lakes	-	-	512,206	512,206
Miami Shores	143,763	88,146	16,499	248,407
Miami Springs	217,492	82,458	20,922	320,873
North Bay	66,164	63,964	18,705	148,833
North Miami	755,251	620,007	305,452	1,680,709
North Miami Beach	642,052	312,699	155,128	1,109,878
Opa-locka	242,147	159,907	33,279	435,333
Palmetto Bay	-	-	523,953	523,953
Pinecrest	-	278,019	44,615	322,634
South Miami	289,293	10,570	-	299,863
Sunny Isles Beach	-	216,212	36,365	252,577
Surfside	104,228	4,340	-	108,568
Sweetwater	38,362	363,651	66,127	468,140
Virginia Gardens	40,502	11,674	653	52,829
West Miami	167,074	5,919	2,246	175,239
Metro Dade	39,124,176	-	-	39,124,176
MONROE COUNTY				
Islamorada	-	185,796	8,238	194,034
Key Colony Beach	3,918	20,375	-	24,293
Key West	392,780	430,247	3,316	826,343
Layton	2,685	3,044	-	5,729
Marathon	-	-	280,219	280,219
NASSAU COUNTY				
Callahan	25,665	4,901	-	30,566
Fernandina Beach	130,679	105,141	-	235,820
Hilliard	23,263	59,810	6,614	89,687
OKALOOSA COUNTY				
Cinco Bayou	21,997	1,564	-	23,561
Crestview	138,336	242,367	53,466	434,170
Destin	-	196,518	18,624	215,142
Fort Walton Beach	227,379	360,921	17,422	605,722
Laurel Hill	4,088	25,821	1,067	30,976
Mary Esther	13,743	76,672	4,717	95,132
Niceville	54,427	242,224	28,436	325,086
Shalimar	10,992	2,802	598	14,392

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COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
Valparaiso	40,774	168,137	17,123	226,034
OKEECHOBEE COUNTY				
Okeechobee	176,013	75,272	-	251,285
ORANGE COUNTY				
Apopka	183,788	516,401	168,014	868,204
Belle Isle	9,272	153,536	13,538	176,345
Eatonville	18,949	60,884	-	79,833
Edgewood	63,799	7,103	-	70,902
Maitland	158,137	139,188	66,655	363,981
Oakland	7,322	18,178	3,875	29,375
Ocoee	78,748	612,283	130,192	821,223
Orlando	1,969,237	3,875,617	385,130	6,229,984
Windermere	10,267	35,616	6,854	52,737
Winter Garden	149,053	296,125	85,919	531,097
Winter Park	458,356	344,700	20,755	823,811
OSCEOLA COUNTY				
Kissimmee	243,964	900,084	196,137	1,340,185
Saint Cloud	105,511	404,443	92,273	602,227
PALM BEACH COUNTY				
Atlantis	6,296	21,899	5,491	33,685
Belle Glade	302,170	369,932	22,625	694,727
Boca Raton	523,997	935,059	144,697	1,603,753
Boynton Beach	337,969	964,479	238,185	1,540,633
Briny Breeze	4,322	4,721	517	9,560
Cloud Lake	3,753	272	741	4,765
Delray Beach	362,476	882,762	177,353	1,422,590
Glen Ridge	1,438	3,284	1,079	5,801
Golf	1,033	2,033	388	3,454
Greenacres	14,848	634,083	139,754	788,686
Gulf Stream	1,397	9,476	664	11,537
Haverhill	8,402	19,443	6,080	33,925
Highland Beach	2,928	51,786	7,885	62,599
Hypoluxo	2,273	21,693	11,992	35,958
Juno Beach	13,616	36,411	7,491	57,518
Jupiter	67,918	570,640	161,102	799,660
Jupiter Inlet Colony	1,225	5,400	84	6,710
Lake Clarke Shores	7,218	70,112	5,559	82,889
Lake Park	253,135	16,633	64	269,831
Lake Worth	364,734	555,308	153,491	1,073,533
Lantana	209,533	29,634	7,618	246,785
Manalapan	1,985	3,314	78	5,377
Mangonia Park	15,044	11,873	14,959	41,876
North Palm Beach	82,307	179,035	13,199	274,542
Ocean Ridge	4,910	21,893	1,296	28,099

Municipal Revenue Sharing Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
Pahokee	96,481	233,524	8,341	338,346
Palm Beach	171,886	29,230	-	201,116
Palm Beach Gardens	126,411	564,903	77,408	768,722
Palm Beach Shores	11,360	7,532	1,861	20,753
Palm Springs	90,524	237,644	51,857	380,025
Riviera Beach	369,915	342,894	65,408	778,217
Royal Palm Beach	3,712	414,895	133,126	551,733
South Bay	42,669	86,091	2,743	131,502
South Palm Beach	745	24,241	2,447	27,433
Tequesta	129,246	12,214	-	141,460
Wellington	-	596,413	203,212	799,625
West Palm Beach	1,326,451	764,570	107,607	2,198,628
PASCO COUNTY				
Dade City	134,787	129,098	-	263,885
New Port Richey	290,251	295,609	-	585,860
Port Richey	15,410	69,895	-	85,305
Saint Leo	9,442	28,940	-	38,382
San Antonio	14,350	23,885	-	38,235
Zephyrhills	110,964	228,039	-	339,003
PINELLAS COUNTY				
Belleair	15,115	54,756	3,259	73,131
Belleair Beach	4,762	31,221	-	35,983
Belleair Bluffs	66,417	5,954	-	72,371
Belleair Shore	352	535	79	967
Clearwater	1,191,562	1,280,036	199,623	2,671,221
Dunedin	313,081	595,080	74,336	982,497
Gulfport	133,248	167,381	22,110	322,739
Indian Rocks Beach	54,431	27,731	11,167	93,329
Indian Shores	10,610	12,873	1,880	25,364
Kenneth City	145,147	11,769	-	156,916
Largo	652,934	1,167,640	163,557	1,984,131
Madeira Beach	174,090	11,163	-	185,253
North Redington Beach	11,820	7,821	2,813	22,453
Oldsmar	19,857	205,969	35,691	261,517
Pinellas Park	387,226	705,789	84,135	1,177,150
Redington Beach	4,793	22,402	578	27,773
Redington Shores	12,192	29,544	1,311	43,047
Safety Harbor	57,772	316,405	34,441	408,618
Saint Petersburg	3,125,822	3,347,389	426,885	6,900,096
Saint Petersburg Beach	199,235	25,893	-	225,128
Seminole	166,578	84,873	91,644	343,094
South Pasadena	89,458	44,577	2,707	136,741
Tarpon Springs	199,105	291,308	52,914	543,327
Treasure Island	104,086	47,877	2,469	154,432
POLK COUNTY				

Municipal Revenue Sharing Distributions

Local Government Fiscal Year 2003-04 Estimates

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COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
Auburndale	95,208	159,158	31,414	285,779
Bartow	247,027	225,499	1,217	473,743
Davenport	22,371	44,192	-	66,563
Dundee	25,917	41,714	6,940	74,571
Eagle Lake	20,806	51,986	23,687	96,480
Fort Meade	76,018	139,271	16,659	231,948
Frostproof	59,573	16,724	4,397	80,694
Haines City	182,087	253,885	6,529	442,502
Highland Park	-	2,743	1,146	3,889
Hillcrest Heights	498	4,935	839	6,272
Lake Alfred	36,465	67,710	7,356	111,531
Lake Hamilton	15,272	14,014	3,210	32,497
Lakeland	973,011	1,183,857	157,020	2,313,888
Lake Wales	190,668	99,130	19,091	308,889
Mulberry	53,918	36,462	-	90,380
Polk City	15,070	51,124	-	66,194
Winter Haven	439,141	302,957	10,722	752,821
PUTNAM COUNTY	47,077	15,610	-	62,687
Crescent City	11,693	31,412	1,139	44,244
Interlachen	276,527	98,912	-	375,439
Palatka	7,968	14,560	288	22,816
Pomona Park	7,493	7,803	-	15,296
Welaka				
SAINT JOHNS COUNTY				
Hastings	15,795	11,009	-	26,804
Saint Augustine	340,862	130,088	-	470,950
Saint Augustine Beach	7,099	95,196	2,326	104,621
SAINT LUCIE COUNTY				
Fort Pierce	711,816	318,790	57,952	1,088,557
Port Saint Lucie	6,475	1,684,893	422,384	2,113,751
Saint Lucie Village	2,371	8,100	825	11,296
SANTA ROSA COUNTY				
Gulf Breeze	75,883	92,782	-	168,665
Jay	20,822	7,800	-	28,622
Milton	116,957	155,661	-	272,618
SARASOTA COUNTY				
Longboat Key	47,549	83,072	6,764	137,385
North Port	24,372	441,809	158,469	624,650
Sarasota	937,613	537,500	-	1,475,113
Venice	240,488	249,612	-	490,100
SEMINOLE COUNTY				
Altamonte Springs	57,567	821,965	119,734	999,266

Municipal Revenue Sharing Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
Casselberry	170,722	486,760	39,543	697,024
Lake Mary	-	174,771	43,480	218,252
Longwood	80,818	230,254	20,035	331,107
Oviedo	39,986	474,151	120,153	634,290
Sanford	376,081	608,829	157,460	1,142,370
Winter Springs	13,825	672,061	116,397	802,283
SUMTER COUNTY				
Bushnell	36,546	37,162	-	73,708
Center Hill	8,283	26,981	6,820	42,083
Coleman	13,609	27,153	-	40,762
Webster	17,618	18,445	-	36,063
Wildwood	61,478	71,381	-	132,859
SUWANNEE COUNTY				
Branford	20,042	3,922	-	23,964
Live Oak	153,904	113,793	2,948	270,645
TAYLOR COUNTY				
Perry	180,555	57,212	-	237,767
UNION COUNTY				
Lake Butler	29,351	47,718	994	78,064
Raiford	1,694	8,210	3,489	13,393
Worthington Springs	4,563	2,491	-	7,054
VOLUSIA COUNTY				
Daytona Beach	1,027,176	652,043	94,529	1,773,748
Daytona Beach Shores	91,781	7,700	-	99,481
DeBary	-	240,556	72,325	312,880
DeLand	318,746	140,490	90,626	549,862
Deltona	-	1,544,334	506,062	2,050,396
Edgewater	68,458	391,464	78,205	538,127
Holly Hill	155,248	142,879	41,659	339,786
Lake Helen	8,885	57,820	12,054	78,759
New Smyrna Beach	201,998	195,893	39,898	437,790
Oak Hill	13,952	22,756	1,981	38,688
Orange City	21,923	107,699	22,559	152,181
Ormond Beach	294,368	469,967	95,802	860,137
Pierson	18,098	13,072	34,363	65,533
Ponce Inlet	4,946	32,598	5,253	42,797
Port Orange	93,493	977,057	192,030	1,262,580
South Daytona	132,655	191,356	44,755	368,767
WAKULLA COUNTY				
Saint Marks	9,455	14,031	-	23,486
Sopchoppy	9,800	20,841	-	30,641

Municipal Revenue Sharing Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
WALTON COUNTY				
DeFuniak Springs	100,398	112,321	-	212,719
Freeport	11,372	30,230	-	41,602
Paxton	13,228	6,287	8,588	28,102
WASHINGTON COUNTY				
Caryville	11,357	1,622	-	12,979
Chipley	67,615	47,117	-	114,732
Ebro	4,447	4,429	-	8,876
Vernon	12,365	26,975	-	39,340
Wausau	4,597	16,663	3,849	25,109
TOTALS	$ 115,611,190	$ 114,458,906	$ 27,839,967	$ 257,910,064

Notes:

1) Please note a change in table format that differs from that used in prior years. These revenue estimates reflect the local goverment fiscal year rather than the state fiscal year.
2) These revenue estimates reflect the authorized change in the state's sales tax share of the Municipal Revenue Sharing Program that are incorporated within HB 113-A, adopted by the 2003 Legislature. On June 25, 2003, HB 113-A became law.
3) Provisions of HB 113-A will increase, effective July 1, 2004, the percentage of state sales tax tax transferred into the Revenue Sharing Trust Fund for Municipalities from 1.0715 percent to 1.3409 percent.
4) The fiscal year total of estimated distributions reflects the use of the current 1.0715 percentage for the period of October 1, 2003 to June 30, 2004, and the new 1.3409 percentage for the period of July 1, 2004 to September 30, 2004, as specified in HB 113-A.
5) These dollar figures represent a 100 percent distribution of estimated monies.
6) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in local government fiscal year 2003-04 has been estimated to be as follows: state sales tax, 64.0%; municipal fuel tax, 35.6%; state alternative fuel user decal fee collections, 0.4%.

Source: Florida Department of Revenue, Office of Research and Analysis (September 3, 2003).

Oil, Gas, and Sulfur Production Tax

Section 211.06(3)(b), Florida Statutes

Brief Overview

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.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

Only those counties where the resources are produced 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 shall be 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 and tertiary 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.

1. Imposed pursuant to FLA. STAT. § 211.02(1)(b) (2003).
2. Imposed pursuant to FLA. STAT. § 211.02(1)(a) (2003).
3. Imposed pursuant to FLA. STAT. § 211.025 (2003).
4. Imposed pursuant to FLA. STAT. § 211.026 (2003).

Relevant Attorney General Opinions

Florida's Attorney General has issued a few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[5] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
74-310	Solid minerals severance tax
79-05	Levy on irreplaceable minerals

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 Distributions

No estimated revenue distributions for counties are available.

Prior Years' Distributions

Several additional tables summarizing prior years' distributions are available via the LCIR's website.[6]

5. http://myfloridalegal.com/opinions

6. http://fcn.state.fl.us/lcir/dataAtoZ.html

Phosphate Rock Severance Tax

Section 211.3103, Florida Statutes

Brief Overview

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. Portions of the net tax proceeds are returned to those counties where phosphate rock is severed. Depending on eligibility, counties shall use the tax proceeds for phosphate-related expenses or purposes related to local economic development.

2003 General Law Amendments

Chapter 2003-423, Laws of Florida, (CS for SB 18-E) increases the tax rate paid for the severance of phosphate and changes the severance tax allocations to state trust funds and county governments eligible to receive proceeds. These changes became effective on November 12, 2003.

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.

Distribution of Proceeds

For state fiscal year 2003-04, the proceeds from all taxes, interest, and penalties shall be paid in to the State Treasury. The first $10 million in tax revenues shall be deposited into the Conservation and Recreation Lands Trust Fund. The remaining revenues will be distributed in the following manner: 18.75 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; 15 percent for payment to counties that have been designated a Rural Area of Critical Economic Concern pursuant to section 288.0656, Florida Statutes, in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary; 11.25 percent to the credit of the Phosphate Research Trust Fund in the Department of Education's Division of Universities; 11.25 percent to the credit of the Minerals Trust Fund; and 43.75 percent to the credit of the Nonmandatory Land Reclamation Trust Fund.

1. FLA. STAT. § 211.33 (2003).

For state fiscal year 2004-05 and each fiscal year thereafter, the proceeds from all taxes, interest, and penalties shall be paid in to the State Treasury. The first $10 million in tax revenues shall be deposited into the Conservation and Recreation Lands Trust Fund. The remaining revenues will be distributed in the following manner: 40.1 percent to the credit of the state's General Revenue Fund; 16.5 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; 13 percent for payment to counties that have been designated a Rural Area of Critical Economic Concern pursuant to section 288.0656, Florida Statutes, in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary; 9.3 percent to the credit of the Phosphate Research Trust Fund in the Department of Education's Division of Universities; 10.7 percent to the credit of the Minerals Trust Fund; and 10.4 percent to the credit of the Nonmandatory Land Reclamation Trust Fund.

Authorized Uses

For taxes received by counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary, the proceeds shall be used only for phosphate-related expenses.

For taxes received by counties that have been designated a Rural Area of Critical Economic Concern pursuant to section 288.0656, Florida Statutes, in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary, the proceeds shall be used for the planning, preparing, and financing of infrastructure projects for job creation and capital investment, especially those related to industrial and commercial sites. The tax proceeds shall also be used to maximize the use of federal, local, and private resources, including, but not limited to, those available under the Small Cities Community Development Block Grant Program. Additionally, the tax proceeds shall be used for projects that improve inadequate infrastructure that has resulted in regulatory action that prohibits economic or community growth, if such projects are related to specific job creation or job retention opportunities.

Relevant Attorney General Opinions

Florida's Attorney General has issued a few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[2] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
74-310	Solid minerals severance tax
79-05	Levy on irreplaceable minerals

2. http://myfloridalegal.com/opinions

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 Distributions

No estimated revenue distributions for counties are available.

Prior Years' Distributions

Several additional tables summarizing prior years' distributions are available via the LCIR's website.[3]

3. http://fcn.state.fl.us/lcir/dataAtoZ.html

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State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

Brief Overview

The State Housing Initiatives Partnership 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.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

A county or eligible municipality must satisfy a number of requirements in order to become eligible to receive program funding.[1] An eligible municipality is defined in section 420.9071(9), Florida Statutes.

Administrative Procedures

The Local Government Housing Trust Fund [hereinafter Trust Fund], within the State Treasury, is administered by the Florida Housing Finance Corporation (FHFC) on behalf of the Department of Community Affairs. A portion of the documentary stamp tax revenues as provided in section 201.15, Florida Statutes; 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 Trust Fund. The FHFC shall administer the Trust Fund for the purpose of implementing this program.[2]

Half of 7.53 percent (i.e., 3.765 percent) of net documentary stamp tax collections shall be paid to the credit of the Trust Fund.[3] Additionally, 87.5 percent of 12.5 percent (i.e., 7.5775 percent) of net documentary stamp tax collections shall be paid to the Trust Fund.[4] In total, 11.3425 percent of net

1. FLA. STAT. § 420.9072(2)(a) (2003).
2. FLA. STAT. § 420.9079 (2003).
3. FLA. STAT. § 201.15(9)(b) (2003).
4. Id., at (10)(b).

documentary stamp tax collections are paid to the credit of the Trust Fund.

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

Distribution of Proceeds

Monies in the Trust Fund shall be distributed by the FHFC to each approved county and eligible municipality within the county as provided in section 420.9073, Florida Statutes. Distributions shall be 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 shall be distributed to the county.[7] Distributions shall be disbursed on a monthly basis beginning the first day of the month after program approval.[8]

Authorized Uses

A county or eligible municipality must expend its portion of the local housing distribution to implement a local housing assistance plan. Proceeds may not be expended for the purpose of providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance.[9] Additionally, program funds may not be pledged to pay the debt service on any bonds.[10]

Relevant Attorney General Opinions

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

Current Year's Distributions

No estimated revenue distributions for local governments are available.

5. FLA. STAT. § 420.9072(2)(b) (2003).

6. Id., at (3).

7. Id., at (4).

8. FLA. STAT. § 420.9073(1) (2003).

9. FLA. STAT. § 420.9072(7) (2003).

10. Id., at (8).

Prior Years' Distributions

A table summarizing prior years' distributions is available via the LCIR's website.[11]

11. http://fcn.state.fl.us/lcir/dataAtoZ.html

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Wireless Enhanced 911 Fee

Sections 365.172-.173, Florida Statutes

Brief Overview

Each home service provider shall collect a monthly fee imposed on each customer whose place of primary use is within this state. The fee rate shall be 50 cents per month per each service number. The fee shall apply uniformly and be imposed throughout the state. This fee has been established to ensure full recovery for providers and county governments, over a reasonable period, of the costs associated with developing and maintaining a wireless enhanced 911 system on a technologically and competitively neutral basis. State and local taxes do not apply to this fee, and local governments are prohibited from levying any additional fee on wireless providers or subscribers for the provision of enhanced 911 service.[1]

2003 General Law Amendments

Chapter 2003-182, Laws of Florida, (HB 1307) authorizes disbursements from the Wireless Emergency Telephone System Fund for activities of the board of directors of the Wireless 911 Board. This change became effective on July 1, 2003.

Eligibility Requirements

All counties are eligible to receive a distribution assuming there are billing addresses of wireless subscribers within the county's jurisdiction.

Administrative Procedures

Each wireless service provider, as part of its monthly billing process, shall collect the fee and may retain 1 percent of total fee collections as reimbursement for the administrative costs incurred by the provider to bill, collect, and remit the fee. The remainder shall be delivered to the Wireless 911 Board [hereinafter Board] under the State Technology Office (STO) and deposited in the Wireless Emergency Telephone System Fund [hereinafter Fund]. Each provider shall deliver the fee revenues to the Board within 60 days after the end of the month in which the fee was billed along with a monthly report of the number of wireless customers whose place of primary use is in each county.[2]

With oversight by the STO, the Board has been established to administer the fee, including receiving revenues derived from the fee; distributing portions of such revenues to providers, counties, and the STO; accounting for receipts, distributions, and income derived by the Fund; and providing annual reports to the Governor and Legislature on amounts collected and expended, the purposes for which

1. FLA. STAT. § 365.172(8) (2003).

2. Id., at (9).

expenditures have been made, and the status of wireless enhanced 911 service in the state.[3]

Distribution of Proceeds

Subject to any modifications approved by the Board pursuant to section 365.172(8)(c), Florida Statutes, the monies in the fund shall be distributed as follows. Forty-four percent of the monies shall be distributed monthly to counties, based on the total number of wireless subscriber billing addresses in each county. Fifty-four percent of the monies shall be distributed in response to sworn invoices submitted to the Board by providers to reimburse such providers for the actual costs incurred in providing 911 or enhanced 911 services. Two percent of the monies shall be used to make monthly distributions to rural counties.[4]

Authorized Uses

The proceeds of the 44 percent portion distributed monthly to counties shall be used to pay the recurring costs of providing 911 or enhanced 911 service and the costs to comply with the requirements for enhanced 911 service contained in applicable orders and rules issued by the Federal Communications Commission. The proceeds of the 54 percent portion distributed to providers shall be used to pay the costs incurred by providers to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide enhanced 911 service. The proceeds of the 2 percent portion distributed monthly to rural counties shall be used to provide facilities, network, and service enhancements and assistance for the 911 or enhanced 911 systems operated by rural counties and for the provision of reimbursable loans and grants by the STO to rural counties for upgrading 911 systems.[5]

Relevant Attorney General Opinions

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

Current Year's Distributions

No estimated revenue distributions for counties are available.

Prior Years' Distributions

No data summarizing prior years' distributions to counties are available.

3. Id., at (5).

4. FLA. STAT. § 365.173(2) (2003).

5. Id.

911 Fee

Section 365.171(13), Florida Statutes

Brief Overview

A county is authorized to impose a fee to be paid by the local exchange subscribers within its boundaries served by the 911 service. At the request of the county, the telephone company shall bill the fee to the local exchange subscribers served by the 911 service, on an individual access line basis, at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The imposition of the fee is subject to a majority vote of the board of county commissioners or referendum approval. The proceeds shall be used only for authorized 911 expenditures.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to impose the fee subject to a majority vote of the board of county commissioners or referendum approval.[1]

Administrative Procedures

At the county's request, the telephone company shall, as is practicable, bill the fee to the local exchange subscribers served by the 911 service. Such billing shall be on an individual access line basis at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The fee may not be assessed on any pay telephone in the state. A county collecting the fee for the first time may collect the fee for no longer than 36 months without initiating the acquisition of its 911 equipment. The county shall provide a minimum of 90 days' written notice to the telephone company prior to the collection of any fees or any fee rate adjustment. All current fees shall be reported to the State Technology Office within 30 days of the start of each county's fiscal period, and any fee adjustment made by a county shall also be reported to the Office.[2] Any county imposing the fee shall allow the telephone company to retain as an administrative fee an amount equal to 1 percent of the total fees collected by the company.[3]

1. FLA. STAT. § 365.171(13)(a) (2003).
2. Id.
3. FLA. STAT. § 365.171(13)(c) (2003).

Distribution of Proceeds

The fees collected by the telephone company shall be returned to the county, less the administrative fee. Any county that currently has an operational 911 system or that is actively pursuing the implementation of a system shall establish a fund to be used exclusively for receipt and expenditure of the fee revenues. All fees placed in the fund and any accrued interest shall be used solely for the authorized uses.[4]

Authorized Uses

It is the legislative intent that the authorized fee imposed by counties will not necessarily provide the total funding required for establishing or providing the 911 service, which includes the functions of database management, call taking, location verification, and call transfer. The proceeds shall be used for those types of expenditures specifically authorized in law. The fee revenues shall not be used to pay for any item not listed.[5] Two or more counties are not prohibited from establishing a combined emergency 911 telephone service by interlocal agreement and utilize the fees for the combined service.[6]

Relevant Attorney General Opinions

Florida's Attorney General has issued an opinion relevant to this revenue source. The full text of the opinion is available via the searchable online database of legal opinions.[7] In a recent online search, the LCIR staff identified the following opinion pertaining to this revenue source.

Opinion #	Subject
87-29	Payment of 911 fee by state

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No county revenue estimates are available.

4. FLA. STAT. § 365.171(13)(a) (2003).

5. Id., at 6.

6. Id., at 7.

7. http://myfloridalegal.com/opinions

Prior Years' Revenues

No data summarizing prior years' revenues are available.

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Communications Services Tax

Chapter 202, Florida Statutes

Brief Overview

The Communications Services Tax Simplification Law was enacted to restructure taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001.[1] The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. The law replaced and consolidated seven different state and local taxes or fees with a single tax comprised of two components: a state communications services tax and a local communications services tax. 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. 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.

State Communications Services Tax

The state communications services tax consists of two components: a state tax and a gross receipts tax. A state tax is imposed on the retail sale of communications services at the rate of 6.8 percent while direct-to-home satellite service is taxed at the rate of 10.8 percent.[2] The second component is the gross receipts tax of 2.37 percent that is applied to communications services.[3]

Consequently, local, long distance, or toll telephone; mobile communications; private line; pager and beeper; telephone charges made by a hotel or motel; fax; and telex, telegram, and teletype services; cable services; and substitute communications services systems are taxed at the state rate of 6.8 percent plus the 2.37 percent gross receipt rate for a total of 9.17 percent. Direct-to-home satellite service is taxed at the state rate of 10.8 percent plus the gross receipts rate of 2.37 percent for a total of 13.17 percent.

Local Communications Services Tax

A county or municipality may, by ordinance, levy a local communications services tax.[4] The local tax rates vary, depending on the type of local government. The maximum rate for municipalities and charter counties is 5.1 percent or 4.98 percent if the municipality or charter county levies permit

1. Refer to the Department of Revenue's Communications Services Tax: An Overview of Florida's Tax Restructuring (http://sun6.dms.state.fl.us/dor/taxes/pdf/Cst_ovr.pdf) for a more detailed explanation of the 2001 tax law changes.

2. FLA. STAT. § 202.12(1) (2003).

3. FLA. STAT. § 203.01(1)(b) (2003).

4. FLA. STAT. § 202.19 (2003).

fees. The maximum rate for non-charter counties is 1.6 percent. The maximum rates do not include the add-ons of up to 0.12 percent for municipalities and charter counties or up to 0.24 percent for noncharter counties that have elected not to require and collect permit fees authorized pursuant to section 337.401, Florida Statutes.

In addition to this local tax, any local option sales tax that a county or school board has levied pursuant to section 212.055, Florida Statutes, is imposed on communications services in the same manner as the local communications services tax.[5] The tax rate shall be determined by law.[6]

2003 General Law Amendments

Chapter 2003-254, Laws of Florida, (CS for SB 1176) makes a number of tax administration changes to the Communications Services Tax. These changes became effective on July 1, 2003.

Eligibility Requirements

County and municipal governments are eligible to receive proceeds of the state communications services tax. Counties, municipalities, and school boards may be eligible to receive proceeds of the local communications services tax.

Administrative Procedures

The communications services taxes, as imposed pursuant to Chapter 202 and Chapter 203 (i.e., the gross receipts tax on communications services) shall be paid by the purchaser and shall be collected from the purchaser by the dealer of such services.[7] Each dealer who makes retail sales of communications services shall add the amount of applicable taxes to the price of services sold and shall state the taxes separately from the price of services on all invoices.[8]

The Department of Revenue (DOR) administers the statewide collection of both the state and local components of the communications service tax. Dealers who collect local communications services tax must 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 local taxing jurisdiction and is updated every six months.[9]

5. Id., at (5).

6. FLA. STAT. § 202.20(3) (2003).

7. FLA. STAT. § 202.16 (2003).

8. FLA. STAT. § 202.35(2) (2003).

9. FLA. STAT. § 202.22 (2003).

The amount of revenue collected is dependent on the jurisdiction's local communications services tax rate. A county government's local communications services tax is charged to those billable customers residing within the unincorporated area. A municipal government's local communications services tax is charged to those billable customers residing within the incorporated area.

Depending on the accuracy of a dealer's databases, two different collection allowances are available. A dealer employing one or more of the following four methods of ensuring proper assignment of billing addresses to local taxing jurisdiction will be granted an allowance of 0.75 percent of total tax due.

1. Using an address database provided by the DOR to verify the accurate assignment of customer addresses to taxing jurisdictions.
2. Using a database developed by the dealer that has been certified by the DOR to verify the accurate assignment of customer addresses to taxing jurisdictions.
3. Using a DOR-certified database supplied by a vendor to verify the accurate assignment of customer addresses to taxing jurisdictions.
4. Using ZIP+4 to match an address to its specific taxing jurisdictions.

The proceeds of each local communications services tax levied by a county or municipality, less the DOR's costs of administration, shall be 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 shall be 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.[10]

Any county or municipality with a local communications services tax rate less than the statutorily-defined maximum rate is permitted to increase that rate by ordinance or resolution. Any such local government is also permitted to decrease its local communications services tax rate. The new rates must have an effective date of January 1st. The Department must be notified by September 1st in order for the new rate to be effective on January 1st of the following year.[11]

Distribution of Proceeds

State Communications Services Tax

The proceeds derived from the 2.37 percent gross receipts tax on communications services, including 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. FLA. STAT. § 202.18(3) (2003).

11. FLA. STAT. § 202.21 (2003).

The remaining proceeds derived from the 6.8 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 section 212.20(6), Florida Statutes.[12] The proceeds derived from the 10.8 percent state tax on direct-to-home satellite service shall be distributed pursuant to section 202.18(2), Florida Statutes.

Local Communications Services Tax

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's local communications services 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 section 202.19(5), Florida Statutes, shall be distributed in the same manner as the local option sales taxes.[13]

Authorized Uses

The revenues derived from the local communications services tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. Revenue raised by a tax imposed pursuant to section 202.19(5), Florida Statutes, shall be used for the same purposes as the underlying local option sales tax imposed by the county or school board pursuant to section 212.055, Florida Statutes.[14]

Relevant Attorney General Opinions

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

Local Tax Rates

The DOR maintains a list of current and historical local tax rates, which includes upcoming rate changes.[15]

Current Year's Distributions

The table included in this section lists the estimated local communications services tax distributions for the 2003-04 local fiscal year as calculated by the DOR. Inquiries regarding the DOR's estimates should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

12. FLA. STAT. § 202.18(1) (2003).

13. Id., at (3).

14. FLA. STAT. § 202.19(9) (2003).

15. http://sun6.dms.state.fl.us/dor/taxes/local_tax_rates.html

Prior Years' Distributions

No data summarizing prior years' distributions to local governments are available.

Local Communications Services Tax: Estimates for FY 2003-04

Jurisdiction	Local CST Rate	FY 2003-04 Estimated Purchases of Communications	Estimated 2003-04 Local CST Revenues	FY 2003-04 Revenue Sharing Population	Per Capita Communications Purchases
ALACHUA BOCC	5.22%	$ 68,645,839	$ 3,583,313	95,233	$ 721
Alachua	3.80%	$ 5,439,202	$ 206,690	6,513	$ 835
Archer	5.22%	$ 1,094,428	$ 57,129	1,263	$ 867
Gainesville	5.62%	$ 108,465,073	$ 6,095,737	113,025	$ 960
Hawthorne	2.02%	$ 1,571,930	$ 31,753	1,394	$ 1,128
High Springs	5.22%	$ 3,380,705	$ 176,473	4,067	$ 831
LaCrosse	3.42%	$ 158,639	$ 5,425	145	$ 1,094
Micanopy	2.62%	$ 908,019	$ 23,790	644	$ 1,410
Newberry	4.20%	$ 2,781,889	$ 116,839	3,582	$ 777
Waldo	5.22%	$ 634,127	$ 33,101	839	$ 756
Total Alachua		$ 193,079,851		226,705	$ 852
BAKER BOCC	0.64%	$ 7,280,571	$ 46,596	15,997	$ 455
Glen Saint Mary	5.30%	$ 715,428	$ 37,918	485	$ 1,475
Macclenny	6.02%	$ 4,106,136	$ 247,189	4,689	$ 876
Total Baker		$ 12,102,135		21,171	$ 572
BAY BOCC	1.84%	$ 38,410,601	$ 706,755	59,345	$ 647
Callaway	5.10%	$ 6,260,037	$ 319,262	14,491	$ 432
Cedar Grove	4.92%	$ 1,580,417	$ 77,757	5,402	$ 293
Lynn Haven	5.22%	$ 11,653,887	$ 608,333	13,204	$ 883
Mexico Beach	2.88%	$ 1,380,474	$ 39,758	1,066	$ 1,295
Panama City	5.22%	$ 46,266,542	$ 2,415,114	36,186	$ 1,279
Panama City Beach	5.22%	$ 14,736,895	$ 769,266	7,900	$ 1,865
Parker	5.22%	$ 2,484,128	$ 129,671	4,688	$ 530
Springfield	5.22%	$ 3,442,654	$ 179,707	8,903	$ 387
Total Bay		$ 126,215,635		151,185	$ 835
BRADFORD BOCC	0.64%	$ 4,676,476	$ 29,929	15,884	$ 294
Brooker	3.00%	$ 382,720	$ 11,482	339	$ 1,129
Hampton	2.20%	$ 345,822	$ 7,608	432	$ 801
Lawtey	1.10%	$ 763,943	$ 8,403	665	$ 1,149
Starke	3.62%	$ 6,356,263	$ 230,097	5,660	$ 1,123
Total Bradford		$ 12,525,225		22,980	$ 545
BREVARD BOCC	1.66%	$ 139,443,171	$ 2,314,757	196,635	$ 709
Cape Canaveral	5.22%	$ 9,581,967	$ 500,179	9,161	$ 1,046
Cocoa	5.22%	$ 18,960,303	$ 989,728	16,339	$ 1,160
Cocoa Beach	5.22%	$ 15,156,198	$ 791,154	12,721	$ 1,191
Indialantic	6.20%	$ 3,858,477	$ 239,226	2,978	$ 1,296
Indian Harbour Beach	5.22%	$ 6,437,808	$ 336,054	8,451	$ 762
Malabar	5.22%	$ 2,067,784	$ 107,938	2,667	$ 775
Melbourne	6.09%	$ 81,069,360	$ 4,937,124	72,806	$ 1,113
Melbourne Beach	5.22%	$ 2,988,841	$ 156,018	3,403	$ 878
Melbourne Village	5.22%	$ 539,705	$ 28,173	710	$ 760
Palm Bay	5.22%	$ 54,753,818	$ 2,858,149	82,611	$ 663
Palm Shores	4.80%	$ 289,733	$ 13,907	804	$ 360
Rockledge	5.22%	$ 20,307,692	$ 1,060,062	21,428	$ 948
Satellite Beach	5.22%	$ 8,119,043	$ 423,814	9,647	$ 842
Titusville	5.42%	$ 30,788,255	$ 1,668,723	41,109	$ 749
West Melbourne	5.52%	$ 11,096,605	$ 612,533	11,108	$ 999
Total Brevard		$ 405,458,761		492,578	$ 823
BROWARD BOCC	5.22%	$ 97,965,793	$ 5,113,814	94,342	$ 1,038
Coconut Creek	5.22%	$ 44,037,726	$ 2,298,769	46,969	$ 938
Cooper City	4.80%	$ 23,552,407	$ 1,130,516	28,460	$ 828

Local Communications Services Tax: Estimates for FY 2003-04

Jurisdiction	Local CST Rate	FY 2003-04 Estimated Purchases of Communications	Estimated 2003-04 Local CST Revenues	FY 2003-04 Revenue Sharing Population	Per Capita Communications Purchases
Coral Springs	5.22%	$ 120,254,171	$ 6,277,268	122,687	$ 980
Dania	5.32%	$ 26,313,073	$ 1,399,856	27,167	$ 969
Davie	5.20%	$ 77,088,775	$ 4,008,616	78,690	$ 980
Deerfield Beach	4.50%	$ 116,694,869	$ 5,251,269	64,794	$ 1,801
Ft. Lauderdale	5.22%	$ 346,670,833	$ 18,096,217	155,122	$ 2,235
Hallandale	5.22%	$ 32,240,360	$ 1,682,947	34,254	$ 941
Hillsboro Beach	1.20%	$ 2,180,864	$ 26,170	2,162	$ 1,009
Hollywood	5.22%	$ 162,590,659	$ 8,487,232	141,070	$ 1,153
Lauderdale-by-the-Sea	5.32%	$ 7,092,913	$ 377,343	6,220	$ 1,140
Lauderdale Lakes	5.22%	$ 24,080,957	$ 1,257,026	31,708	$ 759
Lauderhill	5.22%	$ 36,259,173	$ 1,892,729	57,736	$ 628
Lazy Lake Village	0.60%	$ 144,936	$ 870	34	$ 4,263
Lighthouse Point	6.22%	$ 9,303,304	$ 578,666	10,857	$ 857
Margate	5.32%	$ 44,867,338	$ 2,386,942	53,965	$ 831
Miramar	5.22%	$ 76,299,761	$ 3,982,848	87,537	$ 872
North Lauderdale	5.22%	$ 25,197,237	$ 1,315,296	33,200	$ 759
Oakland Park	5.42%	$ 38,299,288	$ 2,075,821	31,715	$ 1,208
Parkland	5.22%	$ 16,362,919	$ 854,144	16,256	$ 1,007
Pembroke Park	5.22%	$ 6,482,305	$ 338,376	6,581	$ 985
Pembroke Pines	5.42%	$ 126,242,235	$ 6,842,329	144,269	$ 875
Plantation	5.22%	$ 103,563,068	$ 5,405,992	83,630	$ 1,238
Pompano Beach	5.22%	$ 111,299,255	$ 5,809,821	86,248	$ 1,290
Sea Ranch Lakes	5.22%	$ 715,338	$ 37,341	643	$ 1,113
Southwest Ranches	5.22%	$ 3,159,922	$ 164,948	7,352	$ 430
Sunrise	5.22%	$ 80,828,816	$ 4,219,264	86,941	$ 930
Tamarac	5.22%	$ 50,799,775	$ 2,651,748	56,444	$ 900
Weston	5.22%	$ 59,916,945	$ 3,127,665	57,651	$ 1,039
Wilton Manors	5.62%	$ 10,979,658	$ 617,057	12,603	$ 871
Total Broward		$ 1,881,484,675		1,667,307	$ 1,128
CALHOUN BOCC		$ 2,681,400		8,938	$ 300
Altha	5.22%	$ 694,389	$ 36,247	549	$ 1,265
Blountstown	5.22%	$ 2,235,681	$ 116,703	2,453	$ 911
Total Calhoun		$ 5,611,470		11,940	$ 470
CHARLOTTE BOCC	5.22%	$ 83,049,322	$ 4,335,175	131,293	$ 633
Punta Gorda	5.22%	$ 18,489,831	$ 965,169	16,084	$ 1,150
Total Charlotte		$ 101,539,153		147,377	$ 689
CITRUS BOCC	2.24%	$ 63,704,263	$ 1,426,975	112,525	$ 566
Crystal River	5.22%	$ 6,130,499	$ 320,012	3,503	$ 1,750
Inverness	5.32%	$ 7,255,423	$ 385,988	6,878	$ 1,055
Total Citrus		$ 77,090,184		122,906	$ 627
CLAY BOCC	5.92%	$ 75,874,291	$ 4,491,758	133,304	$ 569
Green Cove Springs	5.22%	$ 5,678,499	$ 296,418	5,545	$ 1,024
Keystone Heights	2.22%	$ 2,302,474	$ 51,115	1,348	$ 1,708
Orange Park	5.22%	$ 17,428,981	$ 909,793	9,106	$ 1,914
Penney Farms	5.22%	$ 552,700	$ 28,851	598	$ 924
Total Clay		$ 101,836,946		149,901	$ 679
COLLIER BOCC	2.10%	$ 133,485,373	$ 2,803,193	239,922	$ 556
Everglades	3.90%	$ 513,725	$ 20,035	508	$ 1,011
Marco Island	5.22%	$ 15,684,488	$ 818,730	14,799	$ 1,060
Naples	3.30%	$ 56,129,906	$ 1,852,287	22,057	$ 2,545
Total Collier		$ 205,813,491		277,286	$ 742

Local Communications Services Tax: Estimates for FY 2003-04					
Jurisdiction	Local CST Rate	FY 2003-04 Estimated Purchases of Communications	Estimated 2003-04 Local CST Revenues	FY 2003-04 Revenue Sharing Population	Per Capita Communications Purchases
COLUMBIA BOCC	1.30%	$ 14,217,857	$ 184,832	45,856	$ 310
Ft. White	0.60%	$ 1,097,956	$ 6,588	409	$ 2,684
Lake City	5.22%	$ 20,711,089	$ 1,081,119	9,855	$ 2,102
Total Columbia		$ 36,026,902		56,120	$ 642
MIAMI-DADE BOCC	5.22%	$ 1,122,136,640	$ 58,575,533	1,061,788	$ 1,057
Aventura	5.20%	$ 38,027,413	$ 1,977,425	26,142	$ 1,455
Bal Harbour	5.22%	$ 7,115,082	$ 371,407	3,309	$ 2,150
Bay Harbor Islands	5.22%	$ 5,386,056	$ 281,152	5,118	$ 1,052
Biscayne Park	4.40%	$ 3,405,129	$ 149,826	3,274	$ 1,040
Coral Gables	5.22%	$ 85,460,309	$ 4,461,028	42,743	$ 1,999
Doral		$ 15,420,600		25,701	$ 600
El Portal	5.60%	$ 2,053,765	$ 115,011	2,522	$ 814
Florida City	5.42%	$ 4,693,574	$ 254,392	8,113	$ 579
Golden Beach	2.12%	$ 1,180,934	$ 25,036	924	$ 1,278
Hialeah	5.22%	$ 137,457,029	$ 7,175,257	231,270	$ 594
Hialeah Gardens	5.22%	$ 10,655,114	$ 556,197	19,725	$ 540
Homestead	5.42%	$ 22,472,728	$ 1,218,022	32,811	$ 685
Indian Creek Village	0.70%	$ 175,144	$ 1,226	32	$ 5,473
Islandia		$ 3,600		6	$ 600
Key Biscayne	5.22%	$ 16,784,235	$ 876,137	10,698	$ 1,569
Medley	6.22%	$ 14,541,280	$ 904,468	1,118	$ 13,007
Miami	5.22%	$ 650,299,184	$ 33,945,617	364,389	$ 1,785
Miami Beach	5.22%	$ 106,023,484	$ 5,534,426	88,972	$ 1,192
Miami Gardens		$ 62,350,800		103,918	$ 600
Miami Lakes	5.22%	$ 13,974,761	$ 729,483	24,291	$ 575
Miami Shores	5.72%	$ 8,114,563	$ 464,153	10,430	$ 778
Miami Springs	5.22%	$ 13,982,325	$ 729,877	13,706	$ 1,020
North Bay	4.90%	$ 5,423,691	$ 265,761	6,689	$ 811
North Miami	5.22%	$ 35,970,010	$ 1,877,635	59,996	$ 600
North Miami Beach	5.22%	$ 34,157,315	$ 1,783,012	42,178	$ 810
Opa-Locka	5.22%	$ 13,608,898	$ 710,384	15,361	$ 886
Palmetto Bay		$ 14,873,400		24,789	$ 600
Pinecrest	5.52%	$ 14,551,013	$ 803,216	19,078	$ 763
South Miami	5.22%	$ 13,311,321	$ 694,851	10,759	$ 1,237
Sunny Isles Beach	5.22%	$ 13,347,279	$ 696,728	15,477	$ 862
Surfside	5.22%	$ 5,493,161	$ 286,743	5,061	$ 1,085
Sweetwater	5.22%	$ 7,012,299	$ 366,042	14,260	$ 492
Virginia Gardens	5.22%	$ 2,479,105	$ 129,409	2,353	$ 1,054
West Miami	4.40%	$ 4,410,048	$ 194,042	5,979	$ 738
Total Miami-Dade		$ 2,506,351,286		2,302,980	$ 1,088
DE SOTO BOCC	2.34%	$ 4,627,795	$ 108,290	24,332	$ 190
Arcadia	3.82%	$ 7,169,849	$ 273,888	6,778	$ 1,058
Total Desoto		$ 11,797,644		31,110	$ 379
DIXIE BOCC	1.84%	$ 4,494,737	$ 82,703	11,389	$ 395
Cross City	2.50%	$ 1,628,152	$ 40,704	1,838	$ 886
Horseshoe Beach	6.20%	$ 128,459	$ 7,964	225	$ 571
Total Dixie		$ 6,251,348		13,452	$ 465
DUVAL-Jacksonville	5.22%	$ 797,929,338	$ 41,651,911	765,350	$ 1,043
Atlantic Beach	5.22%	$ 10,816,979	$ 564,646	13,645	$ 793
Baldwin	6.22%	$ 1,155,347	$ 71,863	1,603	$ 721
Jacksonville Beach	5.22%	$ 25,685,957	$ 1,340,807	21,056	$ 1,220

Local Communications Services Tax: Estimates for FY 2003-04

Jurisdiction	Local CST Rate	FY 2003-04 Estimated Purchases of Communications	Estimated 2003-04 Local CST Revenues	FY 2003-04 Revenue Sharing Population	Per Capita Communications Purchases
Neptune Beach	5.22%	$ 5,443,078	$ 284,129	7,264	$ 749
Total Duval		$ 841,030,697		808,918	$ 1,040
ESCAMBIA BOCC	1.84%	$ 141,947,106	$ 2,611,827	239,331	$ 593
Century	2.10%	$ 1,007,154	$ 21,150	1,761	$ 572
Pensacola	5.22%	$ 89,480,772	$ 4,670,896	56,188	$ 1,593
Total Escambia		$ 232,435,031		297,280	$ 782
FLAGLER BOCC	1.84%	$ 11,578,340	$ 213,041	10,378	$ 1,116
Beverly Beach	5.10%	$ 307,299	$ 15,672	551	$ 558
Bunnell	5.22%	$ 2,313,977	$ 120,790	2,163	$ 1,070
Flagler Beach	5.10%	$ 5,163,794	$ 263,354	5,415	$ 954
Marineland	0.40%	$ 333,889	$ 1,336	6	$ 55,648
Palm Coast	5.22%	$ 29,187,221	$ 1,523,573	38,348	$ 761
Total Flagler		$ 48,884,520		56,785	$ 861
FRANKLIN BOCC	0.90%	$ 4,816,556	$ 43,349	6,272	$ 768
Apalachicola	3.60%	$ 2,521,767	$ 90,784	2,326	$ 1,084
Carrabelle	5.82%	$ 1,189,196	$ 69,211	1,281	$ 928
Total Franklin		$ 8,527,519		9,879	$ 863
GADSDEN BOCC	0.44%	$ 6,324,104	$ 27,826	28,452	$ 222
Chattahoochee	5.22%	$ 1,227,214	$ 64,061	2,371	$ 518
Greensboro	5.12%	$ 378,909	$ 19,400	627	$ 604
Gretna	4.02%	$ 851,488	$ 34,230	1,698	$ 501
Havana	5.22%	$ 3,430,836	$ 179,090	1,717	$ 1,998
Midway	3.70%	$ 895,011	$ 33,115	1,491	$ 600
Quincy	5.22%	$ 10,523,336	$ 549,318	6,897	$ 1,526
Total Gadsden		$ 23,630,896		43,253	$ 546
GILCHRIST BOCC	1.84%	$ 3,532,762	$ 65,003	11,962	$ 295
Bell	4.50%	$ 515,850	$ 23,213	378	$ 1,365
Fanning Spgs.	5.62%	$ 332,676	$ 18,696	874	$ 381
Trenton	5.22%	$ 2,164,413	$ 112,982	1,605	$ 1,349
Total Gilchrist		$ 6,545,701		14,251	$ 459
GLADES BOCC	0.50%	$ 2,485,008	$ 12,425	8,291	$ 300
Moore Haven	1.20%	$ 1,242,173	$ 14,906	1,663	$ 747
Total Glades		$ 3,727,181		9,954	$ 374
GULF BOCC	0.54%	$ 5,056,807	$ 27,307	7,196	$ 703
Port St. Joe	5.22%	$ 3,502,403	$ 182,825	3,678	$ 952
Wewahitchka	5.22%	$ 1,443,806	$ 75,367	1,695	$ 852
Total Gulf		$ 10,003,016		12,569	$ 796
HAMILTON BOCC	0.30%	$ 2,892,157	$ 8,676	7,791	$ 371
Jasper	4.80%	$ 1,546,928	$ 74,253	1,785	$ 867
Jennings	5.10%	$ 534,354	$ 27,252	827	$ 646
White Springs	5.00%	$ 739,826	$ 36,991	798	$ 927
Total Hamilton		$ 6,393,896		11,201	$ 571
HARDEE BOCC	1.34%	$ 5,176,577	$ 69,366	16,871	$ 307
Bowling Green	3.32%	$ 1,079,171	$ 35,828	2,965	$ 364
Wauchula	5.10%	$ 4,031,100	$ 205,586	4,377	$ 921
Zolfo Springs	2.32%	$ 747,779	$ 17,348	1,629	$ 459
Total Hardee		$ 11,034,627		25,842	$ 427
HENDRY BOCC	1.84%	$ 8,815,532	$ 162,206	24,748	$ 356
Clewiston	5.22%	$ 7,208,391	$ 376,278	6,505	$ 1,108
La Belle	4.22%	$ 5,203,866	$ 219,603	4,281	$ 1,216
Total Hendry		$ 21,227,789		35,534	$ 597

Local Communications Services Tax: Estimates for FY 2003-04

Jurisdiction	Local CST Rate	FY 2003-04 Estimated Purchases of Communications	Estimated 2003-04 Local CST Revenues	FY 2003-04 Revenue Sharing Population	Per Capita Communications Purchases
HERNANDO BOCC	1.40%	$ 79,356,039	$ 1,110,985	128,749	$ 616
Brooksville	5.22%	$ 15,232,798	$ 795,152	7,262	$ 2,098
Weeki Wachee	0.10%	$ 1,552,604	$ 1,553	12	$ 129,384
Total Hernando		$ 96,141,440		136,023	$ 707
HIGHLANDS BOCC	1.84%	$ 21,646,019	$ 398,287	68,987	$ 314
Avon Park	5.22%	$ 6,550,767	$ 341,950	8,566	$ 765
Lake Placid	0.90%	$ 4,173,727	$ 37,564	1,675	$ 2,492
Sebring	5.22%	$ 12,192,187	$ 636,432	9,786	$ 1,246
Total Highlands		$ 44,562,699		89,014	$ 501
HILLSBOROUGH BOCC	2.00%	$ 540,777,552	$ 10,815,551	689,810	$ 784
Plant City	5.72%	$ 27,360,320	$ 1,565,010	31,714	$ 863
Tampa	5.22%	$ 560,086,024	$ 29,236,490	311,060	$ 1,801
Temple Terrace	5.40%	$ 30,111,591	$ 1,626,026	21,632	$ 1,392
Total Hillsborough		$ 1,158,335,487		1,054,216	$ 1,099
HOLMES BOCC	0.20%	$ 3,540,789	$ 7,082	13,337	$ 265
Bonifay	5.82%	$ 3,370,646	$ 196,172	2,803	$ 1,203
Esto	0.80%	$ 49,255	$ 394	361	$ 136
Noma	0.10%	$ 53,829	$ 54	230	$ 234
Ponce de Leon	2.70%	$ 256,968	$ 6,938	457	$ 562
Westville	0.90%	$ 421,921	$ 3,797	211	$ 2,000
Total Holmes		$ 7,693,408		17,399	$ 442
INDIAN RIVER BOCC	1.84%	$ 54,116,746	$ 995,748	74,764	$ 724
Fellsmere	5.22%	$ 1,260,073	$ 65,776	4,046	$ 311
Indian River Shores	2.80%	$ 3,874,534	$ 108,487	3,507	$ 1,105
Orchid	2.10%	$ 648,663	$ 13,622	216	$ 3,003
Sebastian	5.22%	$ 12,916,036	$ 674,217	17,425	$ 741
Vero Beach	5.12%	$ 33,828,769	$ 1,732,033	17,918	$ 1,888
Total Indian River		$ 106,644,820		117,876	$ 905
JACKSON BOCC	1.84%	$ 10,830,743	$ 199,286	27,886	$ 388
Alford	1.50%	$ 448,185	$ 6,723	509	$ 881
Bascom	1.32%	$ 187,060	$ 2,469	117	$ 1,599
Campbellton	5.22%	$ 270,954	$ 14,144	217	$ 1,249
Cottondale	5.22%	$ 903,567	$ 47,166	877	$ 1,030
Graceville	5.22%	$ 1,874,443	$ 97,846	2,438	$ 769
Grand Ridge	5.22%	$ 785,999	$ 41,029	869	$ 904
Greenwood	5.22%	$ 688,548	$ 35,942	755	$ 912
Jacob City		$ 118,400		296	$ 400
Malone	5.22%	$ 416,673	$ 21,750	720	$ 579
Marianna	5.22%	$ 6,654,348	$ 347,357	6,000	$ 1,109
Sneads	3.30%	$ 1,307,307	$ 43,141	1,932	$ 677
Total Jackson		$ 24,486,229		42,616	$ 575
JEFFERSON BOCC	1.14%	$ 3,193,745	$ 36,409	9,952	$ 321
Monticello	4.50%	$ 3,557,753	$ 160,099	2,545	$ 1,398
Total Jefferson		$ 6,751,498		12,497	$ 540
LAFAYETTE BOCC	1.84%	$ 1,334,612	$ 24,557	5,038	$ 265
Mayo	2.00%	$ 831,811	$ 16,636	1,010	$ 824
Total Lafayette		$ 2,166,423		6,048	$ 358
LAKE BOCC	1.94%	$ 53,356,704	$ 1,035,120	129,428	$ 412
Astatula	4.40%	$ 573,557	$ 25,236	1,343	$ 427
Clermont	5.22%	$ 15,993,772	$ 834,875	13,718	$ 1,166
Eustis	5.22%	$ 11,639,615	$ 607,588	16,062	$ 725

Local Communications Services Tax: Estimates for FY 2003-04

Jurisdiction	Local CST Rate	FY 2003-04 Estimated Purchases of Communications	Estimated 2003-04 Local CST Revenues	FY 2003-04 Revenue Sharing Population	Per Capita Communications Purchases
Fruitland Park	5.22%	$ 2,636,371	$ 137,619	3,222	$ 818
Groveland	5.22%	$ 3,091,061	$ 161,353	3,295	$ 938
Howey-in-the-Hills	5.22%	$ 857,716	$ 44,773	982	$ 873
Lady Lake	5.22%	$ 10,748,250	$ 561,059	12,364	$ 869
Leesburg	5.22%	$ 18,708,291	$ 976,573	16,104	$ 1,162
Mascotte	3.90%	$ 1,756,124	$ 68,489	3,080	$ 570
Minneola	5.22%	$ 3,763,290	$ 196,444	6,444	$ 584
Montverde	1.80%	$ 733,970	$ 13,211	985	$ 745
Mount Dora	5.22%	$ 10,031,915	$ 523,666	10,366	$ 968
Tavares	5.32%	$ 8,057,470	$ 428,657	10,301	$ 782
Umatilla	5.22%	$ 3,699,902	$ 193,135	2,300	$ 1,609
Total Lake		$ 145,648,007		229,994	$ 633
LEE BOCC	5.22%	$ 144,025,654	$ 7,518,139	257,967	$ 558
Bonita Springs	1.82%	$ 21,259,911	$ 386,930	39,148	$ 543
Cape Coral	4.12%	$ 89,842,644	$ 3,701,517	113,223	$ 794
Ft. Myers	5.22%	$ 80,834,167	$ 4,219,544	51,231	$ 1,578
Ft. Myers Beach	5.22%	$ 7,419,708	$ 387,309	6,741	$ 1,101
Sanibel	5.22%	$ 7,771,081	$ 405,650	6,135	$ 1,267
Total Lee		$ 351,153,164		474,445	$ 740
LEON BOCC	1.84%	$ 50,879,247	$ 936,178	90,484	$ 562
Tallahassee	5.22%	$ 175,281,089	$ 9,149,673	155,720	$ 1,126
Total Leon		$ 226,160,335		246,204	$ 919
LEVY BOCC		$ 9,345,700		26,702	$ 350
Bronson	2.50%	$ 1,189,374	$ 29,734	964	$ 1,234
Cedar Key	2.10%	$ 758,538	$ 15,929	806	$ 941
Chiefland	5.22%	$ 3,679,895	$ 192,091	2,012	$ 1,829
Inglis	5.22%	$ 1,073,040	$ 56,013	1,558	$ 689
Otter Creek	0.70%	$ 92,277	$ 646	130	$ 710
Williston	5.22%	$ 2,329,407	$ 121,595	2,290	$ 1,017
Yankeetown	5.72%	$ 445,888	$ 25,505	662	$ 674
Total Levy		$ 18,914,119		35,692	$ 530
LIBERTY BOCC	0.60%	$ 1,722,793	$ 10,337	4,814	$ 358
Bristol	5.22%	$ 738,495	$ 38,549	911	$ 811
Total Liberty		$ 2,461,288		5,725	$ 430
MADISON BOCC	1.84%	$ 3,782,144	$ 69,591	13,191	$ 287
Greenville	4.62%	$ 624,289	$ 28,842	846	$ 738
Lee	5.22%	$ 209,283	$ 10,925	360	$ 581
Madison	5.22%	$ 2,961,053	$ 154,567	3,029	$ 978
Total Madison		$ 7,576,770		17,426	$ 435
MANATEE BOCC	1.84%	$ 136,507,444	$ 2,511,737	203,466	$ 671
Anna Maria	1.40%	$ 1,836,373	$ 25,709	1,814	$ 1,012
Bradenton	5.72%	$ 57,314,011	$ 3,278,361	49,818	$ 1,150
Bradenton Beach	5.72%	$ 1,696,901	$ 97,063	1,497	$ 1,134
Holmes Beach	5.22%	$ 4,576,052	$ 238,870	4,978	$ 919
Palmetto	5.42%	$ 10,095,149	$ 547,157	12,911	$ 782
Total Manatee		$ 212,025,932		277,073	$ 765
MARION BOCC	1.74%	$ 81,197,807	$ 1,408,782	215,636	$ 377
Belleview	3.00%	$ 4,676,323	$ 140,290	3,513	$ 1,331
Dunnellon	5.22%	$ 3,401,757	$ 177,572	1,908	$ 1,783
McIntosh	1.30%	$ 665,375	$ 8,650	455	$ 1,462
Ocala	5.22%	$ 68,689,522	$ 3,585,593	46,386	$ 1,481

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Reddick	1.30%	$ 789,432	$ 10,263	523	$ 1,509
Total Marion		$ 159,420,216		268,421	$ 594
MARTIN BOCC	1.84%	$ 90,825,950	$ 1,671,197	112,114	$ 810
Jupiter Island	5.22%	$ 1,360,082	$ 70,996	620	$ 2,194
Ocean Breeze Park	2.20%	$ 292,624	$ 6,438	453	$ 646
Sewalls Point	3.12%	$ 2,321,345	$ 72,426	1,981	$ 1,172
Stuart	4.92%	$ 30,257,799	$ 1,488,684	14,925	$ 2,027
Total Martin		$ 125,057,801		130,093	$ 961
MONROE BOCC	1.64%	$ 48,587,581	$ 796,836	36,711	$ 1,324
Islamorada	5.22%	$ 6,608,808	$ 344,980	7,067	$ 935
Key Colony Beach	5.10%	$ 1,047,006	$ 53,397	815	$ 1,285
Key West	1.50%	$ 32,745,912	$ 491,189	25,853	$ 1,267
Layton		$ 169,200		188	$ 900
Marathon	5.22%	$ 10,676,637	$ 557,320	10,445	$ 1,022
Total Monroe		$ 99,835,144		81,079	$ 1,231
NASSAU BOCC	1.84%	$ 28,895,785	$ 531,682	46,359	$ 623
Callahan	4.50%	$ 1,547,319	$ 69,629	1,018	$ 1,520
Fernandina Beach	5.12%	$ 13,246,471	$ 678,219	10,939	$ 1,211
Hilliard	3.08%	$ 2,262,838	$ 69,695	2,741	$ 826
Total Nassau		$ 45,952,413		61,057	$ 753
OKALOOSA BOCC	1.84%	$ 66,478,906	$ 1,223,212	103,091	$ 645
Cinco Bayou	5.12%	$ 510,885	$ 26,157	360	$ 1,419
Crestview	5.22%	$ 13,672,762	$ 713,718	15,466	$ 884
Destin	5.22%	$ 24,065,158	$ 1,256,201	11,658	$ 2,064
Ft. Walton Beach	5.62%	$ 28,537,382	$ 1,603,801	20,239	$ 1,410
Laurel Hill	2.80%	$ 401,866	$ 11,252	551	$ 729
Mary Esther	5.02%	$ 3,799,050	$ 190,712	4,066	$ 934
Niceville	5.50%	$ 10,061,924	$ 553,406	12,138	$ 829
Shalimar	5.00%	$ 2,176,406	$ 108,820	721	$ 3,019
Valparaiso	5.22%	$ 3,565,618	$ 186,125	6,438	$ 554
Total Okaloosa		$ 153,269,956		174,728	$ 877
OKEECHOBEE BOCC	0.80%	$ 10,229,872	$ 81,839	29,581	$ 346
Okeechobee	5.10%	$ 8,023,110	$ 409,179	5,396	$ 1,487
Total Okeechobee		$ 18,252,982		34,977	$ 522
ORANGE BOCC	4.98%	$ 502,029,145	$ 25,001,051	625,262	$ 803
Apopka	6.12%	$ 26,465,184	$ 1,619,669	29,878	$ 886
Bay Lake		$ 14,000		28	$ 500
Belle Isle	1.72%	$ 4,496,773	$ 77,344	6,015	$ 748
Eatonville	5.22%	$ 2,044,357	$ 106,715	2,395	$ 854
Edgewood	5.22%	$ 2,502,736	$ 130,643	1,935	$ 1,293
Lake Buena Vista		$ 9,500		19	$ 500
Maitland	5.22%	$ 44,714,932	$ 2,334,119	15,565	$ 2,873
Oakland	5.22%	$ 1,913,426	$ 99,881	1,194	$ 1,603
Ocoee	5.22%	$ 27,610,065	$ 1,441,245	27,246	$ 1,013
Orlando	5.00%	$ 448,775,249	$ 22,438,762	196,370	$ 2,285
Windermere	5.22%	$ 6,543,903	$ 341,592	2,303	$ 2,841
Winter Garden	5.22%	$ 16,391,560	$ 855,639	18,315	$ 895
Winter Park	5.72%	$ 50,232,351	$ 2,873,290	26,324	$ 1,908
Total Orange		$ 1,133,743,181		952,849	$ 1,190
OSCEOLA BOCC	5.22%	$ 93,269,987	$ 4,868,693	120,344	$ 775
Kissimmee	5.22%	$ 54,481,757	$ 2,843,948	50,930	$ 1,070

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St. Cloud	5.10%	$ 37,558,560	$ 1,915,487	21,827	$ 1,721
Total Osceola		$ 185,310,304		193,101	$ 960
PALM BEACH BOCC	6.32%	$ 418,117,116	$ 26,425,002	543,254	$ 770
Atlantis	1.22%	$ 2,941,554	$ 35,887	2,467	$ 1,192
Belle Glade	5.12%	$ 11,039,634	$ 565,229	14,869	$ 742
Boca Raton	5.42%	$ 210,118,498	$ 11,388,423	75,580	$ 2,780
Boynton Beach	5.22%	$ 62,306,759	$ 3,252,413	62,847	$ 991
Briny Breezes	5.22%	$ 239,151	$ 12,484	411	$ 582
Cloud Lake	2.32%	$ 131,530	$ 3,051	164	$ 802
Delray Beach	5.22%	$ 79,169,626	$ 4,132,654	61,527	$ 1,287
Glen Ridge	5.22%	$ 255,417	$ 13,333	273	$ 936
Golf Village	0.60%	$ 679,942	$ 4,080	228	$ 2,982
Greenacres City	6.44%	$ 21,222,547	$ 1,366,732	29,359	$ 723
Gulf Stream	5.22%	$ 930,681	$ 48,582	718	$ 1,296
Haverhill	2.60%	$ 1,712,687	$ 44,530	1,504	$ 1,139
Highland Beach	5.22%	$ 5,013,219	$ 261,690	3,961	$ 1,266
Hypoluxo	5.92%	$ 2,860,768	$ 169,357	2,420	$ 1,182
Juno Beach	5.22%	$ 5,840,453	$ 304,872	3,484	$ 1,676
Jupiter	5.22%	$ 53,357,456	$ 2,785,259	42,296	$ 1,262
Jupiter Inlet Colony		$ 189,500		379	$ 500
Lake Clarke Shores	1.62%	$ 3,131,137	$ 50,724	3,462	$ 904
Lake Park	5.32%	$ 9,479,736	$ 504,322	8,715	$ 1,088
Lake Worth	5.22%	$ 33,792,207	$ 1,763,953	35,292	$ 958
Lantana	5.42%	$ 9,249,046	$ 501,298	9,365	$ 988
Manalapan	1.60%	$ 1,353,323	$ 21,653	320	$ 4,229
Mangonia Park	5.62%	$ 2,819,467	$ 158,454	2,620	$ 1,076
North Palm Beach	5.22%	$ 15,603,164	$ 814,485	12,303	$ 1,268
Ocean Ridge	2.00%	$ 2,947,218	$ 58,944	1,642	$ 1,795
Pahokee	5.22%	$ 3,309,501	$ 172,756	6,078	$ 545
Palm Beach	5.22%	$ 25,084,817	$ 1,309,427	9,674	$ 2,593
Palm Beach Gardens	1.50%	$ 50,437,004	$ 756,555	36,498	$ 1,382
Palm Beach Shores	5.52%	$ 1,932,213	$ 106,658	1,268	$ 1,524
Palm Springs	5.32%	$ 9,048,170	$ 481,363	12,853	$ 704
Riviera Beach	5.22%	$ 31,170,369	$ 1,627,093	31,007	$ 1,005
Royal Palm Beach	5.22%	$ 22,824,621	$ 1,191,445	25,123	$ 909
South Bay	5.10%	$ 1,837,786	$ 93,727	2,709	$ 678
South Palm Beach	5.60%	$ 1,613,405	$ 90,351	1,532	$ 1,053
Tequesta Village	5.22%	$ 6,719,244	$ 350,745	5,327	$ 1,261
Wellington	5.22%	$ 38,031,891	$ 1,985,265	42,319	$ 899
West Palm Beach	5.42%	$ 168,631,293	$ 9,139,816	85,862	$ 1,964
Total Palm Beach		$ 1,315,142,151		1,179,710	$ 1,115
PASCO BOCC	1.84%	$ 191,416,300	$ 3,522,060	322,483	$ 594
Dade City	5.22%	$ 8,160,876	$ 425,998	6,400	$ 1,275
New Port Richey	5.62%	$ 20,522,774	$ 1,153,380	16,193	$ 1,267
Port Richey	5.10%	$ 6,064,914	$ 309,311	3,077	$ 1,971
Saint Leo	0.80%	$ 381,043	$ 3,048	666	$ 572
San Antonio	1.00%	$ 634,664	$ 6,347	712	$ 891
Zephyrhills	5.52%	$ 11,057,762	$ 610,388	11,128	$ 994
Total Pasco		$ 238,341,491		360,659	$ 661
PINELLAS BOCC	5.22%	$ 211,925,577	$ 11,062,515	281,737	$ 752
Belleair	5.22%	$ 3,553,399	$ 185,487	4,089	$ 869

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Belleair Beach	6.00%	$ 1,657,885	$ 99,473	1,633	$ 1,015
Belleair Bluffs	5.22%	$ 2,163,067	$ 112,912	2,238	$ 967
Belleair Shore	2.40%	$ 82,460	$ 1,979	71	$ 1,161
Clearwater	5.12%	$ 138,786,634	$ 7,105,876	109,737	$ 1,265
Dunedin	5.32%	$ 33,286,758	$ 1,770,856	36,909	$ 902
Gulfport	6.12%	$ 8,069,302	$ 493,841	12,578	$ 642
Indian Rocks Beach	2.30%	$ 4,746,337	$ 109,166	5,210	$ 911
Indian Shores	2.72%	$ 2,121,121	$ 57,694	1,716	$ 1,236
Kenneth City	5.10%	$ 2,889,578	$ 147,368	4,440	$ 651
Largo	5.62%	$ 60,101,409	$ 3,377,699	72,017	$ 835
Madeira Beach	5.72%	$ 5,326,012	$ 304,648	4,521	$ 1,178
North Redington Beach	5.12%	$ 1,332,987	$ 68,249	1,558	$ 856
Oldsmar	5.82%	$ 15,241,347	$ 887,046	12,701	$ 1,200
Pinellas Park	5.40%	$ 43,782,345	$ 2,364,247	46,577	$ 940
Redington Beach	5.40%	$ 1,357,128	$ 73,285	1,545	$ 878
Redington Shores	5.22%	$ 2,032,915	$ 106,118	2,337	$ 870
Safety Harbor	6.52%	$ 14,791,616	$ 964,413	17,491	$ 846
St. Petersburg	5.62%	$ 258,402,487	$ 14,522,220	250,157	$ 1,033
St. Pete Beach	5.70%	$ 10,827,550	$ 617,170	9,968	$ 1,086
Seminole	5.22%	$ 12,409,508	$ 647,776	17,985	$ 690
South Pasadena	5.72%	$ 4,119,939	$ 235,661	5,800	$ 710
Tarpon Springs	5.72%	$ 21,670,634	$ 1,239,560	22,326	$ 971
Treasure Island	2.32%	$ 7,821,630	$ 181,462	7,503	$ 1,042
Total Pinellas		$ 868,499,628		932,844	$ 931
POLK BOCC	5.22%	$ 166,437,269	$ 8,688,025	306,900	$ 542
Auburndale	5.22%	$ 18,206,624	$ 950,386	11,167	$ 1,630
Bartow	6.12%	$ 12,792,663	$ 782,911	15,087	$ 848
Davenport	3.52%	$ 3,531,361	$ 124,304	1,995	$ 1,770
Dundee	5.72%	$ 2,318,023	$ 132,591	2,938	$ 789
Eagle Lake	5.42%	$ 1,413,833	$ 76,630	2,541	$ 556
Ft. Meade	5.32%	$ 3,446,881	$ 183,374	5,747	$ 600
Frostproof	5.32%	$ 2,590,086	$ 137,793	2,953	$ 877
Haines City	5.22%	$ 10,936,563	$ 570,889	13,778	$ 794
Highland Park		$ 175,700		251	$ 700
Hillcrest Heights	1.10%	$ 121,698	$ 1,339	268	$ 454
Lake Alfred	4.62%	$ 2,673,920	$ 123,535	3,960	$ 675
Lake Hamilton	3.72%	$ 1,111,832	$ 41,360	1,336	$ 832
Lake Wales	5.22%	$ 30,827,867	$ 1,609,215	11,336	$ 2,719
Lakeland	7.13%	$ 81,149,916	$ 5,785,989	87,110	$ 932
Mulberry	5.22%	$ 4,016,954	$ 209,685	3,235	$ 1,242
Polk City	5.22%	$ 2,560,333	$ 133,649	1,560	$ 1,641
Winter Haven	6.32%	$ 28,904,146	$ 1,826,742	26,607	$ 1,086
Total Polk		$ 373,215,669		498,769	$ 748
PUTNAM BOCC	1.84%	$ 23,464,694	$ 431,750	56,001	$ 419
Crescent City	5.10%	$ 1,355,141	$ 69,112	1,785	$ 759
Interlachen	5.22%	$ 1,510,222	$ 78,834	1,493	$ 1,012
Palatka	5.22%	$ 11,483,722	$ 599,450	10,262	$ 1,119
Pomona Park	5.22%	$ 598,971	$ 31,266	799	$ 750
Welaka	5.10%	$ 1,013,795	$ 51,704	584	$ 1,736
Total Putnam		$ 39,284,638		70,924	$ 554
ST. JOHNS BOCC	1.84%	$ 95,861,175	$ 1,763,846	115,175	$ 832

Local Communications Services Tax: Estimates for FY 2003-04

Jurisdiction	Local CST Rate	FY 2003-04 Estimated Purchases of Communications	Estimated 2003-04 Local CST Revenues	FY 2003-04 Revenue Sharing Population	Per Capita Communications Purchases
Hastings	5.22%	$ 1,180,079	$ 61,600	523	$ 2,256
St. Augustine	5.22%	$ 22,999,817	$ 1,200,590	13,031	$ 1,765
St. Augustine Beach	5.22%	$ 4,272,197	$ 223,009	5,003	$ 854
Total St. Johns		$ 124,313,269		133,733	$ 930
ST. LUCIE BOCC	1.84%	$ 50,389,855	$ 927,173	67,570	$ 746
Ft. Pierce	5.22%	$ 41,391,424	$ 2,160,632	38,570	$ 1,073
Port St. Lucie	1.50%	$ 75,751,594	$ 1,136,274	96,430	$ 786
St. Lucie Village	1.60%	$ 380,009	$ 6,080	614	$ 619
Total St. Lucie		$ 167,912,881		203,184	$ 826
SANTA ROSA BOCC	1.58%	$ 74,300,063	$ 1,173,941	109,983	$ 676
Gulf Breeze	1.10%	$ 11,199,154	$ 123,191	5,736	$ 1,952
Jay	1.30%	$ 998,489	$ 12,980	577	$ 1,730
Milton	5.82%	$ 11,154,092	$ 649,168	7,146	$ 1,561
Total Santa Rosa		$ 97,651,798		123,442	$ 791
SARASOTA BOCC	4.82%	$ 182,444,896	$ 8,793,844	234,581	$ 778
Longboat Key	5.22%	$ 10,404,469	$ 543,113	7,657	$ 1,359
North Port	5.72%	$ 18,069,265	$ 1,033,562	27,448	$ 658
Sarasota	5.32%	$ 90,727,788	$ 4,826,718	53,921	$ 1,683
Venice	5.22%	$ 22,733,996	$ 1,186,715	18,638	$ 1,220
Total Sarasota		$ 324,380,414		339,656	$ 955
SEMINOLE BOCC	5.12%	$ 164,903,386	$ 8,443,053	190,951	$ 864
Altamonte Springs	5.22%	$ 56,404,014	$ 2,944,290	42,319	$ 1,333
Casselberry	5.42%	$ 22,121,140	$ 1,198,966	24,109	$ 918
Lake Mary	5.22%	$ 38,093,229	$ 1,988,467	12,964	$ 2,938
Longwood	5.52%	$ 23,095,035	$ 1,274,846	13,776	$ 1,676
Oviedo	5.22%	$ 26,593,238	$ 1,388,167	28,012	$ 949
Sanford	5.22%	$ 40,128,566	$ 2,094,711	43,174	$ 929
Winter Springs	5.92%	$ 24,457,648	$ 1,447,893	32,082	$ 762
Total Seminole		$ 395,796,257		387,387	$ 1,022
SUMTER BOCC	1.84%	$ 22,954,779	$ 422,368	46,174	$ 497
Bushnell	5.12%	$ 2,082,109	$ 106,604	2,067	$ 1,007
Center Hill	4.30%	$ 558,136	$ 24,000	922	$ 605
Coleman	5.22%	$ 431,417	$ 22,520	643	$ 671
Webster	3.10%	$ 686,913	$ 21,294	797	$ 862
Wildwood	5.22%	$ 2,389,365	$ 124,725	3,954	$ 604
Total Sumter		$ 29,102,719		54,557	$ 533
SUWANNEE BOCC	0.64%	$ 12,232,151	$ 78,286	28,532	$ 429
Branford	4.60%	$ 956,617	$ 44,004	695	$ 1,376
Live Oak	5.60%	$ 5,970,245	$ 334,334	6,500	$ 918
Total Suwannee		$ 19,159,012		35,727	$ 536
TAYLOR BOCC	1.84%	$ 4,720,400	$ 86,855	11,821	$ 399
Perry	5.62%	$ 5,946,861	$ 334,214	6,827	$ 871
Total Taylor		$ 10,667,261		18,648	$ 572
UNION BOCC	0.40%	$ 1,643,297	$ 6,573	7,413	$ 222
Lake Butler	2.30%	$ 2,839,091	$ 65,299	1,917	$ 1,481
Raiford		$ 107,200		268	$ 400
Worthington Springs		$ 75,200		188	$ 400
Total Union		$ 4,664,788		9,786	$ 477
VOLUSIA BOCC	5.22%	$ 75,375,428	$ 3,934,597	106,540	$ 707
Daytona Beach	5.22%	$ 80,087,178	$ 4,180,551	64,889	$ 1,234
Daytona Beach Shores	5.22%	$ 4,576,024	$ 238,868	4,411	$ 1,037

Local Communications Services Tax: Estimates for FY 2003-04					
Jurisdiction	Local CST Rate	FY 2003-04 Estimated Purchases of Communications	Estimated 2003-04 Local CST Revenues	FY 2003-04 Revenue Sharing Population	Per Capita Communications Purchases
DeBary	5.22%	$ 13,354,517	$ 697,106	16,508	$ 809
DeLand	5.22%	$ 21,451,781	$ 1,119,783	22,318	$ 961
Deltona	6.22%	$ 45,118,113	$ 2,806,347	73,824	$ 611
Edgewater	5.22%	$ 13,191,885	$ 688,616	19,515	$ 676
Holly Hill	5.22%	$ 10,399,409	$ 542,849	12,508	$ 831
Lake Helen	5.22%	$ 1,825,752	$ 95,304	2,785	$ 656
New Smyrna Beach	5.22%	$ 19,030,810	$ 993,408	20,353	$ 935
Oak Hill	3.50%	$ 875,052	$ 30,627	1,493	$ 586
Orange City	5.22%	$ 7,651,201	$ 399,393	7,050	$ 1,085
Ormond Beach	5.22%	$ 35,504,857	$ 1,853,354	37,597	$ 944
Pierson	5.10%	$ 1,089,436	$ 55,561	2,623	$ 415
Ponce Inlet	5.42%	$ 2,697,017	$ 146,178	2,767	$ 975
Port Orange	5.22%	$ 35,621,688	$ 1,859,452	48,995	$ 727
South Daytona	5.72%	$ 10,610,100	$ 606,898	13,715	$ 774
Total Volusia		$ 378,460,248		457,967	$ 826
WAKULLA BOCC	1.84%	$ 12,303,400	$ 226,383	22,293	$ 552
St. Marks	5.10%	$ 131,410	$ 6,702	273	$ 481
Sopchoppy	1.20%	$ 268,994	$ 3,228	413	$ 651
Total Wakulla		$ 12,703,804		22,979	$ 553
WALTON BOCC	0.70%	$ 29,605,100	$ 207,236	37,158	$ 797
DeFuniak Springs	4.82%	$ 5,308,433	$ 255,866	5,129	$ 1,035
Freeport	1.30%	$ 1,475,912	$ 19,187	1,208	$ 1,222
Paxton	2.60%	$ 395,489	$ 10,283	671	$ 589
Total Walton		$ 36,784,933		44,166	$ 833
WASHINGTON BOCC	1.84%	$ 5,712,340	$ 105,107	15,194	$ 376
Caryville	5.22%	$ 278,418	$ 14,533	227	$ 1,227
Chipley	5.42%	$ 3,699,871	$ 200,533	3,535	$ 1,047
Ebro	0.60%	$ 185,021	$ 1,110	248	$ 746
Vernon	5.40%	$ 799,662	$ 43,182	735	$ 1,088
Wausau	1.70%	$ 295,239	$ 5,019	421	$ 701
Total Washington		$ 10,970,550		20,360	$ 539
State Totals		15,675,240,708	$ 727,968,795	16,573,515	$ 946

Source: Florida Department of Revenue, Office of Research and Analysis (August 11, 2003).

Green Utility Fee

Section 369.255, Florida Statutes

Brief Overview

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. In addition, any such county or municipality may create a stewardship grant program for private natural areas.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

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] Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to section 163.01, Florida Statutes, one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Based on the 2002 official estimates of population, eight counties: Miami-Dade, Broward, Palm Beach, Hillsborough, Orange, Pinellas, Duval and Polk, have a total population of 500,000 or more. Likewise, five municipalities: Jacksonville, Miami, Tampa, Saint Petersburg, and Hialeah have a population of 200,000 or more. The number of counties or municipalities currently imposing this fee is not known.

Administrative Procedures

The fee shall be collected on a voluntary basis as set forth by the county or municipality, and it shall be calculated to generate sufficient funds to plan, manage, operate, and administer a greenspace management program. Private natural areas assessed according to section 193.501, Florida Statutes, would qualify for stewardship grants.[2]

Distribution of Proceeds

1. FLA. STAT. § 369.255(3) (2003).

2. Id., at (2).

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

Authorized Uses

The fee proceeds shall be 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]

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

Current Year's Revenues

No local government revenue estimates are available.

Prior Years' Revenues

No data summarizing prior years' revenues are available.

3. Id.

Gross Receipts Tax on Commercial Hazardous Waste Facilities

Section 403.7215, Florida Statutes

Brief Overview

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 shall be used for a variety of purposes related to the facility's inspection and security.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

It would seem that the statutory language is self-executing; therefore, 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 shall, 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 owner of the facility 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. It is not known how many local governments are currently receiving proceeds from this tax.

1. FLA. STAT. § 403.7215(1) (2003).
2. Id., at (2).
3. Id., at (7).

Authorized Uses

All monies received by the appropriate local government shall be 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 is ensure that the facility is operating pursuant to the provisions of Part IV of Chapter 403, Florida Statutes, 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 operation of the facility, if all other costs specified in #1-5 have been paid; and
7) Any other purposes relating to environmental protection within the jurisdiction of the local government, if all other costs specified in #1-6 have been paid. Such purposes may include, but not be limited to, the establishment of a system for the collection and disposal of household, agricultural, and other types of hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Current Year's Revenues

No local government revenue estimates are available.

Prior Years' Revenues

No data summarizing prior years' revenues are available.

4. Id., at (3).

Insurance Premium Tax

Sections 175.101, 185.08, 633.382, Florida Statutes

Brief Overview

Each qualified municipality or special fire control district, having a lawfully established fund providing pension benefits to firefighters, may impose an excise tax amounting to 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 shall be distributed to the municipality or special fire control district according to the location of the insured property. The net proceeds of this excise tax shall be 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 all premiums collected on casualty insurance policies covering property within the municipality's legally defined limits.[3] The net proceeds of this excise tax shall be paid into the municipal police officers' retirement trust fund established by the municipalities.[4]

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

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

1. FLA. STAT. § 175.101(1) (2003).
2. FLA. STAT. § 175.091(1)(a) (2003).
3. FLA. STAT. § 185.08(1) (2003).
4. FLA. STAT. § 185.07(1)(a) (2003).

Administrative Procedures

Both excise taxes shall be payable annually on March 1st of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.[5] Installments of taxes shall be paid according to the provisions of section 624.5092(2)(a)-(c), Florida Statutes.

The Department of Revenue (DOR) shall keep a separate account of all taxes collected for each tax on behalf of each municipality or special fire control district. All taxes collected must be transferred to the Police and Firefighters' Premium Tax Trust Fund [hereinafter Trust Fund] and shall be separately accounted for by the Department of Management Services' Division of Retirement, which administers the Trust Fund.[6]

Distribution of Proceeds

The Chief Financial Officer shall, on or before July 1st and at other times authorized by the Division of Retirement, disburse those monies collected from both taxes to eligible municipalities and special fire control districts.[7]

Separate from the issue of funding firefighters' pension trust funds, every qualified firefighter shall be paid supplemental salary compensation by the employing agency if the firefighter has achieved the specified level of educational attainment. The employing agency may include any municipality, any county, or any special district employing firefighters. Funds are appropriated from the Police and Firefighters' Premium Tax Trust Fund to the Firefighters' Supplemental Compensation Trust Fund to pay the supplemental compensation.[8]

Authorized Uses

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

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[9] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

5. FLA. STAT. §§ 175.101(3), 185.08(3) (2003).

6. FLA. STAT. §§ 175.121(1), 185.10(1) (2003).

7. FLA. STAT. §§ 175.121(2), 185.10(2) (2003).

8. FLA. STAT. § 633.382 (2003).

9. http://myfloridalegal.com/opinions

Opinion #	Subject
85-15	Funding for firefighters' supplemental compensation
85-16	Funding firefighters' supplemental compensation program
89-90	Police officers' retirement trust fund, s. 185.15
94-26	Nonpayment of incentive pay to law enforcement

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 Distributions

No revenue estimates for individual municipalities and fire control districts are available.

Prior Years' Distributions

Several additional tables summarizing prior years' distributions are available via the LCIR's website.[10]

10. http://fcn.state.fl.us/lcir/dataAtoZ.html

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Intergovernmental Radio Communication Program

Section 318.21(9), Florida Statutes

Brief Overview

Civil penalties received by a county court that result from traffic infractions pursuant to the provisions of Chapter 318, Florida Statutes, shall be distributed and paid monthly as directed by section 318.21, Florida Statutes. From the civil penalty collected by a county court for each moving violation, the amount of $12.50 shall be used by the county to its participation in an intergovernmental radio communication program. If the county is not participating in a program, the revenues collected must be used to fund local law enforcement automation.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to participate in the program.

Administrative Procedures

The clerk of circuit court shall remit $12.50 from each moving 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 must be distributed to the county. If the county is not participating in an approved program, the funds must be distributed to the municipality or special improvement district in which the violation occurred or to the county if the violation occurred in the county's unincorporated area.

Authorized Uses

The county must use 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, the revenues must be used to fund local law enforcement automation.

Relevant Attorney General Opinions

Florida's Attorney General has issued several opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[1] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
94-38	Fees collected to upgrade the city's communications system
97-38	Clerks, distribution of civil penalties
97-73	Civil penalty used for law enforcement automation

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No local government revenue estimates are available.

Prior Years' Revenues

No data summarizing prior years' revenues are available.

1. http://myfloridalegal.com/opinions

Miami-Dade County Discretionary Surtax on Documents

Chapter 83-220, Laws of Florida, as amended by
Chapters 84-270 and 89-252, Laws of Florida

Brief Overview

The governing body in each county, as defined by section 125.011(1), Florida Statutes, (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 to assist in the financing of the construction, rehabilitation, or purchase of housing for low and moderate income families. The levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

Only those counties, as defined by section 125.011(1), Florida Statutes, (i.e., Miami-Dade County) are eligible to levy this surtax.[1] This surtax is scheduled for repeal on October 1, 2011.[2] According to the Department of Revenue, the county is imposing the tax at the maximum rate.

Administrative Procedures

The surtax levy and the creation of the Housing Assistance Loan Trust Fund shall be by ordinance, which shall set forth the policies and procedures of the assistance program. The ordinance shall be proposed at a regular meeting of the governing body at least two weeks prior to formal adoption. Formal adoption shall not be effective unless approved on final vote by a majority of the governing body's total membership. The ordinance shall not take effect until 90 days after formal adoption.[3]

The surtax rate shall not exceed 45 cents for each $100 or fractional part thereof on deeds and other instruments relating to real property or interests in real property. The surtax shall be applicable to those documents taxable under the provisions of section 201.02, Florida Statutes, except that there shall be 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

1. Ch. 84-270, § 1, 1984 Fla. Laws 1273.
2. Ch. 89-252, § 1, 1989 Fla. Laws 1042.
3. Ch. 84-270, § 1, 1984 Fla. Laws 1274.

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 or 98 years, or a detached dwelling.

Distribution of Proceeds

The Department of Revenue shall pay to the county's governing body that levies the surtax all taxes, penalties, and interest collected under this section less any costs of administration.[4]

Authorized Uses

The proceeds shall be used only to help finance the construction, rehabilitation, or purchase of housing for low and moderate-income families and to pay necessary costs of collection and enforcement of the surtax. Authorized uses of the surtax revenues shall include, but not be limited to, providing funds for first and second mortgages and acquiring property for the purpose of forming housing cooperatives. Special consideration shall be given toward utilizing the revenues in the neighborhood economic development programs of Community Development Corporations. No more than 50 percent of the revenues collected each year may be used to help finance new construction. The surtax proceeds shall not be used for rent subsidies or grants.[5]

No less than 50 percent of the funds used to provide such housing assistance shall be 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. For purposes of this program, housing is not limited to single-family, detached dwellings.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Current Year's Revenues

No county revenue estimates are available.

Prior Years' Revenues

A table summarizing prior years' revenues is available via the LCIR's website.[6]

4. Id., at § 2.

5. Id., at § 1.

6. http://fcn.state.fl.us/lcir/dataAtoZ.html

Municipal Pari-Mutuel Tax

Section 550.105(9), Florida Statutes

Brief Overview

If a horse or dog race meeting or jai alai game is held or conducted within a municipality's corporate limits, such municipality may assess and collect an additional tax against any person conducting live racing or games within its corporate limits. Such additional tax may not exceed $150 per day for horse racing or $50 per day for dog racing or jai alai.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

Any municipality, in which a race meeting 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 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 race meetings within the corporate limits of the municipality or against any patron of any such person, except as otherwise provided in Chapter 550, Florida Statutes.

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.

Relevant Attorney General Opinions

Florida's Attorney General has issued an opinion relevant to this revenue source. The full text of this opinion is available via the searchable online database of legal opinions.[1] In a recent online search, the LCIR staff identified the following opinion pertaining to this revenue source.

Opinion #	Subject
94-01	Head tax on gate receipts

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for individual municipalities are available.

Prior Years' Revenues

No data summarizing prior years' revenues to municipalities are available.

1. http://myfloridalegal.com/opinions

Municipal Parking Facility Space Surcharges

Sections 166.271 and 218.503(5), Florida Statutes

Brief Overview

Certain municipalities are authorized to impose and collect parking facility space surcharges. These discretionary per-vehicle surcharges are calculated as a percentage of either the gross revenues or 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, eliminate non-ad valorem assessments, increase budget reserves, or improve transportation.

2003 General Law Amendments

Chapter 2003-98, Laws of Florida, (CS for SB 1842) creates section 166.271, Florida Statutes, authorizing certain municipalities to impose and collect a surcharge on certain parking facility space sale, lease, or rental charges, subject to referendum approval, and providing specified uses. These changes became effective on June 4, 2003.

Eligibility Requirements

The governing body of any municipality with a population of 200,000 or more, more than 20 percent of the real property of which is exempt from ad valorem taxation, and which is located in a county having a population greater than 500,000 may impose and collect, subject to referendum approval, levy a discretionary per-vehicle surcharge. The surcharge shall 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 sections 125.011 and 125.015, Florida Statutes. This surcharge shall not take effect while any surcharge imposed pursuant to section 218.503(5)(a), Florida Statutes, is in effect.[1]

Based on April 1, 2002 official population estimates, only five municipalities (i.e., Jacksonville, Miami, Tampa, Saint Petersburg, and Hialeah) had a population of 200,000 or more and were located in a county having a population greater than 500,000. According to the Department of Revenue, all five municipalities also had more than 20 percent of its real property exempt from ad valorem taxation. Consequently, all five municipalities are eligible to impose this discretionary surcharge.

The governing body of any municipality having a population of 300,000 or more on or after April 1, 1999, which has been declared to be in a state of financial emergency pursuant to section 218.503, Florida Statutes, may impose a discretionary per-vehicle surcharge of up to 20 percent on the gross revenues of the sale, lease, or rental of space at municipal parking facilities that are open for use to

1. FLA. STAT. § 166.271(1) (2003).

the general public.[2] This surcharge expires on June 30, 2006.

Based on April 1, 2002 official population estimates, only three municipalities (i.e., Jacksonville, Miami, and Tampa) had a population of 300,000 or more. According to the Joint Legislative Auditing Committee, only the City of Miami was in a state of financial emergency. However, effective January 2002, that is no longer the case based on the city's audit report for the local fiscal year ending September 30, 2001.

Administrative Procedures

Any municipality imposing the surcharge pursuant to section 166.271, Florida Statutes, shall administer it locally and should provide bracklets applicable to transactions subject to the surcharge.[3]

Distribution of Proceeds

Since the surcharge is locally administered, each municipality levying the surcharge retains all proceeds.

Authorized Uses

A municipality imposing the surcharge authorized by section 166.271, Florida Statutes, shall only use the proceeds for the following purposes.[4]

1. No less than 60 percent and no more than 80 percent shall be 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 shall be used to improve transportation, including, but not limited to, street, sidewalk, roadway, landscape, transit, and streetscape beautification improvements in downtown or urban core areas.

A municipality imposing the surcharge authorized by section 218.503(5)(a), Florida Statutes, shall only use the proceeds for the following purposes.[5]

1. No less than 60 percent and no more than 80 percent shall be used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments.
2. A portion of the balance of surcharge proceeds shall be used to increase the municipality's

2. FLA. STAT. § 218.503(5)(a) (2003).

3. FLA. STAT. § 166.271(3) (2003).

4. FLA. STAT. § 166.271(2) (2003).

5. FLA. STAT. § 218.503(5)(b) (2003).

budget reserves; however, the municipality shall not reduce the amount allocated for budget reserves from other sources below the amount allocated for reserves in the fiscal year prior to the year in which the surcharge was initially imposed. When a 15 percent budget reserve is achieved, based on the average gross revenue for the most recent three prior fiscal years, the remaining proceeds shall be used for the payment of annual debt service related to outstanding obligations backed or secured by a covenant to budget and appropriate from non-ad valorem revenues.

Relevant Attorney General Opinions

No opinions specifically relevant to these surcharges have been issued.

Current Year's Revenues

No revenue estimates for individual municipalities are available.

Prior Years' Revenues

No data summarizing prior years' revenues to municipalities are available.

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Occupational License Tax

Chapter 205, Florida Statutes

Brief Overview

The issuance of a local occupational license is the method used by a local government to grant the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may impose local occupational license taxes, and the tax proceeds are considered general revenue for the local government. This type of license does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

County and municipal governments are eligible to levy an occupational license tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.

Additionally, each county, as defined in section 125.011(1), Florida Statutes, (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) may levy, by ordinance enacted by the county's governing body, an additional occupational license tax of up to 50 percent of appropriate occupational license tax imposed pursuant to section 205,033(1), Florida Statutes. However, the ordinance authorizing the levy of this additional license tax must have been adopted prior to January 1, 1995.[1]

Administrative Procedures

In order to levy an occupational license 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 as defined by law. The public notice must contain the proposed classifications and rates applicable to the occupational license tax.[2] A number of other conditions for levy are imposed on counties and municipalities.[3]

1. FLA. STAT. § 205.033(6) (2003).
2. See FLA. STAT. §§ 205.032, .042 (2003).
3. See FLA. STAT. §§ 205.033, .043 (2003).

The adopted resolution or ordinance must contain classifications of businesses, professions, or occupations that will be subject to the tax as well as the applicable rate structures. The term *classifications* refers to the method by which a business or group of businesses is identified by size or type, or both. The terms *business*, *profession*, and *occupation* do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions.

The governing body of a county or municipality may request that the other governmental unit issue its occupational license and collect the relevant tax. However, before any local government issues occupational licenses on behalf of another local government, appropriate agreements must be entered into by the affected local governments.[4]

All occupational licenses shall be sold by the appropriate tax collector beginning August 1st of each year. The taxes are due and payable on or before September 30th of each year and expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.[5]

Beginning October 1, 1995, a county or municipality that has not adopted an occupational license tax resolution or ordinance may adopt a license tax ordinance. The classifications and rate structure 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 section 205.0535, Florida Statutes. If no adjacent local government has implemented section 205.0535, Florida Statutes, 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 section 205.0535, Florida Statutes, in counties or municipalities that have a comparable population.[6]

State law exempts, or allows local governments to exempt, certain individuals from local occupational license taxes.[7] State law also regulates the issuance of local occupational licenses to certain individuals or businesses.[8]

4. FLA. STAT. § 205.045 (2003).

5. FLA. STAT. § 205.053 (2003).

6. FLA. STAT. § 205.0315 (2003).

7. FLA. STAT. §§ 205.054-.193 (2003).

8. FLA. STAT. §§ 205.194-.1973 (2003).

Distribution of Proceeds

The revenues derived from the county occupational license tax, exclusive of the costs of collection and any credit given for municipal license taxes, shall be 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 population.[9] Within 15 days following the month of receipt, the apportioned revenues shall be sent to the each governing authority.[10] These provisions do not apply to counties that have established a new rate structure pursuant to section 205.0535, Florida Statutes.

Authorized Uses

The tax proceeds can be considered general revenue for the county or municipality. Additionally, the county occupational license tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.[11]

The proceeds of the additional county occupational license tax imposed pursuant to section 205.033(6), Florida Statutes, shall be distributed by the county's governing body to the organization or agency designated to oversee and implement a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.[12]

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[13] Interested persons may view the opinions on-line by accessing the website and performing a search using the keyword phrase *occupational license 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.

9. FLA. STAT. § 205.033(4) (2003).

10. FLA. STAT. § 205.033(5) (2003).

11. FLA. STAT. § 205.033(7) (2003).

12. FLA. STAT. § 205.033(6)(b) (2003).

13. http://myfloridalegal.com/opinions

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

A table summarizing prior years' revenues reported by local governments is available via the LCIR's website.[14]

14. http://fcn.state.fl.us/lcir/databank/revenues.html

Public Service Tax

Sections 166.231-.236, Florida Statutes

Brief Overview

Municipalities and charter counties are authorized to 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 shall be levied only upon purchases within the municipality or within the charter county's unincorporated area and shall not exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed above, as defined by ordinance, shall be taxed on a comparable base at the same rates; however, fuel oil shall be taxed at a rate not to exceed 4 cents per gallon.[2] The tax proceeds are considered general revenue for the municipality or charter county.

2003 General Law Amendments

Chapter 2003-17, Laws of Florida, (SB 1430) exempts the purchase of manufactured gas for resale or use as fuel in the generation of electricity from the tax. This change became effective on May 21, 2003.

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, are authorized to continue the tax levy in order to satisfy debt obligations incurred prior to that date.

A charter county, by virtue of numerous legal rulings in Florida case law, may levy the tax within the unincorporated area. For example, the Florida Supreme Court has ruled that charter counties, unless specifically precluded by general or special law, may impose by ordinance any tax in the area of its tax jurisdiction that a municipality may impose.[3] More recently, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.[4]

Administrative Procedures

The tax shall be collected by the seller of the taxable item from the purchaser at the time of payment

1. FLA. STAT. § 166.231(1) (2003).
2. Id., at (2).
3. Volusia County vs. Dickinson, 269 So.2d (Fla. 1972).
4. McLeod vs. Orange County, 645 So.2d (Fla. 1994).

for such service.[5] At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax would be 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 must be adopted by ordinance, and the effective date of every tax levy or repeal must be the beginning of a subsequent calendar quarter: January 1, April 1, July 1, or October 1. The taxing authority shall 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 Department and must 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]

Distribution of Proceeds

The seller of the service shall remit the taxes collected to the governing body in the manner prescribed by ordinance.[9]

Authorized Uses

The tax proceeds can be considered general revenue for the municipality or charter county.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[10] Interested persons may view the opinions on-line by accessing the website and performing a search using the keyword phrase *public service 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.

5. FLA. STAT. § 166.231(7) (2003).

6. FLA. STAT. § 166.232 (2003).

7. FLA. STAT. § 166.231(3), (4), (5), (6), (8) (2003).

8. FLA. STAT. § 166.233(2) (2003).

9. FLA. STAT. § 166.231(7) (2003).

10. http://myfloridalegal.com/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]

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

A table summarizing prior years' revenues reported by local governments is available via the LCIR's website.[12]

11. http://sun6.dms.state.fl.us/dor/governments/mpst.html

12. http://fcn.state.fl.us/lcir/databank/revenues.html

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Vessel Registration Fee

Section 328.66, Florida Statutes

Brief Overview

Any county may impose an annual registration fee on vessels registered, operated, or stored in the water within its jurisdiction. The fee charged by the county shall be 50 percent of the applicable state registration fee. Additionally, a municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee. Monies received from the fee shall be 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.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

County tax collectors collect the fee.

Distribution of Proceeds

The county shall retain the fee proceeds, less the first dollar of each registration fee which shall be remitted to the state for deposit in the Save the Manatee Trust Fund for expenditure solely on activities related to the preservation of manatees. Any county that imposes the 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.[1]

Authorized Uses

The revenues received by a county or municipality shall be expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters as well as for other boating-related activities.

1. FLA. STAT. § 328.66(2) (2003).

Relevant Attorney General Opinions

Florida's Attorney General has issued a few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[2] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
88-46	Boating licenses
90-60	Municipality's regulation of resident vessels
92-88	Operation of commercial mullet vessels

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for individual local governments are available.

Prior Years' Revenues

No data summarizing prior years' revenues to local governments are available.

2. http://myfloridalegal.com/opinions

Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

Brief Overview

Seven different types of local discretionary sales surtaxes (also referred to as local option sales taxes) are currently authorized in law and represent potential revenue sources for county and municipal governments and school districts.[1] 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 Chapter 212 and communications services as defined for purposes of Chapter 202, Florida Statutes.[2]

The local discretionary sales surtax rate varies from county to county, depending on the particular levies authorized 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 how local discretionary sales surtax is collected.

If the sale occurs in a:	And delivery is in:	The surtax is:
county with a surtax	the same county	collected
county with a surtax	a county without a surtax	not collected
county with a surtax	a different county with a surtax	collected at the county rate where delivery is made
county without a surtax	a county with a surtax	collected at the county rate where delivery is made
county without a surtax	county without a surtax	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. FLA. STAT. § 212.055 (2003).
2. FLA. STAT. § 212.054(2) (2003).

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

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to the general administration of these surtaxes; however, legislation did pass that affects individual surtaxes. These changes are summarized in the relevant discussion of individual surtaxes.

Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. However, a summary of such changes is not provided here.

Administrative Procedures

The administrative procedures relevant to local discretionary sales surtaxes are outlined in section 212.054, Florida Statutes. The Department of Revenue (DOR) is charged with administering, collecting, and enforcing those local discretionary sales surtaxes.[4]

The governing body of any county levying a local discretionary sales surtax shall enact an ordinance levying the surtax in accordance with the procedures described in section 125.66(2), Florida Statutes.[5] No initial levy or rate increase or decrease shall take effect on a date other than January 1st, and no levy shall terminate on a day other than December 31st.[6]

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund shall be 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 shall be used only for those costs solely and directly attributable to the surtax, and the costs shall be prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties.[7]

3. FLA. STAT. § 202.20(3) (2003).

4. FLA. STAT. § 212.054(4)(a) (2003).

5. Id., at (6).

6. Id., at (5).

7. Id., at (4)(b).

Reporting Requirements

The governing body of any county or school board that levies a surtax shall 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 must include a copy of the ordinance and such other information required by departmental rule. Failure to timely provide such notification to the DOR shall result in the delay of the effective date for a period of one year.[8]

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

Distribution of Proceeds

The DOR shall distribute funds using a distribution factor determined for each levying county that is multiplied by the amount available for distribution. The county's distribution factor shall equal the product of the county's latest official population, pursuant to section 186.901, Florida Statutes; the county's surtax rate; and the number of months the county has levied the surtax during the most recent distribution period divided by the sum of all such products of the counties levying the surtax during the most recent distribution period. The DOR shall compute distribution factors for eligible counties once each quarter and make appropriate quarterly distributions. A county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the revenues.[10]

Tax Rates and Current Year's Revenues

The first table following this section provides a historical summary of surtax impositions, rate changes, extensions, repeals, and expirations based on information obtained from the DOR.[11] The second table summarizes the counties eligible to levy the various local discretionary sales surtaxes and illustrates the 2004 tax rates. The third table provides revenue estimates that county and municipal governments may expect to receive under a 0.5 or 1 percent levy during the 2003-04 local fiscal year. Inquiries regarding the Department's estimation of the local discretionary sales surtax

8. Id., at (7)(a).

9. Id., at (7)(b).

10. Id., at (4)(c).

11. http://sun6.dms.state.fl.us/dor/law (See *History of Local Option Sales Tax*).

revenue distributions should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Other Available Information

Other information relevant to local discretionary sales surtaxes can be found via the Internet. A general description of the local discretionary sales surtax can be found on the DOR's website.[12] A history of local sales taxes and current rates by county can be found under the heading *Sales & Use Tax Rate Charts* via this DOR webpage.[13] Data summarizing historical local option sales tax revenue distributions to counties and municipalities as compiled by the LCIR staff from DOR source data can be found under the heading *Local Option Sales Taxes* via this LCIR webpage.[14] Local option sales tax receipts and distributions data by month can be found under the headings *Local Government Tax Receipts by County* and *Local Government Tax Distributions by County* via this DOR webpage.[15] Local option sales tax receipts and distributions data by year can be found under the headings *Local Government Tax Receipts by County* and *Local Government Tax Distributions by County* via this DOR webpage.[16]

12. http://sun6.dms.state.fl.us/dor/taxes/discretionary.html
13. http://taxlaw.state.fl.us/sut1.asp
14. http://fcn.state.fl.us/lcir/dataAtoZ.html
15. http://www.myflorida.com/dor/taxes/distributions.html
16. http://www.myflorida.com/dor/taxes/distannual.html

History of Local Discretionary Sales Surtax Levies

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

County or School District	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Methodology	Expiration Date
Charter County Transit System Surtax - s. 212.055(1), F.S.						
Duval	Imposed Levy	0.5%	Jan. 1, 1989		100% to County	Until Repealed
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 2003		100% to County	Until Repealed
Local Government Infrastructure Surtax - s. 212.055(2), F.S.						
Alachua	Imposed Levy	1%	Jan. 1, 2002	1 Year	Interlocal Agreement	Dec. 31, 2002
Bay	Imposed Levy	0.5%	Jun. 1, 1988	5 Years, 7 Months	Interlocal Agreement	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	1 Year	Interlocal Agreement	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	8 Years, 5 Months	Interlocal Agreement	May 31, 2003
Charlotte	Imposed Levy	1%	Apr. 1, 1995	4 Years	Interlocal Agreement	Mar. 31, 1999
Charlotte	Extended Levy	1%	Apr. 1, 1999	3 Years, 9 Months	Interlocal Agreement	Dec. 31, 2002
Charlotte	Extended Levy	1%	Jan. 1, 2003	6 Years	Default Formula	Dec. 31, 2008
Clay	Imposed Levy	1%	Feb. 1, 1990	15 Years	Interlocal Agreement	Jan. 31, 2005
Clay	Extended Levy	1%	Feb. 1, 2005	14 Years, 11 Months	Interlocal Agreement	Dec. 31, 2019
De Soto	Imposed Levy	1%	Jan. 1, 1988	15 Years	Interlocal Agreement	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	15 Years	Interlocal Agreement	Mar. 31, 2005
Duval	Imposed Levy	0.5%	Jan. 1, 2001	30 Years	Interlocal Agreement	Dec. 31, 2030
Escambia	Imposed Levy	1%	Jun. 1, 1992	7 Years	Default Formula	May 31, 1999
Escambia	Extended Levy	1%	Jun. 1, 1999	8 Years	Default Formula	May 31, 2007
Flagler	Imposed Levy	1%	Dec. 1, 1990	13 Years	Interlocal Agreement	Nov. 30, 2005
Flagler	Repealed Levy		Dec. 31, 2002			
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	10 Years	Interlocal Agreement	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	8 Years	Interlocal Agreement	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	15 Years	Default Formula	Jan. 31, 2007
Hamilton	Imposed Levy	1%	Jul. 1, 1990	15 Years	Default Formula	Jun. 30, 2005
Hardee	Imposed Levy	1%	Jan. 1, 1990	8 Years	Interlocal Agreement	Dec. 31, 1997
Hendry	Imposed Levy	1%	Jan. 1, 1988	15 Years	Default Formula	Dec. 31, 2002
Highlands	Imposed Levy	1%	Nov. 1, 1989	15 Years	Default Formula	Oct. 31, 2004
Highlands	Extended Levy	1%	Nov. 1, 2004	15 Years	Default Formula	Oct. 31, 2019
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1996	30 Years	Interlocal Agreement	Nov. 30, 2026
Indian River	Imposed Levy	1%	Jun. 1, 1989	15 Years	Default Formula	May 31, 2004
Indian River	Extended Levy	1%	Jun. 1, 2004	15 Years, 7 Months	Default Formula	Dec. 31, 2019
Jackson	Imposed Levy	1%	Jun. 1, 1988	4 Years, 1 Month	Interlocal Agreement	May 31, 1998
Jackson	Repealed Levy		Jul. 1, 1992			
Jefferson	Imposed Levy	1%	Jun. 1, 1988	15 Years	Default Formula	May 31, 2003
Lafayette	Imposed Levy	1%	Sep. 1, 1991	15 Years	Default Formula	Aug. 31, 2006
Lake	Imposed Levy	1%	Jan. 1, 1988	15 Years	Default Formula	Dec. 31, 2002
Lake	Extended Levy	1%	Jan. 1, 2003	15 Years	Interlocal Agreement	Dec. 31, 2017
Leon	Imposed Levy	1%	Dec. 1, 1989	15 Years	Interlocal Agreement	Nov. 30, 2004
Leon	Extended Levy	1%	Dec. 1, 2005	14 Years, 1 Month	Interlocal Agreement	Dec. 31, 2019
Madison	Imposed Levy	1%	Aug. 1, 1989	15 Years	Interlocal Agreement	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	3 Years	Interlocal Agreement	Dec. 31, 1993
Manatee	Repealed Levy		Jan. 1, 1993			
Manatee	Imposed Levy	1%	Jul. 1, 1994	5 Years	Interlocal Agreement	Jun. 30, 1999
Marion	Imposed Levy	1%	Jan. 1, 2003	2 Years	Interlocal Agreement	Dec. 31, 2004
Martin	Imposed Levy	1%	Jun. 1, 1996	1 Year	Default Formula	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	3 Years	Default Formula	Dec. 31, 2001
Monroe	Imposed Levy	1%	Nov. 1, 1989	15 Years	Default Formula	Oct. 31, 2004
Monroe	Extended Levy	1%	Nov. 1, 2004	14 Years, 2 Months	Default Formula	Dec. 31, 2018
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	2 Years	Interlocal Agreement	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	4 Years	Interlocal Agreement	Jul. 31, 1999
Osceola	Imposed Levy	1%	Sep. 1, 1990	15 Years	Interlocal Agreement	Aug. 31, 2005
Osceola	Extended Levy	1%	Sep. 1, 2005	20 Years	Interlocal Agreement	Aug. 31, 2025
Pinellas	Imposed Levy	1%	Feb. 1, 1990	20 Years	Interlocal Agreement	Jan. 31, 2010
Putnam	Imposed Levy	1%	Jan. 1, 2003	15 Years	Interlocal Agreement	Dec. 31, 2017
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	5 Years	Interlocal Agreement	Aug. 31, 1999
Santa Rosa	Repealed Levy		Sep. 1, 1998			
Sarasota	Imposed Levy	1%	Sep. 1, 1989	15 Years	Interlocal Agreement	Aug. 31, 2004
Sarasota	Extended Levy	1%	Sep. 1, 2005	5 Years	Interlocal Agreement	Aug. 31, 2009
Seminole	Imposed Levy	1%	Oct. 1, 1991	10 Years	Interlocal Agreement	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	10 Years	Interlocal Agreement	Dec. 31, 2011
Suwannee	Imposed Levy	1%	Jan. 1, 1988	15 Years	Default Formula	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	10 Years, 5 Months	Interlocal Agreement	Jul. 31, 2004
Taylor	Repealed Levy		Dec. 31, 1999			

History of Local Discretionary Sales Surtax Levies

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

County or School District	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Methodology	Expiration Date
Taylor	Imposed Levy	1%	Jan. 1, 2000	30 Years	Interlocal Agreement	Dec. 31, 2029
Wakulla	Imposed Levy	1%	Jan. 1, 1988	15 Years	Interlocal Agreement	Dec. 31, 2002
Wakulla	Extended Levy	1%	Jan. 1, 2003	15 Years	Interlocal Agreement	Dec. 31, 2017
Small County Surtax - s. 212.055(3), F.S.						
Baker	Imposed Levy	1%	Jan. 1, 1994		Default Formula	Until Repealed
Bradford	Imposed Levy	1%	Mar. 1, 1993		Default Formula	Until Repealed
Calhoun	Imposed Levy	1%	Jan. 1, 1993	8 Years	Default Formula	Dec. 31, 2000
Calhoun	Extended Levy	1%	Jan. 1, 2001	8 Years	Default Formula	Dec. 31, 2008
Columbia	Imposed Levy	1%	Aug. 1, 1994		Default Formula	Until Repealed
De Soto	Imposed Levy	1%	Jan. 1, 2003		Default Formula	Until Repealed
Gadsden	Imposed Levy	1%	Jan. 1, 1996		Default Formula	Until Repealed
Gilchrist	Imposed Levy	1%	Oct. 1, 1992		Default Formula	Until Repealed
Hardee	Imposed Levy	1%	Jan. 1, 1998	7 Years	Default Formula	Dec. 31, 2004
Hendry	Imposed Levy	1%	Jan. 1, 2003		Default Formula	Until Repealed
Holmes	Imposed Levy	1%	Oct. 1, 1995	4 Years	Default Formula	Sep. 30, 1999
Holmes	Extended Levy	1%	Oct. 1, 1999	7 Years	Default Formula	Sep. 30, 2006
Jackson	Imposed Levy	1%	Jun. 1, 1995	15 Years	Default Formula	May 31, 2010
Jefferson	Imposed Levy	1%	Jun. 1, 2003		Default Formula	Until Repealed
Levy	Imposed Levy	1%	Oct. 1, 1992		Default Formula	Until Repealed
Liberty	Imposed Levy	1%	Nov. 1, 1992		Default Formula	Until Repealed
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	1 Year	Default Formula	Nov. 30, 1994
Nassau	Imposed Levy	1%	Mar. 1, 1996		Default Formula	Until Repealed
Okeechobee	Imposed Levy	1%	Oct. 1, 1995		Default Formula	Until Repealed
Sumter	Imposed Levy	1%	Jan. 1, 1993		Default Formula	Until Repealed
Suwannee	Imposed Levy	1%	Jan. 1, 2003		Default Formula	Until Repealed
Union	Imposed Levy	1%	Feb. 1, 1993	3 Years	Default Formula	Jan. 31, 1996
Union	Extended Levy	1%	Feb. 1, 1996	5 Years	Default Formula	Jan. 31, 2001
Union	Extended Levy	1%	Feb. 1, 2001	4 Years, 11 Months	Default Formula	Dec. 31, 2005
Walton	Imposed Levy	1%	Feb. 1, 1995		Default Formula	Until Repealed
Washington	Imposed Levy	1%	Nov. 1, 1993		Default Formula	Until Repealed
Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.						
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	5 Years, 10 Months	100% to County	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	3 Years, 5 Months	100% to County	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	Mar. 1, 2001	7 Months	100% to County	Sep. 30, 2005
Hillsborough	Increased Rate	0.5%	Oct. 1, 2001	4 Years	100% to County	Sep. 30, 2005
County Public Hospital Surtax - s. 212.055(5), F.S.						
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	6 Years, 9 Months	100% to County	Sep. 30, 1998
Miami-Dade	Extended Levy	0.5%	Oct. 1, 1998		100% to County	Until Repealed
School Capital Outlay Surtax - s. 212.055(6), F.S.						
Bay	Imposed Levy	0.5%	May 1, 1998	10 Years	100% to District	Apr. 30, 2008
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	5 Years	100% to District	Dec. 31, 2002
Escambia	Extended Levy	0.5%	Jan. 1, 2003	5 Years	100% to District	Dec. 31, 2007
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	10 Years	100% to District	Dec. 31, 2012
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	20 Years	100% to District	Jun. 30, 2017
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	5 Years	100% to District	Dec. 31, 2003
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	10 Years	100% to District	Jun. 30, 2006
Leon	Imposed Levy	0.5%	Jan. 1, 2003	10 Years	100% to District	Dec. 31, 2012
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	15 Years	100% to District	Dec. 31, 2017
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	10 Years	100% to District	Dec. 31, 2005
Orange	Imposed Levy	0.5%	Jan. 1, 2003	13 Years	100% to District	Dec. 31, 2015
Polk	Imposed Levy	0.5%	Jan. 1, 2004	15 Years	100% to District	Dec. 31, 2018
Saint Lucie	Imposed Levy	0.5%	Jul. 1, 1996	10 Years	100% to District	Jun. 30, 2006
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	10 Years	100% to District	Sep. 30, 2008
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	15 Years	100% to District	Dec. 31, 2016

History of Local Discretionary Sales Surtax Levies

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

County or School District	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Methodology	Expiration Date
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.						
Surtax Authorized during the 2000 Legislative Session - No Counties Have Imposed the Surtax to Date.						

Note: Under current law, two alternatives exist for distributing the proceeds of the Local Government Infrastructure and Small County surtaxes. The first alternative s the use of an interlocal agreement. If no interlocal agreement is in place, then the proceeds are distributed using the default formula. The default formula is the same formula used for distributing the Local Government Half-Cent Sales Tax proceeds.

Source: Compiled by the Florida LCIR using information obtained from the Florida Department of Revenue.

Local Discretionary Sales Surtax Rates in Florida's Counties for 2004

Refer to Table Notes for Additional Information

		Combined Rate Cannot Exceed 1%							County Government Levies			School District Levies		
	County	Charter County Transit System Surtax (up to 1%)	Local Gov't Infrastructure Surtax (0.5 or 1%)	Small County Surtax (0.5 or 1%)	Indigent Care/ Trauma Center Surtax (up to 0.5 %)	County Public Hospital Surtax (0.5 %)	Voter-Approved Indigent Care Surtax (up to 0.5 or 1%)	School Capital Outlay Surtax (up to 0.5%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
1	Alachua								1.5	0.0	1.5	0.5	0.0	0.5
2	Baker			1					1.0	1.0	0.0	0.5	0.0	0.5
3	Bay							0.5	1.0	0.0	1.0	0.5	0.5	0.0
4	Bradford			1					1.0	1.0	0.0	0.5	0.0	0.5
5	Brevard								1.0	0.0	1.0	0.5	0.0	0.5
6	Broward								2.0	0.0	2.0	0.5	0.0	0.5
7	Calhoun			1					1.0	1.0	0.0	0.5	0.0	0.5
8	Charlotte		1						1.0	1.0	0.0	0.5	0.0	0.5
9	Citrus								1.0	0.0	1.0	0.5	0.0	0.5
10	Clay		1						1.0	1.0	0.0	0.5	0.0	0.5
11	Collier								1.0	0.0	1.0	0.5	0.0	0.5
12	Columbia			1					1.0	1.0	0.0	0.5	0.0	0.5
13	De Soto			1					1.0	1.0	0.0	0.5	0.0	0.5
14	Dixie		1						1.0	1.0	0.0	0.5	0.0	0.5
15	Duval	0.5	0.5						2.0	1.0	1.0	0.5	0.0	0.5
16	Escambia		1					0.5	1.0	1.0	0.0	0.5	0.5	0.0
17	Flagler		0.5					0.5	1.0	0.5	0.5	0.5	0.5	0.0
18	Franklin								1.0	0.0	1.0	0.5	0.0	0.5
19	Gadsden			1					1.0	1.0	0.0	0.5	0.0	0.5
20	Gilchrist			1					1.0	1.0	0.0	0.5	0.0	0.5
21	Glades		1						1.0	1.0	0.0	0.5	0.0	0.5
22	Gulf							0.5	1.0	0.0	1.0	0.5	0.5	0.0
23	Hamilton		1						1.0	1.0	0.0	0.5	0.0	0.5
24	Hardee			1					1.0	1.0	0.0	0.5	0.0	0.5
25	Hendry			1					1.0	1.0	0.0	0.5	0.0	0.5
26	Hernando								1.0	0.0	1.0	0.5	0.0	0.5
27	Highlands		1						1.0	1.0	0.0	0.5	0.0	0.5
28	Hillsborough		0.5		0.5				2.0	1.0	1.0	0.5	0.0	0.5
29	Holmes			1					1.0	1.0	0.0	0.5	0.0	0.5
30	Indian River		1						1.0	1.0	0.0	0.5	0.0	0.5
31	Jackson			1				0.5	1.0	1.0	0.0	0.5	0.5	0.0
32	Jefferson		1						1.0	1.0	0.0	0.5	0.0	0.5
33	Lafayette		1						1.0	1.0	0.0	0.5	0.0	0.5
34	Lake		1						1.0	1.0	0.0	0.5	0.0	0.5
35	Lee								1.0	0.0	1.0	0.5	0.0	0.5
36	Leon		1					0.5	1.5	1.0	0.5	0.5	0.5	0.0
37	Levy			1					1.0	1.0	0.0	0.5	0.0	0.5
38	Liberty			1					1.0	1.0	0.0	0.5	0.0	0.5
39	Madison		1						1.0	1.0	0.0	0.5	0.0	0.5
40	Manatee							0.5	1.0	0.0	1.0	0.5	0.5	0.0
41	Marion		1						1.0	1.0	0.0	0.5	0.0	0.5
42	Martin								1.0	0.0	1.0	0.5	0.0	0.5
43	Miami-Dade	0.5				0.5			2.0	1.0	1.0	0.5	0.0	0.5
44	Monroe		1					0.5	1.0	1.0	0.0	0.5	0.5	0.0
45	Nassau			1					1.0	1.0	0.0	0.5	0.0	0.5
46	Okaloosa								1.0	0.0	1.0	0.5	0.0	0.5
47	Okeechobee			1					1.0	1.0	0.0	0.5	0.0	0.5

Local Discretionary Sales Surtax Rates in Florida's Counties for 2004

Refer to Table Notes for Additional Information

		Combined Rate Cannot Exceed 1%							County Government Levies			School District Levies		
	County	Charter County Transit System Surtax (up to 1%)	Local Gov't Infrastructure Surtax (0.5 or 1%)	Small County Surtax (0.5 or 1%)	Indigent Care/ Trauma Center Surtax (up to 0.5 %)	County Public Hospital Surtax (0.5 %)	Voter-Approved Indigent Care Surtax (up to 0.5 or 1%)	School Capital Outlay Surtax (up to 0.5%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
48	Orange							0.5	1.0	0.0	1.0	0.5	0.5	0.0
49	Osceola		1						1.0	1.0	0.0	0.5	0.0	0.5
50	Palm Beach								1.0	0.0	1.0	0.5	0.0	0.5
51	Pasco								1.0	0.0	1.0	0.5	0.0	0.5
52	Pinellas		1						2.0	1.0	1.0	0.5	0.0	0.5
53	Polk							0.5	1.0	0.0	1.0	0.5	0.5	0.0
54	Putnam		1						1.0	1.0	0.0	0.5	0.0	0.5
55	Saint Johns								1.0	0.0	1.0	0.5	0.0	0.5
56	Saint Lucie							0.5	1.0	0.0	1.0	0.5	0.5	0.0
57	Santa Rosa							0.5	1.0	0.0	1.0	0.5	0.5	0.0
58	Sarasota		1						2.0	1.0	1.0	0.5	0.0	0.5
59	Seminole		1						1.0	1.0	0.0	0.5	0.0	0.5
60	Sumter			1					1.0	1.0	0.0	0.5	0.0	0.5
61	Suwannee			1					1.0	1.0	0.0	0.5	0.0	0.5
62	Taylor		1						1.0	1.0	0.0	0.5	0.0	0.5
63	Union			1					1.0	1.0	0.0	0.5	0.0	0.5
64	Volusia							0.5	2.0	0.0	2.0	0.5	0.5	0.0
65	Wakulla		1						1.0	1.0	0.0	0.5	0.0	0.5
66	Walton			1					1.0	1.0	0.0	0.5	0.0	0.5
67	Washington			1					1.0	1.0	0.0	0.5	0.0	0.5
# Eligible to Levy:		7	67	31	5	1	61	67		67			67	
# Levying:		2	25	20	1	1	0	13		46			13	

Notes:

1) Boxed areas indicate those counties or school districts eligible to impose the particular tax.
2) 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 county (currently, Alachua and Leon counties), the rate shall not exceed 1% pursuant to s. 212.055(7)(a), F.S. If a publicly supported medical school is located in a county eligible to levy the Voter-Approved Indigent Care Surtax, the combined tax rate of that levy and any Local Government Infrastructure Surtax and Small County Surtax levies shall not exceed 1.5% pursuant to s. 212.055(7)(f), F.S.

Source: Compiled by the Florida LCIR using information obtained from the Florida Department of Revenue.

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
BOCC Alachua	$ 7,064,525	$ 14,129,049
Alachua	251,841	503,683
Archer	48,837	97,674
Gainesville	4,391,467	8,782,934
Hawthorne	53,902	107,805
High Springs	157,261	314,521
LaCrosse	5,607	11,214
Micanopy	24,902	49,804
Newberry	138,507	277,014
Waldo	32,442	64,884
	12,169,291	24,338,581
BOCC Baker	497,248	994,495
Glen Saint Mary	12,402	24,803
Macclenny	119,899	239,798
	629,548	1,259,096
BOCC Bay	6,693,569	13,387,139
Callaway	804,472	1,608,944
Cedar Grove	299,894	599,787
Lynn Haven	733,024	1,466,047
Mexico Beach	59,179	118,359
Panama City	2,008,876	4,017,752
Panama City Beach	438,571	877,141
Parker	260,256	520,511
Springfield	494,253	988,505
	11,792,093	23,584,185
BOCC Bradford	691,175	1,382,349
Brooker	11,366	22,732
Hampton	14,484	28,968
Lawtey	22,296	44,593
Starke	189,770	379,540
	929,092	1,858,183
BOCC Brevard	16,744,546	33,489,093
Cape Canaveral	389,401	778,802
Cocoa	694,511	1,389,023
Cocoa Beach	540,723	1,081,447
Indialantic	126,584	253,168
Indian Harbour Beach	359,221	718,443
Malabar	113,364	226,729
Melbourne	3,094,718	6,189,437

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
Melbourne Beach	144,649	289,298
Melbourne Village	30,180	60,359
Palm Bay	3,511,493	7,022,987
Palm Shores	34,175	68,350
Rockledge	910,826	1,821,653
Satellite Beach	410,059	820,118
Titusville	1,747,394	3,494,788
West Melbourne	472,161	944,321
	29,324,008	58,648,015
BOCC Broward	52,977,455	105,954,909
Coconut Creek	2,184,982	4,369,964
Cooper City	1,323,949	2,647,899
Coral Springs	5,707,357	11,414,715
Dania Beach	1,263,800	2,527,599
Davie	3,660,632	7,321,264
Deerfield Beach	3,014,195	6,028,389
Fort Lauderdale	7,797,718	15,595,436
Hallandale Beach	1,593,484	3,186,969
Hillsboro Beach	100,576	201,151
Hollywood	6,562,528	13,125,056
Lauderdale-by-the-Sea	289,352	578,705
Lauderdale Lakes	1,475,045	2,950,091
Lauderhill	2,685,859	5,371,718
Lazy Lake	1,582	3,163
Lighthouse Point	505,064	1,010,128
Margate	2,510,433	5,020,867
Miramar	4,072,191	8,144,383
North Lauderdale	1,544,453	3,088,905
Oakland Park	1,475,371	2,950,742
Parkland	756,224	1,512,447
Pembroke Park	306,146	612,292
Pembroke Pines	6,711,345	13,422,689
Plantation	3,890,439	7,780,878
Pompano Beach	4,012,227	8,024,455
Sea Ranch Lakes	29,912	59,824
Southwest Ranches	342,013	684,025
Sunrise	4,044,466	8,088,931
Tamarac	2,625,756	5,251,511
Weston	2,681,905	5,363,810
Wilton Manors	586,287	1,172,574
	126,732,744	253,465,488
BOCC Calhoun	255,112	510,223
Altha	12,803	25,606

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
Blountstown	57,205	114,411
	325,120	650,240
BOCC Charlotte	8,396,337	16,792,674
Punta Gorda	950,928	1,901,856
	9,347,265	18,694,530
BOCC Citrus	4,893,576	9,787,152
Crystal River	143,515	287,029
Inverness	281,785	563,570
	5,318,876	10,637,751
BOCC Clay	7,276,816	14,553,631
Green Cove Springs	279,492	558,985
Keystone Heights	67,945	135,890
Orange Park	458,982	917,965
Penney Farms	30,142	60,284
	8,113,378	16,226,755
BOCC Collier	22,747,963	45,495,926
Everglades	43,635	87,270
Marco Island	1,271,175	2,542,351
Naples	1,894,609	3,789,218
	25,957,383	51,914,765
BOCC Columbia	2,569,913	5,139,827
Fort White	19,945	39,891
Lake City	480,591	961,182
	3,070,450	6,140,899
BOCC De Soto	833,968	1,667,935
Arcadia	195,927	391,855
	1,029,895	2,059,790
BOCC Dixie	288,208	576,416
Cross City	41,501	83,001
Horseshoe Beach	5,080	10,161
	334,789	669,578

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
Jacksonville-Duval	58,064,096	116,128,192
Atlantic Beach	997,343	1,994,686
Baldwin	117,167	234,334
Jacksonville Beach	1,539,029	3,078,058
Neptune Beach	530,942	1,061,883
	61,248,577	122,497,153
BOCC Escambia	14,824,030	29,648,060
Century	93,916	187,831
Pensacola	2,996,552	5,993,104
	17,914,498	35,828,995
BOCC Flagler	1,094,471	2,188,942
Beverly Beach	14,595	29,191
Bunnell	57,296	114,591
Flagler Beach (part)	141,425	282,849
Palm Coast	1,015,799	2,031,597
	2,323,585	4,647,170
BOCC Franklin	421,833	843,666
Apalachicola	113,083	226,166
Carrabelle	62,278	124,557
	597,194	1,194,388
BOCC Gadsden	932,393	1,864,787
Chattahoochee	57,692	115,383
Greensboro	15,256	30,513
Gretna	41,316	82,632
Havana	41,778	83,557
Midway	36,279	72,559
Quincy	167,819	335,638
	1,292,534	2,585,068
BOCC Gilchrist	254,913	509,826
Bell	7,144	14,288
Fanning Springs (part)	5,783	11,566
Trenton	30,333	60,667
	298,174	596,347
BOCC Glades	151,470	302,940
Moore Haven	26,798	53,597

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	178,269	356,537
BOCC Gulf	316,104	632,208
Port Saint Joe	107,871	215,741
Wewahitchka	49,712	99,424
	473,687	947,373
BOCC Hamilton	240,891	481,782
Jasper	42,724	85,448
Jennings	19,794	39,589
White Springs	19,100	38,200
	322,510	645,019
BOCC Hardee	518,715	1,037,430
Bowling Green	67,303	134,606
Wauchula	99,354	198,709
Zolfo Springs	36,977	73,954
	722,350	1,444,699
BOCC Hendry	1,005,203	2,010,407
Clewiston	204,731	409,463
La Belle	134,736	269,471
	1,344,671	2,689,341
BOCC Hernando	5,534,419	11,068,838
Brooksville	300,834	601,668
Weeki Wachee	497	994
	5,835,751	11,671,501
BOCC Highlands	3,328,614	6,657,227
Avon Park	346,290	692,579
Lake Placid	67,714	135,427
Sebring	395,609	791,219
	4,138,226	8,276,452
BOCC Hillsborough	61,237,023	122,474,047
Plant City	2,082,098	4,164,195
Tampa	20,421,810	40,843,619
Temple Terrace	1,420,191	2,840,382

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	85,161,122	170,322,243
BOCC Holmes	305,981	611,961
Bonifay	53,454	106,907
Esto	6,884	13,769
Noma	4,386	8,772
Ponce de Leon	8,715	17,430
Westville	4,024	8,048
	383,444	766,887
BOCC Indian River	6,069,539	12,139,077
Fellsmere	237,257	474,514
Indian River Shores	205,650	411,300
Orchid	12,666	25,332
Sebastian	1,021,800	2,043,599
Vero Beach	1,050,709	2,101,418
	8,597,621	17,195,241
BOCC Jackson	1,288,772	2,577,545
Alford	17,397	34,795
Bascom	3,999	7,998
Campbellton	7,417	14,834
Cottondale	29,975	59,951
Graceville	83,330	166,659
Grand Ridge	29,702	59,404
Greenwood	25,806	51,611
Jacob City	10,117	20,234
Malone	24,609	49,218
Marianna	205,077	410,154
Sneads	66,035	132,070
	1,792,237	3,584,473
BOCC Jefferson	253,035	506,070
Monticello	55,283	110,566
	308,318	616,636
BOCC Lafayette	120,908	241,815
Mayo	21,381	42,763
	142,289	284,578
BOCC Lake	7,696,811	15,393,623
Astatula	52,612	105,224

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
Clermont	537,404	1,074,808
Eustis	629,231	1,258,461
Fruitland Park	126,222	252,444
Groveland	129,082	258,164
Howey-in-the-Hills	38,470	76,940
Lady Lake	484,361	968,722
Leesburg	630,876	1,261,752
Mascotte	120,659	241,319
Minneola	252,444	504,889
Montverde	38,587	77,175
Mount Dora	406,089	812,178
Tavares	403,543	807,086
Umatilla	90,103	180,205
	11,636,495	23,272,990
BOCC Lee	28,046,395	56,092,790
Bonita Springs	2,729,305	5,458,610
Cape Coral	7,893,637	15,787,274
Fort Myers	3,571,703	7,143,406
Fort Myers Beach	469,966	939,933
Sanibel	427,718	855,435
	43,138,724	86,277,447
BOCC Leon	9,036,962	18,073,923
Tallahassee	7,242,692	14,485,383
	16,279,653	32,559,306
BOCC Levy	1,078,637	2,157,274
Bronson	31,803	63,606
Cedar Key	26,590	53,181
Chiefland	66,377	132,754
Fanning Springs (part)	18,739	37,477
Inglis	51,399	102,799
Otter Creek	4,289	8,578
Williston	75,548	151,097
Yankeetown	21,840	43,679
	1,375,222	2,750,444
BOCC Liberty	117,270	234,540
Bristol	19,706	39,412
	136,976	273,952

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
BOCC Madison	368,215	736,431
Greenville	19,452	38,904
Lee	8,277	16,555
Madison	69,645	139,291
	465,590	931,180
BOCC Manatee	13,677,281	27,354,561
Anna Maria	98,245	196,490
Bradenton	2,698,115	5,396,230
Bradenton Beach	81,077	162,153
Holmes Beach	269,606	539,211
Longboat Key (part)	140,219	280,438
Palmetto	699,253	1,398,505
	17,663,795	35,327,589
BOCC Marion	13,283,205	26,566,410
Belleview	186,041	372,082
Dunnellon	101,044	202,087
McIntosh	24,096	48,192
Ocala	2,456,503	4,913,005
Reddick	27,697	55,394
	16,078,585	32,157,170
BOCC Martin	9,321,211	18,642,421
Jupiter Island	46,568	93,137
Ocean Breeze Park	34,025	68,050
Sewall's Point	148,794	297,588
Stuart	1,121,024	2,242,048
	10,671,622	21,343,244
BOCC Miami-Dade	90,803,536	181,607,072
Aventura	1,256,469	2,512,938
Bal Harbour	159,041	318,083
Bay Harbor Islands	245,988	491,975
Biscayne Park	157,359	314,718
Coral Gables	2,054,367	4,108,734
Doral	1,235,273	2,470,547
El Portal	121,215	242,431
Florida City	389,937	779,874
Golden Beach	44,410	88,821
Hialeah	11,115,585	22,231,170
Hialeah Gardens	948,047	1,896,095
Homestead	1,577,003	3,154,006

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
Indian Creek	1,538	3,076
Key Biscayne	514,181	1,028,361
Medley	53,735	107,469
Miami	17,513,715	35,027,430
Miami Beach	4,276,282	8,552,565
Miami Gardens	4,994,636	9,989,271
Miami Lakes	1,167,504	2,335,008
Miami Shores	501,300	1,002,599
Miami Springs	658,755	1,317,509
North Bay	321,495	642,990
North Miami	2,883,602	5,767,204
North Miami Beach	2,027,211	4,054,422
Opa-locka	738,299	1,476,599
Palmetto Bay	1,191,440	2,382,879
Pinecrest	916,950	1,833,901
South Miami	517,112	1,034,225
Sunny Isles Beach	743,875	1,487,749
Surfside	243,248	486,496
Sweetwater	685,382	1,370,764
Virginia Gardens	113,093	226,186
West Miami	287,370	574,740
	150,458,954	300,917,907
BOCC Monroe	6,870,678	13,741,355
Islamorada	732,468	1,464,937
Key Colony Beach	84,472	168,943
Key West	2,679,567	5,359,135
Layton	19,486	38,971
Marathon	1,082,585	2,165,171
	11,469,256	22,938,512
BOCC Nassau	2,495,871	4,991,741
Callahan	45,244	90,488
Fernandina Beach	486,173	972,346
Hilliard	121,821	243,642
	3,149,109	6,298,217
BOCC Okaloosa	8,785,958	17,571,916
Cinco Bayou	20,968	41,935
Crestview	900,792	1,801,585
Destin	679,002	1,358,003
Fort Walton Beach	1,178,788	2,357,576
Laurel Hill	32,092	64,184
Mary Esther	236,818	473,635

Local Discretionary Sales Surtax Distributions

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Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
Niceville	706,958	1,413,917
Shalimar	41,993	83,987
Valparaiso	374,971	749,942
	12,958,341	25,916,681
BOCC Okeechobee	1,561,862	3,123,723
Okeechobee	254,015	508,031
	1,815,877	3,631,754
BOCC Orange	85,889,958	171,779,917
Apopka	3,041,738	6,083,476
Belle Isle	612,359	1,224,718
Eatonville	243,824	487,647
Edgewood	196,993	393,986
Maitland	1,584,599	3,169,198
Oakland	121,556	243,111
Ocoee	2,773,787	5,547,573
Orlando	19,991,503	39,983,005
Windermere	234,458	468,915
Winter Garden	1,864,564	3,729,127
Winter Park	2,679,922	5,359,844
	119,235,260	238,470,519
BOCC Osceola	9,853,023	19,706,045
Kissimmee	2,971,978	5,943,955
Saint Cloud	1,273,696	2,547,393
	14,098,697	28,197,393
BOCC Palm Beach	55,254,262	110,508,524
Atlantis	140,883	281,766
Belle Glade	849,123	1,698,246
Boca Raton	4,316,141	8,632,283
Boynton Beach	3,588,999	7,177,998
Briny Breeze	23,471	46,942
Cloud Lake	9,366	18,731
Delray Beach	3,513,618	7,027,236
Glen Ridge	15,590	31,180
Golf	13,020	26,041
Greenacres	1,676,602	3,353,204
Gulf Stream	41,003	82,006
Haverhill	85,889	171,778
Highland Beach	226,201	452,401
Hypoluxo	138,199	276,398

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
Juno Beach	198,961	397,921
Jupiter	2,415,394	4,830,789
Jupiter Inlet Colony	21,644	43,287
Lake Clarke Shores	197,704	395,408
Lake Park	497,687	995,374
Lake Worth	2,015,418	4,030,835
Lantana	534,806	1,069,613
Manalapan	18,274	36,548
Mangonia Park	149,620	299,240
North Palm Beach	702,586	1,405,173
Ocean Ridge	93,770	187,539
Pahokee	347,096	694,192
Palm Beach	552,452	1,104,905
Palm Beach Gardens	2,084,289	4,168,577
Palm Beach Shores	72,412	144,823
Palm Springs	733,995	1,467,991
Riviera Beach	1,770,714	3,541,429
Royal Palm Beach	1,434,697	2,869,395
South Bay	154,703	309,405
South Palm Beach	87,488	174,976
Tequesta	304,209	608,417
Wellington	2,416,708	4,833,416
West Palm Beach	4,903,315	9,806,630
	91,600,307	183,200,614
BOCC Pasco	14,899,517	29,799,034
Dade City	274,066	548,133
New Port Richey	693,431	1,386,861
Port Richey	131,766	263,532
Saint Leo	28,520	57,040
San Antonio	30,490	60,980
Zephyrhills	476,533	953,066
	16,534,323	33,068,645
BOCC Pinellas	31,594,497	63,188,994
Belleair	180,481	360,962
Belleair Beach	72,078	144,155
Belleair Bluffs	98,781	197,563
Belleair Shore	3,134	6,268
Clearwater	4,843,595	9,687,189
Dunedin	1,629,097	3,258,194
Gulfport	555,170	1,110,341
Indian Rocks Beach	229,960	459,920
Indian Shores	75,741	151,482
Kenneth City	195,974	391,947

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
Largo	3,178,701	6,357,403
Madeira Beach	199,549	399,098
North Redington Beach	68,767	137,535
Oldsmar	560,599	1,121,199
Pinellas Park	2,055,825	4,111,651
Redington Beach	68,194	136,387
Redington Shores	103,151	206,302
Safety Harbor	772,021	1,544,043
Saint Petersburg	11,041,482	22,082,963
Saint Petersburg Beach	439,970	879,939
Seminole	793,826	1,587,651
South Pasadena	256,002	512,003
Tarpon Springs	985,430	1,970,859
Treasure Island	331,169	662,338
	60,333,193	120,666,386
BOCC Polk	18,630,759	37,261,517
Auburndale	478,481	956,962
Bartow	646,445	1,292,889
Davenport	85,481	170,963
Dundee	125,887	251,774
Eagle Lake	108,876	217,752
Fort Meade	246,246	492,492
Frostproof	126,530	253,059
Haines City	590,357	1,180,714
Highland Park	10,755	21,510
Hillcrest Heights	11,483	22,966
Lake Alfred	169,677	339,354
Lake Hamilton	57,245	114,489
Lakeland	3,732,470	7,464,941
Lake Wales	485,722	971,445
Mulberry	138,613	277,225
Polk City	66,843	133,685
Winter Haven	1,140,051	2,280,102
	26,851,920	53,703,840
BOCC Putnam	1,976,814	3,953,628
Crescent City	53,505	107,009
Interlachen	44,752	89,504
Palatka	307,599	615,198
Pomona Park	23,950	47,899
Welaka	17,505	35,010
	2,424,125	4,848,250

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
BOCC Saint Johns	7,914,205	15,828,410
Hastings	32,452	64,903
Saint Augustine	808,563	1,617,125
Saint Augustine Beach	310,432	620,864
	9,065,651	18,131,302
BOCC Saint Lucie	5,680,567	11,361,133
Fort Pierce	1,386,887	2,773,774
Port Saint Lucie	3,467,397	6,934,794
Saint Lucie Village	22,078	44,156
	10,556,929	21,113,857
BOCC Santa Rosa	4,373,785	8,747,570
Gulf Breeze	210,902	421,805
Jay	21,215	42,430
Milton	262,746	525,491
	4,868,648	9,737,296
BOCC Sarasota	19,335,021	38,670,042
Longboat Key (part)	321,667	643,335
North Port	1,742,133	3,484,266
Sarasota	3,422,382	6,844,764
Venice	1,182,959	2,365,919
	26,004,163	52,008,325
BOCC Seminole	15,940,980	31,881,960
Altamonte Springs	2,095,647	4,191,295
Casselberry	1,193,884	2,387,767
Lake Mary	641,980	1,283,961
Longwood	682,191	1,364,382
Oviedo	1,387,161	2,774,322
Sanford	2,137,987	4,275,974
Winter Springs	1,588,709	3,177,417
	25,668,540	51,337,079
BOCC Sumter	1,493,337	2,986,675
Bushnell	59,632	119,265
Center Hill	26,599	53,199
Coleman	18,550	37,101
Webster	22,993	45,986
Wildwood	114,072	228,143

Local Discretionary Sales Surtax Distributions

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Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	1,735,185	3,470,369
BOCC Suwannee	1,084,568	2,169,136
Branford	22,616	45,233
Live Oak	211,520	423,041
	1,318,705	2,637,410
BOCC Taylor	590,340	1,180,680
Perry	246,162	492,324
	836,502	1,673,004
BOCC Union	218,984	437,969
Lake Butler	46,670	93,339
Raiford	6,524	13,049
Worthington Springs	4,577	9,154
	276,756	553,511
BOCC Volusia	16,190,432	32,380,864
Daytona Beach	3,082,467	6,164,935
Daytona Beach Shores	209,539	419,078
DeBary	784,191	1,568,382
DeLand	1,060,188	2,120,375
Deltona	3,506,913	7,013,826
Edgewater	927,035	1,854,069
Flagler Beach (part)	3,610	7,221
Holly Hill	594,176	1,188,353
Lake Helen	132,298	264,596
New Smyrna Beach	966,843	1,933,686
Oak Hill	70,923	141,846
Orange City	334,901	669,802
Ormond Beach	1,785,997	3,571,993
Pierson	124,602	249,204
Ponce Inlet	131,443	262,885
Port Orange	2,327,444	4,654,887
South Daytona	651,513	1,303,026
	32,884,514	65,769,028
BOCC Wakulla	567,739	1,135,478
Saint Marks	6,813	13,626
Sopchoppy	10,306	20,613
	584,859	1,169,717

Local Discretionary Sales Surtax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
BOCC Walton	3,660,043	7,320,086
DeFuniak Springs	448,777	897,555
Freeport	105,698	211,395
Paxton	58,711	117,422
	4,273,230	8,546,459
BOCC Washington	551,377	1,102,754
Caryville	6,715	13,431
Chipley	104,578	209,155
Ebro	7,337	14,673
Vernon	21,744	43,488
Wausau	12,455	24,909
	704,206	1,408,411
Statewide Totals	$ 1,175,302,883	$ 2,350,605,765

Notes:

1) Revenue estimates are based on the $5,000 cap on transactions and the use of the default formula methodology (i.e., Local Government Half-Cent Sales Tax Program FY 2003-04 distribution percentages).
2) Since the estimated distributions to individual jurisdictions listed in this table are based on the default formula methodology, they may not be applicable in those jurisdictions where an interlocal agreement governs the distribution of the local discretionary sales surtax proceeds.
3) Revenue estimates are provided for every jurisdiction even though some counties do not impose a local discretionary sales surtax. Such data may assist local officials considering a future levy or rate change.
4) The dollar figures represent a 100 percent distribution of estimated monies.

Source: Florida Department of Revenue, Office of Research and Analysis (September 3, 2003).

Charter County Transit System Surtax

Section 212.055(1), Florida Statutes

Brief Overview

The Charter County Transit System Surtax may be levied at a rate of up to 1 percent by those charter counties that adopted a charter prior to January 1, 1984, as well as by those county governments that have consolidated with one or more municipalities. In the case of charter counties, the levy is subject to a charter amendment approved by a majority vote of the county's electorate. In the case of a consolidated government, the levy is subject to voter approval in a countywide referendum. Generally, the use of the proceeds is for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

2003 General Law Amendments

Chapter 2003-254, Laws of Florida, (CS for SB 1176) expands the use of the surtax proceeds by a charter county to include planning, development, construction, operation, and maintenance of roads and bridges in the county. It provides that the proceeds can be used for the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems. It provides that the proceeds can be used for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges. It provides that 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. Finally, it provides that the charter county's governing body, pursuant to an interlocal agreement entered into pursuant to Chapter 163, Florida Statutes, may distribute surtax proceeds to a municipality, or an expressway or transportation authority created by law to be expended for such purposes. These changes became effective on July 1, 2003.

Authorization to Levy

Charter counties that adopted a charter prior to January 1, 1984, and county governments that have consolidated with one or more municipalities, 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.

Counties Eligible to Levy

The seven counties eligible to levy this surtax are Broward, Duval, Hillsborough, Miami-Dade, Pinellas, Sarasota, and Volusia.

Distribution of Proceeds

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

Authorized Uses of Proceeds

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

1. Deposited by the county in the trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, 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 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. For each county, as defined in section 125.011(1), Florida Statutes, used 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; 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 charter 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; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads or bridges. Pursuant to an interlocal agreement entered into pursuant to Chapter 163, Florida Statutes, the charter 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.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Local Government Infrastructure Surtax

Section 212.055(2), Florida Statutes

Brief Overview

The Local Government Infrastructure Surtax shall 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; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Additional spending authority exists for select counties.

2003 General Law Amendments

Chapter 2003-254, Laws of Florida, (CS for SB 1176) eliminates the restrictions on the use of surtax proceeds to supplant or replace user fees or to reduce ad valorem taxes. This change became effective on July 1, 2003.

Chapter 2003-402, Laws of Florida, (HB 113A) expands the allowable uses of the surtax proceeds to include the construction, lease, or maintenance of, provision of utilities or security for, those court facilities as defined in s. 29.008, F.S.. This change becomes effective on July 1, 2004.

Authorization to Levy

Local governments may levy this surtax at a rate of 0.5 or 1 percent. This levy shall be 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 shall take 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. Nearly all counties eligible to levy this surtax shall not levy it along with the Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent; however, an exception exists. Please refer to the discussion of the Voter Approved Indigent Care

Surtax for additional information.

Counties Eligible to Levy

All counties are eligible to levy the surtax.

Distribution of Proceeds

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

1. An interlocal agreement between 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 mentioned in the previous sentence.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-Cent Sales Tax formulas provided in section 218.62, Florida Statutes.

Authorized Uses of Proceeds

A school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, may use the surtax proceeds and any accrued interest only for the following purposes.

1. Financing, planning, and constructing infrastructure.[1]
2. Acquiring land for public recreation or conservation or protection of natural resources.
3. Financing the closure of county or municipal-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified.

1. Section 212.055(2)(d)2., Florida Statutes, defines infrastructure as any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy in excess of five years. The proceeds can be used to fund any land acquisition, land improvement, design, and engineering costs related to the construction, reconstruction, or improvement of such facilities. This definition also includes fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle or any other vehicle and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least five years. Effective July 1, 2004, the definition of infrastructure is amended to include any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, those court facilities as defined in section 29.008, Florida Statutes.

Except in certain circumstances, neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.[2]

An additional use is available for those levies imposed or extended after July 1, 1998. An amount not to exceed 15 percent of the surtax proceeds may be allocated for the purpose of funding economic development projects of a general public purpose targeted to improve local economies, including the funding of operational costs and incentives related to such economic development. The referendum ballot statement must indicate the intention to make such an allocation.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. 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.

In 1994, two counties were provided exceptions to general law provisions restricting the use of these proceeds. The Board of County Commissioners of Alachua County and the governing bodies of the municipalities within the county were authorized to use the surtax proceeds for the operation and maintenance of parks and recreation programs as well as facilities originally established with surtax proceeds.[3] In addition, the law allowed the use of the proceeds for the establishment of one or more trust funds providing a permanent endowment for the additional uses. However, the Act was later

2. Pursuant to section 212.055(2)(h), Florida Statutes, 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 on the effective date of this act, and 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 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 Chapter 163, Florida Statutes; and the county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in section 125.66, Florida Statutes, authorizing additional uses of the proceeds and accrued interest.

Likewise, a municipality located within counties that had a population of 50,000 or less on April 1, 1992, or a county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may not use the proceeds and accrued interest for any purpose other than an infrastructure purpose authorized in section 212.055(2)(d), Florida Statutes, unless the municipality's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, Florida Statutes, and the municipality has adopted an amendment to its surtax ordinance or resolution pursuant to the procedure provided in section 166.041, Florida Statutes, 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.

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.

In addition, any county with a population of 75,000 or less that is required to close a landfill by order of the Department of Environmental Protection may use the proceeds and accrued interest for long-term maintenance costs associated with landfill closures, pursuant to section 212.055(2)(d)1., Florida Statutes.

3. Ch. 94-487, § 1, 1994 Fla. Laws 208.

declared an unlawful special act of the Legislature.[4]

To circumvent the court's ruling, the 1996 Legislature authorized any county in which 40 percent of more of the just value of real property is exempt or immune from ad valorem taxation (and the municipalities within such a county) to use the proceeds and accrued interest for operation and maintenance of parks and recreation programs and facilities established with the surtax proceeds.[5] The table following this section lists those counties eligible to use the surtax proceeds for these additional purposes.

The Board of County Commissioners of Clay County was authorized to use the surtax proceeds to retire or service bond indebtedness incurred prior to July 1, 1987 and subsequently refunded, for the purpose of financing infrastructure.[6] In light of the case striking down the Alachua County special act, Clay County sought an amendment to general law that would have authorized such expenditures by extending the authority to all charter counties and specifically ratifying those prior expenditures made by Clay County. In 1999, the Legislature authorized charter counties to use the surtax proceeds and any accrued interest to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes as well as for bonds subsequently issued to refund such bonds.[7] In addition, the act ratified the use of such proceeds or interest for purposes of retiring or servicing indebtedness incurred for such refunding bonds issued prior to July 1, 1999.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[8] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
88-59	Use of discretionary surtax for construction
90-96	Infrastructure surtax proceeds, payment of debt
92-08	Local government infrastructure surtax proceeds
92-81	Discretionary local option infrastructure sales surtax
93-92	Local government infrastructure surtax, purchase of vehicle
94-46	Vehicles purchased with proceeds of sales surtax
94-79	Uses of local government infrastructure surtax

4. Alachua County v. Adams, 677 So.2d 396 (Fla. 1st DCA 1996).

5. Ch. 96-240, § 1, 1996 Fla. Laws 895, 898.

6. Ch. 94-459, § 1, 1994 Fla. Laws 154.

7. Ch. 99-340, § 1, 1999 Fla. Laws 3550, 3551.

8. http://myfloridalegal.com/opinions

95-71	Tourist development tax / infrastructure surtax
95-73	Counties, infrastructure surtax used to fund engineers
99-24	Capital improvements to property leased by county
00-06	Expenditure of infrastructure surtax revenues
01-45	Local government infrastructure surtax, health care
03-17	Infrastructure surtax use to purchase computer system

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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.

Counties Eligible for Additional Authorized Uses of the Local Gov't Infrastructure Surtax Pursuant to the Just Value Provision of Section 212.055(2)(h), F.S.

	County	2002 Total Just Value (Real Property Only)	2002 Total Exempt & Immune Values (Real Property Only)	Total Exempt & Immune Values as % of Total Just Value (Real Property Only)	Counties Eligible for Additional Uses	Counties Not Eligible for Additional Uses
1	Alachua	$ 11,060,588,187	$ 4,374,941,764	39.6%		Alachua
2	Baker	927,386,671	564,249,185	60.8%	Baker	
3	Bay	9,157,179,508	2,708,746,494	29.6%		Bay
4	Bradford	942,604,555	503,564,768	53.4%	Bradford	
5	Brevard	28,539,825,530	8,874,502,580	31.1%		Brevard
6	Broward	114,537,608,150	18,732,318,560	16.4%		Broward
7	Calhoun	430,554,852	245,491,030	57.0%	Calhoun	
8	Charlotte	11,741,872,471	2,104,628,159	17.9%		Charlotte
9	Citrus	6,257,479,829	1,743,542,619	27.9%		Citrus
10	Clay	6,829,595,691	1,835,786,591	26.9%		Clay
11	Collier	47,901,215,997	5,289,176,790	11.0%		Collier
12	Columbia	2,396,356,429	1,103,824,181	46.1%	Columbia	
13	De Soto	1,641,097,760	895,351,695	54.6%	De Soto	
14	Dixie	567,544,711	297,476,469	52.4%	Dixie	
15	Duval	43,869,820,831	10,800,048,402	24.6%		Duval
16	Escambia	13,632,390,600	5,514,412,295	40.5%	Escambia	
17	Flagler	4,693,416,892	981,527,890	20.9%		Flagler
18	Franklin	2,082,174,294	902,680,427	43.4%	Franklin	
19	Gadsden	1,349,501,372	640,993,558	47.5%	Gadsden	
20	Gilchrist	603,555,662	335,487,407	55.6%	Gilchrist	
21	Glades	1,442,626,600	1,086,232,088	75.3%	Glades	
22	Gulf	1,804,088,762	702,219,327	38.9%		Gulf
23	Hamilton	595,166,918	349,861,604	58.8%	Hamilton	
24	Hardee	1,555,385,773	1,002,738,626	64.5%	Hardee	
25	Hendry	2,465,854,800	1,366,457,600	55.4%	Hendry	
26	Hernando	6,820,855,210	2,016,008,845	29.6%		Hernando
27	Highlands	3,949,400,610	1,311,975,514	33.2%		Highlands
28	Hillsborough	59,060,722,968	14,149,680,255	24.0%		Hillsborough
29	Holmes	591,965,489	347,817,026	58.8%	Holmes	
30	Indian River	11,975,902,750	2,319,025,949	19.4%		Indian River
31	Jackson	1,880,516,303	1,026,173,166	54.6%	Jackson	
32	Jefferson	873,463,710	599,276,715	68.6%	Jefferson	
33	Lafayette	326,387,362	206,115,899	63.2%	Lafayette	
34	Lake	11,114,607,760	2,627,774,069	23.6%		Lake
35	Lee	43,433,812,570	6,291,615,380	14.5%		Lee
36	Leon	14,439,703,429	5,567,309,441	38.6%		Leon
37	Levy	1,709,505,277	741,934,560	43.4%	Levy	
38	Liberty	563,605,332	481,317,361	85.4%	Liberty	
39	Madison	671,862,917	376,712,923	56.1%	Madison	
40	Manatee	19,384,158,966	3,444,554,398	17.8%		Manatee
41	Marion	12,819,400,375	4,661,724,775	36.4%		Marion
42	Martin	14,302,056,858	2,714,654,736	19.0%		Martin
43	Miami-Dade	143,815,178,000	24,905,078,793	17.3%		Miami-Dade
44	Monroe	17,406,296,908	4,010,593,905	23.0%		Monroe
45	Nassau	5,059,735,139	932,229,182	18.4%		Nassau
46	Okaloosa	11,070,991,247	2,554,392,322	23.1%		Okaloosa
47	Okeechobee	1,737,637,195	788,472,393	45.4%	Okeechobee	
48	Orange	67,858,472,280	13,873,891,320	20.4%		Orange
49	Osceola	13,421,427,744	3,335,281,202	24.9%		Osceola
50	Palm Beach	106,763,745,956	16,032,584,431	15.0%		Palm Beach
51	Pasco	16,818,195,607	4,825,273,726	28.7%		Pasco
52	Pinellas	59,343,393,200	11,725,283,920	19.8%		Pinellas
53	Polk	20,295,010,145	5,327,411,881	26.2%		Polk
54	Putnam	2,922,957,570	1,104,201,267	37.8%		Putnam
55	Saint Johns	13,945,037,246	2,377,007,185	17.0%		Saint Johns
56	Saint Lucie	11,137,285,779	2,882,950,299	25.9%		Saint Lucie
57	Santa Rosa	6,684,646,175	1,864,290,222	27.9%		Santa Rosa
58	Sarasota	36,740,133,635	5,172,951,537	14.1%		Sarasota
59	Seminole	21,738,834,657	3,537,994,361	16.3%		Seminole
60	Sumter	2,650,276,940	1,014,985,195	38.3%		Sumter
61	Suwannee	1,531,750,229	859,764,372	56.1%	Suwannee	
62	Taylor	988,127,761	496,723,172	50.3%	Taylor	
63	Union	460,419,785	321,621,928	69.9%	Union	
64	Volusia	24,399,828,471	5,451,927,667	22.3%		Volusia
65	Wakulla	990,338,559	432,797,134	43.7%	Wakulla	
66	Walton	6,195,191,867	926,011,108	14.9%		Walton
67	Washington	735,471,713	349,853,839	47.6%	Washington	
	Florida Total	$ 1,115,653,204,539	$ 236,943,503,482	21.2%	30	37

Source: Florida Department of Revenue, "2002 Florida Property Valuations & Tax Data" (Tables 1, 17).

Small County Surtax

Section 212.055(3), Florida Statutes

Brief Overview

Any county having a total population of 50,000 or less on April 1, 1992, is authorized to 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.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Authorization to Levy

Only small 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. Nearly all counties eligible to levy this surtax shall not levy it along with the Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and/or County Public Hospital Surtax in excess of a combined rate of 1 percent; however, an exception exists. Please refer to the discussion of the Voter Approved Indigent Care Surtax for additional information.

Counties Eligible to Levy

Thirty-one counties had a total population of 50,000 or less on April 1, 1992, and are eligible to levy the surtax. However, it should be noted that some eligible counties had already elected to levy the Local Government Infrastructure Surtax at the maximum rate of 1 percent prior to the legislative authorization of this surtax and are not currently able to impose this levy.

Distribution of Proceeds

The proceeds of these surtaxes shall be distributed to the county and the municipalities within the county according to one of the following procedures.

1. An interlocal agreement between 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 mentioned in the previous sentence.

2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-Cent Sales Tax formulas provided in section 218.62, Florida Statutes.

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 within another county in the case of a negotiated joint county agreement, for the purpose of servicing bond indebtedness to finance, plan, and construct infrastructure and to acquire 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 for 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.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Indigent Care and Trauma Center Surtax

Section 212.055(4), Florida Statutes

Brief Overview

Non-consolidated counties with a total population of 800,000 or more are eligible to levy the Indigent Care and Trauma Center Surtax at a rate not to exceed 0.5 percent. This surtax may be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The proceeds are to be used to fund health care services for the medically poor.

2003 General Law Amendments

Chapter 2003-77, Laws of Florida, (HB 457) repeals the October 1, 2005 sunset provision. In addition, the legislation imposes the requirement of a biennial audit of the county's indigent care trust fund. Beginning February 1, 2004, the audit shall be delivered to the local governing body and to the chair of the legislative delegation. This change became effective on June 2, 2003.

Authorization to Levy

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

The ordinance adopted by the governing board providing for the imposition of the surtax shall 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; or 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.
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 shall not levy it along with the Local Government Infrastructure Surtax and/or Small County Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy

Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties are eligible to levy this surtax.

Distribution of Proceeds

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The Clerk of the Circuit Court shall perform the following duties.

1. Maintain the monies in an indigent health care trust fund.
2. Invest any funds held on deposit in the trust fund pursuant to general law.
3. Disburse the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. 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 Chapter 98-499, Laws of Florida. Such funds are sent in recognition of the Level I trauma center status and shall be in addition to the base contract amount received during fiscal year 1999-00 and any additional amount negotiated to the base contract. If the hospital receiving such funds requests the monies be used to generate federal matching funds under Medicaid, the clerk shall instead send the funds to the Agency for Health Care Administration to accomplish that purpose.
4. Prepare on a biennial basis an audit of the indigent health care trust fund. Commencing February 1, 2004, such audit shall be delivered to the county's governing body and to the chair of the legislative delegation of each authorizing county.

Authorized Uses of Proceeds

The surtax proceeds are to be used for providing 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.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

County Public Hospital Surtax

Section 212.055(5), Florida Statutes

Brief Overview

Any county, as defined in section 125.011(1), Florida Statutes, [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 shall be used to supplement the operation, maintenance, and administration of the county public general hospital.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Authorization to Levy

Any county, as defined in section 125.011(1), Florida Statutes, [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 county must continue to contribute each year at least 80 percent of that percentage of the 1990-91 fiscal year county budget appropriated for the operation, administration, and maintenance of the county public general hospital. 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. Miami-Dade County shall not levy this surtax along with the Local Government Infrastructure Surtax and/or 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 from this surtax shall be 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 shall be 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.

Authorized Uses of Proceeds

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

School Capital Outlay Surtax

Section 212.055(6), Florida Statutes

Brief Overview

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 approval by a majority vote in the countywide referendum. The proceeds must be expended for those school-related capital projects, technology implementation, and bond financing of such projects.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Authorization to Levy

District school boards may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution shall set forth a plan for use of the surtax proceeds in accordance with the authorized uses.

Any school board imposing the surtax shall implement a freeze on non-capital local school property taxes, at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least 3 years from the date of imposition. This millage rate provision does not apply to existing debt service or required state taxes.

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 shall be distributed by the Department of Revenue to the school board imposing the surtax.

Authorized Uses of Proceeds

The surtax proceeds shall be 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 shall be 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 bond indebtedness used to finance those authorized projects, and any accrued interest may be held in trust to finance such projects. The surtax proceeds and any accrued interest shall not be used for operational expenses.

Relevant Attorney General Opinions

Florida's Attorney General has issued several legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[1] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
98-29	School sale surtax referendum, authority to set date
02-12	School capital outlay surtax, contingent on cap
02-55	School capital outlay surtax, charter schools
03-37	School capital outlay surtax

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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/opinions

Voter Approved Indigent Care Surtax

Section 212.055(7), Florida Statutes

Brief Overview

Counties with a total population of less than 800,000 are eligible to 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 shall not exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. The proceeds are to be used to fund health care services for the medically poor.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

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 shall not exceed 1 percent. Presently, public supported medical schools are located in Alachua, Hillsborough, and Leon counties. If no such medical school is located within the county, the tax rate is capped at 0.5 percent.

The ordinance adopted by the governing board providing for the imposition of the surtax shall 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; or 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.
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 shall not levy it along with the Local Government Infrastructure Surtax and/or the Small County Surtax in excess of a combined rate of 1 percent. However, if a publicly supported medical school is located within the county, 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 shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The Clerk of the Circuit Court shall perform the following duties.

1. Maintain the monies in an indigent health care trust fund.
2. Invest any funds held on deposit in the trust fund pursuant to general law.
3. Disburse 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.

Authorized Uses of Proceeds

The surtax proceeds are to be used for providing 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.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Local Option Food and Beverage Taxes

Section 212.0306, Florida Statutes

Brief Overview

Any county, as defined in section 125.011(1), Florida Statutes, [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A tax of 2 percent may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds shall be used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel.

With some exceptions, a 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. Not less than 15 percent of the proceeds shall be used for construction and operation of domestic violence centers. The remainder shall be used for programs to assist the homeless or those about to become homeless.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Authorization to Levy

Any county, as defined in section 125.011(1), Florida Statutes, [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 shall 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 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 Chapter 67-930, Laws of Florida, 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 shall appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force shall include, but not be limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan shall address the needs of persons who have become, or are about to become, homeless. The county's governing body shall adopt this plan as part of the ordinance levying the 1 percent tax.

Counties Eligible to Levy

Only a county, as defined in section 125.011(1), Florida Statutes, (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 must locally administer the tax using the powers and duties enumerated for local administration of the tourist development tax by section 125.0104, Florida Statutes (1992 Supplement). The county ordinance shall also provide for brackets applicable to taxable transactions.

The county shall also appoint 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 shall appoint a member, and the county manager shall appoint two members to the oversight board.

Reporting Requirements

The county shall furnish 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 shall distribute the proceeds of the 2 percent tax 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 section 125.0104(5)(a)2. or 3., Florida Statutes (1992 Supplement). 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 shall allocate the proceeds for those purposes authorized in section 125.0104(5)(a)2. or 3., Florida Statutes (1992 Supplement).

The proceeds of the 1 percent tax shall be 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 shall 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

The proceeds from the 2 percent tax shall be used for the following purposes described in section 125.0104(5)(a)2. or 3., Florida Statutes (1992 Supplement).

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 shall be used by the county to assist persons who have become or are about to become homeless. These funds shall be 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 shall be made available for construction and operation of domestic violence centers. The remainder shall be 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.

Relevant Attorney General Opinions

No opinions specifically relevant to these taxes have been issued.

Current Year's Revenues

Due to the fact that the tax is locally administered, the DOR does not calculate revenue estimates for this tax.

Prior Years' Revenues

No data summarizing prior years' revenues are available.

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Local Option Fuel Taxes

Sections 206.41(1)(d),(e); 206.87(1)(b),(c); 336.021; and 336.025; Florida Statutes

Brief Overview

Local 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. Generally, the proceeds may be used to fund 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. Generally, the proceeds may be used to fund transportation expenditures.

The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county.[3] Diesel fuel is not subject to this tax. This additional tax shall 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. Proceeds received from this additional tax may be 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 the taxes on motor fuel at all or at the maximum rate.

2003 General Law Amendments

Chapter 2003-254, Laws of Florida, (CS for SB 1176) revises certain dates for purposes of qualifying new retail stations with respect to diesel fuel. Additionally, local option fuel taxes on

1. FLA. STAT. § 336.021(1)(a) (2003).
2. FLA. STAT. § 336.025(1)(a) (2003).
3. Id., at (1)(b).
4. See FLA. STAT. §§ 336.021(6), .025(9) (2003).

motor fuel reported by wholesalers are included in the distribution process. These changes became effective on July 1, 2003.

Administrative Procedures

The Ninth-Cent Fuel Tax revenues shall be transferred to the Ninth-Cent Fuel Tax Trust Fund.[5] The 1 to 6 cents of optional fuel tax shall be collected and remitted in the same manner provided by sections 206.41(1)(e) and 206.87(1)(c), Florida Statutes. The 1 to 5 cents of optional fuel tax shall be collected and remitted in the same manner provided by section 206.41(1)(e), Florida Statutes. The remitted taxes shall be transferred to the Local Option Fuel Tax Trust Fund, which was created for distribution of the proceeds to the eligible local governments.[6]

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in collecting, administering, enforcing, and distributing the proceeds to the counties. Such administrative costs may not exceed 2 percent of collections. Additionally, several deductions from one or more of the local option fuel tax collections are statutorily authorized. These include the General Revenue Service Charge, collection allowances, and refunds.

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

Reporting Requirements

A certified copy of the ordinance proposing the levy of the Ninth-Cent Fuel Tax pursuant to referendum shall be furnished to the DOR by the county within 10 days after approval of such ordinance; however, the failure to furnish the certified copy will not invalidate the passage of the ordinance. Within 10 days after referendum passage, the county shall notify 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 shall notify the DOR within 10 days after the governing body adopts the ordinance, and the county shall also furnish the DOR with a certified copy of the ordinance.[7]

By July 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

5. FLA. STAT. § 336.021(2) (2003).

6. FLA. STAT. § 336.025(2) (2003).

7. FLA. STAT. § 336.021(4) (2003).

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]

Any dispute as to the determination by the county of distribution proportions for these two taxes shall be 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 shall be collected, and the Clerk of the Circuit Court shall hold such funds in escrow.

A decision to rescind any of these local option fuel taxes shall not take effect on any date other than December 31st. A county must provide a minimum of 60 days notice to the Department of its decision to rescind a local option fuel tax levy.[9]

Distribution of Proceeds

The local option fuel taxes on motor fuel shall be 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 shall be distributed monthly by the DOR to each county according to the following procedure.[10]

1. The 1995-96 state fiscal year shall be the base year for all distributions.
2. The tax collected each year, less the service and administrative charges enumerated in section 215.20, Florida Statutes, and the allowances allowed under section 206.91, Florida Statutes, on the number of gallons reported, up to the total number of gallons reported in the base year, shall be distributed to each county using the distribution percentage calculated for the base year.
3. After the distribution in #2, additional taxes shall be distributed in the following manner. A distribution shall be made to each county in which a qualified new retail station is located. A qualified new retail station is one that began operation after June 30, 1996, and that has sales of diesel fuel exceeding 50 percent of the sales of diesel fuel reported in the county in which it is located during the 1995-96 state fiscal year. The amount distributed to each county shall equal the local option fuel taxes due on the gallons of diesel fuel sold by the new retail station during the year ending January 31st, less the service charges enumerated in section 215.20, Florida Statutes, and the dealer allowance provided for by section 206.91, Florida Statutes. Gallons of diesel fuel sold at the qualified new retail station shall be certified to the DOR by the county requesting the additional distribution by March 1st. Each county shall

8. FLA. STAT. § 336.025(2) (2003).

9. See FLA. STAT. §§ 336.021(5), .025(5)(a) (2003).

10. See FLA. STAT. §§ 336.021(1)(d), .025(2)(a) (2003).

receive a prorated share on the monies available for distribution when more than one county qualifies for a distribution and the requested distributions exceed the total taxes available for distribution.

4. After the distribution in #3, all additional taxes shall be distributed based on vehicular diesel fuel storage capacities in each county. Each county shall receive a share of the total taxes available for distribution equal to a fraction, the numerator of which is the storage capacity located within the county for vehicular diesel fuel in the particular facility types and the denominator of which is the total statewide storage capacity for vehicular diesel fuel in those same facility types. The vehicular diesel fuel storage capacity for each county and facility type shall be established by the Department of Environment Protection by January 31st. The storage capacity for any new retail station for which a county receives a distribution pursuant to #3 above shall not be included in the calculation for this distribution.

With regard to the Ninth-Cent Fuel Tax, the governing body of the county may, by joint agreement with one or more municipalities located within the county, provide 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 proceeds of this tax with municipalities.[11]

The county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes shall be 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 the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation shall under no circumstances 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 shall not 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 the recalculation.

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.[12] This provision applies only to Orange County.

11. FLA. STAT. § 336.021(1)(b) (2003).

12. FLA. STAT. § 336.025(3)(a)3. (2003).

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 share of the tax revenues.[13] Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation according to the following procedure.

1. 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.
2. Or as determined by the local act incorporating the municipality.

Such distribution shall under no circumstances 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 shall not 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 redistribution.

Tax Rates and Current Year's Distributions

The first table following this section provides a county-by-county listing of the federal, state, and local fuel tax rates on both motor and diesel fuels for the 2003 calendar year. The second table lists the estimated motor fuel gallons sold in each county, the motor and diesel fuel tax rates, and estimated tax receipts from motor and diesel fuels. The third table provides estimated distributions for both the 1 to 6 cents and 1 to 5 cents local option fuel taxes based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default formula. Inquiries regarding the DOR's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Distributions

Several additional tables summarizing prior years' distributions are available via the LCIR's website.[14]

13. Id., at (4)(b).

14. http://fcn.state.fl.us/lcir/dataAtoZ.html

Federal, State, and Local Fuel Tax Rates in Florida's Counties for 2003

IMPORTANT Explanatory Notes Can Be Found on the Last Page

	Motor Fuel Tax Rates (# of Cents Per Gallon)								Unutilized Locally-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)						
		State-Imposed Taxes			Locally-Imposed Taxes									State-Imposed Taxes			Locally-Imposed Taxes		
County	Federal Tax	State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option	**Total Tax**	Ninth Cent	1st Local Option	2nd Local Option	**Combined Total**	Federal Tax	State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	**Total Tax**
Alachua	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Baker	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Bay	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Bradford	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Brevard	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Broward	18.4	14.1	5.6	2.2	1.0	6.0	5.0	**52.3**	0.0	0.0	0.0	**0.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Calhoun	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Charlotte	18.4	14.1	5.6	2.2	0.0	6.0	5.0	**51.3**	1.0	0.0	0.0	**1.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Citrus	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Clay	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Collier	18.4	14.1	5.6	2.2	1.0	6.0	5.0	**52.3**	0.0	0.0	0.0	**0.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Columbia	18.4	14.1	5.6	2.2	1.0	6.0	5.0	**52.3**	0.0	0.0	0.0	**0.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
De Soto	18.4	14.1	5.6	2.2	1.0	6.0	5.0	**52.3**	0.0	0.0	0.0	**0.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Dixie	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Duval	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Escambia	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Flagler	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Franklin	18.4	14.1	4.6	2.2	0.0	5.0	0.0	**44.3**	1.0	1.0	5.0	**7.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Gadsden	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Gilchrist	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Glades	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Gulf	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Hamilton	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Hardee	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Hendry	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Hernando	18.4	14.1	5.6	2.2	1.0	6.0	2.0	**49.3**	0.0	0.0	3.0	**3.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Highlands	18.4	14.1	5.6	2.2	1.0	6.0	3.0	**50.3**	0.0	0.0	2.0	**2.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Hillsborough	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Holmes	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Indian River	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Jackson	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Jefferson	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Lafayette	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Lake	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Lee	18.4	14.1	5.6	2.2	1.0	6.0	5.0	**52.3**	0.0	0.0	0.0	**0.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Leon	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Levy	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Liberty	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Madison	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Manatee	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Marion	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Martin	18.4	14.1	5.6	2.2	1.0	6.0	5.0	**52.3**	0.0	0.0	0.0	**0.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Miami-Dade	18.4	14.1	5.6	2.2	1.0	6.0	3.0	**50.3**	0.0	0.0	2.0	**2.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Monroe	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Nassau	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Okaloosa	18.4	14.1	4.6	2.2	0.0	5.0	0.0	**44.3**	1.0	1.0	5.0	**7.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Okeechobee	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Orange	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Osceola	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Palm Beach	18.4	14.1	5.6	2.2	1.0	6.0	5.0	**52.3**	0.0	0.0	0.0	**0.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Pasco	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Pinellas	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Polk	18.4	14.1	5.6	2.2	1.0	6.0	5.0	**52.3**	0.0	0.0	0.0	**0.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Putnam	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Saint Johns	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**

Federal, State, and Local Fuel Tax Rates in Florida's Counties for 2003

IMPORTANT Explanatory Notes Can Be Found on the Last Page

	Motor Fuel Tax Rates (# of Cents Per Gallon)								Unutilized Locally-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)						
		State-Imposed Taxes			Locally-Imposed Taxes									State-Imposed Taxes			Locally-Imposed Taxes		
County	Federal Tax	State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option	**Total Tax**	Ninth Cent	1st Local Option	2nd Local Option	**Combined Total**	Federal Tax	State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	**Total Tax**
Saint Lucie	18.4	14.1	5.6	2.2	1.0	6.0	5.0	**52.3**	0.0	0.0	0.0	**0.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Santa Rosa	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Sarasota	18.4	14.1	5.6	2.2	1.0	6.0	5.0	**52.3**	0.0	0.0	0.0	**0.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Seminole	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Sumter	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Suwannee	18.4	14.1	5.6	2.2	1.0	6.0	5.0	**52.3**	0.0	0.0	0.0	**0.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Taylor	18.4	14.1	5.6	2.2	0.0	6.0	0.0	**46.3**	1.0	0.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Union	18.4	14.1	5.6	2.2	1.0	5.0	0.0	**46.3**	0.0	1.0	5.0	**6.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Volusia	18.4	14.1	5.6	2.2	1.0	6.0	5.0	**52.3**	0.0	0.0	0.0	**0.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Wakulla	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Walton	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**
Washington	18.4	14.1	5.6	2.2	1.0	6.0	0.0	**47.3**	0.0	0.0	5.0	**5.0**	24.4	14.1	5.6	2.2	1.0	6.0	**53.3**

Recent Extensions of Locally-Imposed Taxes on Motor Fuel

Columbia County extended and reimposed 4 cents of the 1st Local Option tax to retain a total rate of 6 cents.
Jefferson County extended 2 cents of the 1st Local Option tax to retain a total rate of 6 cents.
Walton County extended 5 cents of the 1st Local Option tax to retain a total rate of 6 cents.

Rate Changes for Locally-Imposed Taxes on Motor Fuel Effective January 1, 2003

Martin County imposed the Ninth-Cent tax and increased the 2nd Local Option tax by 3 cents to a total of 5 cents.
Pasco County imposed the Ninth-Cent tax.
Suwannee County imposed the Ninth-Cent tax and imposed the 2nd Local Option tax at the rate of 5 cents.

Rate Changes for Locally-Imposed Taxes on Motor Fuel Effective January 1, 2004

Highlands County increases the 2nd Local Option tax by 2 cents to a total of 5 cents.
Okaloosa County levies the Ninth-Cent tax and increases the 1st Local Option tax by 1 cent to a total of 6 cents.

Notes:

1) The federal taxes on motor and diesel fuels are imposed pursuant to Title 26, United States Code.
2) The motor fuel tax column entitled "State Taxes" is comprised of 2 cents of constitutional fuel tax imposed pursuant to s. 206.41(1)(a), F.S; 1 cent of county fuel tax imposed pursuant to s. 206.41(1)(b), F.S.; 1cent of municipal fuel tax imposed pursuant to s. 206.41(1)(c), F.S; and 10.1 cents of fuel sales tax imposed pursuant to s. 206.41(1)(g), F.S.
3) The State Comprehensive Enhanced Transportation Systems (SCETS) Tax on motor and diesel fuels is imposed pursuant to ss. 206.41(1)(f), and 206.87(1)(d), F.S., respectively.
4) The 2.2 cents of Other Fuel Taxes/Fees is comprised of the following revenue streams: $0.02 per barrel Tax for Coastal Protection, pursuant to s. 206.9935(1), F.S.; $0.05 per barrel Tax for Water Quality pursuant to s. 206.9935(2), F.S; $0.80 per barrel Tax for Inland Protection, pursuant to s. 206.9935(3), F.S.; and $0.00125 per gallon Agricultural Inspection Fee, pursuant to s. 525.09, F.S.
5) The local taxes on motor fuel are imposed pursuant to s. 206.41(1)(d)-(e), F.S.
6) The diesel fuel tax column entitled "State Taxes" is comprised of 4 cents of excise tax imposed pursuant to s. 206.87(1)(a), F.S, and 10.1 cents of fuel sales tax imposed pursuant to s. 206.87(1)(e), F.S.
7) The local taxes on diesel fuel are imposed pursuant to s. 206.87(1)(b)-(c), F.S.
8) The only change in this revised table is the addition of the columns related to unutilized locally-imposed motor fuel taxes.

Data Sources:

Florida Department of Revenue, Office of Research and Analysis.
Florida Department of Transportation, Office of Management and Budget publication entitled "Florida's Transportation Tax Sources: A Primer (January 2003). *www11.myflorida.com/financialplanning/revenue/primer.htm*

Ninth Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type
Local Government Fiscal Year 2003-04

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	116,931,150	$ 0.01	$ 1,133,063	$ 0.01	$ 133,314	**$ 1,266,377**
Baker	15,720,058	0.01	152,327	0.01	27,542	**179,869**
Bay	91,535,230	-	886,976	0.01	121,764	**121,764**
Bradford	15,371,027	-	148,945	0.01	24,245	**24,245**
Brevard	239,833,572	-	2,323,987	0.01	343,786	**343,786**
Broward	802,615,428	0.01	7,777,343	0.01	846,382	**8,623,726**
Calhoun	6,237,272	-	60,439	0.01	24,167	**24,167**
Charlotte	86,938,158	-	842,431	0.01	134,644	**134,644**
Citrus	58,317,381	-	565,095	0.01	60,615	**60,615**
Clay	72,719,228	0.01	704,649	0.01	80,648	**785,297**
Collier	140,559,382	0.01	1,362,020	0.01	129,170	**1,491,190**
Columbia	44,474,870	0.01	430,961	0.01	148,327	**579,289**
De Soto	9,341,529	0.01	90,519	0.01	31,586	**122,106**
Dixie	5,983,884	-	57,984	0.01	28,966	**28,966**
Duval	429,508,022	-	4,161,933	0.01	1,095,612	**1,095,612**
Escambia	142,182,567	0.01	1,377,749	0.01	260,869	**1,638,618**
Flagler	29,521,429	0.01	286,063	0.01	37,243	**323,306**
Franklin	6,990,722	-	67,740	0.01	13,189	**13,189**
Gadsden	30,128,076	-	291,941	0.01	243,384	**243,384**
Gilchrist	5,569,707	0.01	53,970	0.01	9,819	**63,789**
Glades	4,058,421	0.01	39,326	0.01	16,760	**56,086**
Gulf	5,169,831	-	50,096	0.01	11,547	**11,547**
Hamilton	10,787,098	-	104,527	0.01	75,222	**75,222**
Hardee	13,315,033	0.01	129,023	0.01	41,478	**170,501**
Hendry	19,184,965	0.01	185,902	0.01	87,883	**273,786**
Hernando	58,257,101	0.01	564,511	0.01	125,801	**690,312**
Highlands	38,606,598	0.01	374,098	0.01	118,509	**492,607**
Hillsborough	557,599,473	0.01	5,403,139	0.01	1,044,077	**6,447,216**
Holmes	9,263,249	-	89,761	0.01	35,791	**35,791**
Indian River	69,756,536	-	675,941	0.01	175,943	**175,943**
Jackson	30,316,464	0.01	293,767	0.01	226,852	**520,619**
Jefferson	10,403,310	0.01	100,808	0.01	56,653	**157,461**
Lafayette	1,760,635	-	17,061	0.01	10,568	**10,568**
Lake	113,464,909	0.01	1,099,475	0.01	165,844	**1,265,319**
Lee	250,620,508	0.01	2,428,513	0.01	330,049	**2,758,562**
Leon	118,168,467	0.01	1,145,052	0.01	137,805	**1,282,857**
Levy	20,521,800	-	198,856	0.01	49,920	**49,920**
Liberty	2,880,249	0.01	27,910	0.01	22,353	**50,263**
Madison	11,403,756	-	110,502	0.01	192,815	**192,815**
Manatee	131,048,063	0.01	1,269,856	0.01	193,591	**1,463,447**
Marion	160,536,800	0.01	1,555,602	0.01	458,609	**2,014,211**
Martin	78,235,497	0.01	758,102	0.01	85,558	**843,660**
Miami-Dade	972,583,717	0.01	9,424,336	0.01	1,348,280	**10,772,616**
Monroe	58,981,827	-	571,534	0.01	46,638	**46,638**
Nassau	26,934,321	0.01	260,994	0.01	79,749	**340,743**
Okaloosa	84,564,101	0.01	819,426	0.01	88,043	**907,469**
Okeechobee	29,431,197	0.01	285,188	0.01	78,445	**363,633**
Orange	579,948,091	-	5,619,697	0.01	1,035,081	**1,035,081**
Osceola	120,657,193	0.01	1,169,168	0.01	196,604	**1,365,772**
Palm Beach	527,485,343	0.01	5,111,333	0.01	615,119	**5,726,452**
Pasco	184,310,690	0.01	1,785,971	0.01	241,291	**2,027,262**

Ninth Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type
Local Government Fiscal Year 2003-04

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	378,568,132	-	3,668,325	0.01	357,205	**357,205**
Polk	234,359,849	0.01	2,270,947	0.01	798,208	**3,069,155**
Putnam	30,810,086	-	298,550	0.01	79,406	**79,406**
Saint Johns	78,530,924	-	760,965	0.01	208,673	**208,673**
Saint Lucie	99,473,171	0.01	963,895	0.01	206,741	**1,170,636**
Santa Rosa	55,748,889	-	540,207	0.01	91,142	**91,142**
Sarasota	160,815,261	0.01	1,558,300	0.01	166,351	**1,724,651**
Seminole	184,565,335	0.01	1,788,438	0.01	176,453	**1,964,891**
Sumter	39,677,853	0.01	384,478	0.01	322,552	**707,030**
Suwannee	24,128,621	0.01	233,806	0.01	84,695	**318,501**
Taylor	12,031,993	-	116,590	0.01	64,573	**64,573**
Union	3,484,501	0.01	33,765	0.01	30,909	**64,674**
Volusia	212,103,678	0.01	2,055,285	0.01	250,031	**2,305,315**
Wakulla	11,051,280	0.01	107,087	0.01	22,546	**129,633**
Walton	28,572,276	0.01	276,865	0.01	122,269	**399,134**
Washington	12,944,214	0.01	125,429	0.01	21,836	**147,266**
Totals	8,217,600,000		$ 79,628,544		$ 14,191,741	**$ 71,590,202**

Notes:

1) As the result of statewide equalization, all counties levy the tax on diesel fuel at the $0.01 rate.
2) 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.
3) 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.

Source: Florida Department of Revenue, Office of Research and Analysis (June 26, 2003).

Local Option Fuel Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

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	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		
Local Government	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
BOCC Alachua	$ 0.06	52.1500000	$ 3,672,473	$ -	0.0000000	$ -
Alachua		1.8750000	132,040		0.0000000	-
Archer		0.8550000	60,210		0.0000000	-
Gainesville		38.6350000	2,720,728		0.0000000	-
Hawthorne		1.0600000	74,647		0.0000000	-
High Springs		2.1100000	148,589		0.0000000	-
LaCrosse		0.2950000	20,774		0.0000000	-
Micanopy		0.9000000	63,379		0.0000000	-
Newberry		1.2550000	88,379		0.0000000	-
Waldo		0.8650000	60,914		0.0000000	-
		100.0000000	$ 7,042,133		0.0000000	$ 1,050,349
BOCC Baker	$ 0.06	86.0000000	$ 860,251	$ -	0.0000000	$ -
Glen Saint Mary		1.0000000	10,003		0.0000000	-
Macclenny		13.0000000	130,038		0.0000000	-
		100.0000000	$ 1,000,292		0.0000000	$ 141,207
BOCC Bay	$ 0.06	61.8110000	$ 3,467,107	$ -	0.0000000	$ -
Callaway		4.3260000	242,654		0.0000000	-
Cedar Grove		0.5850000	32,814		0.0000000	-
Lynn Haven		3.9810000	223,303		0.0000000	-
Mexico Beach		1.3300000	74,602		0.0000000	-
Panama City		19.5830000	1,098,451		0.0000000	-
Panama City Beach		3.0480000	170,969		0.0000000	-
Parker		2.3050000	129,292		0.0000000	-
Springfield		3.0310000	170,015		0.0000000	-
		100.0000000	$ 5,609,207		0.0000000	$ 822,227
BOCC Bradford	$ 0.06	70.0000000	$ 674,085	$ -	0.0000000	$ -
Brooker		1.8000000	17,334		0.0000000	-
Hampton		1.9000000	18,297		0.0000000	-
Lawtey		2.9000000	27,926		0.0000000	-
Starke		23.4000000	225,337		0.0000000	-
		100.0000000	$ 962,978		0.0000000	$ 138,072
BOCC Brevard	$ 0.06	47.1400000	$ 6,993,330	$ -	0.0000000	$ -
Cape Canaveral		1.3370000	198,347		0.0000000	-
Cocoa		3.0050000	445,799		0.0000000	-
Cocoa Beach		2.4870000	368,952		0.0000000	-
Indialantic		0.5850000	86,786		0.0000000	-
Indian Harbor Beach		1.7730000	263,029		0.0000000	-
Malabar		0.5970000	88,566		0.0000000	-
Melbourne		11.7690000	1,745,959		0.0000000	-
Melbourne Beach		0.5650000	83,819		0.0000000	-
Melbourne Village		0.1520000	22,550		0.0000000	-
Palm Bay		16.9260000	2,511,012		0.0000000	-
Palm Shores		0.0800000	11,868		0.0000000	-
Rockledge		3.9720000	589,256		0.0000000	-
Satellite Beach		2.0090000	298,040		0.0000000	-
Titusville		5.8650000	870,087		0.0000000	-
West Melbourne		1.7380000	257,836		0.0000000	-

Local Option Fuel Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

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Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
		100.0000000	$ 14,835,235		0.0000000	$ 2,154,336
BOCC Broward	$ 0.06	62.5000000	$ 29,974,426	$ 0.05	68.4780000	$ 24,965,162
Coconut Creek		1.1031690	529,070		0.9273090	338,071
Cooper City		0.6818670	327,017		0.5731680	208,961
Coral Springs		2.9104290	1,395,815		2.4464680	891,914
Dania Beach		0.6659440	319,381		0.5597830	204,081
Davie		1.8855440	904,290		1.5849630	577,833
Deerfield Beach		1.5741060	754,927		1.3231730	482,392
Fort Lauderdale		3.7610300	1,803,755		3.1614720	1,152,584
Hallandale Beach		0.8309690	398,525		0.6985020	254,654
Hillsboro Beach		0.0525930	25,223		0.0442090	16,117
Hollywood		3.4031070	1,632,099		2.8606060	1,042,897
Lauderdale-by-the-Sea		0.1433580	68,753		0.1205050	43,933
Lauderdale Lakes		0.7693120	368,955		0.6466730	235,759
Lauderhill		1.4012280	672,016		1.1778540	429,413
Lazy Lake		0.0008250	396		0.0006940	253
Lighthouse Point		0.2624560	125,871		0.2206170	80,431
Margate		1.3119410	629,195		1.1028000	402,050
Miramar		1.9101440	916,088		1.6056420	585,372
North Lauderdale		0.7991230	383,252		0.6717320	244,895
Oakland Park		0.7644890	366,642		0.6426190	234,281
Parkland		0.3660910	175,574		0.3077310	112,190
Pembroke Park		0.1606630	77,052		0.1350510	49,236
Pembroke Pines		3.4333050	1,646,582		2.8859910	1,052,152
Plantation		2.0224070	969,928		1.7000080	619,775
Pompano Beach		2.0406810	978,692		1.7153690	625,376
Sea Ranch Lakes		0.0155840	7,474		0.0131000	4,776
Southwest Ranches		0.1743080	83,597		0.1465210	53,417
Sunrise		2.1004240	1,007,344		1.7655880	643,684
Tamarac		1.3583780	651,466		1.1418340	416,281
Weston		1.2883830	617,897		1.0829980	394,831
Wilton Manors		0.3081420	147,782		0.2590200	94,431
		100.0000000	$ 47,959,081		100.0000000	$ 36,457,201
BOCC Calhoun	$ 0.06	73.9000000	$ 347,666	$ -	0.0000000	$ -
Altha		0.5000000	2,352		0.0000000	-
Blountstown		25.6000000	120,436		0.0000000	-
		100.0000000	$ 470,454		0.0000000	$ 56,027
BOCC Charlotte	$ 0.06	88.8600000	$ 4,828,177	$ 0.05	90.3000000	$ 3,565,940
Punta Gorda		11.1400000	605,288		9.7000000	383,052
		100.0000000	$ 5,433,465		100.0000000	$ 3,948,992
BOCC Citrus	$ 0.06	90.4000000	$ 3,145,355	$ -	0.0000000	$ -
Crystal River		4.0500000	140,915		0.0000000	-
Inverness		5.5500000	193,105		0.0000000	-
		100.0000000	$ 3,479,375		0.0000000	$ 523,843
BOCC Clay	$ 0.06	84.0000000	$ 3,668,142	$ -	0.0000000	$ -
Green Cove Springs		6.3000000	275,111		0.0000000	-

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Local Government	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Keystone Heights		1.9000000	$ 82,970		0.0000000	$ -
Orange Park		7.2000000	314,412		0.0000000	-
Penney Farms		0.6000000	26,201		0.0000000	-
		100.0000000	$ 4,366,835		0.0000000	$ 653,210
BOCC Collier	$ 0.06	80.0900000	$ 6,641,608	$ 0.05	79.5100000	$ 5,076,418
Everglades		0.7500000	62,195		0.7500000	47,885
Marco Island		4.9700000	412,146		5.2600000	335,831
Naples		14.1900000	1,176,731		14.4800000	924,494
		100.0000000	$ 8,292,680		100.0000000	$ 6,384,629
BOCC Columbia	$ 0.06	71.3900000	$ 2,299,712	$ 0.05	71.3900000	$ 1,442,208
Fort White		1.1000000	35,435		1.1000000	22,222
Lake City		27.5100000	886,189		27.5100000	555,752
		100.0000000	$ 3,221,336		100.0000000	$ 2,020,182
BOCC De Soto	$ 0.06	78.0000000	$ 529,562	$ 0.05	80.0000000	$ 339,456
Arcadia		22.0000000	149,364		20.0000000	84,864
		100.0000000	$ 678,926		100.0000000	$ 424,320
BOCC Dixie	$ 0.06	81.2500000	$ 392,614	$ -	0.0000000	$ -
Cross City		12.5000000	60,402		0.0000000	-
Horseshoe Beach		6.2500000	30,201		0.0000000	-
		100.0000000	$ 483,218		0.0000000	$ 53,751
Jacksonville-Duval	$ 0.06	94.5352000	$ 27,635,915	$ -	0.0000000	$ -
Atlantic Beach		1.6901000	494,075		0.0000000	-
Baldwin		0.2054000	60,046		0.0000000	-
Jacksonville Beach		2.6543000	775,944		0.0000000	-
Neptune Beach		0.9150000	267,486		0.0000000	-
		100.0000000	$ 29,233,466		0.0000000	$ 3,858,112
BOCC Escambia	$ 0.06	75.3000000	$ 6,861,291	$ -	0.0000000	$ -
Century		0.7000000	63,784		0.0000000	-
Pensacola		24.0000000	2,186,866		0.0000000	-
		100.0000000	$ 9,111,941		0.0000000	$ 1,277,173
BOCC Flagler	$ 0.06	23.4615000	$ 421,828	$ -	0.0000000	$ -
Beverly Beach		0.6420000	11,543		0.0000000	-
Bunnell		3.3505000	60,241		0.0000000	-
Flagler Beach		6.6800000	120,104		0.0000000	-
Palm Coast		65.8660000	1,184,244		0.0000000	-
		100.0000000	$ 1,797,959		0.0000000	$ 265,180
BOCC Franklin	$ 0.05	79.7200000	$ 308,691	$ -	0.0000000	$ -
Appalachicola		14.1900000	54,946		0.0000000	-
Carrabelle		6.0900000	23,582		0.0000000	-
		100.0000000	$ 387,219		0.0000000	$ 62,795
BOCC Gadsden	$ 0.06	73.1600000	$ 2,177,818	$ -	0.0000000	$ -
Chattahoochee		7.0800000	210,757		0.0000000	-

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Greensboro		0.3100000	9,228		0.0000000	-
Gretna		0.4500000	13,396		0.0000000	-
Havana		3.7000000	110,141		0.0000000	-
Midway		0.4000000	11,907		0.0000000	-
Quincy		14.9000000	443,541		0.0000000	-
		100.0000000	$ 2,976,787		0.0000000	$ 270,629
BOCC Gilchrist	$ 0.06	85.1000000	$ 301,871	$ -	0.0000000	$ -
Bell		1.5800000	5,605		0.0000000	-
Fanning Springs (part)		1.1300000	4,008		0.0000000	-
Trenton		12.1900000	43,241		0.0000000	-
		100.0000000	$ 354,726		0.0000000	$ 50,031
BOCC Glades	$ 0.06	80.0000000	$ 249,305	$ -	0.0000000	$ -
Moore Haven		20.0000000	62,326		0.0000000	-
		100.0000000	$ 311,631		0.0000000	$ 36,455
BOCC Gulf	$ 0.06	100.0000000	$ 342,631	$ -	0.0000000	$ 46,439
BOCC Hamilton	$ 0.06	82.0000000	$ 819,563	$ -	0.0000000	$ -
Jasper		10.0000000	99,947		0.0000000	-
Jennings		4.0000000	39,979		0.0000000	-
White Springs		4.0000000	39,979		0.0000000	-
		100.0000000	$ 999,468		0.0000000	$ 96,897
BOCC Hardee	$ 0.06	87.8100000	$ 832,357	$ -	0.0000000	$ -
Bowling Green		1.2000000	11,375		0.0000000	-
Wachula		8.4500000	80,098		0.0000000	-
Zolfo Springs		2.5400000	24,077		0.0000000	-
		100.0000000	$ 947,907		0.0000000	$ 119,604
BOCC Hendry	$ 0.06	65.0000000	$ 989,404	$ -	0.0000000	$ -
Clewiston		20.6700000	314,630		0.0000000	-
La Belle		14.3300000	218,126		0.0000000	-
		100.0000000	$ 1,522,160		0.0000000	$ 172,331
BOCC Hernando	$ 0.06	94.7000000	$ 3,635,012	$ 0.02	94.7000000	$ 1,002,385
Brooksville		5.3000000	203,438		5.3000000	56,100
		100.0000000	$ 3,838,449		100.0000000	$ 1,058,485
BOCC Highlands	$ 0.06	84.8333300	$ 2,323,567	$ 0.05	87.5500000	$ 1,535,301
Avon Park		5.3766700	147,266		4.1800000	73,302
Lake Placid		1.7600000	48,206		1.5600000	27,357
Sebring		8.0300000	219,940		6.7100000	117,668
		100.0000000	$ 2,738,979		100.0000000	$ 1,753,628
BOCC Hillsborough	$ 0.06	64.9100000	$ 23,271,800	$ -	0.0000000	$ -
Plant City		3.0500000	1,093,499		0.0000000	-
Tampa		29.9900000	10,752,138		0.0000000	-
Temple Terrace		2.0500000	734,974		0.0000000	-
		100.0000000	$ 35,852,411		0.0000000	$ 5,008,710

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BOCC Holmes	$ 0.06	86.0000000	$ 600,372	$ -	0.0000000	$ -
Bonifay		10.0000000	69,811		0.0000000	-
Esto		1.0000000	6,981		0.0000000	-
Noma		1.0000000	6,981		0.0000000	-
Ponce de Leon		1.0000000	6,981		0.0000000	-
Westville		1.0000000	6,981		0.0000000	-
		100.0000000	$ 698,107		0.0000000	$ 83,208
BOCC Indian River	$ 0.06	67.4315000	$ 3,194,442	$ -	0.0000000	$ -
Fellsmere		3.2447000	153,712		0.0000000	-
Indian River Shores		1.1940000	56,564		0.0000000	-
Orchid		0.0464000	2,198		0.0000000	-
Sebastian		14.8944000	705,595		0.0000000	-
Vero Beach		13.1890000	624,804		0.0000000	-
		100.0000000	$ 4,737,315		0.0000000	$ 626,597
BOCC Jackson	$ 0.06	73.6100000	$ 2,130,861	$ -	0.0000000	$ -
Alford		0.9600000	27,790		0.0000000	-
Campbellton		0.3300000	9,553		0.0000000	-
Cottondale		1.3000000	37,632		0.0000000	-
Graceville		4.8800000	141,266		0.0000000	-
Grand Ridge		1.7600000	50,948		0.0000000	-
Greenwood		0.7900000	22,869		0.0000000	-
Malone		1.3100000	37,922		0.0000000	-
Marianna		11.8500000	343,034		0.0000000	-
Sneads		3.2100000	92,923		0.0000000	-
		100.0000000	$ 2,894,798		0.0000000	$ 272,322
BOCC Jefferson	$ 0.06	83.6200000	$ 732,004	$ -	0.0000000	$ -
Monticello		16.3800000	143,390		0.0000000	-
		100.0000000	$ 875,394		0.0000000	$ 93,449
BOCC Lafayette	$ 0.06	100.0000000	$ 153,470	$ -	0.0000000	$ 15,815
BOCC Lake	$ 0.06	66.3767000	$ 4,670,062	$ -	0.0000000	$ -
Astatula		0.4237000	29,810		0.0000000	-
Clermont		3.3749000	237,448		0.0000000	-
Eustis		6.9466000	488,742		0.0000000	-
Fruitland Park		1.0365000	72,925		0.0000000	-
Groveland		0.8364000	58,847		0.0000000	-
Howey-in-the-Hills		0.3029000	21,311		0.0000000	-
Lady Lake		1.7057000	120,008		0.0000000	-
Leesburg		7.9119000	556,657		0.0000000	-
Mascotte		0.8239000	57,967		0.0000000	-
Minneola		0.7059000	49,665		0.0000000	-
Montverde		0.3728000	26,229		0.0000000	-
Mount Dora		4.9277000	346,698		0.0000000	-
Tavares		2.9748000	209,298		0.0000000	-
Umatilla		1.2796000	90,029		0.0000000	-
		100.0000000	$ 7,035,695		0.0000000	$ 1,019,213

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BOCC Lee	$ 0.06	50.8000000	$ 7,792,922	$ 0.05	50.8000000	$ 5,783,039
Bonita Springs		3.6000000	552,254		3.6000000	409,822
Cape Coral		23.8000000	3,651,014		23.8000000	2,709,377
Fort Myers		14.0000000	2,147,656		14.0000000	1,593,751
Fort Myers Beach		2.8000000	429,531		2.8000000	318,750
Sanibel		5.0000000	767,020		5.0000000	569,197
		100.0000000	$ 15,340,397		100.0000000	$ 11,383,935
BOCC Leon	$ 0.06	46.6700000	$ 3,329,470	$ -	0.0000000	$ -
Tallahassee		53.3300000	3,804,599		0.0000000	-
		100.0000000	$ 7,134,070		0.0000000	$ 1,061,464
BOCC Levy	$ 0.06	89.2300000	$ 1,234,209	$ -	0.0000000	$ -
Bronson		1.3000000	17,981		0.0000000	-
Cedar Key		0.9300000	12,864		0.0000000	-
Chiefland		3.0000000	41,495		0.0000000	-
Fanning Springs (part)		0.2400000	3,320		0.0000000	-
Inglis		2.2000000	30,430		0.0000000	-
Otter Creek		0.1400000	1,936		0.0000000	-
Williston		2.3500000	32,505		0.0000000	-
Yankeetown		0.6100000	8,437		0.0000000	-
		100.0000000	$ 1,383,177		0.0000000	$ 184,340
BOCC Liberty	$ 0.06	90.0000000	$ 251,482	$ -	0.0000000	$ -
Bristol		10.0000000	27,942		0.0000000	-
		100.0000000	$ 279,424		0.0000000	$ 25,872
BOCC Madison	$ 0.06	70.1700000	$ 1,183,523	$ -	0.0000000	$ -
Greenville		6.1600000	103,898		0.0000000	-
Lee		1.9800000	33,396		0.0000000	-
Madison		21.6900000	365,835		0.0000000	-
		100.0000000	$ 1,686,651		0.0000000	$ 102,436
BOCC Manatee	$ 0.06	100.0000000	$ 8,138,103	$ -	0.0000000	$ 1,177,156
BOCC Marion	$ 0.06	70.1000000	$ 7,851,466	$ -	0.0000000	$ -
Belleview		2.5600000	286,730		0.0000000	-
Dunnellon		2.5600000	286,730		0.0000000	-
McIntosh		0.6400000	71,682		0.0000000	-
Ocala		23.5000000	2,632,089		0.0000000	-
Reddick		0.6400000	71,682		0.0000000	-
		100.0000000	$ 11,200,379		0.0000000	$ 1,442,043
BOCC Martin	$ 0.06	86.8300000	$ 4,073,623	$ 0.05	86.8300000	$ 3,085,670
Jupiter Island		1.3500000	63,335		1.3500000	47,975
Ocean Breeze		0.0900000	4,222		0.0900000	3,198
Sewall's Point		2.3300000	109,312		2.3300000	82,801
Stuart		9.4000000	441,000		9.4000000	334,047
		100.0000000	$ 4,691,493		100.0000000	$ 3,553,691

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	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
BOCC Miami-Dade	$ 0.06	72.6100000	$ 43,497,065	$ 0.03	74.0000000	$ 19,614,886
Aventura		0.5276833	316,109		0.5009041	132,773
Bal Harbour		0.0765079	45,832		0.0726252	19,250
Bay Harbor Islands		0.1221006	73,144		0.1159042	30,722
Biscayne Park		0.1081242	64,772		0.1026371	27,206
Coral Gables		1.4589878	874,008		1.3849465	367,102
Doral			*See note*			*See note*
El Portal		0.0803825	48,153		0.0763032	20,225
Florida City		0.2644712	158,432		0.2510497	66,545
Golden Beach		0.0479513	28,725		0.0455179	12,065
Hialeah		5.6978464	3,413,298		5.4086896	1,433,660
Hialeah Gardens		0.4704221	281,807		0.4465489	118,365
Homestead		0.9510648	569,736		0.9027997	239,302
Indian Creek		0.0065220	3,907		0.0061909	1,641
Key Biscayne		0.2567403	153,800		0.2437111	64,600
Medley		0.0806910	48,338		0.0765960	20,303
Miami		8.6956380	5,209,127		8.2543479	2,187,947
Miami Beach		2.1105873	1,264,349		2.0034783	531,054
Miami Gardens			*See note*			*See note*
Miami Lakes		0.5852351	350,585		0.5555353	147,254
Miami Shores		0.3056149	183,079		0.2901054	76,897
Miami Springs		0.4988042	298,809		0.4734907	125,506
North Bay		0.1459556	87,435		0.1385485	36,724
North Miami Beach		1.0707753	641,449		1.0164351	269,422
North Miami		1.5008411	899,080		1.4246757	377,633
Opa Locka		0.3782190	226,572		0.3590250	95,165
Palmetto Bay			*See note*			*See note*
Pinecrest		0.6386765	382,600		0.6062647	160,700
South Miami		0.3308819	198,215		0.3140901	83,255
Sunny Isles Beach		0.3167294	189,737		0.3006559	79,694
Surfside		0.1279498	76,648		0.1214566	32,194
Sweetwater		0.3265136	195,598		0.3099436	82,156
Virginia Gardens		0.0618215	37,034		0.0586842	15,555
West Miami		0.1462614	87,618		0.1388389	36,801
		100.0000000	$ 59,905,061		100.0000000	$ 26,506,602
BOCC Monroe	$ 0.06	60.5000000	$ 1,511,607	$ -	0.0000000	$ -
Islamorada		*See note*	294,500		0.0000000	-
Key Colony Beach		2.0000000	68,755		0.0000000	-
Key West		36.5000000	1,254,780		0.0000000	-
Layton		1.0000000	34,378		0.0000000	-
Marathon		*See note*	273,733		0.0000000	-
		100.0000000	$ 3,437,752		0.0000000	$ 529,812
BOCC Nassau	$ 0.06	79.9801000	$ 1,515,560	$ -	0.0000000	$ -
Callahan		0.9458000	17,922		0.0000000	-
Fernandina Beach		14.0849000	266,898		0.0000000	-
Hilliard		4.9892000	94,541		0.0000000	-
		100.0000000	$ 1,894,921		0.0000000	$ 241,941
BOCC Okaloosa	$ 0.06	67.0000000	$ 3,942,848	$ -	0.0000000	$ -

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Cinco Bayou		0.2000000	11,770		0.0000000	-
Crestview		5.8400000	343,675		0.0000000	-
Destin		5.0000000	294,242		0.0000000	-
Fort Walton Beach		14.3000000	841,533		0.0000000	-
Laurel Hill		0.4500000	26,482		0.0000000	-
Mary Esther		2.5000000	147,121		0.0000000	-
Niceville		3.0400000	178,899		0.0000000	-
Shalimar		0.1100000	6,473		0.0000000	-
Valparaiso		1.5600000	91,804		0.0000000	-
		100.0000000	$ 5,884,848		0.0000000	$ 899,327
BOCC Okeechobee	$ 0.06	78.1300000	$ 1,579,661	$ -	0.0000000	$ -
Okeechobee		21.8700000	442,176		0.0000000	-
		100.0000000	$ 2,021,837		0.0000000	$ 264,370
BOCC Orange	$ 0.06	66.6300000	$ 24,657,557	$ -	0.0000000	$ -
Apopka		3.0600000	1,132,405		0.0000000	-
Belle Isle		0.6400000	236,843		0.0000000	-
Eatonville		0.2600000	96,217		0.0000000	-
Edgewood		0.2000000	74,013		0.0000000	-
Maitland		1.4200000	525,495		0.0000000	-
Oakland		0.1200000	44,408		0.0000000	-
Ocoee		2.7900000	1,032,487		0.0000000	-
Orlando		20.2700000	7,501,256		0.0000000	-
Windermere		0.2400000	88,816		0.0000000	-
Winter Garden		1.7300000	640,216		0.0000000	-
Winter Park		2.6400000	976,977		0.0000000	-
		100.0000000	$ 37,006,689		0.0000000	$ 5,209,459
BOCC Osceola	$ 0.06	62.5000000	$ 4,745,897	$ -	0.0000000	$ -
Kissimmee		25.0000000	1,898,359		0.0000000	-
Saint Cloud		12.5000000	949,179		0.0000000	-
		100.0000000	$ 7,593,436		0.0000000	$ 1,083,819
BOCC Palm Beach	$ 0.06	66.6666700	$ 21,229,852	$ 0.05	79.0000000	$ 18,928,374
Atlantis		0.2075500	66,094		0.1307600	31,330
Belle Glade		0.8456000	269,279		0.5327300	127,642
Boca Raton		4.5287100	1,442,158		2.8530900	683,599
Boynton Beach		2.6617300	847,622		1.6768900	401,782
Briny Breezes		0.0106300	3,385		0.0066900	1,603
Cloud Lake		0.0133500	4,251		0.0084100	2,015
Delray Beach		3.6683300	1,168,171		2.3110500	553,727
Glen Ridge		0.0375800	11,967		0.0236800	5,674
Golf		0.0496500	15,811		0.0312800	7,495
Greenacres		0.7848500	249,934		0.4944600	118,472
Gulfstream		0.0665600	21,196		0.0419300	10,046
Haverhill		0.0890000	28,342		0.0560700	13,434
Highland Beach		0.0790500	25,173		0.0498000	11,932
Hypoluxo		0.0329000	10,477		0.0207300	4,967
Juno Beach		0.1052500	33,517		0.0663100	15,888
Jupiter		2.0126700	640,930		1.2679800	303,808

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Jupiter Inlet Colony		0.0230900	7,353		0.0145500	3,486
Lake Clarke Shores		0.2375600	75,650		0.1496600	35,858
Lake Park		0.3570200	113,692		0.2249200	53,891
Lake Worth		1.2325200	392,493		0.7764900	186,047
Lantana		0.5468000	174,127		0.3444800	82,537
Manalapan		0.0379200	12,076		0.0238900	5,724
Mangonia Park		0.0682600	21,737		0.0430000	10,303
North Palm Beach		0.6000300	191,078		0.3780200	90,573
Ocean Ridge		0.1971400	62,779		0.1242000	29,758
Pahokee		0.1618100	51,528		0.1019400	24,425
Palm Beach		0.4520800	143,964		0.2848100	68,240
Palm Beach Gardens		1.1890400	378,647		0.7490900	179,482
Palm Beach Shores		0.0831600	26,482		0.0523900	12,553
Palm Springs		0.6158100	196,103		0.3879600	92,955
Riviera Beach		1.8665600	594,402		1.1759300	281,752
Royal Palm Beach		1.5185000	483,563		0.9566600	229,215
South Bay		0.2257500	71,890		0.1422200	34,076
South Palm Beach		0.0111700	3,557		0.0070400	1,687
Tequesta		0.3973300	126,529		0.2503200	59,977
Wellington		3.4278700	1,091,598		2.1595600	517,430
West Palm Beach		4.8905000	1,557,369		3.0810100	738,209
		100.0000000	$ 31,844,776		100.0000000	$ 23,959,967
BOCC Pasco	$ 0.06	87.7400000	$ 9,891,693	$ -	0.0000000	$ -
Dade City		2.4100000	271,700		0.0000000	-
New Port Richey		4.0100000	452,082		0.0000000	-
Port Richey		1.1400000	128,522		0.0000000	-
Saint Leo		0.1800000	20,293		0.0000000	-
San Antonio		0.6500000	73,280		0.0000000	-
Zephyrhills		3.8700000	436,299		0.0000000	-
		100.0000000	$ 11,273,869		0.0000000	$ 1,655,595
BOCC Pinellas	$ 0.06	100.0000000	$ 22,386,682	$ -	0.0000000	$ 3,400,537
BOCC Polk	$ 0.06	66.4900000	$ 11,346,133	$ 0.05	66.4900000	$ 7,078,078
Auburndale		1.9130000	326,442		1.9130000	203,645
Bartow		3.0220000	515,687		3.0220000	321,702
Davenport		0.4660000	79,520		0.4660000	49,607
Dundee		0.5730000	97,779		0.5730000	60,998
Eagle Lake		0.4950000	84,469		0.4950000	52,694
Fort Meade		1.1800000	201,360		1.1800000	125,615
Frostproof		0.9590000	163,648		0.9590000	102,089
Haines City		2.3200000	395,895		2.3200000	246,972
Highland Park		0.0520000	8,873		0.0520000	5,536
Hillcrest Heights		0.0540000	9,215		0.0540000	5,748
Lake Alfred		0.6870000	117,233		0.6870000	73,133
Lake Hamilton		0.2710000	46,245		0.2710000	28,849
Lakeland		13.8020000	2,355,231		13.8020000	1,469,268
Lake Wales		2.0370000	347,602		2.0370000	216,845
Mulberry		0.6890000	117,574		0.6890000	73,346
Polk City		0.3000000	51,193		0.3000000	31,936

Local Option Fuel Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

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 Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Winter Haven		4.6900000	800,321		4.6900000	499,266
		100.0000000	$ 17,064,420		100.0000000	$ 10,645,327
BOCC Putnam	$ 0.06	78.5443000	$ 1,650,456	$ -	0.0000000	$ -
Crescent City		2.5821000	54,258		0.0000000	-
Interlachen		1.9593000	41,171		0.0000000	-
Palatka		15.0222000	315,662		0.0000000	-
Pomona Park		1.0538000	22,144		0.0000000	-
Welaka		0.8383000	17,615		0.0000000	-
		100.0000000	$ 2,101,306		0.0000000	$ 276,756
BOCC Saint Johns	$ 0.06	86.0000000	$ 4,637,509	$ -	0.0000000	$ -
Saint Augustine		10.0000000	539,245		0.0000000	-
Saint Augustine Beach		4.0000000	215,698		0.0000000	-
Hastings		0.0000000	-		0.0000000	-
		100.0000000	$ 5,392,453		0.0000000	$ 705,414
BOCC Saint Lucie	$ 0.06	34.9467000	$ 2,274,859	$ 0.05	36.8439000	$ 1,664,744
Fort Pierce		19.7184000	1,283,571		18.2330000	823,834
Port Saint Lucie		45.2040000	2,942,559		44.7886000	2,023,715
Saint Lucie Village		0.1309000	8,521		0.1345000	6,077
		100.0000000	$ 6,509,509		100.0000000	$ 4,518,370
BOCC Santa Rosa	$ 0.06	87.2900000	$ 3,064,091	$ -	0.0000000	$ -
Gulf Breeze		4.5300000	159,014		0.0000000	-
Jay		0.5900000	20,710		0.0000000	-
Milton		7.5900000	266,427		0.0000000	-
		100.0000000	$ 3,510,243		0.0000000	$ 500,772
BOCC Sarasota	$ 0.06	69.4400000	$ 6,660,167	$ 0.05	69.4400000	$ 5,072,392
Longboat Key		1.5100000	144,828		1.5100000	110,301
North Port		7.5600000	725,099		7.5600000	552,236
Sarasota		16.0600000	1,540,355		16.0600000	1,173,137
Venice		5.4300000	520,805		5.4300000	396,646
		100.0000000	$ 9,591,255		100.0000000	$ 7,304,712
BOCC Seminole	$ 0.06	63.6000000	$ 6,949,395	$ -	0.0000000	$ -
Altamonte Springs		9.0700000	991,054		0.0000000	-
Casselberry		4.2800000	467,664		0.0000000	-
Lake Mary		4.9200000	537,595		0.0000000	-
Longwood		3.1400000	343,099		0.0000000	-
Oviedo		3.8100000	416,308		0.0000000	-
Sanford		7.0900000	774,705		0.0000000	-
Winter Springs		4.0900000	446,903		0.0000000	-
		100.0000000	$ 10,926,721		0.0000000	$ 1,657,882
BOCC Sumter	$ 0.06	86.3350000	$ 3,394,087	$ -	0.0000000	$ -
Bushnell		3.3690000	132,445		0.0000000	-
Center Hill		1.5040000	59,127		0.0000000	-
Coleman		1.0480000	41,200		0.0000000	-
Webster		1.2990000	51,068		0.0000000	-

Local Option Fuel Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

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 Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Wildwood		6.4450000	$ 253,372		0.0000000	$ -
		100.0000000	$ 3,931,299		0.0000000	$ 356,411
BOCC Suwannee	$ 0.06	81.5700000	$ 1,444,487	$ 0.05	81.5700000	$ 882,276
Branford		1.0000000	17,709		1.0000000	10,816
Live Oak		17.4300000	308,660		17.4300000	188,526
		100.0000000	$ 1,770,856		100.0000000	$ 1,081,618
BOCC Taylor	$ 0.06	67.0000000	$ 674,803	$ -	0.0000000	$ -
Perry		33.0000000	332,366		0.0000000	-
		100.0000000	$ 1,007,169		0.0000000	$ 108,079
BOCC Union	$ 0.05	88.1900000	$ 289,451	$ -	0.0000000	$ -
Lake Butler		11.1400000	36,563		0.0000000	-
Raiford		0.4100000	1,346		0.0000000	-
Worthington Springs		0.2600000	853		0.0000000	-
		100.0000000	$ 328,213		0.0000000	$ 31,300
BOCC Volusia	$ 0.06	57.2390000	$ 7,337,909	$ 0.05	57.2380000	$ 5,514,529
Daytona Beach		7.6100000	975,585		7.6100000	733,177
Daytona Beach Shores		1.2970000	166,272		1.2970000	124,958
DeBary		2.0570000	263,703		2.0570000	198,179
DeLand		2.3880000	306,136		2.3870000	229,973
Deltona		9.4280000	1,208,648		9.4280000	908,330
Edgewater		1.8300000	234,602		1.8300000	176,309
Holly Hill		1.2070000	154,735		1.2070000	116,287
Lake Helen		0.2500000	32,049		0.2470000	23,797
New Smyrna Beach		3.4100000	437,154		3.4100000	328,533
Oak Hill		0.1500000	19,230		0.1530000	14,741
Orange City		0.8250000	105,763		0.8230000	79,291
Ormond Beach		4.9840000	638,937		4.9860000	480,370
Pierson		0.2070000	26,537		0.2070000	19,943
Ponce Inlet		0.7570000	97,046		0.7570000	72,932
Port Orange		5.0340000	645,347		5.0360000	485,188
South Daytona		1.3270000	170,118		1.3270000	127,848
		100.0000000	$ 12,819,771		100.0000000	$ 9,634,385
BOCC Wakulla	$ 0.06	100.0000000	$ 720,779	$ -	0.0000000	$ 99,270
BOCC Walton	$ 0.06	85.7600000	$ 1,926,641	$ -	0.0000000	$ -
DeFuniak Springs		13.4500000	302,161		0.0000000	-
Freeport		0.7900000	17,748		0.0000000	-
		100.0000000	$ 2,246,550		0.0000000	$ 256,654
BOCC Washington	$ 0.06	82.3900000	$ 674,614	$ -	0.0000000	$ -
Caryville		0.7800000	6,387		0.0000000	-
Chipley		14.5700000	119,300		0.0000000	-
Vernon		1.5200000	12,446		0.0000000	-
Wausau		0.7400000	6,059		0.0000000	-
		100.0000000	$ 818,806		0.0000000	$ 116,273

Local Option Fuel Tax Distributions

Local Government Fiscal Year 2003-04 Estimates

IMPORTANT Explanatory Notes Can Be Found on the Last Page

	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		
Local Government	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Statewide Totals			$ 522,488,647			$ 149,771,164

Notes:

1) Please note that this table represents a change in format from that used in prior years. Rather than listing estimated distributions based on a 1 cent per gallon levy, the figures are based on the total number of cents imposed with the one exception summarized in note #2.
2) For those counties that do not impose the 1 to 5 cents local option fuel tax as indicated by this table, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy.
3) 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.
4) Estimated local option fuel tax distributions are based on FY 2003-04 distribution percentages specified by either locally-determined interlocal agreements or statutory default formula.
5) The distributions to Islamorada and Marathon, both in Monroe County, reflect reductions from the county's share. These annual reductions will end as of September 30, 2004.
6) The 7/15/03 revision affects only the 1 to 6 cent tax distributions for the Pasco County municipalities of Saint Leo and San Antonio and the 1 to 5 cent tax distributions to Suwannee County and its respective municipalities.
7) As of the date of this second revision, no distribution percentages for the recently incorporated Miami-Dade County municipalities of Doral, Miami Gardens, and Palmetto Bay, have been furnished to the Florida Department of Revenue. Consequently, calculations of estimated distributions to these municipalities have not been made.

Source: Florida Department of Revenue, Office of Research and Analysis (July 15, 2003).

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Ninth-Cent Fuel Tax

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes

Brief Overview

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. Generally, the proceeds may be used to fund transportation expenditures.

2003 General Law Amendments

Chapter 2003-254, Laws of Florida, (CS for SB 1176) expands the definition of transportation expenditures to include expenditures for sidewalks. This change became effective on July 1, 2003.

Authorization to Levy

Pursuant to sections 206.41(1)(d) and 206.87(1)(b), Florida Statutes, 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 county-wide 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 shall be levied before July 1st to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31st and shall require 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, by joint agreement with one or more its respective municipalities, provide 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 proceeds of the tax with municipalities. Even if the county does not levy the tax on motor fuel, it would still receive 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 section 336.025(7), Florida Statutes. 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.
5. Traffic signs, traffic engineering, signalization, and pavement markings.
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.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[1] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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/opinions

1 to 6 Cents Local Option Fuel Tax

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

Brief Overview

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. Generally, the proceeds may be used to fund transportation expenditures.

2003 General Law Amendments

Chapter 2003-86, Laws of Florida, (HB 1813) expands the definition of transportation expenditures to include expenditures for sidewalks and authorizes municipalities in certain less-populated counties to expend the proceeds for additional uses. These changes became effective on June 3, 2003.

Chapter 2003-254, Laws of Florida, (CS for SB 1176) expands the definition of transportation expenditures to include expenditures for sidewalks. These changes became effective on July 1, 2003.

Authorization to Levy

The tax shall 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 shall be adopted in accordance with the requirements imposed under one of the following 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 levy of the tax, extension of the tax, or change in the tax rate, shall under no circumstances 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 shall not 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 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 shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs of such referendum. The tax shall be levied and collected countywide on January 1st, following 30 days after voter approval.

All impositions and rate changes of this tax shall be levied before July 1st to be effective January 1st of the following year for a period not to exceed 30 years. However, levies of the tax that were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. Upon expiration, the tax may be relevied provided that a redetermination of the method of distribution 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 proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department 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 the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation shall under no circumstances 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 shall not 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 the recalculation.

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 shall 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.

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.

Authorized Uses of Proceeds

County and municipal governments may use the tax proceeds for transportation expenditures as defined in section 336.025(7), Florida Statutes. 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.
5. Traffic signs, traffic engineering, signalization, and pavement markings.
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 such projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, such projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to the proceeds from 4 cents of this tax for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in section 336.025(7), Florida Statutes, such funds shall not be used for the operational expenses of any infrastructure. Such 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.

The proceeds shall not 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 section 212.055, Florida Statutes, to mean any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs. This definition also includes a fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[1] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
90-79	Local option tax funding transportation disadvantaged
92-20	Use of local option gas tax funds
93-12	Distribution of local option gas tax
94-20	Local option gas tax revenues
94-67	Referendum vote creating the City of Port LaBelle
99-70	Municipalities, dredging canals as part of road program
00-37	Interest on municipal fuel tax fund, uses
02-02	Local option fuel tax, used for bicycle paths

1. http://myfloridalegal.com/opinions

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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1 to 5 Cents Local Option Fuel Tax

Sections 206.41(1)(e) and 336.025, Florida Statutes

Brief Overview

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 shall 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 may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments.

2003 General Law Amendments

Chapter 2003-86, Laws of Florida, (HB 1813) expands the authorized uses of the 1 to 5 cents tax to include expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. It also expands the definition of transportation expenditures to include expenditures for sidewalks and authorizes municipalities in certain less-populated counties to expend the proceeds for additional uses. These changes became effective on June 3, 2003.

Chapter 2003-254, Laws of Florida, (CS for SB 1176) expands the authorized uses of the 1 to 5 cents tax to include expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Additionally, it expands the definition of transportation expenditures to include expenditures for sidewalks. These changes became effective on July 1, 2003.

Authorization to Levy

The tax may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. The tax is levied on motor fuel only.

All impositions and rate changes of the tax shall be levied before July 1st, to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31st and shall require a minimum of 60 days notice to the Department of Revenue of such decision.

The county may, prior to levy of the tax, establish by interlocal agreement with one or more its respective municipalities representing a majority of the county's incorporated area population, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities. If no interlocal agreement is adopted before the effective date of the tax, the tax revenues shall be distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds.

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 levy of the tax or change in the tax rate shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes, and the amounts distributed to the each local government shall not 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.

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 proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department 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 shall review and hold public hearings on the terms of the agreement at least every two years.

If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation shall under no circumstances 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 shall not 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 the recalculation.

Authorized Uses of Proceeds

The tax proceeds shall be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for 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 shall be deemed to increase capacity and such projects shall 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 pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

Relevant Attorney General Opinions

Florida's Attorney General has issued several legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[1] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
94-20	Local option gas tax revenues
94-67	Referendum vote creating the City of Port LaBelle
97-25	County local option fuel tax funding transit operations
02-02	Local option fuel tax, used for bicycle paths

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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/opinions

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Municipal Resort Tax

Chapter 67-930, Laws of Florida, (as amended)

Brief Overview

The Municipal Resort Tax may be levied, at a rate of up to 4 percent, on transient rental transactions and the sale of food and beverages consumed on hotel or motel premises in municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for the levy of this tax prior to January 1, 1968. The levy of this tax must be adopted by an ordinance approved by the governing body. Revenues can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem taxes used for those purposes.

2003 General Law Amendments

Chapter 2003-254, Laws of Florida, (CS for SB 1176) authorizes municipalities responsible for administering the municipal resort tax to participate in the Registration Information Sharing and Exchange (RISE) Program. These changes became effective on July 1, 2003.

Authorization to Levy

Municipalities, located in any county of the state which had a total county population based on the 1960 Census of between 330,000 and 340,000 or more than 900,000 and whose charter specifically provided for the levy of this tax at the original rate of up to 2 percent prior to January 1, 1968, are authorized to levy a tax not to exceed 4 percent on certain rentals and the sale of food and beverages. The levy of this tax must be adopted by an ordinance approved by the governing body.

Municipalities Eligible to Levy

Three municipalities in Miami-Dade County (Bal Harbour, Miami Beach, and Surfside) are eligible to impose the tax. According to the Department of Revenue (DOR), these municipalities were imposing the tax at the following rates: Bal Harbour, 4 percent on transient rentals; Miami Beach, 4 percent on transient rentals; and Surfside, 4 percent on transient rentals.

Administrative Procedures

It is the duty of every person renting a room or rooms and every person selling food, beverages, or alcoholic beverages at retail to act as the collection agent. Every such person must collect, report, and pay over to the municipality all such necessary taxes. The governing body may adopt by ordinance such penalties for non-compliance as deemed appropriate. The governing body may also authorize by ordinance the creation of an authority or commission empowered to contract and be contracted within its own name as an agency of the municipality to administer this tax.

Reporting Requirements

Municipalities responsible for administering the tax are authorized to participate in the Registration Information Sharing and Exchange (RISE) Program. Program participants are required to periodically share tax administration information with the DOR.[1]

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 such portion of the proceeds of this tax as the body may determine appropriate.

Authorized Uses of Proceeds

The tax proceeds shall only be 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.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Current Year's Revenues

No municipal revenue estimates are available.

Prior Years' Revenues

No data summarizing prior years' revenues for eligible municipalities are available.

1. FLA. STAT. § 213.0535 (2003).

Tourist Development Taxes

Section 125.0104, Florida Statutes

Brief Overview

Counties are authorized to levy five separate tourist development taxes on transient rental transactions; however, maximum tax rates vary depending on a county's eligibility to levy particular taxes. Depending on the particular tax; the levy may be authorized by vote of the governing body or referendum approval. The maximum tax rate for most counties is 3 or 4 percent; however, the maximum rate is 6 percent for several counties. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.

2003 General Law Amendments

Chapter 2003-34, Laws of Florida, (SB 1162) abolishes a provision contained in Chapter 2000-312, Laws of Florida, which would have repealed several subsections of section 125.0104, Florida Statutes. In addition, it increases the population threshold from 600,000 to 750,000 for counties eligible to expend the tax proceeds for those optional uses authorized in section 125.0104(5)(b), Florida Statutes. These changes became effective on May 23, 2003.

Chapter 2003-37, Laws of Florida, (CS for SB 1566) limits the use of tax proceeds which are specifically designated by a county for beach improvement, maintenance, renourishment, restoration, and erosion control. It provides that any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the state Beach Management Plan's long-range budget, 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 project. These changes became effective on July 1, 2003.

Chapter 2003-78, Laws of Florida, (HB 533) prohibits a business entity, other than the county tourism promotion agency, from using certain names when representing itself to the public as an entity representing tourism interests of the county levying a local option tourist development tax. In addition, it authorizes county tourism promotion agencies to represent themselves to the public as convention and visitors bureaus, visitors bureaus, tourist development councils, vacation bureaus, or county tourism promotion agencies operating under any other name or names specifically designated by ordinance. These changes became effective on June 2, 2003.

Authorization to Levy

Any county may levy and impose a tourist development tax on the exercise within its boundaries of

the taxable privilege.[1] 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 for the tax to be approved by referendum.

A county may elect to levy and impose the tourist development tax in a subcounty special district. However, if a county elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county. The county shall assist the Department of Revenue (DOR) in identifying the rental units in the district that are subject to the tax.

Some limitations exist on the exercise of this taxable privilege. First, there shall be no additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax as authorized in Chapter 67-930, Laws of Florida. Second, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax. However, this second limitation does not apply to the levy of the Professional Sports Franchise Facility Tax pursuant to section 125.0104(3)(l), Florida Statutes, and the Duval County levy of the Additional Professional Sports Franchise Facility Tax pursuant to section 125.0104(3)(n), Florida Statutes.[2]

Depending on the particular tax levy, the effective date of the levy and imposition of the tax shall be the first day on the second month following approval of the ordinance by referendum, as prescribed in section 125.0104(6), Florida Statutes, 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 shall adopt a resolution establishing and appointing the members of the county tourist development council and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, shall prepare and submit to the county's governing body for its approval a plan for tourist development.[3] Please note that these provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan only applies to the 1 or 2 percent tax pursuant to section 125.0104(3)(c), Florida Statutes, since the other levies are exempted from these requirements.

The plan shall set forth the anticipated net tax revenue to be derived by the county for two years following the levy of the tax as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan shall provide a list, in order of priority, of the proposed uses of the tax revenue by specific project or special use as well as the approximate cost or expense allocation

1. FLA. STAT. § 125.0104(3)(b) (2003).

2. Id., at (3)(l), (n).

3. Id., at (4).

for each specific project or special use. The governing body shall adopt 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, or condominium 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 which are exempt according to the provisions of Chapter 212, Florida Statutes.

The tax shall be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR shall keep 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 shall promulgate such rules and publish such forms as necessary to enforce these taxes.[4]

A county may exempt itself from the requirements that the tax be administered by the DOR according to Chapter 212, Florida Statutes, 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 cannot exceed 3 percent of collections. A county electing to locally administer the tax shall also adopt 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.[5]

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 shall also notify the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.[6]

Distribution of Proceeds

Tax collections received by the DOR, less the costs of administration, shall be paid monthly to the county, which imposed the particular tax or taxes. The funds shall be placed in the county tourist

4. Id., at (3).

5. Id., at (10).

6. Id., at (4)(a).

development trust fund of the respective county, which shall be established by each county as a pre-condition to the receipt of such funds.[7]

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[8] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
77-81	Counties, tourist development tax
79-30	Tourist development tax, usage
83-18	Use of tourist tax for convention center
86-68	Use of tourist development tax to maintain beaches
86-87	Funds used for advertising
86-96	Authority to increase tourist development tax
87-16	Use of tourist tax to improve shoreline
88-37	Local option tourist development tax
88-49	Use of tourist development tax
89-50	Tourist tax revenues used for travel expenses
90-14	Revenues derived from tourist development tax
90-55	Tourist development tax, beach facilities
90-59	Tourist development tax, hydrilla and weed control
90-83	Immunity from suit, county tourist development councils
91-62	Tourist development tax revenues
92-03	Clerk of Court's authority regarding tourist development tax
92-16	Tourist development tax – Concert in the Park
92-34	Use of tourist development tax revenue
92-66	Tourist development tax revenues, purchase of all terrain vehicles
94-12	County use of tourist development tax revenues for rail trail
95-71	Tourist development tax, infrastructure surtax
96-26	Tourist development tax, creation of second district
96-54	Tourist development tax funds for raceway facility
97-13	Tourist development tax, foreign national's residence
97-48	Tourist development tax revenues for artificial reef
97-64	Tourist development tax, convention development tax
98-74	Tourist development tax, construction of war memorial
00-15	Tourist development tax, use of tax for museum parking lot

7. Id., at (3)(i).

8. http://myfloridalegal.com/opinions

00-25	Tourist development tax revenues
00-29	Tourist development tax, transfer of revenues
00-50	Tourist development tax, welcome signs
00-56	Use of tourist development tax to pay debt service
01-42	Tourist development tax, purchase of beach property
02-34	Tourist development tax, taxability of boat slips

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

Optional tourist taxes, as evidenced by the experiences of the counties levying them, can be a valuable source of revenue for tourist promotion and tourist facilities development. The three tables following this section are designed to aid counties in estimating how much revenue they could generate by imposing a tourist tax. It is important to note that these estimates of taxable sales are based on state fiscal years.

These tables are useful in estimating revenues; however, the user should recognize their limitations. Besides seasonal factors and normal variation due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors. These include the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, availability of convention facilities and so forth. In estimating revenue from such a limited tax base, there is not a substitute for a working knowledge of local events and conditions.

Tax Rates

The first table summarizes the counties eligible to levy the various local option tourist taxes and illustrates the 2004 tax rates based on information obtained from the DOR.[9].

Taxable Sales Reported by Transient Rental Facilities

The second table reports the taxable sales by transient rental facilities on a county-by-county basis and may be useful in identifying the general trend of potential collections as well as estimating revenues from tourist development tax levies. The dollar figures reported in the second table represent taxable sales as reported by hotels and motels for state sales tax purposes. Please note that these figures represent all sales for businesses whose primary activity involve transient rentals; therefore, reported amounts include restaurant sales, bar sales, room service and the like. However,

9. http://sun6.dms.state.fl.us/dor/law (See *History of Local Option Sales Tax*).

only room charges are subject to the tourist tax.

Based upon experience in those counties that have imposed a tourist tax, the DOR has determined that taxable room charges represent an average of 70.0 percent of total reported hotel and motel sales. However, there is considerable variation from county to county. The DOR has determined that a low room/total sales ratio represents counties where taxable room charges represent approximately 55.2 percent of total reported transient rental facilities sales. A high room/total sales ratio represents counties where taxable room charges represent approximately is 81.6 percent of total sales.

In order to calculate a revenue estimate using this table, first determine which ratio of room sales to total transient facility sales (i.e., low, average, or high) best represents the county's current situation. Next, multiply the appropriate ratio by the county's estimate of taxable sales reported by transient rental facilities. Finally, take that product and multiply it by the county's applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.).

Inquiries regarding the DOR's estimation of taxable sales reported by transient rental facilities should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Revenues

Several additional tables summarizing prior years' revenues are available via the LCIR's website.[10]

10. http://fcn.state.fl.us/lcir/dataAtoZ.html

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Local Option Tourist Tax Rates / Local Option Food and Beverage Tax Rates in Florida's Counties for 2004

Refer to Table Notes for Additional Information

			Local Option Taxes on Transient Rental Transactions													Local Option Food and Beverage Taxes	
			Tourist Development Taxes						Convention Development Taxes								
		County	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)	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%)
1	*	Alachua	2	1								4	3	1		
2	*	Baker	2									4	2	2		
3	*	Bay	2	1								4	3	1		
4		Bradford	2									4	2	2		
5	*	Brevard	2	1	1							5	4	1		
6	*	Broward	2	1	1	1						5	5	0		
7		Calhoun										3	0	3		
8	*	Charlotte	2	1								4	3	1		
9	*	Citrus	2									4	2	2		
10	*	Clay	2	1								4	3	1		
11	*	Collier	2	1								4	3	1		
12		Columbia	2									4	2	2		
13		De Soto										3	0	3		
14		Dixie										3	0	3		
15	*	Duval	2		1	1			2			6	6	0		
16	*	Escambia	2	1	1							5	4	1		
17		Flagler	2									4	2	2		
18		Franklin										3	0	3		
19		Gadsden	2									3	2	1		
20		Gilchrist										3	0	3		
21		Glades										3	0	3		
22	*	Gulf	2	1								4	3	1		
23		Hamilton	2	1								4	3	1		
24		Hardee										3	0	3		
25		Hendry	2									3	2	1		
26	*	Hernando	2	1								4	3	1		
27		Highlands	2									3	2	1		
28	*	Hillsborough	2	1	1	1						5	5	0		
29		Holmes										3	0	3		
30	*	Indian River	2	1	1							5	4	1		
31		Jackson	2									4	2	2		
32		Jefferson										3	0	3		
33		Lafayette										3	0	3		
34	*	Lake	2	1	1							5	4	1		
35	*	Lee	2	1								4	3	1		
36	*	Leon	2	1								4	3	1		
37		Levy	2									3	2	1		
38		Liberty										3	0	3		
39		Madison	2	1								4	3	1		
40	*	Manatee	2	1	1							5	4	1		
41		Marion										3	0	3		
42	*	Martin	2									3	2	1		
43	*	Miami-Dade	2		1					3		6	6	0	2	1
44	*	Monroe	2	1				1				6	4	2		
45	*	Nassau	2									4	2	2		
46	*	Okaloosa	2	1	1							5	4	1		
47		Okeechobee	2	1								4	3	1		
48	*	Orange	2	1	1		1					6	5	1		

Local Option Tourist Tax Rates / Local Option Food and Beverage Tax Rates in Florida's Counties for 2004

Refer to Table Notes for Additional Information

		County	Local Option Taxes on Transient Rental Transactions: Tourist Development Taxes: Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Convention Development Taxes: Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Local Option Food and Beverage Taxes: Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
49	*	Osceola	2	1	1		1					6	5	1		
50	*	Palm Beach	2	1	1							5	4	1		
51		Pasco	2									4	2	2		
52	*	Pinellas	2	1	1							5	4	1		
53	*	Polk	2	1	1							5	4	1		
54	*	Putnam	2									4	2	2		
55	*	Saint Johns	2	1								4	3	1		
56	*	Saint Lucie	2	1	1	1						5	5	0		
57	*	Santa Rosa	2	1								4	3	1		
58	*	Sarasota	2	1								4	3	1		
59	*	Seminole	2	1								4	3	1		
60		Sumter										3	0	3		
61	*	Suwannee	2									4	2	2		
62		Taylor	2									4	2	2		
63		Union										3	0	3		
64	*	Volusia	2		1						3	6	6	0		
65	*	Wakulla	2	1								4	3	1		
66	*	Walton	2	1								4	3	1		
67		Washington	2									4	2	2		
# Eligible to Levy:			67	45	67	15	3	1	1	1	1		67		1	1
# Levying:			53	33	17	4	2	1	1	1	1		53		1	1

Notes:

1) County names preceded by an asterick indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
2) The three counties (Duval, Miami-Dade, and Volusia) authorized to levy a convention development tax are precluded from levying more than 2% of tourist development taxes. However, 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. This exemption is applicable only to Duval County.
3) 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. These three municipalities are eligible to impose the Municipal Resort Tax.
4) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than county-wide.
5) 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.

Source: Compiled by the Florida LCIR using information obtained from the Florida Department of Revenue.

Taxable Sales Reported by Transient Rental Facilities

State Fiscal Years 1988-99 to 2003-04

County	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03(est)	2003-04(est)
Alachua	$ 30,390,000	$ 32,300,000	$ 32,019,000	$ 31,584,000	$ 33,054,748	$ 33,500,000	$ 37,421,387	$ 37,811,178	$ 41,122,238	$ 43,300,000	$ 47,392,061	$ 49,800,000	$ 55,000,000	$ 54,800,000	$ 48,223,716	$ 50,690,747
Baker	87,000	400,000	664,000	752,000	783,977	800,000	957,004	988,358	1,031,270	1,100,000	1,185,795	1,300,000	1,500,000	1,700,000	1,315,192	1,396,439
Bay	106,880,000	110,100,000	124,984,000	132,600,000	140,087,784	148,800,000	159,367,510	162,532,357	171,178,599	186,000,000	187,629,357	207,300,000	208,600,000	206,100,000	182,899,403	192,256,179
Bradford	2,559,000	3,000,000	2,949,000	2,898,000	2,937,123	2,900,000	2,980,138	3,155,020	3,034,191	3,100,000	3,278,851	3,500,000	3,500,000	3,600,000	3,068,782	3,095,440
Brevard	103,543,000	114,600,000	113,352,000	116,479,000	122,158,476	120,500,000	119,345,645	119,872,365	127,108,798	135,100,000	139,311,430	149,600,000	159,000,000	150,100,000	139,410,379	142,101,664
Broward	500,370,000	511,900,000	525,576,000	513,575,000	561,363,726	513,900,000	530,360,199	585,754,105	612,248,999	645,900,000	670,226,032	730,500,000	781,100,000	728,600,000	684,864,448	705,357,323
Calhoun	86,000	100,000	91,000	91,000	119,725	100,000	130,980	129,203	114,830	100,000	85,447	100,000	100,000	100,000	87,679	93,096
Charlotte	26,344,000	30,900,000	31,817,000	29,915,000	33,028,992	32,900,000	34,799,767	36,192,081	37,196,947	41,800,000	39,945,764	45,300,000	49,500,000	46,600,000	43,401,345	44,700,022
Citrus	14,354,000	13,900,000	14,849,000	14,888,000	14,640,489	14,500,000	14,693,349	14,666,112	15,624,408	18,400,000	18,980,540	20,200,000	20,900,000	21,000,000	18,325,012	19,457,054
Clay	9,961,000	10,300,000	10,048,000	8,685,000	7,596,745	7,900,000	8,869,356	10,511,364	10,950,989	11,700,000	12,974,939	14,000,000	15,400,000	14,800,000	13,502,641	14,336,777
Collier	180,162,000	186,200,000	180,462,000	224,412,000	225,482,496	284,600,000	305,690,000	332,303,032	372,519,077	384,100,000	391,875,500	431,800,000	448,700,000	409,500,000	393,417,844	417,721,546
Columbia	12,959,000	13,200,000	12,462,000	12,756,000	12,838,549	13,000,000	14,214,783	14,680,311	15,360,409	15,800,000	15,569,579	17,100,000	17,600,000	17,500,000	15,431,589	15,729,492
De Soto	2,730,000	1,900,000	1,772,000	1,750,000	1,909,962	2,100,000	2,201,843	1,913,887	2,286,921	2,800,000	2,478,633	2,900,000	2,900,000	3,100,000	2,542,705	2,699,783
Dixie	803,000	800,000	676,000	784,000	780,502	800,000	831,304	858,307	943,814	900,000	958,507	1,000,000	1,100,000	1,200,000	964,474	993,334
Duval	113,866,000	127,100,000	121,624,000	119,402,000	119,429,816	125,100,000	132,772,112	151,654,472	159,482,181	190,400,000	204,276,357	207,300,000	234,700,000	243,900,000	205,783,749	218,496,204
Escambia	55,579,000	60,300,000	62,475,000	64,748,000	64,142,701	67,800,000	70,636,263	76,876,887	81,400,784	87,800,000	89,623,737	92,000,000	96,900,000	100,800,000	84,961,420	90,209,980
Flagler	9,751,000	10,600,000	9,944,000	9,256,000	9,821,470	10,900,000	11,661,863	13,623,317	20,045,872	20,200,000	20,939,185	23,500,000	26,700,000	25,400,000	23,410,422	24,856,620
Franklin	3,274,000	3,900,000	5,163,000	6,495,000	7,662,463	9,800,000	12,312,830	12,840,043	14,162,654	16,500,000	18,599,455	23,000,000	25,600,000	27,400,000	22,445,948	24,547,541
Gadsden	602,000	600,000	436,000	632,000	585,451	1,000,000	1,398,809	1,506,707	2,065,105	1,400,000	1,598,661	2,000,000	2,600,000	2,900,000	2,279,667	2,420,495
Gilchrist	445,000	400,000	426,000	332,000	544,310	500,000	243,017	214,874	1,633,292	200,000	277,050	300,000	200,000	200,000	175,359	186,192
Glades	1,005,000	1,000,000	1,115,000	931,000	766,627	900,000	893,207	880,180	1,434,290	1,100,000	1,213,115	1,100,000	900,000	1,000,000	789,115	837,864
Gulf	1,893,000	1,600,000	1,419,000	1,778,000	1,681,412	1,800,000	2,185,350	2,934,267	3,741,665	4,500,000	5,127,279	6,700,000	7,900,000	8,600,000	6,926,679	7,648,764
Hamilton	2,987,000	2,800,000	2,594,000	2,558,000	2,014,370	2,000,000	1,890,407	1,628,344	1,577,840	2,100,000	2,844,055	2,800,000	2,000,000	1,900,000	1,753,590	1,861,919
Hardee	525,000	600,000	677,000	614,000	993,883	900,000	1,110,608	1,105,835	1,473,966	1,100,000	1,121,454	1,000,000	1,100,000	1,100,000	964,474	1,024,055
Hendry	1,843,000	1,900,000	1,777,000	1,789,000	1,759,465	2,300,000	2,263,502	2,204,705	2,415,263	2,300,000	2,757,067	3,300,000	2,900,000	3,300,000	2,542,705	2,699,783
Hernando	8,938,000	7,000,000	6,896,000	7,513,000	7,412,289	7,500,000	8,633,867	8,353,285	8,896,040	8,600,000	8,701,365	9,300,000	9,400,000	9,300,000	8,241,871	8,400,979
Highlands	6,682,000	8,400,000	11,520,000	15,306,000	16,329,531	15,700,000	14,440,405	15,381,064	14,249,079	13,900,000	12,901,127	14,700,000	15,100,000	13,700,000	13,239,602	12,932,890
Hillsborough	302,972,000	313,600,000	213,098,000	226,767,000	233,216,788	237,500,000	246,350,140	268,345,979	294,576,547	351,100,000	357,798,987	393,300,000	469,000,000	395,200,000	411,216,779	436,620,025
Holmes	1,115,000	1,100,000	982,000	1,006,000	1,021,373	1,100,000	1,166,921	1,166,216	1,106,365	1,000,000	807,860	800,000	600,000	600,000	526,077	502,718
Indian River	22,149,000	23,900,000	24,277,000	24,226,000	24,629,672	25,500,000	28,332,113	33,823,303	37,884,302	41,700,000	45,182,766	46,000,000	47,700,000	45,600,000	41,823,114	44,406,770
Jackson	4,013,000	4,500,000	4,601,000	4,608,000	4,887,183	4,900,000	4,882,683	5,112,099	5,469,544	5,800,000	5,842,734	6,400,000	7,000,000	7,900,000	6,137,564	6,516,717
Jefferson	170,000	400,000	200,000	155,000	307,977	300,000	446,574	731,104	1,107,480	1,200,000	1,263,996	1,300,000	1,300,000	1,200,000	1,139,833	1,210,247
Lafayette	31,000	-	29,000	24,000	26,330	-	24,010	27,384	45,391	-	140,289	200,000	100,000	100,000	87,679	93,096
Lake	24,060,000	27,500,000	26,221,000	30,132,000	34,251,091	33,200,000	31,975,863	33,960,463	32,538,256	43,400,000	42,849,620	46,900,000	49,300,000	48,200,000	43,225,986	45,896,305
Lee	235,016,000	255,700,000	259,649,000	270,586,000	291,520,664	292,500,000	307,157,168	314,474,607	347,511,970	392,100,000	405,478,924	443,300,000	468,700,000	446,600,000	410,953,741	431,977,330
Leon	42,559,000	45,400,000	45,726,000	46,793,000	46,061,274	45,100,000	51,596,012	52,861,830	58,558,695	60,700,000	66,930,227	68,600,000	73,800,000	66,900,000	64,707,459	68,704,814
Levy	3,087,000	3,400,000	3,682,000	4,124,000	4,417,552	4,600,000	4,852,558	5,106,883	5,693,144	6,100,000	6,573,922	6,600,000	7,200,000	7,400,000	6,312,923	6,702,909
Liberty	102,000	200,000	184,000	211,000	133,607	100,000	118,900	112,347	124,596	100,000	123,803	100,000	100,000	100,000	87,679	93,096
Madison	405,000	600,000	815,000	1,079,000	1,037,954	1,100,000	1,414,941	1,530,081	1,606,149	2,300,000	2,375,879	2,300,000	2,200,000	2,200,000	1,928,949	2,048,111
Manatee	51,064,000	59,200,000	62,315,000	65,083,000	60,481,319	73,500,000	73,962,163	77,174,826	77,467,073	77,400,000	82,284,427	94,200,000	102,700,000	103,500,000	90,046,830	95,609,545
Marion	32,218,000	32,700,000	34,885,000	38,034,000	36,852,483	37,900,000	38,273,053	38,722,620	40,192,307	43,600,000	46,824,136	49,500,000	48,800,000	50,900,000	42,787,588	45,430,826
Martin	14,690,000	15,700,000	14,205,000	15,278,000	16,433,499	15,000,000	17,830,690	17,665,862	21,483,925	35,900,000	36,663,608	37,600,000	37,100,000	36,200,000	32,529,089	34,538,599
Miami-Dade	715,809,000	773,100,000	803,515,000	861,082,000	978,181,473	886,900,000	955,075,656	1,053,275,466	1,155,173,611	1,215,000,000	1,353,963,041	1,442,300,000	1,544,000,000	1,349,500,000	1,353,771,231	1,437,401,532
Monroe	240,402,000	267,000,000	284,506,000	296,085,000	316,276,140	342,800,000	357,049,671	390,373,096	400,930,958	422,500,000	436,067,156	447,800,000	531,000,000	527,100,000	465,578,059	489,396,121
Nassau	13,743,000	10,700,000	11,195,000	59,786,000	77,093,131	78,400,000	80,164,224	94,360,908	92,846,524	99,100,000	125,232,719	134,500,000	144,900,000	129,900,000	127,047,572	134,896,038
Okaloosa	65,137,000	70,500,000	76,800,000	83,258,000	86,626,253	93,600,000	99,176,216	97,261,866	109,975,689	127,100,000	139,913,334	160,300,000	184,600,000	185,300,000	161,856,327	175,292,234
Okeechobee	3,868,000	3,600,000	3,509,000	3,926,000	4,381,918	4,300,000	4,142,064	4,462,424	4,436,076	5,200,000	5,444,338	5,500,000	5,700,000	5,500,000	4,997,731	5,306,469
Orange	1,066,989,000	1,273,100,000	1,424,093,000	1,504,639,000	1,678,120,853	1,651,100,000	1,719,482,668	1,986,508,370	2,240,149,567	2,461,100,000	2,777,481,282	3,149,400,000	3,232,300,000	2,745,500,000	2,834,063,957	3,069,323,336
Osceola	270,725,000	326,000,000	304,412,000	309,698,000	333,722,891	308,100,000	345,679,873	400,748,157	455,981,407	485,400,000	431,639,962	516,900,000	600,400,000	612,400,000	526,427,621	547,769,146
Palm Beach	376,265,000	404,000,000	410,076,000	430,090,000	478,518,694	481,500,000	498,763,285	545,699,751	564,254,139	628,700,000	659,722,093	735,000,000	761,600,000	685,000,000	667,766,949	701,928,599
Pasco	32,460,000	35,100,000	37,076,000	32,369,000	33,481,773	34,700,000	37,954,737	37,915,521	43,555,839	45,200,000	48,263,567	51,200,000	54,000,000	46,000,000	47,346,921	50,271,815
Pinellas	291,846,000	341,300,000	344,551,000	338,474,000	351,501,837	346,300,000	361,601,690	374,045,689	412,787,462	431,100,000	450,193,073	486,700,000	515,900,000	452,300,000	452,338,457	475,479,207
Polk	84,871,000	80,600,000	76,782,000	73,511,000	78,091,684	76,400,000	82,271,164	88,701,031	98,783,970	108,700,000	107,247,157	124,500,000	118,900,000	106,200,000	104,250,906	110,691,089
Putnam	4,562,000	4,100,000	4,198,000	4,534,000	4,621,147	4,300,000	5,094,420	5,469,673	5,656,382	5,900,000	6,100,373	6,300,000	7,400,000	6,300,000	6,488,282	6,889,101
Saint Johns	79,769,000	89,500,000	94,371,000	104,803,000	107,617,189	114,600,000	126,423,159	135,711,022	139,631,262	155,800,000	163,798,203	176,000,000	191,000,000	188,900,000	167,467,814	177,813,272
Saint Lucie	39,378,000	40,800,000	38,843,000	37,576,000	38,633,378	36,300,000	39,308,304	39,667,379	44,911,085	45,200,000	46,978,326	49,400,000	55,500,000	50,300,000	48,662,114	51,668,255
Santa Rosa	4,027,000	4,100,000	5,312,000	6,670,000	11,743,817	14,800,000	14,391,357	10,918,173	12,685,359	15,700,000	17,499,605	20,700,000	22,000,000	25,200,000	19,289,486	20,890,732
Sarasota	131,976,000	141,400,000	154,723,000	154,557,000	166,665,015	164,000,000	172,007,890	180,575,318	198,575,524	218,100,000	219,726,963	237,900,000	251,400,000	245,500,000	220,426,222	234,043,229
Seminole	39,848,000	44,500,000	40,077,000	36,604,000	33,814,317	38,200,000	42,820,356	45,726,213	52,646,793	59,100,000	67,516,940	70,900,000	75,200,000	64,900,000	65,934,972	72,108,402
Sumter	4,160,000	3,800,000	3,133,000	4,413,000	4,414,127	4,100,000	4,570,003	4,940,582	5,571,804	6,500,000	6,840,646	6,900,000	7,500,000	6,800,000	6,575,961	6,982,197
Suwannee	1,853,000	2,100,000	1,743,000	1,828,000	2,209,018	2,400,000	2,233,529	2,110,841	2,226,142	2,600,000	2,702,804	3,000,000	3,100,000	4,000,000	2,718,064	2,885,975
Taylor	2,497,000	2,500,000	2,542,000	2,599,000	2,760,163	2,900,000	3,750,115	3,230,898	3,715,825	3,800,000	4,616,072	4,300,000	4,800,000	4,800,000	4,208,615	4,468,606
Union	4,000	-	-	10	9,592	-	2,940	4,553	1,508	-	1,735	-	-	-	-	-
Volusia	198,265,000	226,600,000	222,290,000	216,142,000	215,434,758	211,400,000	211,160,271	216,601,702	267,220,535	297,500,000	316,082,889	340,500,000	348,000,000	349,100,000	305,124,604	323,973,920
Wakulla	1,762,000	1,400,000	1,563,000	1,587,000	1,355,949	1,500,000	993,288	1,639,480	2,170,480	2,200,000	2,230,618	2,400,000	2,500,000	2,400,000	2,191,987	2,327,399
Walton	50,866,000	54,300,000	66,826,000	68,333,000	70,610,545	82,900,000	92,594,950	94,940,785	96,411,022	114,200,000	145,605,472	175,500,000	198,800,000	204,600,000	174,306,814	192,477,747
Washington	437,000	500,000	470,000	675,000	659,085	800,000	1,007,872	1,038,676	1,055,061	1,400,000	1,711,109	1,800,000	1,800,000	1,900,000	1,578,231	1,742,756
TOTAL	$ 5,653,788,000	$ 6,240,300,000	$ 6,381,262,000	$ 6,683,868,010	$ 7,221,750,595	$ 7,177,100,000	$ 7,558,408,996	$ 8,277,314,838	$ 9,060,019,289	$ 9,859,700,000	$ 10,539,592,997	$ 11,608,200,000	$ 12,368,800,000	$ 11,310,200,000	$ 10,844,900,000	$ 11,523,130,466

Source: Florida Department of Revenue, Office of Research and Analysis (June 25, 2003).

1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

Brief Overview

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 shall be 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 revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Counties Eligible to Levy

All counties are eligible to levy the tax.

Authorized Uses of Proceeds

Any use of the tax proceeds not expressly authorized is prohibited.[2] The county shall only use the tax proceeds for the following purposes.

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
2. To promote and advertise tourism in Florida and nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall 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.
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.

1. FLA. STAT. § 125.0104(6) (2003).

2. Id., at (5).

4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to section 161.091, Florida Statutes, 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 having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to section 186.901, Florida Statutes. These population estimates shall be those in effect on July 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in section 125.0104(5)(a)1. and 4., Florida Statutes, 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 purpose set forth in section 125.0104(5)(a)4., Florida Statutes. 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 shall provide.

Additional 1 Percent Tax

Section 125.0104(3)(d), Florida Statutes

Brief Overview

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

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. No county shall 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 shall only be levied within the district. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Counties Eligible to Levy

To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to section 125.0104(3)(c), Florida Statutes, 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

Any use of the tax proceeds not expressly authorized is prohibited.[1] The county shall only use the tax proceeds for the following purposes.

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues

1. FLA. STAT. § 125.0104(5) (2003).

raised from this tax shall not be used for debt service on or refinancing of existing facilities as specified here unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.[2]

2. To promote and advertise tourism in Florida and nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall 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.
3. 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.
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to section 161.091, Florida Statutes, 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 having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to section 186.901, Florida Statutes. These population estimates shall be those in effect on July 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in section 125.0104(5)(a)1. and 4., Florida Statutes, 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 purpose set forth in section 125.0104(5)(a)4., Florida Statutes. 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 shall provide.

2. Id., at (3)(d).

Professional Sports Franchise Facility Tax

Section 125.0104(3)(l), Florida Statutes

Brief Overview

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 shall be levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The proceeds are 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 section 125.0104(4), Florida Statutes, regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against 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.

Counties Eligible to Levy

All counties are eligible to levy this tax.

Authorized Uses of Proceeds

Any use of the tax proceeds not expressly authorized in section 125.0104(3)(l), Florida Statutes, is prohibited.[1] The county shall only use the tax proceeds for the following purposes.

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

1. FLA. STAT. § 125.0104(5)(d) (2003).

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 and nationally and internationally; however, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourist as evidenced by the promotion of the activity, service, venue, or event to tourists.

High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

Brief Overview

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 shall be levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The proceeds are to be used for one or more of the authorized uses pursuant to section 125.0104(5), Florida Statutes. The provisions in section 125.0104(4), Florida Statutes, regarding the preparation of the county tourist development plan shall not be 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 Chapter 212, Florida Statutes, where the sales subject to the tax were a minimum of $200 million. Once a county receives this designation, it shall retain this designation for the period of time that the tax is levied. No county authorized to levy a convention development tax shall be considered a high tourism impact county.

Counties Eligible to Levy

Monroe, Orange, and Osceola counties have been designated as high tourism impact counties.

Authorized Uses of Proceeds

Any use of the tax proceeds not expressly authorized is prohibited.[1] The county shall only use the tax proceeds for the following purposes.

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
2. To promote and advertise tourism in Florida and nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, such activity, service,

1. FLA. STAT. § 125.0104(5)(d) (2003).

venue, or event shall 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.

3. 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.
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to section 161.091, Florida Statutes, 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 having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to section 186.901, Florida Statutes. These population estimates shall be those in effect on July 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in section 125.0104(5)(a)1. and 4., Florida Statutes, 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 purpose set forth in section 125.0104(5)(a)4., Florida Statutes. 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 shall provide.

Additional Professional Sports Franchise Facility Tax

Section 125.0104(3)(n), Florida Statutes

Brief Overview

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to section 125.0104(3)(l), Florida Statutes, may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The proceeds are 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 section 125.0104(4), Florida Statutes, regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against 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 pursuant to section 212.0305(4)(a), Florida Statutes, is permitted to levy this tax. This waiver is applicable only to Duval County.

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 section 125.0104(3)(l), Florida Statutes, is eligible to levy this tax.

Authorized Uses of Proceeds

Any use of the tax proceeds not expressly authorized in section 125.0104(3)(n), Florida Statutes, is prohibited.[1] The county shall only use the tax proceeds for the following purposes.

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. The proceeds shall also be 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 section 288.1162, Florida Statutes.
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

1. FLA. STAT. § 125.0104(5)(d) (2003).

sufficient expertise or financial capability to operate such facility. The proceeds shall also be 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 and nationally and internationally; however, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourist as evidenced by the promotion of the activity, service, venue, or event to tourists.

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

Brief Overview

Any county creating a land authority pursuant to section 380.0663(1), Florida Statutes, is authorized to levy a 1 percent tax on transient rental facilities within the county area designated as an area of critical state concern pursuant to Chapter 380, Florida Statutes. 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 to offset the loss of ad valorem taxes due to those land acquisitions.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Authorization to Levy

Any county creating a land authority pursuant to section 380.0663(1), Florida Statutes, 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 Chapter 380, Florida Statutes. 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 shall not be effective until land development regulations and a local comprehensive plan that meet the requirements of Chapter 380, Florida Statutes, have become effective.[1]

The tax shall be 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 shall 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 county's governing body may, by passage of a resolution by four-fifths vote, repeal the tax.[4] The tax, if not repealed sooner by the county's governing body, shall be

1. FLA. STAT. § 125.0108(1)(a) (2003).
2. Id., at (5).
3. Id., at (6).
4. Id., at (1)(c).

repealed 10 years after the date the area of critical state concern designation is removed.[5]

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.[6]

Administrative Procedures

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern shall receive, account for, and remit the tourist impact tax to the Department of Revenue (DOR). The DOR shall keep records showing the amount of taxes collected for and from each county in which the tax is applicable. The DOR shall promulgate such rules and shall publish such forms as necessary to enforce the tax and is authorized to establish audit procedures and to assess for delinquent taxes.[7]

A county may exempt itself from the requirements that the tax be administered by the DOR according to Chapter 212, Florida Statutes, if the county adopts an ordinance providing for local collection and administration of the tax. A county electing to locally administer the tax shall also adopt 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.[8]

Reporting Requirements

A certified copy of the ordinance, including the time period and the effective date of the levy, shall 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 shall provide 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 shall assist the county in compiling such a list.[9]

5. Id., at (6).

6. FLA. STAT. §§ 380.055-.0555 (2003).

7. FLA. STAT. § 125.0108(2) (2003).

8. FLA. STAT. § 125.0104(10) (2003).

9. FLA. STAT. § 125.0108(6) (2003).

Distribution of Proceeds

Tax collections received by the DOR, less its administrative costs, shall be paid and returned monthly to the county and the land authority imposing the tax.[10]

Authorized Uses of Proceeds

The proceeds shall be distributed for the following uses.[11]

1. Fifty percent shall be transferred to the land authority to be used to purchase property in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to such purchases.
2. Fifty percent shall be distributed to the county's governing body where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to property acquisitions.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Current Year's Revenues

No county revenue estimates are available.

Prior Years' Revenues

No data summarizing prior years' revenues for eligible counties are available.

10. Id., at (2)(c).

11. Id., at (3).

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Convention Development Taxes

Section 212.0305, Florida Statutes

Brief Overview

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 according to the particular levy.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

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 a vote of the governing body. The effective date of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.

One of the principal purposes of the tax 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. Such policy shall give priority to bookings in accordance with the minimum number of hotel rooms to be utilized in connection with such bookings or in accordance with the impact of such bookings on the amount of tax generated.[1]

Administrative Procedures

The convention development tax on transient rentals shall apply 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, or condominium.

1. FLA. STAT. § 212.0305(2) (2003).

The tax shall be 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 shall keep 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 shall promulgate such rules and publish such forms as necessary to enforce these taxes.[2]

A county may exempt itself from the requirements that the tax be administered by the DOR according to Chapter 212, Florida Statutes, 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 cannot exceed 2 percent of collections. A county electing to locally administer the tax shall also adopt 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, shall be paid monthly to the county, which imposed the particular tax or taxes. The funds shall be placed in a specific trust fund or funds created by the county.[4]

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions.[5] In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source.

Opinion #	Subject
83-71	Authority of Department of Revenue to collect taxes
88-37	Local option tourist development tax

2. Id., at (3).

3. Id., at (5).

4. Id., at (3)(e).

5. http://myfloridalegal.com/opinions

97-64 Tourist development tax/convention development tax
98-34 Convention development tax, rental proceeds
02-34 Convention development tax, taxability of boat slips

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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. Inquiries regarding the DOR's estimation of the convention development taxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

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Consolidated County Convention Development Tax

Section 212.0305(4)(a), Florida Statutes

Brief Overview

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 shall 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.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Counties Eligible to Levy

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

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, must be used in any of the following manners; however, the authorized use described in #1 below shall apply 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, at the request of the municipality's governing body, be remitted to the municipality. 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 section 212.0305(4)(a)4.a., Florida Statutes. 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.

Charter County Convention Development Tax

Section 212.0305(4)(b), Florida Statutes

Brief Overview

Each county, as defined in section 125.011(1), Florida Statutes, (i.e., Miami-Dade County) may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

Prior to the county enacting an ordinance imposing the levy, the county shall notify 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 shall designate or appoint an authority that shall have the power to approve the concept, location, program, and design of the facilities or improvements to be developed. In addition, such authority shall 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 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 shall be 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.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Counties Eligible to Levy

Only a county, as defined in section 125.011(1), Florida Statutes, (i.e., Miami-Dade County) is eligible to levy this tax.

Authorized Uses of Proceeds

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

1. Two-thirds of the proceeds shall be used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
2. One-third of the proceeds shall be 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, or auditoriums, 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 shall provide 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 section 212.0305(4)(b)4., Florida Statutes, 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
Subcounty Convention Development Tax

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

Brief Overview

Each county, chartered under Article VIII, 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; however, the combined effect is to authorize a countywide tax. The taxes shall be levied pursuant to an ordinance enacted by the county's governing body. Pursuant to section 212.03055, Florida Statutes, 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.

The Special District Convention Development Tax shall be imposed within the boundaries of the Volusia County special taxing district. The Special Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the southwest of State Road 415. The Subcounty Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the northwest of State Road 415.

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 shall be selected from persons involved in the tourism and lodging industries doing business within the special district. The majority of the members shall represent the lodging industry. The authority shall consist of 11 members and shall serve without compensation at the pleasure of the county's governing body. The authority's annual budget shall be subject to approval of the county's governing body as well.

2003 General Law Amendments

Legislation passed during the 2003 legislative sessions did not affect provisions related to this revenue source.

Counties Eligible to Levy

Only a county, chartered under Article VIII, 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, shall be used in the following manner.

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

Appendix:

Adjusted Population Estimates

Adjusted 2002 Population Estimates for Florida Counties and Municipalities

Used in the FY 2003-04 State Revenue Sharing Calculations

County / Municipality	April 1, 2002 Total Population	April 1, 2002 Inmate Population	April 1, 2002 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Alachua County	**228,607**	**1,902**	**226,705**	**-**	**-**	**226,705**
Alachua	6,513	-	6,513	-	-	6,513
Archer	1,263	-	1,263	-	-	1,263
Gainesville	98,245	1,432	96,813	16,757	-	113,570
Hawthorne	1,394	-	1,394	-	-	1,394
High Springs	4,067	-	4,067	-	-	4,067
LaCrosse	143	-	143	2	-	145
Micanopy	644	-	644	-	-	644
Newberry	3,560	-	3,560	22	-	3,582
Waldo	839	-	839	-	-	839
Unincorporated County	111,939	470	111,469	(16,781)	-	94,688
Baker County	**22,992**	**1,821**	**21,171**	**-**	**-**	**21,171**
Glen Saint Mary	485	-	485	-	-	485
Macclenny	4,689	-	4,689	-	-	4,689
Unincorporated County	17,818	1,821	15,997	-	-	15,997
Bay County	**152,186**	**1,001**	**151,185**	**-**	**-**	**151,185**
Callaway	14,488	-	14,488	3	-	14,491
Cedar Grove	5,402	-	5,402	-	-	5,402
Lynn Haven	13,204	-	13,204	-	-	13,204
Mexico Beach	1,066	-	1,066	-	-	1,066
Panama City	36,412	226	36,186	-	-	36,186
Panama City Beach	7,897	-	7,897	3	-	7,900
Parker	4,688	-	4,688	-	-	4,688
Springfield	8,894	-	8,894	9	-	8,903
Unincorporated County	60,135	775	59,360	(15)	-	59,345
						-
Bradford County	**26,517**	**3,537**	**22,980**	**-**	**-**	**22,980**
Brooker	339	-	339	-	-	339
Hampton	432	-	432	-	-	432
Lawtey	665	-	665	-	-	665
Starke	5,671	11	5,660	-	-	5,660
Unincorporated County	19,410	3,526	15,884	-	-	15,884
Brevard County	**494,102**	**1,524**	**492,578**	**-**	**-**	**492,578**
Cape Canaveral	9,161	-	9,161	-	-	9,161
Cocoa	16,335	-	16,335	4	-	16,339
Cocoa Beach	12,719	-	12,719	2	-	12,721
Indialantic	2,978	-	2,978	-	-	2,978
Indian Harbour Beach	8,451	-	8,451	-	-	8,451
Malabar	2,667	-	2,667	-	-	2,667
Melbourne	72,806	-	72,806	-	-	72,806
Melbourne Beach	3,403	-	3,403	-	-	3,403
Melbourne Village	710	-	710	-	-	710
Palm Bay	82,611	-	82,611	-	-	82,611
Palm Shores	804	-	804	-	-	804
Rockledge	21,442	14	21,428	-	-	21,428
Satellite Beach	9,647	-	9,647	-	-	9,647
Titusville	41,139	39	41,100	9	-	41,109
West Melbourne	11,108	-	11,108	-	-	11,108
Unincorporated County	198,121	1,471	196,650	(15)	-	196,635
Broward County	**1,669,153**	**1,846**	**1,667,307**	**-**	**-**	**1,667,307**
Coconut Creek	46,965	-	46,965	4	-	46,969
Cooper City	28,464	6	28,458	2	-	28,460
Coral Springs	122,687	-	122,687	-	-	122,687
Dania Beach	27,167	-	27,167	-	-	27,167
Davie	78,696	6	78,690	-	-	78,690
Deerfield Beach	64,794	-	64,794	-	-	64,794
Fort Lauderdale	155,275	153	155,122	12,500	-	167,622
Hallandale Beach	34,254	-	34,254	-	-	34,254
Hillsboro Beach	2,162	-	2,162	-	-	2,162
Hollywood	141,083	13	141,070	-	-	141,070

Adjusted 2002 Population Estimates for Florida Counties and Municipalities

Used in the FY 2003-04 State Revenue Sharing Calculations

County / Municipality	April 1, 2002 Total Population	April 1, 2002 Inmate Population	April 1, 2002 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Lauderdale-by-the-Sea	6,220	-	6,220	-	-	6,220
Lauderdale Lakes	31,708	-	31,708	-	-	31,708
Lauderhill	57,762	26	57,736	-	-	57,736
Lazy Lake Village	34	-	34	-	-	34
Lighthouse Point	10,857	-	10,857	-	-	10,857
Margate	53,965	-	53,965	-	-	53,965
Miramar	87,537	-	87,537	-	-	87,537
North Lauderdale	33,200	-	33,200	-	-	33,200
Oakland Park	31,715	-	31,715	-	-	31,715
Parkland	16,256	-	16,256	-	-	16,256
Pembroke Park	6,581	-	6,581	-	-	6,581
Pembroke Pines	144,792	523	144,269	-	-	144,269
Plantation	83,630	-	83,630	-	-	83,630
Pompano Beach	86,300	52	86,248	-	-	86,248
Sea Ranch Lakes	643	-	643	-	-	643
Southwest Ranches	7,352	-	7,352	-	-	7,352
Sunrise	86,941	-	86,941	-	-	86,941
Tamarac	56,444	-	56,444	-	-	56,444
Weston	57,651	-	57,651	-	-	57,651
Wilton Manors	12,603	-	12,603	-	-	12,603
Unincorporated County	95,415	1,067	94,348	(12,506)	-	81,842
Calhoun County	**13,231**	**1,291**	**11,940**	**-**	**-**	**11,940**
Altha	549	-	549	-	-	549
Blountstown	2,453	-	2,453	-	-	2,453
Unincorporated County	10,229	1,291	8,938	-	-	8,938
Charlotte County	**148,521**	**1,144**	**147,377**	**-**	**-**	**147,377**
Punta Gorda	16,120	36	16,084	-	-	16,084
Unincorporated County	132,401	1,108	131,293	-	-	131,293
Citrus County	**123,008**	**102**	**122,906**	**-**	**-**	**122,906**
Crystal River	3,503	-	3,503	-	-	3,503
Inverness	6,878	-	6,878	-	-	6,878
Unincorporated County	112,627	102	112,525	-	-	112,525
Clay County	**149,901**	**-**	**149,901**	**-**	**-**	**149,901**
Green Cove Springs	5,545	-	5,545	-	-	5,545
Keystone Heights	1,348	-	1,348	-	-	1,348
Orange Park	9,106	-	9,106	-	-	9,106
Penney Farms	598	-	598	-	-	598
Unincorporated County	133,304	-	133,304	-	-	133,304
Collier County	**277,457**	**171**	**277,286**	**-**	**-**	**277,286**
Everglades	508	-	508	-	-	508
Marco Island	14,799	-	14,799	-	-	14,799
Naples	22,057	-	22,057	-	-	22,057
Unincorporated County	240,093	171	239,922	-	-	239,922
Columbia County	**58,372**	**2,252**	**56,120**	**-**	**-**	**56,120**
Fort White	409	-	409	-	-	409
Lake City	10,280	428	9,852	3	-	9,855
Unincorporated County	47,683	1,824	45,859	(3)	-	45,856
De Soto County	**32,798**	**1,688**	**31,110**	**-**	**-**	**31,110**
Arcadia	6,778	-	6,778	-	-	6,778
Unincorporated County	26,020	1,688	24,332	-	-	24,332
Dixie County	**14,459**	**1,007**	**13,452**	**-**	**-**	**13,452**
Cross City	1,838	-	1,838	-	-	1,838
Horseshoe Beach	225	-	225	-	-	225
Unincorporated County	12,396	1,007	11,389	-	-	11,389
Duval County	**809,394**	**476**	**808,918**	**-**	**-**	**808,918**

Adjusted 2002 Population Estimates for Florida Counties and Municipalities

Used in the FY 2003-04 State Revenue Sharing Calculations

County / Municipality	April 1, 2002 Total Population	April 1, 2002 Inmate Population	April 1, 2002 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Atlantic Beach	13,645	-	13,645	-	-	13,645
Baldwin	1,603	-	1,603	-	-	1,603
Jacksonville	765,826	476	765,350	-	-	765,350
Jacksonville Beach	21,056	-	21,056	-	-	21,056
Neptune Beach	7,264	-	7,264	-	-	7,264
Escambia County	**299,485**	**2,205**	**297,280**	**-**	**-**	**297,280**
Century	1,761	-	1,761	-	-	1,761
Pensacola	56,271	83	56,188	-	-	56,188
Unincorporated County	241,453	2,122	239,331	-	-	239,331
Flagler County	**56,785**	**-**	**56,785**	**-**	**-**	**56,785**
Beverly Beach	551	-	551	-	-	551
Bunnell	2,163	-	2,163	-	-	2,163
Flagler Beach (part)	5,339	-	5,339	-	-	5,339
Marineland (part)	6	-	6	-	-	6
Palm Coast	38,348	-	38,348	-	-	38,348
Unincorporated County	10,378	-	10,378	-	-	10,378
Franklin County	**10,161**	**282**	**9,879**	**-**	**-**	**9,879**
Apalachicola	2,326	-	2,326	-	-	2,326
Carrabelle	1,281	-	1,281	-	-	1,281
Unincorporated County	6,554	282	6,272	-	-	6,272
Gadsden County	**45,911**	**2,658**	**43,253**	**-**	**-**	**43,253**
Chattahoochee	3,199	828	2,371	-	-	2,371
Greensboro	627	-	627	-	-	627
Gretna	1,698	-	1,698	-	-	1,698
Havana	1,717	-	1,717	-	-	1,717
Midway	1,491	-	1,491	-	-	1,491
Quincy	7,231	334	6,897	-	-	6,897
Unincorporated County	29,948	1,496	28,452	-	-	28,452
Gilchrist County	**15,023**	**772**	**14,251**	**-**	**-**	**14,251**
Bell	378	-	378	-	-	378
Fanning Springs (part)	306	-	306	-	-	306
Trenton	1,605	-	1,605	-	-	1,605
Unincorporated County	12,734	772	11,962	-	-	11,962
Glades County	**10,664**	**710**	**9,954**	**-**	**-**	**9,954**
Moore Haven	1,663	-	1,663	-	-	1,663
Unincorporated County	9,001	710	8,291	-	-	8,291
Gulf County	**15,202**	**2,633**	**12,569**	**-**	**-**	**12,569**
Port Saint Joe	3,678	-	3,678	-	-	3,678
Wewahitchka	1,695	-	1,695	-	-	1,695
Unincorporated County	9,829	2,633	7,196	-	-	7,196
Hamilton County	**13,925**	**2,724**	**11,201**	**-**	**-**	**11,201**
Jasper	1,785	-	1,785	-	-	1,785
Jennings	827	-	827	-	-	827
White Springs	798	-	798	-	-	798
Unincorporated County	10,515	2,724	7,791	-	-	7,791
Hardee County	**27,437**	**1,595**	**25,842**	**-**	**-**	**25,842**
Bowling Green	2,987	22	2,965	-	-	2,965
Wauchula	4,377	-	4,377	-	-	4,377
Zolfo Springs	1,629	-	1,629	-	-	1,629
Unincorporated County	18,444	1,573	16,871	-	-	16,871
Hendry County	**36,154**	**620**	**35,534**	**-**	**-**	**35,534**
Clewiston	6,505	-	6,505	-	-	6,505
La Belle	4,281	-	4,281	-	-	4,281
Unincorporated County	25,368	620	24,748	-	-	24,748

Adjusted 2002 Population Estimates for Florida Counties and Municipalities

Used in the FY 2003-04 State Revenue Sharing Calculations

County / Municipality	April 1, 2002 Total Population	April 1, 2002 Inmate Population	April 1, 2002 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Hernando County	**136,484**	**461**	**136,023**	**-**	**-**	**136,023**
Brooksville	7,260	-	7,260	2	-	7,262
Weeki Wachee	12	-	12	-	-	12
Unincorporated County	129,212	461	128,751	(2)	-	128,749
Highlands County	**89,038**	**24**	**89,014**	**-**	**-**	**89,014**
Avon Park	8,566	-	8,566	-	-	8,566
Lake Placid	1,675	-	1,675	-	-	1,675
Sebring	9,786	-	9,786	-	-	9,786
Unincorporated County	69,011	24	68,987	-	-	68,987
Hillsborough County	**1,055,617**	**1,401**	**1,054,216**	**-**	**-**	**1,054,216**
Plant City	31,714	-	31,714	-	-	31,714
Tampa	311,880	820	311,060	-	-	311,060
Temple Terrace	21,632	-	21,632	-	-	21,632
Unincorporated County	690,391	581	689,810	-	-	689,810
Holmes County	**18,708**	**1,309**	**17,399**	**-**	**-**	**17,399**
Bonifay	2,803	-	2,803	-	-	2,803
Esto	361	-	361	-	-	361
Noma	230	-	230	-	-	230
Ponce de Leon	457	-	457	-	-	457
Westville	211	-	211	-	-	211
Unincorporated County	14,646	1,309	13,337	-	-	13,337
Indian River County	**118,149**	**273**	**117,876**	**-**	**-**	**117,876**
Fellsmere	4,044	-	4,044	2	-	4,046
Indian River Shores	3,507	-	3,507	-	-	3,507
Orchid	216	-	216	-	-	216
Sebastian	17,425	-	17,425	-	-	17,425
Vero Beach	17,918	-	17,918	-	-	17,918
Unincorporated County	75,039	273	74,766	(2)	-	74,764
Jackson County	**47,707**	**5,091**	**42,616**	**-**	**-**	**42,616**
Alford	509	-	509	-	-	509
Bascom	117	-	117	-	-	117
Campbellton	217	-	217	-	-	217
Cottondale	877	-	877	-	-	877
Graceville	2,438	-	2,438	-	-	2,438
Grand Ridge	869	-	869	-	-	869
Greenwood	755	-	755	-	-	755
Jacob City	296	-	296	-	-	296
Malone	1,891	1,171	720	-	-	720
Marianna	6,278	278	6,000	-	-	6,000
Sneads	1,932	-	1,932	-	-	1,932
Unincorporated County	31,528	3,642	27,886	-	-	27,886
Jefferson County	**13,261**	**764**	**12,497**	**-**	**-**	**12,497**
Monticello	2,545	-	2,545	-	-	2,545
Unincorporated County	10,716	764	9,952	-	-	9,952
Lafayette County	**7,205**	**1,157**	**6,048**	**-**	**-**	**6,048**
Mayo	1,010	-	1,010	-	-	1,010
Unincorporated County	6,195	1,157	5,038	-	-	5,038
Lake County	**231,072**	**1,078**	**229,994**	**-**	**-**	**229,994**
Astatula	1,343	-	1,343	-	-	1,343
Clermont	13,718	-	13,718	-	-	13,718
Eustis	15,562	-	15,562	500	-	16,062
Fruitland Park	3,220	-	3,220	2	-	3,222
Groveland	3,295	-	3,295	-	-	3,295
Howey-in-the-Hills	982	-	982	-	-	982
Lady Lake	12,364	-	12,364	-	-	12,364

Adjusted 2002 Population Estimates for Florida Counties and Municipalities

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County / Municipality	April 1, 2002 Total Population	April 1, 2002 Inmate Population	April 1, 2002 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Leesburg	16,104	-	16,104	-	-	16,104
Mascotte	3,080	-	3,080	-	-	3,080
Minneola	6,444	-	6,444	-	-	6,444
Montverde	985	-	985	-	-	985
Mount Dora	10,364	-	10,364	2	-	10,366
Tavares	10,301	-	10,301	-	-	10,301
Umatilla	2,300	-	2,300	-	-	2,300
Unincorporated County	131,010	1,078	129,932	(504)	-	129,428
Lee County	**475,073**	**628**	**474,445**	**-**	**-**	**474,445**
Bonita Springs	39,154	6	39,148	-	-	39,148
Cape Coral	113,253	30	113,223	-	-	113,223
Fort Myers	51,323	92	51,231	-	-	51,231
Fort Myers Beach	6,741	-	6,741	-	-	6,741
Sanibel	6,135	-	6,135	-	-	6,135
Unincorporated County	258,467	500	257,967	-	-	257,967
Leon County	**248,039**	**1,835**	**246,204**	**-**	**-**	**246,204**
Tallahassee	156,703	1,716	154,987	733	-	155,720
Unincorporated County	91,336	119	91,217	(733)	-	90,484
Levy County	**36,013**	**321**	**35,692**	**-**	**-**	**35,692**
Bronson	964	-	964	-	-	964
Cedar Key	806	-	806	-	-	806
Chiefland	2,012	-	2,012	-	-	2,012
Fanning Springs (part)	568	-	568	-	-	568
Inglis	1,558	-	1,558	-	-	1,558
Otter Creek	130	-	130	-	-	130
Williston	2,290	-	2,290	-	-	2,290
Yankeetown	662	-	662	-	-	662
Unincorporated County	27,023	321	26,702	-	-	26,702
Liberty County	**7,157**	**1,432**	**5,725**	**-**	**-**	**5,725**
Bristol	988	77	911	-	-	911
Unincorporated County	6,169	1,355	4,814	-	-	4,814
Madison County	**18,932**	**1,506**	**17,426**	**-**	**-**	**17,426**
Greenville	846	-	846	-	-	846
Lee	360	-	360	-	-	360
Madison	3,069	40	3,029	-	-	3,029
Unincorporated County	14,657	1,466	13,191	-	-	13,191
Manatee County	**277,362**	**289**	**277,073**	**-**	**-**	**277,073**
Anna Maria	1,814	-	1,814	-	-	1,814
Bradenton	49,958	140	49,818	-	-	49,818
Bradenton Beach	1,497	-	1,497	-	-	1,497
Holmes Beach	4,978	-	4,978	-	-	4,978
Longboat Key (part)	2,589	-	2,589	-	-	2,589
Palmetto	12,921	19	12,902	9	-	12,911
Unincorporated County	203,605	130	203,475	(9)	-	203,466
Marion County	**271,096**	**2,675**	**268,421**	**-**	**-**	**268,421**
Belleview	3,519	6	3,513	-	-	3,513
Dunnellon	1,908	-	1,908	-	-	1,908
McIntosh	455	-	455	-	-	455
Ocala	46,453	133	46,320	66	-	46,386
Reddick	523	-	523	-	-	523
Unincorporated County	218,238	2,536	215,702	(66)	-	215,636
Martin County	**131,051**	**958**	**130,093**	**-**	**-**	**130,093**
Jupiter Island	620	-	620	-	-	620
Ocean Breeze Park	453	-	453	-	-	453
Sewall's Point	1,981	-	1,981	-	-	1,981
Stuart	14,989	64	14,925	-	-	14,925

Adjusted 2002 Population Estimates for Florida Counties and Municipalities

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County / Municipality	April 1, 2002 Total Population	April 1, 2002 Inmate Population	April 1, 2002 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Unincorporated County	113,008	894	112,114	-	-	112,114
Miami-Dade County	**2,312,478**	**9,498**	**2,302,980**	**-**	**-**	**2,302,980**
Aventura	26,142	-	26,142	-	-	26,142
Bal Harbour	3,309	-	3,309	-	-	3,309
Bay Harbor Islands	5,118	-	5,118	-	-	5,118
Biscayne Park	3,274	-	3,274	-	-	3,274
Coral Gables	42,743	-	42,743	-	-	42,743
Doral	-	-	-	-	25,701	25,701
El Portal	2,522	-	2,522	-	-	2,522
Florida City	8,129	16	8,113	-	-	8,113
Golden Beach	924	-	924	-	-	924
Hialeah	231,270	-	231,270	-	-	231,270
Hialeah Gardens	19,725	-	19,725	-	-	19,725
Homestead	32,811	-	32,811	-	-	32,811
Indian Creek Village	32	-	32	-	-	32
Islandia	6	-	6	-	-	6
Key Biscayne	10,698	-	10,698	-	-	10,698
Medley	1,118	-	1,118	-	-	1,118
Miami	366,496	2,107	364,389	-	-	364,389
Miami Beach	88,972	-	88,972	-	-	88,972
Miami Gardens	-	-	-	-	103,918	103,918
Miami Lakes	24,291	-	24,291	-	-	24,291
Miami Shores	10,430	-	10,430	-	-	10,430
Miami Springs	13,706	-	13,706	-	-	13,706
North Bay	6,689	-	6,689	-	-	6,689
North Miami	59,996	-	59,996	-	-	59,996
North Miami Beach	42,178	-	42,178	-	-	42,178
Opa-locka	15,361	-	15,361	-	-	15,361
Palmetto Bay	-	-	-	-	24,789	24,789
Pinecrest	19,078	-	19,078	-	-	19,078
South Miami	10,759	-	10,759	-	-	10,759
Sunny Isles Beach	15,477	-	15,477	-	-	15,477
Surfside	5,061	-	5,061	-	-	5,061
Sweetwater	14,260	-	14,260	-	-	14,260
Virginia Gardens	2,353	-	2,353	-	-	2,353
West Miami	5,979	-	5,979	-	-	5,979
Unincorporated County	1,223,571	7,375	1,216,196	-	(154,408)	1,061,788
Monroe County	**81,140**	**61**	**81,079**	**-**	**-**	**81,079**
Islamorada	7,067	-	7,067	-	-	7,067
Key Colony Beach	815	-	815	-	-	815
Key West	25,853	-	25,853	-	-	25,853
Layton	188	-	188	-	-	188
Marathon	10,445	-	10,445	-	-	10,445
Unincorporated County	36,772	61	36,711	-	-	36,711
Nassau County	**61,094**	**37**	**61,057**	**-**	**-**	**61,057**
Callahan	1,018	-	1,018	-	-	1,018
Fernandina Beach	10,963	24	10,939	-	-	10,939
Hilliard	2,741	-	2,741	-	-	2,741
Unincorporated County	46,372	13	46,359	-	-	46,359
Okaloosa County	**176,971**	**2,243**	**174,728**	**-**	**-**	**174,728**
Cinco Bayou	360	-	360	-	-	360
Crestview	15,466	-	15,466	-	-	15,466
Destin	11,658	-	11,658	-	-	11,658
Fort Walton Beach	20,239	-	20,239	-	-	20,239
Laurel Hill	551	-	551	-	-	551
Mary Esther	4,066	-	4,066	-	-	4,066
Niceville	12,138	-	12,138	-	-	12,138
Shalimar	721	-	721	-	-	721
Valparaiso	6,438	-	6,438	-	-	6,438
Unincorporated County	105,334	2,243	103,091	-	-	103,091

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County / Municipality	April 1, 2002 Total Population	April 1, 2002 Inmate Population	April 1, 2002 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Okeechobee County	**36,551**	**1,574**	**34,977**	**-**	**-**	**34,977**
Okeechobee	5,396	-	5,396	-	-	5,396
Unincorporated County	31,155	1,574	29,581	-	-	29,581
Orange County	**955,865**	**3,016**	**952,849**	**-**	**-**	**952,849**
Apopka	29,710	-	29,710	168	-	29,878
Bay Lake	28	-	28	-	-	28
Belle Isle	6,015	-	6,015	-	-	6,015
Eatonville	2,459	64	2,395	-	-	2,395
Edgewood	1,934	-	1,934	1	-	1,935
Lake Buena Vista	19	-	19	-	-	19
Maitland	14,441	-	14,441	1,124	-	15,565
Oakland	1,194	-	1,194	-	-	1,194
Ocoee	27,246	-	27,246	-	-	27,246
Orlando	194,913	108	194,805	1,565	-	196,370
Windermere	2,303	-	2,303	-	-	2,303
Winter Garden	18,301	-	18,301	14	-	18,315
Winter Park	25,852	-	25,852	472	-	26,324
Unincorporated County	631,450	2,844	628,606	(3,344)	-	625,262
Osceola County	**193,355**	**254**	**193,101**	**-**	**-**	**193,101**
Kissimmee	50,978	48	50,930	-	-	50,930
Saint Cloud	21,825	-	21,825	2	-	21,827
Unincorporated County	120,552	206	120,346	(2)	-	120,344
Palm Beach County	**1,183,197**	**3,487**	**1,179,710**	**-**	**-**	**1,179,710**
Atlantis	2,100	-	2,100	-	-	2,100
Belle Glade	14,869	-	14,869	367	-	15,236
Boca Raton	75,580	-	75,580	-	-	75,580
Boynton Beach	62,847	-	62,847	-	-	62,847
Briny Breezes	411	-	411	-	-	411
Cloud Lake	164	-	164	-	-	164
Delray Beach	61,527	-	61,527	-	-	61,527
Glen Ridge	273	-	273	-	-	273
Golf	228	-	228	-	-	228
Greenacres	29,359	-	29,359	-	-	29,359
Gulf Stream	718	-	718	-	-	718
Haverhill	1,504	-	1,504	-	-	1,504
Highland Beach	3,961	-	3,961	-	-	3,961
Hypoluxo	2,420	-	2,420	-	-	2,420
Juno Beach	3,484	-	3,484	-	-	3,484
Jupiter	42,296	-	42,296	-	-	42,296
Jupiter Inlet Colony	379	-	379	-	-	379
Lake Clarke Shores	3,462	-	3,462	-	-	3,462
Lake Park	8,715	-	8,715	-	-	8,715
Lake Worth	35,292	-	35,292	-	-	35,292
Lantana	9,477	112	9,365	-	-	9,365
Manalapan	320	-	320	-	-	320
Mangonia Park	2,620	-	2,620	-	-	2,620
North Palm Beach	12,299	-	12,299	4	-	12,303
Ocean Ridge	1,642	-	1,642	-	-	1,642
Pahokee	6,078	-	6,078	-	-	6,078
Palm Beach	9,674	-	9,674	-	-	9,674
Palm Beach Gardens	36,498	-	36,498	-	-	36,498
Palm Beach Shores	1,268	-	1,268	-	-	1,268
Palm Springs	12,804	-	12,804	49	-	12,853
Riviera Beach	31,007	-	31,007	-	-	31,007
Royal Palm Beach	25,123	-	25,123	-	-	25,123
South Bay	3,934	1,225	2,709	-	-	2,709
South Palm Beach	1,532	-	1,532	-	-	1,532
Tequesta	5,327	-	5,327	-	-	5,327
Wellington	42,319	-	42,319	-	-	42,319
West Palm Beach	86,194	332	85,862	-	-	85,862

Adjusted 2002 Population Estimates for Florida Counties and Municipalities

Used in the FY 2003-04 State Revenue Sharing Calculations

County / Municipality	April 1, 2002 Total Population	April 1, 2002 Inmate Population	April 1, 2002 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Unincorporated County	545,492	1,818	543,674	(420)	-	543,254
Pasco County	**361,468**	**809**	**360,659**	**-**	**-**	**360,659**
Dade City	6,393	-	6,393	7	-	6,400
New Port Richey	16,193	-	16,193	-	-	16,193
Port Richey	3,077	-	3,077	-	-	3,077
Saint Leo	666	-	666	-	-	666
San Antonio	712	-	712	-	-	712
Zephyrhills	11,106	-	11,106	22	-	11,128
Unincorporated County	323,321	809	322,512	(29)	-	322,483
Pinellas County	**933,994**	**1,150**	**932,844**	**-**	**-**	**932,844**
Belleair	4,089	-	4,089	-	-	4,089
Belleair Beach	1,633	-	1,633	-	-	1,633
Belleair Bluffs	2,238	-	2,238	-	-	2,238
Belleair Shore	71	-	71	-	-	71
Clearwater	109,719	17	109,702	35	-	109,737
Dunedin	36,865	-	36,865	44	-	36,909
Gulfport	12,578	-	12,578	-	-	12,578
Indian Rocks Beach	5,210	-	5,210	-	-	5,210
Indian Shores	1,716	-	1,716	-	-	1,716
Kenneth City	4,440	-	4,440	-	-	4,440
Largo	70,234	159	70,075	1,942	-	72,017
Madeira Beach	4,521	-	4,521	-	-	4,521
North Redington Beach	1,558	-	1,558	-	-	1,558
Oldsmar	12,701	-	12,701	-	-	12,701
Pinellas Park	46,534	20	46,514	63	-	46,577
Redington Beach	1,545	-	1,545	-	-	1,545
Redington Shores	2,337	-	2,337	-	-	2,337
Safety Harbor	17,479	-	17,479	12	-	17,491
Saint Petersburg	250,354	197	250,157	-	-	250,157
Saint Petersburg Beach	9,968	-	9,968	-	-	9,968
Seminole	17,085	-	17,085	900	-	17,985
South Pasadena	5,800	-	5,800	-	-	5,800
Tarpon Springs	22,326	-	22,326	-	-	22,326
Treasure Island	7,503	-	7,503	-	-	7,503
Unincorporated County	285,490	757	284,733	(2,996)	-	281,737
Polk County	**502,385**	**3,616**	**498,769**	**-**	**-**	**498,769**
Auburndale	11,167	-	11,167	-	-	11,167
Bartow	15,383	298	15,085	2	-	15,087
Davenport	1,995	-	1,995	-	-	1,995
Dundee	2,938	-	2,938	-	-	2,938
Eagle Lake	2,512	-	2,512	29	-	2,541
Fort Meade	5,747	-	5,747	-	-	5,747
Frostproof	2,953	-	2,953	-	-	2,953
Haines City	13,778	-	13,778	-	-	13,778
Highland Park	251	-	251	-	-	251
Hillcrest Heights	268	-	268	-	-	268
Lake Alfred	3,960	-	3,960	-	-	3,960
Lake Hamilton	1,336	-	1,336	-	-	1,336
Lakeland	85,517	57	85,460	1,650	-	87,110
Lake Wales	11,336	-	11,336	-	-	11,336
Mulberry	3,235	-	3,235	-	-	3,235
Polk City	1,560	-	1,560	-	-	1,560
Winter Haven	26,596	-	26,596	11	-	26,607
Unincorporated County	311,853	3,261	308,592	(1,692)	-	306,900
Putnam County	**71,329**	**405**	**70,924**	**-**	**-**	**70,924**
Crescent City	1,785	-	1,785	-	-	1,785
Interlachen	1,493	-	1,493	-	-	1,493
Palatka	10,250	-	10,250	12	-	10,262
Pomona Park	799	-	799	-	-	799
Welaka	584	-	584	-	-	584

Adjusted 2002 Population Estimates for Florida Counties and Municipalities

Used in the FY 2003-04 State Revenue Sharing Calculations

County / Municipality	April 1, 2002 Total Population	April 1, 2002 Inmate Population	April 1, 2002 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Unincorporated County	56,418	405	56,013	(12)	-	56,001
Saint Johns County	**133,953**	**220**	**133,733**	**-**	**-**	**133,733**
Hastings	523	-	523	-	-	523
Marineland (part)	1	-	1	-	-	1
Saint Augustine	13,031	-	13,031	-	-	13,031
Saint Augustine Beach	5,003	-	5,003	-	-	5,003
Unincorporated County	115,395	220	115,175	-	-	115,175
Saint Lucie County	**203,360**	**176**	**203,184**	**-**	**-**	**203,184**
Fort Pierce	38,642	94	38,548	22	-	38,570
Port Saint Lucie	96,430	-	96,430	-	-	96,430
Saint Lucie Village	614	-	614	-	-	614
Unincorporated County	67,674	82	67,592	(22)	-	67,570
Santa Rosa County	**124,956**	**1,514**	**123,442**	**-**	**-**	**123,442**
Gulf Breeze	5,736	-	5,736	-	-	5,736
Jay	577	-	577	-	-	577
Milton	7,231	85	7,146	-	-	7,146
Unincorporated County	111,412	1,429	109,983	-	-	109,983
Sarasota County	**339,684**	**28**	**339,656**	**-**	**-**	**339,656**
Longboat Key (part)	5,068	-	5,068	-	-	5,068
North Port	27,448	-	27,448	-	-	27,448
Sarasota	53,939	18	53,921	-	-	53,921
Venice	18,628	-	18,628	10	-	18,638
Unincorporated County	234,601	10	234,591	(10)	-	234,581
Seminole County	**387,626**	**239**	**387,387**	**-**	**-**	**387,387**
Altamonte Springs	42,319	-	42,319	-	-	42,319
Casselberry	24,112	6	24,106	3	-	24,109
Lake Mary	12,964	-	12,964	-	-	12,964
Longwood	13,776	-	13,776	-	-	13,776
Oviedo	28,012	-	28,012	-	-	28,012
Sanford	43,251	105	43,146	28	-	43,174
Winter Springs	32,082	-	32,082	-	-	32,082
Unincorporated County	191,110	128	190,982	(31)	-	190,951
Sumter County	**61,348**	**6,791**	**54,557**	**-**	**-**	**54,557**
Bushnell	2,067	-	2,067	-	-	2,067
Center Hill	922	-	922	-	-	922
Coleman	643	-	643	-	-	643
Webster	797	-	797	-	-	797
Wildwood	3,954	-	3,954	-	-	3,954
Unincorporated County	52,965	6,791	46,174	-	-	46,174
Suwannee County	**35,727**	**-**	**35,727**	**-**	**-**	**35,727**
Branford	695	-	695	-	-	695
Live Oak	6,500	-	6,500	-	-	6,500
Unincorporated County	28,532	-	28,532	-	-	28,532
Taylor County	**19,800**	**1,152**	**18,648**	**-**	**-**	**18,648**
Perry	6,827	-	6,827	-	-	6,827
Unincorporated County	12,973	1,152	11,821	-	-	11,821
Union County	**13,794**	**4,008**	**9,786**	**-**	**-**	**9,786**
Lake Butler	1,917	-	1,917	-	-	1,917
Raiford	268	-	268	-	-	268
Worthington Springs	188	-	188	-	-	188
Unincorporated County	11,421	4,008	7,413	-	-	7,413
Volusia County	**459,737**	**1,770**	**457,967**	**-**	**-**	**457,967**
Daytona Beach	64,945	56	64,889	-	-	64,889
Daytona Beach Shores	4,405	-	4,405	6	-	4,411

Adjusted 2002 Population Estimates for Florida Counties and Municipalities

Used in the FY 2003-04 State Revenue Sharing Calculations

County / Municipality	April 1, 2002 Total Population	April 1, 2002 Inmate Population	April 1, 2002 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
DeBary	16,508	-	16,508	-	-	16,508
DeLand	22,318	-	22,318	-	-	22,318
Deltona	73,824	-	73,824	-	-	73,824
Edgewater	19,515	-	19,515	-	-	19,515
Flagler Beach (part)	76	-	76	-	-	76
Holly Hill	12,503	-	12,503	5	-	12,508
Lake Helen	2,785	-	2,785	-	-	2,785
New Smyrna Beach	20,350	-	20,350	3	-	20,353
Oak Hill	1,467	-	1,467	26	-	1,493
Orange City	6,686	-	6,686	364	-	7,050
Ormond Beach	37,603	6	37,597	-	-	37,597
Pierson	2,623	-	2,623	-	-	2,623
Ponce Inlet	2,767	-	2,767	-	-	2,767
Port Orange	48,831	-	48,831	164	-	48,995
South Daytona	13,335	-	13,335	380	-	13,715
Unincorporated County	109,196	1,708	107,488	(948)	-	106,540
Wakulla County	**24,217**	**1,238**	**22,979**	**-**	**-**	**22,979**
Saint Marks	273	-	273	-	-	273
Sopchoppy	413	-	413	-	-	413
Unincorporated County	23,531	1,238	22,293	-	-	22,293
Walton County	**45,521**	**1,355**	**44,166**	**-**	**-**	**44,166**
DeFuniak Springs	5,168	39	5,129	-	-	5,129
Freeport	1,208	-	1,208	-	-	1,208
Paxton	671	-	671	-	-	671
Unincorporated County	38,474	1,316	37,158	-	-	37,158
Washington County	**21,649**	**1,289**	**20,360**	**-**	**-**	**20,360**
Caryville	312	85	227	-	-	227
Chipley	3,535	-	3,535	-	-	3,535
Ebro	248	-	248	-	-	248
Vernon	774	39	735	-	-	735
Wausau	421	-	421	-	-	421
Unincorporated County	16,359	1,165	15,194	-	-	15,194
Florida	**16,674,608**	**101,093**	**16,573,515**	**-**	**-**	**16,573,515**
Incorporated	**8,261,119**	**14,617**	**8,246,502**	**40,142**	**154,408**	**8,441,052**
Unincorporated	**8,413,489**	**86,476**	**8,327,013**	**(40,142)**	**(154,408)**	**8,132,463**

Note: The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, the Florida Departments of Corrections, Department of Health, and Department of Children and Family Services as of April 1, 2002. Pursuant to state law, such inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations. Additionally, the 2002 population estimates were adjusted to reflect the population effects of recent municipal annexations and new municipal incorporations. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.

Source: Florida Department of Revenue as certified by the Executive Office of the Governor.