

Local Government Financial Information Handbook

2004 Edition

May 2005

**Florida
Legislative Committee on Intergovernmental Relations**



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WHAT IS THE LCIR?

The Legislative Committee on Intergovernmental Relations is a legislative entity that facilitates the development of intergovernmental policies and practices. The Florida LCIR strives to improve coordination and cooperation among state agencies, local governments, and the federal government.

WHAT ISSUES HAVE BEEN ADDRESSED BY THE LCIR?

The LCIR completes several projects annually, including the Local Government Financial Information Handbook (prepared with the assistance of the Florida Department of Revenue), a compilation of the salaries of county constitutional officers and elected school district officials, and a report on state mandates affecting municipal and county governments. In addition, the LCIR has addressed the following issues:

- | | |
|---|---|
| o Municipal Incorporations and Annexation | o State Revenue Sharing Programs |
| o Impact Fees | o Special District Accountability |
| o Jail and Article V Costs | o Double Taxation |
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| o Constitutional Initiatives & Referenda | o Federal Funds to Florida, Federal/State Relations |

If you would like additional copies of this report or if you have comments or questions pertaining to the information contained herein, please contact the LCIR at (850) 488-9627 or Suncom 278-9627. We welcome your input or suggestions. Our mailing address is:

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2004 Local Government Financial Information Handbook

May 2005

Prepared by the

Florida Legislative Committee on Intergovernmental Relations

with the assistance of the

Florida Department of Revenue

Acknowledgments

The *Local Government Financial Information Handbook* is published and distributed annually by the Florida Legislative Committee on Intergovernmental Relations (LCIR). In addition to the LCIR staff, this year's update was prepared with the assistance and expertise of analysts with the Florida Legislature and the Florida Department of Revenue. The contributions of all those providing information and assistance are greatly appreciated.

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 2005 edition, please direct your comments to the LCIR at the following address.

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Additional local government fiscal data of potential interest to state and local officials can be found on the LCIR's website.

<http://fcn.state.fl.us/lcir>

Introduction

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 are the subjects 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. Section 1(a), Art. VII, State Constitution.

2. Section 8, Art. VII, State Constitution.

3. Section 18, Art. VII, State Constitution.

4. Florida Legislative Committee on Intergovernmental Relations, *2004 Intergovernmental Impact Report: Mandates and Measures Affecting Local Government Fiscal Capacity* (2005).

5. Section 1(e), Art. VII, State Constitution.

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Ad Valorem Tax¹

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

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 Florida Senate Committee on Finance and Taxation, *2004 Florida Tax Handbook Including Fiscal Impact of Potential Changes* (2004).

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

3. Section 9(b), Art. VII, State Constitution.

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 are composed of four categories of millage rates.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 Section 12, Art. VII, State Constitution.
3. Voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
4. County dependent special district millage is 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 municipal-type 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

4. Section 200.001(1), F.S. (2004).

5. Section 189.403(2), F.S. (2004).

6. Section 125.01(1)(q), F.S. (2004).

of the taxing unit for the contemplated services. If ad valorem taxes are levied to provide these municipal 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 are composed of four categories of millage rates.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 Section 12, Art. VII, State Constitution.
3. Voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
4. Municipal dependent special district millage is 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 millage rates are composed of five categories.⁹

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

7. Section 200.071, F.S. (2004).

8. Section 200.001(2), F.S. (2004).

9. Section 200.001(3), F.S. (2004).

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 Section 9(b), Art. VII, State Constitution.
5. Voted debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to Section 12, Art. VII, State Constitution.

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 prescribes 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 is 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 are the rates set by the district's governing body, and the following issues shall be raised.¹¹

1. Is the millage authorized by a special act approved by the electors pursuant to Section 9(b), Art. VII, State Constitution; authorized pursuant to Section 15, Art. XII, State Constitution; or otherwise authorized?
2. 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 because 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 following list reflects the major categories of exclusions.

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. Section 1011.62, F.S. (2004).

11. Section 200.001(4), F.S. (2004).

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

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.

2004 General Law Amendments

The following highlights the legislation passed during the 2004 legislative sessions that amended general ad valorem tax provisions.

<u>Chapter Law #</u>	<u>Bill #</u>	<u>Subject</u>
2004-349	S 2444	Property Tax
2004-22	H 1861	Ad Valorem Tax Forms/Local Officials
2004-474	S 8A	Residences/Damage/Tropical Systems

The Florida Legislature's website provides 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. Other legislation passed that addressed local (e.g., a special district's ability to levy ad valorem taxes) or tangential (e.g., an act requiring that special magistrates appointed to hear issues of exemptions and classifications of property valuations have a

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

minimum of five years experience in the area of ad valorem taxation) issues related to ad valorem taxation was not highlighted above.

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

Chapter 195, F.S., 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 distributes taxes to each taxing authority.¹⁴

13. Section 200.001(7), F.S. (2004).

14. Section 197.383, F.S. (2004).

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 s. 125.01(1)(q), F.S.

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 on-line database of legal opinions.¹⁵ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *ad valorem tax*.

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

Current and Prior Years' Revenues

No revenue estimates for individual local governments in the current fiscal year are available. 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 2004 as well as several prior years for purposes of comparison.¹⁶ This report is available via the Department's website.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 the period of 1996 through 2004. These tables are available via the LCIR's website.¹⁸

15. <http://myfloridalegal.com/opinions>

16. Florida Department of Revenue, *Florida Property Valuations and Tax Data Book* (2005).

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

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

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Constitutional Fuel Tax

Section 9(c), Article XII, 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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not amend provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

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

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

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

2. Section 206.45(2), F.S. (2004).

3. Section 206.47(2), F.S. (2004).

4. *Id.*, at (6).

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

$$\begin{array}{l} 1/4 \quad x \quad \frac{\text{County Area}}{\text{State Area}} \\ 1/4 \quad x \quad \frac{\text{County Population}}{\text{State Population}} \\ 1/2 \quad x \quad \frac{\text{Total Tax Collected Countywide during the Previous Fiscal Year}}{\text{Total Tax Collected Statewide during the Previous Fiscal Year}} \end{array}$$

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 SBA. This certificate is conclusive as to the tax collected in each county for the prior fiscal year.⁶

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

$$\text{Monthly Statewide Constitutional Fuel Tax Receipts} \quad x \quad \text{County's Distribution Factor}$$

Distribution of Proceeds

The taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Section 16, Art. IX, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining taxes credited to each county are surplus fuel tax funds.⁷ These surplus fuel tax funds are divided into 80 percent and 20 percent portions.

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

In each fiscal year, the SBA distributes the 20 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 20 percent surplus accruing

5. Section 9(c)(4), Art. XII, State Constitution.

6. Section 206.47(5)(a), F.S. (2004).

7. *Id.*, at (7).

8. *Id.*, at (9).

to that county. The remaining 20 percent surplus fuel tax funds are advanced monthly, to the extent practicable, to the BOCC for use in the county.⁹

The SBA assumes responsibility for distribution of the counties' 80 percent share in the same manner as the 20 percent share is currently distributed pursuant to s. 206.47, F.S. However, the SBA ensures that county funds are made available to the Department of Transportation and held in escrow for any construction underway on behalf of the county pursuant to resolution of the county's governing body.¹⁰

Authorized Uses

As previously mentioned, the taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Section 16, Art. IX, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining monies, or surplus fuel tax funds, are used for the acquisition, construction, and maintenance of roads. The term *maintenance* means periodic and routine maintenance, as defined in s. 334.03, F.S., and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.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 county at the discretion of the county's governing body.¹⁴

9. *Id.*, at (10).

10. Section 336.024, F.S. (2004).

11. Section 206.47(7), F.S. (2004).

12. Section 334.03(19), F.S. (2004).

13. *Id.*, at (24).

14. Section 336.23, F.S. (2004).

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 Florida Attorney General's searchable on-line database of legal opinions.¹⁵ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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
2004-03	Surplus second gas tax funds used on roads in county

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 and Prior Years' Revenues

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for the local fiscal year 2005 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 SBA'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. No summary of prior years' distributions is currently available.

15. <http://myfloridalegal.com/opinions>

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.66336%	0.33872%	0.40960%	1.41170%	\$ 2,880,750
Baker	0.09179%	0.03424%	0.24530%	0.37130%	757,684
Bay	0.52682%	0.22673%	0.36710%	1.12070%	2,286,928
Bradford	0.09834%	0.03950%	0.12260%	0.26040%	531,379
Brevard	1.45863%	0.74365%	0.54030%	2.74260%	5,596,618
Broward	4.58464%	2.48722%	0.51240%	7.58430%	15,476,712
Calhoun	0.04170%	0.01968%	0.24060%	0.30200%	616,269
Charlotte	0.51043%	0.22258%	0.33840%	1.07140%	2,186,326
Citrus	0.32699%	0.18423%	0.27480%	0.78600%	1,603,931
Clay	0.40610%	0.22847%	0.26040%	0.89500%	1,826,359
Collier	0.77651%	0.42830%	0.86260%	2.06740%	4,218,788
Columbia	0.31070%	0.08624%	0.33290%	0.72980%	1,489,248
De Soto	0.06753%	0.04937%	0.26590%	0.38280%	781,151
Dixie	0.04431%	0.02151%	0.30930%	0.37510%	765,438
Duval	2.79629%	1.21003%	0.35900%	4.36530%	8,907,940
Escambia	0.85565%	0.44418%	0.31990%	1.61970%	3,305,200
Flagler	0.18539%	0.09012%	0.21280%	0.48830%	996,437
Franklin	0.04224%	0.01535%	0.32150%	0.37910%	773,601
Gadsden	0.27724%	0.06808%	0.22460%	0.56990%	1,162,952
Gilchrist	0.03535%	0.02272%	0.14920%	0.20730%	423,022
Glades	0.02990%	0.01571%	0.41210%	0.45770%	933,994
Gulf	0.03127%	0.02287%	0.27390%	0.32800%	669,325
Hamilton	0.08873%	0.02054%	0.21750%	0.32680%	666,876
Hardee	0.08805%	0.04013%	0.26760%	0.39580%	807,679
Hendry	0.14571%	0.05347%	0.49600%	0.69520%	1,418,643
Hernando	0.37180%	0.20600%	0.20730%	0.78510%	1,602,095
Highlands	0.26049%	0.13237%	0.45980%	0.85270%	1,740,041
Hillsborough	3.41963%	1.58098%	0.52040%	5.52100%	11,266,291
Holmes	0.06445%	0.02774%	0.20860%	0.30080%	613,820
Indian River	0.42992%	0.17745%	0.22120%	0.82860%	1,690,862
Jackson	0.27530%	0.07174%	0.39660%	0.74360%	1,517,409
Jefferson	0.08275%	0.01985%	0.25160%	0.35420%	722,789
Lafayette	0.01516%	0.01077%	0.23090%	0.25680%	524,033
Lake	0.68881%	0.35251%	0.48500%	1.52630%	3,114,606
Lee	1.48568%	0.72502%	0.42980%	2.64050%	5,388,270
Leon	0.67612%	0.37416%	0.29790%	1.34820%	2,751,171
Levy	0.13130%	0.05369%	0.48590%	0.67090%	1,369,055
Liberty	0.02397%	0.01058%	0.34770%	0.38220%	779,927
Madison	0.15992%	0.02803%	0.30000%	0.48800%	995,825
Manatee	0.80634%	0.42012%	0.35570%	1.58220%	3,228,677
Marion	1.08270%	0.41292%	0.68440%	2.18000%	4,448,563
Martin	0.45084%	0.19695%	0.28450%	0.93230%	1,902,475
Miami-Dade	5.85451%	3.43545%	0.91700%	10.20700%	20,828,659
Monroe	0.32991%	0.11794%	0.82010%	1.26790%	2,587,308
Nassau	0.18081%	0.09235%	0.27480%	0.54800%	1,118,263
Okaloosa	0.57974%	0.26521%	0.41760%	1.26250%	2,576,289

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Okeechobee	0.18753%	0.05453%	0.37080%	0.61290%	1,250,699
Orange	3.41066%	1.43977%	0.41850%	5.26890%	10,751,849
Osceola	0.71868%	0.30817%	0.62880%	1.65560%	3,378,459
Palm Beach	3.04632%	1.77408%	0.93300%	5.75340%	11,740,532
Pasco	1.08177%	0.54963%	0.32410%	1.95550%	3,990,442
Pinellas	2.15515%	1.37636%	0.18120%	3.71270%	7,576,228
Polk	1.63573%	0.74968%	0.83950%	3.22490%	6,580,812
Putnam	0.21003%	0.10540%	0.34560%	0.66100%	1,348,853
Saint Johns	0.52536%	0.20480%	0.29250%	1.02270%	2,086,947
Saint Lucie	0.64808%	0.31031%	0.25450%	1.21290%	2,475,074
Santa Rosa	0.34811%	0.18875%	0.48500%	1.02190%	2,085,315
Sarasota	0.89581%	0.51074%	0.24910%	1.65560%	3,378,459
Seminole	1.02069%	0.57830%	0.14620%	1.74520%	3,561,299
Sumter	0.37648%	0.09226%	0.24110%	0.70980%	1,448,436
Suwannee	0.17561%	0.05447%	0.28870%	0.51880%	1,058,676
Taylor	0.09330%	0.03023%	0.44040%	0.56390%	1,150,708
Union	0.03343%	0.02010%	0.10450%	0.15800%	322,419
Volusia	1.21930%	0.68941%	0.52300%	2.43170%	4,962,188
Wakulla	0.06496%	0.03652%	0.26040%	0.36190%	738,502
Walton	0.22193%	0.06892%	0.47960%	0.77050%	1,572,302
Washington	0.07732%	0.03209%	0.26040%	0.36980%	754,623
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 204,062,500

Constitutional School Revenue Sources

Gross Receipts Tax on Utilities

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

Motor Vehicle License Tax

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

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 receipts of 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 lists 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 lists the order of priority and purposes for which the distributed monies shall be used in each fiscal year.

-
1. Section 9(c), Art. XII, State Constitution.
 2. Section 203.01(1)(b), F.S. (2004).
 3. Section 9(d), Art. XII, State Constitution.

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

Current and Prior Years' Revenues

Estimated collections of the gross receipts tax, which fund capital outlay projects of the state system of public education, are expected to total approximately \$857 million in state fiscal year 2005.⁴ Estimated distributions to public schools and community colleges resulting from the licensing of motor vehicles are expected to total approximately \$117 million that same year.⁵ Several additional tables summarizing prior years' statewide distributions to school districts are available via the LCIR's website.⁶

4. Florida Senate Committee on Finance and Taxation, *2005 Florida Tax Handbook Including Fiscal Impact of Potential Changes* 59 (2005).

5. *Id.*, at 93.

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 improvements 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.

2004 General Law Amendments

Legislation passed during the 2004 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. Sections 1-2, Art. VIII, State Constitution.

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. 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 Florida Attorney General's searchable on-line database of legal opinions.² Interested persons may view the opinions by accessing the website and performing a search using the keyword 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 and Prior Years' Revenues

No revenue estimates for individual local governments in the current fiscal year are available. 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 represent a total or partial reimbursement to local governments 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 impose impact fees in conjunction with their power to regulate land use and their statutory responsibility to adopt and enforce comprehensive planning. Impact fees have successfully been levied to fund several types of projects, including the expansion of water and sewer facilities, the construction of road improvements, the construction of school facilities, and park expansions.

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.

2004 General Law Amendments

The following legislation passed during the 2004 legislative session affected this revenue source.

<u>Chapter Law #</u>	<u>Bill #</u>	<u>Subject</u>
2004-354	CS/SB 3000	Charter Schools

The Florida Legislature's website offers additional information regarding this legislation.¹ Interested persons can link to the text of the enrolled bill, text of amendments, relevant staff analyses, and chamber vote histories.

Eligibility Requirements

The levy of impact fees stems primarily from county and municipal home rule authority granted in the Florida Constitution.²

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 expansions. 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 Florida Attorney General's searchable on-line database of legal opinions.³ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *impact fees*.

1. <http://www.leg.state.fl.us>

2. Sections 1-2, Art. VIII, State Constitution.

3. <http://myfloridalegal.com/opinions>

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 estimates for individual local governments in the current fiscal year are available. Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website.⁴

4. <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 unilateral 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. Sections 1-2, Art. VIII, State Constitution.

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 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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

The authority to levy 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 affected municipality's governing body. 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 affected municipality's governing body.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.

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.⁶ 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.⁷

1. Sections 1-2, Art. VIII, State Constitution.

2. For county governments, Section 125.01(1)(r), F.S. (2004); and municipal governments, Chapter 170, F.S. (2004).

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. Section 125.01(1)(q), F.S. (2004).

5. *Id.*, at (5).

6. Section 170.01, F.S. (2004).

7. Section 170.03, F.S. (2004).

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. These two methods are discussed below in more detail. 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.⁸ 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. In addition, the foreclosure process must be repeated for each year that a special assessment, imposed for recurring annual services, is not paid.

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

8. Sections 197.363 - .3632, F.S. (2004).

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.⁹ 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.¹⁰ 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 Florida Attorney General's searchable on-line database of legal opinions.¹¹ Interested persons may view the opinions by accessing the website and performing separate searches using the keyword phrases *special assessments* and *chapter 170*.

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

Current and Prior Years' Revenues

No revenue estimates for individual local governments in the current fiscal year are available. Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website.¹²

9. Section 125.01(1)(q), F.S. (2004).

10. Section 170.01, F.S. (2004).

11. <http://myfloridalegal.com/opinions>

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

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 and stormwater fees).

When the local government can demonstrate a rational nexus between the regulatory activity or governmental service provided with the fee and the fee payers 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. Sections 1-2, Art. VIII, State Constitution.

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 Florida Attorney General's searchable on-line database of legal opinions.² Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases *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 must 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 are 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 a 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 interconnected 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. 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 capacity is reserved until the customer begins to pay the utility bill.

1. Sections 1-2, Art. VIII, State Constitution.

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 Florida Attorney General's searchable online database of legal opinions.² Interested persons may view the opinions on-line by accessing the website and performing 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. For purposes of discussion, these revenue sources are categorized as 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 One such criterion requires that the local government have levied ad valorem taxes to produce the revenue equivalent to a millage rate of 3 mills on the dollar based on 1973 taxable values, or produce revenue equivalent to that which would be produced by a 3-mill ad valorem tax from any combination of the following four sources: receiving a remittance from the county pursuant to s. 125.01(6)(a), F.S; collecting an occupational license tax or a utility tax; or levying an ad valorem tax.

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. Section 218.23, F.S. (2004).

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
- Discretionary Surtax on Documents
- Green Utility Fee
- Gross Receipts Tax on Commercial Hazardous Waste Facilities
- Insurance Premium Tax
- Intergovernmental Radio Communications Program
- 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 or majority plus 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 ss. 561.14(6), 563.02, 564.02, 565.02(1),(4)-(5), and 565.03, F.S., 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 alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume 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 s. 561.14(4)-(5), F.S., shall pay an annual license tax that ranges from \$500 to \$4,000.⁵

General Law Amendments

Legislation passed during the 2004 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. Section 561.14(6), F.S. (2004).

2. Section 563.02, F.S. (2004).

3. Section 564.02, F.S. (2004).

4. Section 565.02(1),(4)-(5), F.S. (2004).

5. Section 565.03, F.S. (2004).

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 on-line database of legal opinions.⁹ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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 and Prior Years' Revenues

No estimated revenue distributions for local governments for the current fiscal year are available. Several additional tables summarizing prior years' distributions are available via the LCIR's website.¹⁰

6. Section 561.02, F.S. (2004).

7. Section 561.342(1), F.S. (2004).

8. *Id.*, at (2).

9. <http://myfloridalegal.com/opinions>

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

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 proceeds are to be used by counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county ad valorem taxes.² The proceeds are allocated to each county via the same distribution formula used for distributing the constitutional fuel tax.

General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is administered by the Department of Revenue (DOR). Prior to distributing the proceeds to county governments, the DOR deducts the General Revenue Service Charge pursuant to s. 215.20, F.S., and transfers the service charge proceeds to the state's General Revenue Fund.³ Additionally, the DOR is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction 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.

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

1. Section 206.41(1)(b), F.S. (2004).

2. Section 206.60(5), F.S. (2004).

3. *Id.*, at (1)(a).

allocation components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly distribution, the monthly statewide tax receipts are multiplied by each county's distribution factor.

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

$$\begin{array}{l} 1/4 \quad x \quad \frac{\text{County Area}}{\text{State Area}} \\ 1/4 \quad x \quad \frac{\text{County Population}}{\text{State Population}} \\ 1/2 \quad x \quad \frac{\text{Total Tax Collected on County Retail Sales and Use in Prior Fiscal Year}}{\text{Total Tax Collected Statewide on Retail Sales and Use in Prior Fiscal Year}} \end{array}$$

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

$$\text{Monthly Statewide County Fuel Tax Receipts} \quad x \quad \text{County's Distribution Factor}$$

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

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

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 on-line database of legal opinions.⁵ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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 and Prior Years' Revenues

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for local fiscal year 2005 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. 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

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.66336%	0.33872%	0.40960%	1.41170%	\$ 1,293,576
Baker	0.09179%	0.03424%	0.24530%	0.37130%	340,231
Bay	0.52682%	0.22673%	0.36710%	1.12070%	1,026,925
Bradford	0.09834%	0.03950%	0.12260%	0.26040%	238,611
Brevard	1.45863%	0.74365%	0.54030%	2.74260%	2,513,113
Broward	4.58464%	2.48722%	0.51240%	7.58430%	6,949,684
Calhoun	0.04170%	0.01968%	0.24060%	0.30200%	276,730
Charlotte	0.51043%	0.22258%	0.33840%	1.07140%	981,751
Citrus	0.32699%	0.18423%	0.27480%	0.78600%	720,231
Clay	0.40610%	0.22847%	0.26040%	0.89500%	820,111
Collier	0.77651%	0.42830%	0.86260%	2.06740%	1,894,410
Columbia	0.31070%	0.08624%	0.33290%	0.72980%	668,734
De Soto	0.06753%	0.04937%	0.26590%	0.38280%	350,769
Dixie	0.04431%	0.02151%	0.30930%	0.37510%	343,714
Duval	2.79629%	1.21003%	0.35900%	4.36530%	4,000,034
Escambia	0.85565%	0.44418%	0.31990%	1.61970%	1,484,172
Flagler	0.18539%	0.09012%	0.21280%	0.48830%	447,441
Franklin	0.04224%	0.01535%	0.32150%	0.37910%	347,379
Gadsden	0.27724%	0.06808%	0.22460%	0.56990%	522,214
Gilchrist	0.03535%	0.02272%	0.14920%	0.20730%	189,954
Glades	0.02990%	0.01571%	0.41210%	0.45770%	419,402
Gulf	0.03127%	0.02287%	0.27390%	0.32800%	300,555
Hamilton	0.08873%	0.02054%	0.21750%	0.32680%	299,455
Hardee	0.08805%	0.04013%	0.26760%	0.39580%	362,681
Hendry	0.14571%	0.05347%	0.49600%	0.69520%	637,029
Hernando	0.37180%	0.20600%	0.20730%	0.78510%	719,407
Highlands	0.26049%	0.13237%	0.45980%	0.85270%	781,350
Hillsborough	3.41963%	1.58098%	0.52040%	5.52100%	5,059,030
Holmes	0.06445%	0.02774%	0.20860%	0.30080%	275,631
Indian River	0.42992%	0.17745%	0.22120%	0.82860%	759,267
Jackson	0.27530%	0.07174%	0.39660%	0.74360%	681,379
Jefferson	0.08275%	0.01985%	0.25160%	0.35420%	324,562
Lafayette	0.01516%	0.01077%	0.23090%	0.25680%	235,312
Lake	0.68881%	0.35251%	0.48500%	1.52630%	1,398,587
Lee	1.48568%	0.72502%	0.42980%	2.64050%	2,419,556
Leon	0.67612%	0.37416%	0.29790%	1.34820%	1,235,389
Levy	0.13130%	0.05369%	0.48590%	0.67090%	614,762
Liberty	0.02397%	0.01058%	0.34770%	0.38220%	350,219
Madison	0.15992%	0.02803%	0.30000%	0.48800%	447,167
Manatee	0.80634%	0.42012%	0.35570%	1.58220%	1,449,809
Marion	1.08270%	0.41292%	0.68440%	2.18000%	1,997,589
Martin	0.45084%	0.19695%	0.28450%	0.93230%	854,290
Miami-Dade	5.85451%	3.43545%	0.91700%	10.20700%	9,352,929
Monroe	0.32991%	0.11794%	0.82010%	1.26790%	1,161,808

County Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Nassau	0.18081%	0.09235%	0.27480%	0.54800%	502,146
Okaloosa	0.57974%	0.26521%	0.41760%	1.26250%	1,156,860
Okeechobee	0.18753%	0.05453%	0.37080%	0.61290%	561,616
Orange	3.41066%	1.43977%	0.41850%	5.26890%	4,828,025
Osceola	0.71868%	0.30817%	0.62880%	1.65560%	1,517,068
Palm Beach	3.04632%	1.77408%	0.93300%	5.75340%	5,271,984
Pasco	1.08177%	0.54963%	0.32410%	1.95550%	1,791,874
Pinellas	2.15515%	1.37636%	0.18120%	3.71270%	3,402,040
Polk	1.63573%	0.74968%	0.83950%	3.22490%	2,955,056
Putnam	0.21003%	0.10540%	0.34560%	0.66100%	605,691
Saint Johns	0.52536%	0.20480%	0.29250%	1.02270%	937,126
Saint Lucie	0.64808%	0.31031%	0.25450%	1.21290%	1,111,411
Santa Rosa	0.34811%	0.18875%	0.48500%	1.02190%	936,393
Sarasota	0.89581%	0.51074%	0.24910%	1.65560%	1,517,068
Seminole	1.02069%	0.57830%	0.14620%	1.74520%	1,599,170
Sumter	0.37648%	0.09226%	0.24110%	0.70980%	650,407
Suwannee	0.17561%	0.05447%	0.28870%	0.51880%	475,389
Taylor	0.09330%	0.03023%	0.44040%	0.56390%	516,716
Union	0.03343%	0.02010%	0.10450%	0.15800%	144,779
Volusia	1.21930%	0.68941%	0.52300%	2.43170%	2,228,228
Wakulla	0.06496%	0.03652%	0.26040%	0.36190%	331,618
Walton	0.22193%	0.06892%	0.47960%	0.77050%	706,028
Washington	0.07732%	0.03209%	0.26040%	0.36980%	338,857
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 91,632,500

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

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source. Legislation is typically passed each year that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a county government must have satisfied a number of statutory requirements.² 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 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].³

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

2. Section 218.23(1), F.S. (2004).

3. Section 218.21(7), F.S. (2004).

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 2005, as determined by the DOR, is also noted.

2.9 percent of net cigarette tax collections⁴ = 3.25 percent of total program funding

2.044 percent of sales and use tax collections⁵ = 96.75 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*.⁶

A county population factor is an eligible county's population divided by total population of all eligible counties in the state. Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Children and Family Services and Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.⁷

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.

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

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

4. Section 210.20(2)(a), F.S. (2004).

5. Section 212.20(6)(d)5., F.S. (2004).

6. Section 218.245(1), F.S. (2004).

7. Section 186.901, F.S. (2004).

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.⁸

The distribution to an eligible county is determined by the following procedure.⁹ 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, statutory provisions exist that restrict the amount of funds that can be pledged for bond indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.¹⁰ 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.¹¹ However, in spite of these restrictions, a county may assign, pledge, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, an amount up to 50 percent of the funds received in the prior year.¹² Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bond indebtedness.

8. Section 218.23(2), F.S. (2004).

9. *Id.*, at (3).

10. Section 218.25(1), F.S. (2004).

11. *Id.*, at (2).

12. *Id.*, at (4).

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 on-line database of legal opinions.¹³ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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
2002-36	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 and Prior Years' Revenues

The table included in this section lists the estimated distributions to county governments for state fiscal year 2005 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. 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 Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2005

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	\$ 2,554,798	\$ 3,816,213
Baker	28,273	90,639	259,448	378,360
Bay	154,793	684,481	1,985,819	2,825,093
Bradford	28,713	129,364	259,863	417,940
Brevard	464,254	1,807,775	5,986,030	8,258,059
Broward	3,573,165	4,779,269	14,608,817	22,961,251
Calhoun	14,713	68,369	125,749	208,831
Charlotte	187,080	493,387	2,707,403	3,387,870
Citrus	90,480	499,080	2,079,989	2,669,549
Clay	102,028	599,690	2,627,908	3,329,626
Collier	491,318	594,600	6,210,706	7,296,624
Columbia	72,308	288,232	847,197	1,207,737
DeSoto	30,961	132,516	432,486	595,963
Dixie	15,487	54,021	180,457	249,965
Duval	1,999,042	4,106,467	16,121,463	22,226,972
Escambia	728,024	1,779,956	3,981,010	6,488,990
Flagler	23,543	78,036	627,723	729,302
Franklin	18,862	41,026	140,750	200,638
Gadsden	80,864	239,311	405,795	725,970
Gilchrist	5,883	45,494	210,091	261,468
Glades	12,360	41,438	120,789	174,587
Gulf	68,034	19,920	116,502	204,456
Hamilton	23,270	109,630	56,346	189,246
Hardee	36,082	144,439	245,790	426,311
Hendry	28,673	148,507	494,794	671,974
Hernando	79,474	409,209	2,490,021	2,978,704
Highlands	104,948	349,039	1,341,450	1,795,437
Hillsborough	1,835,627	4,916,849	16,389,064	23,141,540
Holmes	20,087	112,718	169,025	301,830
Indian River	205,850	425,545	1,791,980	2,423,375
Jackson	67,470	259,685	444,019	771,174
Jefferson	29,079	67,261	146,241	242,581
Lafayette	6,472	29,717	72,297	108,486
Lake	256,097	708,355	3,259,274	4,223,726
Lee	578,772	1,764,708	7,808,069	10,151,549
Leon	316,798	1,026,649	2,860,753	4,204,200
Levy	34,157	137,533	507,249	678,939
Liberty	8,441	28,423	67,117	103,981
Madison	34,591	95,970	174,709	305,270
Manatee	530,269	1,054,577	4,347,178	5,932,024
Marion	251,941	1,024,873	4,680,122	5,956,936
Martin	244,331	553,167	2,485,470	3,282,968
Miami-Dade	5,895,217	10,571,522	23,965,669	40,432,408
Monroe	246,464	455,801	1,245,618	1,947,883
Nassau	65,716	252,268	934,291	1,252,275
Okaloosa	147,680	859,331	2,687,654	3,694,665
Okeechobee	41,041	173,472	520,028	734,541

County Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2005

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	19,366,953	24,815,828
Osceola	95,114	414,462	3,663,477	4,173,053
Palm Beach	2,570,430	2,766,174	17,176,908	22,513,512
Pasco	310,426	1,782,481	5,818,372	7,911,279
Pinellas	2,452,694	3,368,283	8,832,135	14,653,112
Polk	857,616	2,627,126	6,027,190	9,511,932
Putnam	98,535	409,282	839,785	1,347,602
Saint Johns	152,548	403,262	2,591,260	3,147,070
Saint Lucie	187,010	618,973	2,290,926	3,096,909
Santa Rosa	77,885	448,253	2,036,563	2,562,701
Sarasota	1,119,924	1,148,225	5,310,806	7,578,955
Seminole	339,130	1,316,016	5,692,729	7,347,875
Sumter	35,653	182,301	862,803	1,080,757
Suwannee	32,719	175,516	497,682	705,917
Taylor	36,940	118,139	187,494	342,573
Union	18,615	33,326	118,595	170,536
Volusia	698,366	1,525,368	4,727,841	6,951,575
Wakulla	24,054	90,110	353,817	467,981
Walton	39,806	151,427	975,747	1,166,980
Washington	16,827	101,973	249,907	368,707
===== Totals	\$ 30,329,957	\$ 64,756,373	\$ 229,396,017	\$ 324,482,347

Notes:

- 1) These revenue estimates reflect the authorized change in the state's sales tax share of the County Revenue Sharing Program that are incorporated within Chapter 2003-402, L.O.F., (i.e., House Bill 113-A).
- 2) Provisions of Chapter 2003-402, L.O.F., 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.
- 3) These dollar figures represent a 95 percent distribution of estimated monies.
- 4) Duval County's total distribution includes \$5,152,948 pursuant to s. 218.23(2), F.S.
- 5) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state fiscal year 2005 has been estimated to be as follows: state sales tax, 96.75%; cigarette tax, 3.25%.

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.

2004 General Law Amendments

Legislation passed during the 2004 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 [hereinafter 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.

2004 General Law Amendments

Chapter 2004-235, L.O.F. (CS for SB 2646) and ch. 2004-269, L.O.F. (HB 1837) delete provisions regarding the allocation of available funds for specified purposes. The legislation gives the Department of Community Affairs (DCA) more authority to determine how available funds will be allocated for implementing and administering state and local emergency management programs as well as meeting any matching requirements imposed as a condition of receiving federal disaster relief assistance. These changes became effective 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 - .90, 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 s. 624.5092, F.S. The surcharge is not to be considered premiums of the insurer; however, nonpayment of the surcharge by the insured may be a valid reason for cancellation of the policy. All proceeds of the surcharge shall be deposited in the Trust Fund, which is administered by the DCA, and may not be used to supplant existing funding.²

1. Section 252.34(5), F.S. (2004).

2. Sections 252.371-.372, F.S. (2004).

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.³ If adequate funding is available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.⁴

Distribution of Proceeds

Funds appropriated from the Trust Fund shall be allocated by the DCA.

Authorized Uses

Proceeds shall be used to implement and administer state and local emergency management programs, including administration, training, and operations; fund grants and loans to state or regional agencies, local governments, and private organizations to implement projects that will further state and local emergency management objectives; and meet any matching requirements imposed as a condition of receiving federal disaster relief assistance.⁵

Relevant Attorney General Opinions

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

Current and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. A table summarizing prior years' distributions is available via the LCIR's website.⁶

3. Section 252.373(2), F.S. (2004).

4. *Id.*, at (3).

5. *Id.*, at (1)(a).

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

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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., 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 s. 206.41(1)(b) and (g), F.S., on those gallons that would otherwise be eligible for refund.¹

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., 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 s. 206.41(1)(b) and (g), F.S., on those gallons which would otherwise be eligible for refund.²

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

1. Section 206.41(4)(d), F.S. (2004).

2. *Id.*, at (4)(e).

3. Section 206.625, F.S. (2004).

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

Administrative Procedures

The Department of Revenue (DOR) administers the refund or credit of fuel taxes. The DOR 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 on-line database of legal opinions.⁸ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
74-341	Return of gas taxes paid
74-342	Return of gas taxes paid
81-30	Refund provisions of F.S. 206
82-08	Authority of special district to refund tax

4. Section 206.874(4)(d), F.S. (2004).

5. Section 206.41(5), F.S. (2004).

6. Section 206.41(4)(d), F.S. (2004); Section 206.625(1), F.S. (2004).

7. Section 206.41(4)(e), F.S. (2004); Section 206.625(2), F.S. (2004).

8. <http://myfloridalegal.com/opinions>

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 and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. 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 or \$12 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.² 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. A county tax of \$3 per year shall be paid by each insurer for each county in this state in which an agent who resides outside of this state represents and engages in person in the activities of an agent for the insurer.

Municipal governments may also require a tax on insurance agents not to exceed 50 percent of the applicable state tax.³ 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 or municipal tax is not specified in current law.

2004 General Law Amendments

Legislation passed during the 2004 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 all county monies in the

1. Section 624.501, F.S. (2004).

2. Section 624.505, F.S. (2004).

3. Section 624.507, F.S. (2004).

Agents County Tax Trust Fund.⁴ The Department shall maintain a separate account for all monies collected for each county and, after applying the General Revenue Service Charge deduction authorized pursuant to s. 215.20, F.S., remit the balance to the counties. The payment and collection of the county tax shall be in lieu of collection by the respective county tax collectors.⁵

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.⁶

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 on-line database of legal opinions.⁷ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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 and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. Several additional tables summarizing prior years' distributions are available via the LCIR's website.⁸

4. Section 624.506(1), F.S. (2004).

5. Id., at (2).

6. Id., at (3).

7. <http://myfloridalegal.com/opinions>

8. <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 ch. 212, F.S. The *ordinary* distribution is possible due to the transfer of 8.715 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund [hereinafter Trust Fund]. The *emergency* and *supplemental* distributions are possible due to the transfer of 0.095 percent of net sales tax proceeds to the trust fund. The emergency and supplemental distributions are available to select counties that meet certain fiscal-related eligibility requirements or have an inmate population being greater than seven percent of the total county population, respectively.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source. 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 s. 218.23, F.S., shall participate in the program.² However, a municipality incorporated subsequent to the effective date of ch. 82-154, L.O.F. (i.e., April 19, 1982), which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., 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.

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

2. Section 218.63(1), F.S. (2004).

The monies that otherwise would be distributed to a unit of local government failing to certify compliance as required by s. 218.23(1), F.S., or having otherwise failed to meet the requirements of s. 200.065, F.S., shall be deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR).³

A county government, meeting certain criteria, shall also participate in the monthly emergency and supplemental distributions, and such qualification shall be determined annually at the start of the fiscal year.⁴ 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 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 s. 218.62, F.S., for the prior fiscal year were less than the current per capita limitation, based on the county's population.

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

At the beginning of each fiscal year, the DOR shall calculate a supplemental allocation for each eligible county. If monies appropriated for the current year's distribution are less than 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

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund shall be earmarked for distribution to the governing body of that county and each municipality

3. *Id.*, at (2).

4. Section 218.65, F.S. (2004).

within that county.⁵ Monies in the Trust Fund are appropriated to the DOR and shall be distributed monthly to participating units of local government.

Distribution of Proceeds

Each participating county and municipal government shall receive a proportion of monies earmarked for distribution within that county.⁶ Except in the case of error of population figures certified pursuant to s. 186.901, F.S., the apportionment factors shall remain in effect for the fiscal year. Any adjustments to revenue distributions to correct for population error shall be made subsequent to receipt by the DOR of corrected certified population figures.

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 2004-05 state fiscal year per capita limitation of \$39.16 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.

5. Section 218.61, F.S. (2004).

6. Section 218.62, F.S. (2004).

7. Section 218.65(5), F.S. (2004).

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

STEP #1. The 2004-05 state fiscal year per capita limitation of \$39.16 is multiplied by the latest official state estimate of the inmate population, which is defined as 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

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

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

9. Section 218.66, F.S. (2004).

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.

2003 Population Figures Used for Revenue-Sharing Purposes

Total county population: 229,581

Total unincorporated population: 94,653

Total incorporated population: 134,928

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

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

$$\frac{94,653 + (2/3 \times 134,928)}{229,581 + (2/3 \times 134,928)} = 0.5777$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2005 ordinary distribution amount by the county government's distribution factor.

$$\$16,540,741 \times 0.5777 = \$9,556,144$$

In order to determine the county government's portions derived on behalf of two-thirds of the incorporated area population and on behalf of the unincorporated area population, it is necessary to calculate two ratios. For purposes here, these ratios will be referred to as A and B.

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

$$A = \frac{(2/3 \times 134,928)}{[229,581 + (2/3 \times 134,928)]} = 0.2815$$

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

10. Section 218.64, F.S. (2004).

$$B = \frac{94,653}{[229,581 + (2/3 \times 134,928)]} = 0.2962$$

The formula listed below, based on the ratios illustrated above, is used to calculate the proportion of the county government's ordinary distribution derived on behalf of two-thirds of the incorporated population.

$$\text{Proportion} = [A / (A + B)] = [0.2815 / (0.2815 + 0.2962)] = 0.4873$$

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.

$$\$9,556,144 \times 0.4873 = \$4,656,709$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.2962 / (0.2815 + 0.2962)] = 0.5127$$

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.

$$\$9,556,144 \times 0.5127 = \$4,899,435$$

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 on-line database of legal opinions.¹¹ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

11. <http://myfloridalegal.com/opinions>

<u>Opinion #</u>	<u>Subject</u>
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
2002-36	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 and Prior Years' Revenues

The table included in this section lists the estimated ordinary, emergency, supplemental, and total distributions to county and municipal governments for local fiscal year 2005 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. Several additional tables summarizing prior years' distributions are available via the LCIR's website.¹²

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

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
-----	-----	-----	-----	-----
BOCC Alachua	\$ 9,556,144	\$ -	\$ -	\$ 9,556,144
Alachua	347,915	-	-	347,915
Archer	65,380	-	-	65,380
Gainesville	6,002,918	-	-	6,002,918
Hawthorne	72,161	-	-	72,161
High Springs	217,725	-	-	217,725
LaCrosse	8,386	-	-	8,386
Micanopy	33,026	-	-	33,026
Newberry	194,482	-	-	194,482
Waldo	42,603	-	-	42,603
	-----	-----	-----	-----
	16,540,741	-	-	16,540,741
BOCC Baker	545,069	574,309	30,030	1,149,408
Glen Saint Mary	13,667	-	-	13,667
Macclenny	134,595	-	-	134,595
	-----	-----	-----	-----
	693,331	574,309	30,030	1,297,670
BOCC Bay	8,832,370	-	-	8,832,370
Callaway	1,057,228	-	-	1,057,228
Cedar Grove	405,319	-	-	405,319
Lynn Haven	1,020,139	-	-	1,020,139
Mexico Beach	80,732	-	-	80,732
Panama City	2,617,504	-	-	2,617,504
Panama City Beach	570,385	-	-	570,385
Parker	338,558	-	-	338,558
Springfield	639,450	-	-	639,450
	-----	-----	-----	-----
	15,561,686	-	-	15,561,686
BOCC Bradford	824,702	437,245	60,975	1,322,921
Brooker	12,780	-	-	12,780
Hampton	16,841	-	-	16,841
Lawtey	27,072	-	-	27,072
Starke	220,442	-	-	220,442
	-----	-----	-----	-----
	1,101,836	437,245	60,975	1,600,056
BOCC Brevard	20,677,900	-	-	20,677,900
Cape Canaveral	485,253	-	-	485,253
Cocoa	864,984	-	-	864,984
Cocoa Beach	652,098	-	-	652,098
Indialantic	154,836	-	-	154,836
Indian Harbour Beach	436,146	-	-	436,146
Malabar	138,637	-	-	138,637
Melbourne	3,762,810	-	-	3,762,810

Local Government Half-Cent Sales Tax

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IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
-----	-----	-----	-----	-----
Melbourne Beach	174,969	-	-	174,969
Melbourne Village	36,690	-	-	36,690
Palm Bay	4,343,264	-	-	4,343,264
Palm Shores	42,720	-	-	42,720
Rockledge	1,156,974	-	-	1,156,974
Satellite Beach	549,436	-	-	549,436
Titusville	2,156,557	-	-	2,156,557
West Melbourne	625,065	-	-	625,065
-----	-----	-----	-----	-----
	36,258,339	-	-	36,258,339
BOCC Broward	64,365,559	-	-	64,365,559
Coconut Creek	2,639,275	-	-	2,639,275
Cooper City	1,612,442	-	-	1,612,442
Coral Springs	6,903,113	-	-	6,903,113
Dania Beach	1,516,147	-	-	1,516,147
Davie	4,434,300	-	-	4,434,300
Deerfield Beach	3,599,835	-	-	3,599,835
Fort Lauderdale	9,398,167	-	-	9,398,167
Hallandale Beach	1,940,802	-	-	1,940,802
Hillsboro Beach	123,260	-	-	123,260
Hollywood	7,926,887	-	-	7,926,887
Lauderdale-by-the-Sea	347,096	-	-	347,096
Lauderdale Lakes	1,756,941	-	-	1,756,941
Lauderhill	3,215,711	-	-	3,215,711
Lazy Lake	2,113	-	-	2,113
Lighthouse Point	602,456	-	-	602,456
Margate	3,006,164	-	-	3,006,164
Miramar	5,332,980	-	-	5,332,980
North Lauderdale	2,238,638	-	-	2,238,638
Oakland Park	1,764,558	-	-	1,764,558
Parkland	1,018,104	-	-	1,018,104
Pembroke Park	365,054	-	-	365,054
Pembroke Pines	8,214,716	-	-	8,214,716
Plantation	4,668,422	-	-	4,668,422
Pompano Beach	4,797,075	-	-	4,797,075
Sea Ranch Lakes	40,419	-	-	40,419
Southwest Ranches	412,256	-	-	412,256
Sunrise	4,864,181	-	-	4,864,181
Tamarac	3,162,449	-	-	3,162,449
Weston	3,297,718	-	-	3,297,718
Wilton Manors	690,189	-	-	690,189
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	154,257,026	-	-	154,257,026
BOCC Calhoun	223,159	398,959	21,001	643,120
Altha	11,165	-	-	11,165

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Blountstown	48,583	-	-	48,583
	-----	-----	-----	-----
	282,907	398,959	21,001	702,868
BOCC Charlotte	10,436,914	-	-	10,436,914
Punta Gorda	1,189,024	-	-	1,189,024
	-----	-----	-----	-----
	11,625,938	-	-	11,625,938
BOCC Citrus	6,214,408	-	-	6,214,408
Crystal River	186,057	-	-	186,057
Inverness	357,254	-	-	357,254
	-----	-----	-----	-----
	6,757,719	-	-	6,757,719
BOCC Clay	8,116,402	-	-	8,116,402
Green Cove Springs	307,568	-	-	307,568
Keystone Heights	73,385	-	-	73,385
Orange Park	492,055	-	-	492,055
Penney Farms	32,537	-	-	32,537
	-----	-----	-----	-----
	9,021,948	-	-	9,021,948
BOCC Collier	29,254,202	-	-	29,254,202
Everglades	54,612	-	-	54,612
Marco Island	1,605,518	-	-	1,605,518
Naples	2,337,553	-	-	2,337,553
	-----	-----	-----	-----
	33,251,886	-	-	33,251,886
BOCC Columbia	3,231,351	-	-	3,231,351
Fort White	24,915	-	-	24,915
Lake City	627,024	-	-	627,024
	-----	-----	-----	-----
	3,883,291	-	-	3,883,291
BOCC De Soto	1,071,077	625,214	-	1,696,292
Arcadia	249,195	-	-	249,195
	-----	-----	-----	-----
	1,320,272	625,214	-	1,945,487
BOCC Dixie	306,836	423,838	16,339	747,013
Cross City	43,012	-	-	43,012
Horseshoe Beach	5,711	-	-	5,711
	-----	-----	-----	-----
	355,560	423,838	16,339	795,737

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
-----	-----	-----	-----	-----
BOCC Duval	70,747,973	-	-	70,747,973
Atlantic Beach	1,213,293	-	-	1,213,293
Baldwin	141,642	-	-	141,642
Jacksonville Beach	1,844,317	-	-	1,844,317
Neptune Beach	629,454	-	-	629,454
	-----	-----	-----	-----
	74,576,679	-	-	74,576,679
BOCC Escambia	18,051,884	-	-	18,051,884
Century	111,208	-	-	111,208
Pensacola	3,604,471	-	-	3,604,471
	-----	-----	-----	-----
	21,767,563	-	-	21,767,563
BOCC Flagler	1,386,783	1,950,908	-	3,337,691
Beverly Beach	17,271	-	-	17,271
Bunnell	68,213	-	-	68,213
Flagler Beach (part)	166,021	-	-	166,021
Palm Coast	1,333,456	-	-	1,333,456
	-----	-----	-----	-----
	2,971,744	1,950,908	-	4,922,652
BOCC Franklin	549,008	-	-	549,008
Apalachicola	146,685	-	-	146,685
Carrabelle	80,071	-	-	80,071
	-----	-----	-----	-----
	775,764	-	-	775,764
BOCC Gadsden	1,076,074	1,282,122	-	2,358,196
Chattahoochee	66,750	-	-	66,750
Greensboro	17,683	-	-	17,683
Gretna	48,788	-	-	48,788
Havana	48,788	-	-	48,788
Midway	41,743	-	-	41,743
Quincy	193,789	-	-	193,789
	-----	-----	-----	-----
	1,493,616	1,282,122	-	2,775,738
BOCC Gilchrist	234,951	536,960	-	771,912
Bell	6,819	-	-	6,819
Fanning Springs (part)	5,367	-	-	5,367
Trenton	26,685	-	-	26,685
	-----	-----	-----	-----
	273,822	536,960	-	810,782
BOCC Glades	141,523	399,518	-	541,041
Moore Haven	25,173	-	-	25,173

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
	166,696	399,518	-	566,214
BOCC Gulf	336,208	360,157	44,279	740,644
Port Saint Joe	111,313	-	-	111,313
Wewahitchka	52,898	-	-	52,898
	-----	-----	-----	-----
	500,420	360,157	44,279	904,856
BOCC Hamilton	259,873	345,816	43,381	649,069
Jasper	45,543	-	-	45,543
Jennings	21,369	-	-	21,369
White Springs	20,364	-	-	20,364
	-----	-----	-----	-----
	347,149	345,816	43,381	736,346
BOCC Hardee	607,623	769,099	-	1,376,722
Bowling Green	79,539	-	-	79,539
Wauchula	115,415	-	-	115,415
Zolfo Springs	43,797	-	-	43,797
	-----	-----	-----	-----
	846,374	769,099	-	1,615,473
BOCC Hendry	1,422,494	-	-	1,422,494
Clewiston	287,111	-	-	287,111
La Belle	189,558	-	-	189,558
	-----	-----	-----	-----
	1,899,164	-	-	1,899,164
BOCC Hernando	6,157,061	-	-	6,157,061
Brooksville	326,157	-	-	326,157
Weeki Wachee	358	-	-	358
	-----	-----	-----	-----
	6,483,575	-	-	6,483,575
BOCC Highlands	4,355,644	-	-	4,355,644
Avon Park	447,553	-	-	447,553
Lake Placid	87,782	-	-	87,782
Sebring	512,999	-	-	512,999
	-----	-----	-----	-----
	5,403,979	-	-	5,403,979
BOCC Hillsborough	76,422,442	-	-	76,422,442
Plant City	2,549,171	-	-	2,549,171
Tampa	25,422,375	-	-	25,422,375
Temple Terrace	1,750,739	-	-	1,750,739
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Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
	106,144,726	-	-	106,144,726
BOCC Holmes	315,927	607,569	22,813	946,310
Bonifay	52,843	-	-	52,843
Esto	7,418	-	-	7,418
Noma	4,501	-	-	4,501
Ponce de Leon	8,944	-	-	8,944
Westville	4,071	-	-	4,071
	----- 393,704	----- 607,569	----- 22,813	----- 1,024,087
BOCC Indian River	7,088,516	-	-	7,088,516
Fellsmere	278,837	-	-	278,837
Indian River Shores	238,813	-	-	238,813
Orchid	19,979	-	-	19,979
Sebastian	1,221,125	-	-	1,221,125
Vero Beach	1,199,074	-	-	1,199,074
	----- 10,046,344	----- -	----- -	----- 10,046,344
BOCC Jackson	1,507,826	798,760	85,925	2,392,510
Alford	18,727	-	-	18,727
Bascom	4,192	-	-	4,192
Campbellton	8,462	-	-	8,462
Cottondale	34,946	-	-	34,946
Graceville	95,985	-	-	95,985
Grand Ridge	34,829	-	-	34,829
Greenwood	29,579	-	-	29,579
Jacob City	11,401	-	-	11,401
Malone	28,874	-	-	28,874
Marianna	238,787	-	-	238,787
Sneads	76,710	-	-	76,710
	----- 2,090,317	----- 798,760	----- 85,925	----- 2,975,002
BOCC Jefferson	422,495	229,124	-	651,619
Monticello	90,374	-	-	90,374
	----- 512,869	----- 229,124	----- -	----- 741,993
BOCC Lafayette	110,563	226,373	19,313	356,249
Mayo	19,396	-	-	19,396
	----- 129,959	----- 226,373	----- 19,313	----- 375,645
BOCC Lake	10,362,310	-	-	10,362,310
Astatula	69,957	-	-	69,957

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
-----	-----	-----	-----	-----
Clermont	778,744	-	-	778,744
Eustis	827,475	-	-	827,475
Fruitland Park	165,698	-	-	165,698
Groveland	188,746	-	-	188,746
Howey-in-the-Hills	51,467	-	-	51,467
Lady Lake	636,044	-	-	636,044
Leesburg	825,196	-	-	825,196
Mascotte	176,082	-	-	176,082
Minneola	360,877	-	-	360,877
Montverde	52,733	-	-	52,733
Mount Dora	536,656	-	-	536,656
Tavares	542,228	-	-	542,228
Umatilla	119,499	-	-	119,499
	-----	-----	-----	-----
	15,693,712	-	-	15,693,712
BOCC Lee	36,458,863	-	-	36,458,863
Bonita Springs	3,478,702	-	-	3,478,702
Cape Coral	10,497,921	-	-	10,497,921
Fort Myers	4,839,668	-	-	4,839,668
Fort Myers Beach	592,164	-	-	592,164
Sanibel	542,643	-	-	542,643
	-----	-----	-----	-----
	56,409,962	-	-	56,409,962
BOCC Leon	11,290,395	-	-	11,290,395
Tallahassee	9,091,067	-	-	9,091,067
	-----	-----	-----	-----
	20,381,462	-	-	20,381,462
BOCC Levy	1,255,695	727,052	-	1,982,747
Bronson	36,337	-	-	36,337
Cedar Key	30,807	-	-	30,807
Chiefland	75,533	-	-	75,533
Fanning Springs (part)	21,027	-	-	21,027
Inglis	60,148	-	-	60,148
Otter Creek	5,078	-	-	5,078
Williston	86,667	-	-	86,667
Yankeetown	25,541	-	-	25,541
	-----	-----	-----	-----
	1,596,834	727,052	-	2,323,886
BOCC Liberty	110,771	196,863	22,736	330,370
Bristol	17,600	-	-	17,600
	-----	-----	-----	-----
	128,371	196,863	22,736	347,970

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
-----	-----	-----	-----	-----
BOCC Madison	363,411	571,638	24,393	959,442
Greenville	19,200	-	-	19,200
Lee	8,216	-	-	8,216
Madison	68,358	-	-	68,358
	-----	-----	-----	-----
	459,184	571,638	24,393	1,055,215
BOCC Manatee	16,881,036	-	-	16,881,036
Anna Maria	118,237	-	-	118,237
Bradenton	3,360,455	-	-	3,360,455
Bradenton Beach	97,239	-	-	97,239
Holmes Beach	324,022	-	-	324,022
Longboat Key (part)	167,729	-	-	167,729
Palmetto	835,284	-	-	835,284
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	21,784,001	-	-	21,784,001
BOCC Marion	17,076,225	-	-	17,076,225
Belleview	236,053	-	-	236,053
Dunnellon	125,781	-	-	125,781
McIntosh	29,449	-	-	29,449
Ocala	3,082,821	-	-	3,082,821
Reddick	34,685	-	-	34,685
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	20,585,014	-	-	20,585,014
BOCC Martin	13,209,396	-	-	13,209,396
Jupiter Island	64,247	-	-	64,247
Ocean Breeze Park	46,602	-	-	46,602
Sewall's Point	206,129	-	-	206,129
Stuart	1,578,867	-	-	1,578,867
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	15,105,240	-	-	15,105,240
BOCC Miami-Dade	107,719,421	-	-	107,719,421
Aventura	1,531,962	-	-	1,531,962
Bal Harbour	186,258	-	-	186,258
Bay Harbor Islands	291,759	-	-	291,759
Biscayne Park	195,987	-	-	195,987
Coral Gables	2,430,353	-	-	2,430,353
Doral	1,668,675	-	-	1,668,675
El Portal	142,280	-	-	142,280
Florida City	475,206	-	-	475,206
Golden Beach	52,301	-	-	52,301
Hialeah	13,125,123	-	-	13,125,123
Hialeah Gardens	1,130,708	-	-	1,130,708
Homestead	1,967,689	-	-	1,967,689

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
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Indian Creek	1,743	-	-	1,743
Key Biscayne	624,235	-	-	624,235
Medley	63,548	-	-	63,548
Miami	20,859,727	-	-	20,859,727
Miami Beach	5,088,693	-	-	5,088,693
Miami Gardens	5,917,913	-	-	5,917,913
Miami Lakes	1,379,109	-	-	1,379,109
Miami Shores	587,174	-	-	587,174
Miami Springs	771,858	-	-	771,858
North Bay	371,898	-	-	371,898
North Miami	3,378,121	-	-	3,378,121
North Miami Beach	2,371,360	-	-	2,371,360
Opa-locka	876,853	-	-	876,853
Palmetto Bay	1,394,068	-	-	1,394,068
Pinecrest	1,084,594	-	-	1,084,594
South Miami	605,564	-	-	605,564
Sunny Isles Beach	910,933	-	-	910,933
Surfside	295,246	-	-	295,246
Sweetwater	803,069	-	-	803,069
Virginia Gardens	132,045	-	-	132,045
West Miami	346,535	-	-	346,535
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	178,782,005	-	-	178,782,005
BOCC Monroe	8,391,836	-	-	8,391,836
Islamorada	889,459	-	-	889,459
Key Colony Beach	104,897	-	-	104,897
Key West	3,293,804	-	-	3,293,804
Layton	24,757	-	-	24,757
Marathon	1,319,640	-	-	1,319,640
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	14,024,393	-	-	14,024,393
BOCC Nassau	3,007,369	-	-	3,007,369
Callahan	53,059	-	-	53,059
Fernandina Beach	588,009	-	-	588,009
Hilliard	142,529	-	-	142,529
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	3,790,966	-	-	3,790,966
BOCC Okaloosa	12,139,685	-	-	12,139,685
Cinco Bayou	28,675	-	-	28,675
Crestview	1,259,329	-	-	1,259,329
Destin	925,760	-	-	925,760
Fort Walton Beach	1,611,517	-	-	1,611,517
Laurel Hill	43,523	-	-	43,523
Mary Esther	320,371	-	-	320,371

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
-----	-----	-----	-----	-----
Niceville	978,003	-	-	978,003
Shalimar	56,799	-	-	56,799
Valparaiso	506,874	-	-	506,874
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	17,870,537	-	-	17,870,537
BOCC Okeechobee	1,880,728	-	-	1,880,728
Okeechobee	304,115	-	-	304,115
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	2,184,843	-	-	2,184,843
BOCC Orange	107,303,802	-	-	107,303,802
Apopka	3,885,536	-	-	3,885,536
Belle Isle	753,009	-	-	753,009
Eatonville	298,136	-	-	298,136
Edgewood	257,065	-	-	257,065
Maitland	1,904,357	-	-	1,904,357
Oakland	203,252	-	-	203,252
Ocoee	3,475,321	-	-	3,475,321
Orlando	25,077,538	-	-	25,077,538
Windermere	283,538	-	-	283,538
Winter Garden	2,522,896	-	-	2,522,896
Winter Park	3,268,977	-	-	3,268,977
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	149,233,426	-	-	149,233,426
BOCC Osceola	12,276,336	-	-	12,276,336
Kissimmee	3,501,738	-	-	3,501,738
Saint Cloud	1,556,764	-	-	1,556,764
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	17,334,838	-	-	17,334,838
BOCC Palm Beach	69,079,678	-	-	69,079,678
Atlantis	147,996	-	-	147,996
Belle Glade	1,040,727	-	-	1,040,727
Boca Raton	5,550,938	-	-	5,550,938
Boynton Beach	4,515,595	-	-	4,515,595
Briny Breeze	28,593	-	-	28,593
Cloud Lake	12,024	-	-	12,024
Delray Beach	4,374,729	-	-	4,374,729
Glen Ridge	18,735	-	-	18,735
Golf	15,939	-	-	15,939
Greenacres	2,089,563	-	-	2,089,563
Gulf Stream	50,334	-	-	50,334
Haverhill	105,002	-	-	105,002
Highland Beach	279,214	-	-	279,214
Hypoluxo	170,087	-	-	170,087

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
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Juno Beach	245,099	-	-	245,099
Jupiter	3,082,052	-	-	3,082,052
Jupiter Inlet Colony	26,705	-	-	26,705
Lake Clarke Shores	242,093	-	-	242,093
Lake Park	611,629	-	-	611,629
Lake Worth	2,472,731	-	-	2,472,731
Lantana	658,747	-	-	658,747
Manalapan	22,441	-	-	22,441
Mangonia Park	163,446	-	-	163,446
North Palm Beach	862,600	-	-	862,600
Ocean Ridge	115,838	-	-	115,838
Pahokee	427,420	-	-	427,420
Palm Beach	676,853	-	-	676,853
Palm Beach Gardens	2,756,000	-	-	2,756,000
Palm Beach Shores	94,027	-	-	94,027
Palm Springs	934,186	-	-	934,186
Riviera Beach	2,182,751	-	-	2,182,751
Royal Palm Beach	1,902,348	-	-	1,902,348
South Bay	193,646	-	-	193,646
South Palm Beach	107,170	-	-	107,170
Tequesta	372,822	-	-	372,822
Wellington	3,230,328	-	-	3,230,328
West Palm Beach	6,319,232	-	-	6,319,232
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	115,179,317	-	-	115,179,317
BOCC Pasco	19,272,182	-	-	19,272,182
Dade City	345,170	-	-	345,170
New Port Richey	862,977	-	-	862,977
Port Richey	167,415	-	-	167,415
Saint Leo	41,254	-	-	41,254
San Antonio	40,774	-	-	40,774
Zephyrhills	613,321	-	-	613,321
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	21,343,093	-	-	21,343,093
BOCC Pinellas	38,010,217	-	-	38,010,217
Belleair	216,343	-	-	216,343
Belleair Beach	85,588	-	-	85,588
Belleair Bluffs	118,092	-	-	118,092
Belleair Shore	3,799	-	-	3,799
Clearwater	5,810,242	-	-	5,810,242
Dunedin	1,966,350	-	-	1,966,350
Gulfport	669,714	-	-	669,714
Indian Rocks Beach	276,181	-	-	276,181
Indian Shores	92,658	-	-	92,658
Kenneth City	237,556	-	-	237,556

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
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Largo	3,795,242	-	-	3,795,242
Madeira Beach	238,980	-	-	238,980
North Redington Beach	82,052	-	-	82,052
Oldsmar	713,458	-	-	713,458
Pinellas Park	2,464,994	-	-	2,464,994
Redington Beach	83,899	-	-	83,899
Redington Shores	123,580	-	-	123,580
Safety Harbor	928,799	-	-	928,799
Saint Petersburg	13,298,570	-	-	13,298,570
Saint Petersburg Beach	527,772	-	-	527,772
Seminole	935,764	-	-	935,764
South Pasadena	307,419	-	-	307,419
Tarpon Springs	1,204,188	-	-	1,204,188
Treasure Island	396,172	-	-	396,172
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	72,587,628	-	-	72,587,628
BOCC Polk	23,433,092	-	-	23,433,092
Auburndale	592,535	-	-	592,535
Bartow	816,090	-	-	816,090
Davenport	110,165	-	-	110,165
Dundee	156,050	-	-	156,050
Eagle Lake	132,526	-	-	132,526
Fort Meade	308,082	-	-	308,082
Frostproof	157,636	-	-	157,636
Haines City	750,012	-	-	750,012
Highland Park	13,004	-	-	13,004
Hillcrest Heights	13,956	-	-	13,956
Lake Alfred	210,445	-	-	210,445
Lake Hamilton	71,787	-	-	71,787
Lakeland	4,687,947	-	-	4,687,947
Lake Wales	614,579	-	-	614,579
Mulberry	178,939	-	-	178,939
Polk City	90,395	-	-	90,395
Winter Haven	1,420,784	-	-	1,420,784
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	33,758,025	-	-	33,758,025
BOCC Putnam	2,433,184	-	-	2,433,184
Crescent City	66,437	-	-	66,437
Interlachen	54,467	-	-	54,467
Palatka	384,711	-	-	384,711
Pomona Park	29,137	-	-	29,137
Welaka	21,377	-	-	21,377
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	2,989,313	-	-	2,989,313

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
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BOCC Saint Johns	9,693,140	-	-	9,693,140
Hastings	44,801	-	-	44,801
Saint Augustine	963,287	-	-	963,287
Saint Augustine Beach	379,206	-	-	379,206
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	11,080,434	-	-	11,080,434
BOCC Saint Lucie	7,321,770	-	-	7,321,770
Fort Pierce	1,727,534	-	-	1,727,534
Port Saint Lucie	4,594,396	-	-	4,594,396
Saint Lucie Village	27,725	-	-	27,725
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	13,671,426	-	-	13,671,426
BOCC Santa Rosa	5,127,081	-	-	5,127,081
Gulf Breeze	240,231	-	-	240,231
Jay	23,590	-	-	23,590
Milton	299,830	-	-	299,830
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	5,690,732	-	-	5,690,732
BOCC Sarasota	26,254,469	-	-	26,254,469
Longboat Key (part)	426,761	-	-	426,761
North Port	2,637,978	-	-	2,637,978
Sarasota	4,578,430	-	-	4,578,430
Venice	1,623,326	-	-	1,623,326
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	35,520,965	-	-	35,520,965
BOCC Seminole	21,096,216	-	-	21,096,216
Altamonte Springs	2,731,261	-	-	2,731,261
Casselberry	1,571,443	-	-	1,571,443
Lake Mary	846,597	-	-	846,597
Longwood	888,917	-	-	888,917
Oviedo	1,866,334	-	-	1,866,334
Sanford	2,859,444	-	-	2,859,444
Winter Springs	2,095,751	-	-	2,095,751
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	33,955,964	-	-	33,955,964
BOCC Sumter	2,194,693	1,067,478	116,544	3,378,715
Bushnell	89,576	-	-	89,576
Center Hill	38,765	-	-	38,765
Coleman	26,760	-	-	26,760
Webster	33,430	-	-	33,430
Wildwood	164,563	-	-	164,563
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Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
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	2,547,787	1,067,478	116,544	3,731,810
BOCC Suwannee	1,234,570	752,355	-	1,986,925
Branford	24,414	-	-	24,414
Live Oak	231,863	-	-	231,863
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	1,490,848	752,355	-	2,243,203
BOCC Taylor	654,559	321,989	25,508	1,002,056
Perry	267,078	-	-	267,078
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	921,637	321,989	25,508	1,269,134
BOCC Union	220,344	293,217	59,720	573,282
Lake Butler	47,343	-	-	47,343
Raiford	6,574	-	-	6,574
Worthington Springs	11,382	-	-	11,382
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	285,643	293,217	59,720	638,581
BOCC Volusia	18,489,553	-	-	18,489,553
Daytona Beach	3,434,347	-	-	3,434,347
Daytona Beach Shores	239,957	-	-	239,957
DeBary	907,068	-	-	907,068
DeLand	1,214,032	-	-	1,214,032
Deltona	4,043,349	-	-	4,043,349
Edgewater	1,064,073	-	-	1,064,073
Flagler Beach (part)	4,026	-	-	4,026
Holly Hill	662,344	-	-	662,344
Lake Helen	149,536	-	-	149,536
New Smyrna Beach	1,091,141	-	-	1,091,141
Oak Hill	79,880	-	-	79,880
Orange City	410,628	-	-	410,628
Ormond Beach	2,029,779	-	-	2,029,779
Pierson	138,836	-	-	138,836
Ponce Inlet	154,515	-	-	154,515
Port Orange	2,702,558	-	-	2,702,558
South Daytona	726,438	-	-	726,438
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	37,542,060	-	-	37,542,060
BOCC Wakulla	594,555	669,575	-	1,264,131
Saint Marks	6,890	-	-	6,890
Sopchoppy	10,450	-	-	10,450
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	611,896	669,575	-	1,281,471

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
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BOCC Walton	5,050,483	-	-	5,050,483
DeFuniak Springs	598,432	-	-	598,432
Freeport	141,096	-	-	141,096
Paxton	79,527	-	-	79,527
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	5,869,537	-	-	5,869,537
BOCC Washington	591,719	540,903	-	1,132,622
Caryville	6,832	-	-	6,832
Chipley	110,223	-	-	110,223
Ebro	7,271	-	-	7,271
Vernon	22,377	-	-	22,377
Wausau	13,539	-	-	13,539
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	751,960	540,903	-	1,292,863
	=====	=====	=====	=====
Statewide Totals	\$ 1,458,900,000	\$ 15,107,042	\$ 592,958	\$ 1,474,600,000

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 Chapter 2003-402, L.O.F., (i.e., House Bill 113-A) and Chapter 2003-404, L.O.F., (i.e., Senate Bill 12-A).
- 2) Provisions of Chapter 2003-404, L.O.F., 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 Chapter 2003-402, L.O.F., 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., increases from 0.065 percent to 0.095 percent.
- 4) The dollar figures represent a 100 percent distribution of estimated monies.

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

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

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 to counties and their respective municipalities.

1. Section 320.08(10)-(11), F.S. (2004).

2. Section 320.081(4), F.S. (2004).

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 on-line database of legal opinions.³ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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 and Prior Years' Revenues

No estimated revenue distributions for local governments or school districts in the current fiscal year are available. 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 1.3409 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. 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.

2004 General Law Amendments

Chapter 2004-265, L.O.F. (CS for CS for SB 2962) provides that revenues attributable to the increase in distribution to the Revenue Sharing Trust Fund for Municipalities resulting from the increased percentage from 1.0715 to 1.3409 percent, as provided by ch. 2003-402, L.O.F., shall be distributed to each eligible government by formula. Each eligible local government's allocation shall be based on the amount it received from the Local Government Half-cent Sales Tax Program (i.e., s. 218.21, F.S.) in the prior state fiscal year divided by the total such receipts for all eligible local governments. For eligible municipalities that began participating in the allocation of the Half-cent Sales Tax monies in the previous fiscal year, their annual receipts shall be calculated by dividing the municipality's actual receipts by the number of months they participated, and the result multiplied by twelve. According to legislative staff analysis, the "fiscal impact in total remains revenue neutral but ensures that individual municipalities will receive the same funding as they would have under the half cent sales tax distribution."² These changes became 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. Chapter 72-360, L.O.F.

2. Florida Senate Committee on Appropriations, CS/CS/SB 2962 (2004) Staff Analysis 24 (April 15, 2004) (on file with committee).

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, and 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 state fiscal year 2005, as determined by the DOR, is also noted.

1.3409 percent of sales and use tax collections⁵ = 70.4 percent of total program funding

One-cent municipal fuel tax on motor fuel⁶ = 29.1 percent of total program funding

12.5 percent of state alternative fuel user decal fee collections⁷ = 0.4 percent of total program funding

Once each fiscal year, the DOR shall compute apportionment factors for use during the fiscal year.⁸ The computation shall be made prior to July 25th of each fiscal year and shall be based upon information submitted and certified to the DOR prior to June 1st of each year. Except in the case of error, the apportionment factors shall remain in effect for the fiscal year. It is the duty of the local government to submit the certified information required for the program's administration to the

3. Section 218.23(1), F.S. (2004).

4. Section 218.21(7), F.S. (2004).

5. Section 212.20(6)(d), F.S. (2004).

6. Section 206.605(1), F.S. (2004).

7. Section 206.879(1), F.S. (2004).

8. Section 218.26, F.S. (2004).

DOR in a timely manner. A local government's failure to provide timely information authorizes the DOR to utilize the best information available or, if no such information is available, to take any necessary action, including partial or entire disqualification. Additionally, the local government shall waive its right to challenge the DOR's determination as to the jurisdiction's share of program revenues.

Distribution of Proceeds

An apportionment factor is calculated for each eligible municipality using a formula consisting of the following equally weighted factors: *adjusted municipal population*, *municipal sales tax collections*, and *municipality's relative ability to raise revenue*.⁹

Adjusted Municipal Population

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

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

Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Health, and Children and Family Services are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.¹⁰

Municipal Sales Tax Collections

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

9. Section 218.245(2), F.S. (2004).

10. Section 186.901, F.S. (2004).

the total sales tax collected within all eligible municipalities in the state.

Municipality's Relative Ability to Raise Revenue

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

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

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

Adjustment for a Metropolitan or Consolidated Government

For a metropolitan or consolidated government, as provided in Article VIII, Sections 3, 6(e) or (f), State Constitution (i.e., Miami-Dade County and City of Jacksonville-Duval County), the factors are further adjusted by multiplying the adjusted or recalculated population or sales tax collections, as the case may be, by a percentage that is derived by dividing the total amount of ad valorem taxes levied by the county government on real and personal property in the area of the county outside of municipal limits or urban service district limits by the total amount of ad valorem taxes levied on real and personal property by the county and municipal governments.¹¹

Hold-Harmless Adjustment

Revenues attributed to the increase in the state sales tax distribution to the Trust Fund from 1.0715 percent to 1.3409 percent, as provided in ch. 2003-402, L.O.F., shall be distributed to each eligible municipality and consolidated government in the following manner.¹² Each eligible local government's allocation shall be based on the amount it received from the Local Government Half-cent Sales Tax Program under s. 218.61, F.S., in the prior state fiscal year divided by the total receipts under the same authority in the prior state fiscal year for all eligible local governments. For eligible municipalities that began participating in this allocation in the previous state fiscal year,

11. Section 218.245(2)(d), F.S. (2004).

12. *Id.*, at (3).

their annual receipts shall be calculated by dividing their actual receipts by the number of months they participated, and the results multiplied by 12.

In summary, the distribution to an eligible municipality is determined by the following procedure.¹³ 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-related public safety activities, maintenance, and operation of transportation facilities. Municipalities are authorized to expend these funds in conjunction with other municipalities, counties, state government, or the federal government in joint projects.

According to the DOR, municipalities may assume that 29.1 percent of their estimated 2005 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.

Local governments are restricted as to the amount of program funds that can be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, and there shall be no other use restriction on these shared revenues.¹⁴ However, in spite of provision, a local governments may assign, pledge, or set aside as trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness an amount up to 50 percent of the funds received in the prior year.¹⁵ Consequently, it

13. Section 218.23(3), F.S. (2004).

14. Section 218.25(1), F.S. (2004).

15. *Id.*, at (4).

is possible that some portion of a municipality's growth monies will become available as a pledge for bond indebtedness.

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 on-line database of legal opinions.¹⁶ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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
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, DOR's authority to withhold funds
92-87	Distribution of trust fund monies in the event of revised population estimate
2000-37	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 and Prior Years' Revenues

The table included in this section lists the estimated distributions to municipal governments for state fiscal year 2005 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. Several additional tables summarizing prior years' distributions are available via the LCIR's website.¹⁷

16. <http://myfloridalegal.com/opinions>

17. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

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<p align="center">Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2005 ### IMPORTANT Explanatory Notes Can Be Found on the Last Page ###</p>						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Alachua	Alachua	\$ 49,626	\$ 88,530	\$ 11,821	\$ 26,443	\$ 176,420
Archer	Alachua	18,029	33,587	-	5,128	56,743
Gainesville	Alachua	1,100,340	1,701,418	476,858	461,103	3,739,719
Hawthorne	Alachua	21,367	19,378	2,947	5,660	49,351
High Springs	Alachua	55,311	50,803	9,245	16,512	131,871
LaCrosse	Alachua	3,761	544	154	589	5,047
Micanopy	Alachua	9,869	9,209	423	2,615	22,115
Newberry	Alachua	20,259	46,735	13,080	14,543	94,617
Waldo	Alachua	13,057	27,158	-	3,406	43,622
Glen Saint Mary	Baker	13,069	5,755	-	1,055	19,879
Macclenny	Baker	53,341	79,072	2,500	10,201	145,114
Callaway	Bay	35,468	406,271	65,505	82,012	589,256
Cedar Grove	Bay	13,757	66,314	82,021	30,573	192,664
Lynn Haven	Bay	47,769	286,009	50,593	74,728	459,099
Mexico Beach	Bay	6,978	13,954	1,174	6,033	28,139
Panama City	Bay	510,541	606,038	34,999	204,794	1,356,373
Panama City Beach	Bay	90,906	18,321	29,631	44,710	183,567
Parker	Bay	32,217	122,042	3,778	26,532	184,568
Springfield	Bay	65,328	385,287	26,947	50,386	527,949
Brooker	Bradford	5,183	8,951	456	1,041	15,632
Hampton	Bradford	7,757	7,027	5,375	1,327	21,486
Lawtey	Bradford	13,179	14,134	-	2,043	29,356
Starke	Bradford	125,408	42,786	3,411	17,385	188,991
Cape Canaveral	Brevard	62,081	118,867	18,273	37,195	236,416
Cocoa	Brevard	327,756	206,510	-	66,338	600,604
Cocoa Beach	Brevard	239,157	35,923	-	51,649	326,729
Indialantic	Brevard	54,072	11,575	-	12,091	77,738
Indian Harbour Beach	Brevard	41,142	114,808	20,429	34,312	210,691
Malabar	Brevard	4,704	38,501	8,501	10,828	62,534
Melbourne	Brevard	731,356	997,275	210,706	295,600	2,234,937
Melbourne Beach	Brevard	19,175	40,926	6,295	13,817	80,213
Melbourne Village	Brevard	1,852	8,615	2,533	2,883	15,883
Palm Bay	Brevard	91,142	1,890,120	423,340	335,409	2,740,012
Palm Shores	Brevard	943	8,942	4,686	3,264	17,835
Rockledge	Brevard	155,640	298,626	99,388	87,000	640,654
Satellite Beach	Brevard	109,567	122,116	22,633	39,168	293,484
Titusville	Brevard	518,566	621,555	111,476	166,907	1,418,504
West Melbourne	Brevard	34,950	159,761	51,845	45,100	291,655
Coconut Creek	Broward	21,380	807,954	256,410	205,448	1,291,192
Cooper City	Broward	22,887	598,420	109,092	124,488	854,887
Coral Springs	Broward	49,420	2,245,870	587,489	536,648	3,419,428
Dania Beach	Broward	201,595	177,494	153,094	118,832	651,014
Davie	Broward	166,836	1,314,736	351,535	344,200	2,177,307
Deerfield Beach	Broward	306,407	784,978	315,804	283,417	1,690,606
Fort Lauderdale	Broward	3,196,503	389,308	308,136	733,200	4,627,146
Hallandale Beach	Broward	491,404	271,716	85,986	149,831	998,937
Hillsboro Beach	Broward	3,190	21,451	7,193	9,457	41,291
Hollywood	Broward	2,090,384	1,090,799	410,729	617,058	4,208,970
Lauderdale Lakes	Broward	210,740	556,128	191,396	138,695	1,096,959
Lauderdale-by-the-Sea	Broward	58,784	12,465	26,300	27,207	124,756
Lauderhill	Broward	183,519	1,115,563	357,732	252,545	1,909,359
Lazy Lake	Broward	3,320	42	-	149	3,511
Lighthouse Point	Broward	176,544	44,867	10,373	47,490	279,274
Margate	Broward	247,098	1,012,720	242,579	236,050	1,738,447
Miramar	Broward	284,110	982,728	701,528	382,898	2,351,264
North Lauderdale	Broward	8,186	786,883	347,059	145,221	1,287,349
Oakland Park	Broward	398,752	281,371	101,406	138,725	920,254
Parkland	Broward	511	211,281	92,744	71,106	375,642
Pembroke Park	Broward	112,788	5,729	25,805	28,786	173,108
Pembroke Pines	Broward	320,564	2,180,217	840,502	631,051	3,972,334
Plantation	Broward	444,753	1,245,003	276,154	365,808	2,331,718
Pompano Beach	Broward	918,495	754,930	269,501	377,260	2,320,186
Sea Ranch Lakes	Broward	59,037	737	-	2,813	62,587
Southwest Ranches	Broward	-	-	127,431	32,159	159,590
Sunrise	Broward	173,630	1,560,158	394,274	380,291	2,508,353

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2005 ### IMPORTANT Explanatory Notes Can Be Found on the Last Page ###						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Tamarac	Broward	96,778	1,097,543	258,519	246,893	1,699,733
Weston	Broward	-	733,200	349,753	252,173	1,335,126
Wilton Manors	Broward	350,732	14,165	-	55,127	420,025
Altha	Calhoun	7,411	26,192	-	861	34,463
Blountstown	Calhoun	57,485	27,695	-	3,845	89,026
Punta Gorda	Charlotte	146,243	274,156	-	91,367	511,766
Crystal River	Citrus	95,471	82,573	-	14,086	192,130
Inverness	Citrus	119,126	159,135	-	27,657	305,917
Green Cove Springs	Clay	82,207	83,362	-	24,009	189,577
Keystone Heights	Clay	26,696	19,361	-	5,837	51,893
Orange Park	Clay	92,507	207,873	-	39,427	339,807
Penney Farms	Clay	3,053	34,334	-	2,589	39,976
Everglades	Collier	9,969	7,913	-	4,318	22,200
Marco Island	Collier	-	315,511	14,025	125,794	455,329
Naples	Collier	386,057	282,042	-	187,488	855,587
Fort White	Columbia	8,215	13,993	-	1,949	24,157
Lake City	Columbia	241,791	104,660	-	46,954	393,405
Arcadia	De Soto	157,477	63,586	5,357	19,403	245,823
Cross City	Dixie	60,079	43,462	-	3,405	106,946
Horseshoe Beach	Dixie	1,856	2,738	-	417	5,011
Atlantic Beach	Duval	65,115	224,122	31,557	93,810	414,604
Baldwin	Duval	21,646	18,975	6,206	11,021	57,848
Jacksonville	Duval	5,826,077	2,182,243	1,409,528	1,781,776	11,199,624
Jacksonville (Duval)	Duval	-	8,440,690	1,011,601	3,679,741	13,132,033
Jacksonville Beach	Duval	219,174	272,033	31,115	144,761	667,083
Neptune Beach	Duval	41,884	121,063	10,999	49,940	223,886
Century	Escambia	53,674	36,715	-	8,815	99,205
Pensacola	Escambia	727,797	1,183,797	-	281,271	2,192,866
Beverly Beach	Flagler	4,223	3,204	1,330	1,442	10,199
Bunnell	Flagler	38,218	22,438	-	5,661	66,317
Palm Coast	Flagler	-	-	870,566	100,360	970,926
Flagler Beach	Flagler/Volusia	23,161	69,833	4,108	14,291	111,393
Apalachicola	Franklin	51,929	26,607	-	11,348	89,883
Carrabelle	Franklin	25,647	12,937	-	6,250	44,834
Chattahoochee	Gadsden	81,632	20,421	1,759	5,150	108,962
Greensboro	Gadsden	9,894	16,961	2,747	1,362	30,964
Gretna	Gadsden	11,242	196,550	-	3,688	211,480
Havana	Gadsden	28,337	19,948	163	3,729	52,178
Midway	Gadsden	-	44,366	9,529	3,239	57,134
Quincy	Gadsden	166,567	53,517	-	14,981	235,065
Bell	Gilchrist	5,992	3,379	1,623	507	11,501
Trenton	Gilchrist	22,161	16,332	2,995	2,152	43,640
Fanning Springs	Gilchrist/Levy	7,553	9,884	3,629	2,091	23,157
Moore Haven	Glades	32,012	14,252	5,040	1,936	53,239
Port Saint Joe	Gulf	64,183	12,677	-	8,803	85,664
Wewahitchka	Gulf	23,114	39,613	-	4,057	66,784
Jasper	Hamilton	59,554	7,678	-	3,553	70,784
Jennings	Hamilton	12,571	16,946	5,406	1,646	36,569
White Springs	Hamilton	13,231	17,722	985	1,588	33,526
Bowling Green	Hardee	24,763	47,710	58,004	6,092	136,568
Wauchula	Hardee	81,340	32,404	17,114	8,993	139,850
Zolfo Springs	Hardee	23,025	25,218	14,244	3,347	65,834
Clewiston	Hendry	116,479	66,550	10,481	22,337	215,847
La Belle	Hendry	56,826	24,929	17,327	14,700	113,782
Brooksville	Hernando	175,729	201,933	-	25,819	403,482
Weeki Wachee	Hernando	2,118	172	-	43	2,333
Avon Park	Highlands	119,637	154,454	28,299	34,933	337,323
Lake Placid	Highlands	53,574	9,396	-	6,831	69,801
Sebring	Highlands	168,381	84,054	5,546	39,908	297,889
Plant City	Hillsborough	332,397	463,455	98,479	200,473	1,094,804
Tampa	Hillsborough	4,897,504	3,656,284	444,950	1,966,300	10,965,039
Temple Terrace	Hillsborough	205,169	347,492	50,467	136,742	739,870
Bonifay	Holmes	46,920	37,970	-	4,240	89,130
Esto	Holmes	4,617	11,449	2,310	546	18,922
Noma	Holmes	-	15,016	3,095	348	18,459

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2005 ### IMPORTANT Explanatory Notes Can Be Found on the Last Page ###						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Ponce de Leon	Holmes	8,741	5,290	689	691	15,411
Westville	Holmes	2,077	10,622	-	319	13,018
Fellsmere	Indian River	16,285	84,354	59,192	21,416	181,248
Indian River Shores	Indian River	286	47,113	6,287	18,563	72,250
Orchid	Indian River	30	953	1,625	1,143	3,752
Sebastian	Indian River	33,165	362,702	64,127	92,235	552,228
Vero Beach	Indian River	374,742	96,482	-	94,844	566,069
Alford	Jackson	7,420	24,980	-	1,567	33,967
Bascom	Jackson	2,835	2,148	296	360	5,640
Campbellton	Jackson	7,330	3,695	-	668	11,693
Cottondale	Jackson	15,086	31,807	-	2,701	49,594
Graceville	Jackson	36,420	46,819	-	7,508	90,747
Grand Ridge	Jackson	10,018	28,541	9,381	2,676	50,616
Greenwood	Jackson	8,020	14,531	5,122	2,325	29,998
Jacob City	Jackson	-	17,393	778	912	19,083
Malone	Jackson	15,027	22,780	-	2,217	40,024
Marianna	Jackson	136,106	62,170	140	18,477	216,893
Sneads	Jackson	24,498	70,819	-	5,950	101,267
Monticello	Jefferson	50,339	39,351	-	7,104	96,794
Mayo	Lafayette	18,739	18,557	437	1,509	39,242
Astatula	Lake	3,333	36,625	2,707	5,482	48,146
Clermont	Lake	78,941	109,669	72,179	55,989	316,778
Eustis	Lake	182,142	204,957	32,725	65,556	485,380
Fruitland Park	Lake	20,503	58,170	8,406	13,150	100,229
Groveland	Lake	36,365	35,451	11,453	13,448	96,717
Howey-in-the-Hills	Lake	12,376	4,814	2,035	4,008	23,233
Lady Lake	Lake	13,366	271,886	17,567	50,463	353,281
Leesburg	Lake	309,234	82,832	4,854	65,727	462,647
Mascotte	Lake	21,939	63,234	19,811	12,571	117,555
Minneola	Lake	15,515	67,448	56,348	26,301	165,612
Montverde	Lake	1,908	26,899	-	4,020	32,828
Mount Dora	Lake	111,030	90,630	23,018	42,308	266,986
Tavares	Lake	57,583	141,903	40,854	42,043	282,383
Umatilla	Lake	39,637	27,512	-	9,387	76,536
Bonita Springs	Lee	-	-	881,873	275,702	1,157,575
Cape Coral	Lee	153,484	2,272,877	527,792	797,378	3,751,531
Fort Myers	Lee	893,274	489,766	167,003	360,797	1,910,839
Fort Myers Beach	Lee	-	116,568	14,669	47,474	178,711
Sanibel	Lee	-	112,581	9,348	43,206	165,135
Tallahassee	Leon	1,250,960	2,154,588	659,095	700,469	4,765,112
Bronson	Levy	10,844	18,962	663	2,853	33,322
Cedar Key	Levy	16,864	6,880	-	2,385	26,129
Chiefland	Levy	64,181	18,013	-	5,954	88,148
Inglis	Levy	16,801	20,646	2,445	4,610	44,502
Otter Creek	Levy	3,780	1,052	-	385	5,217
Williston	Levy	47,202	26,976	-	6,777	80,955
Yankeetown	Levy	5,909	9,157	-	1,959	17,025
Bristol	Liberty	18,989	26,363	-	1,427	46,779
Greenville	Madison	23,475	19,642	-	1,482	44,599
Lee	Madison	5,990	8,814	828	631	16,262
Madison	Madison	86,118	16,085	-	5,306	107,509
Anna Maria	Manatee	13,693	20,983	-	9,360	44,036
Bradenton	Manatee	376,545	912,945	108,276	257,047	1,654,813
Bradenton Beach	Manatee	27,417	9,194	-	7,724	44,335
Holmes Beach	Manatee	55,071	55,413	-	25,685	136,169
Palmetto	Manatee	169,179	127,949	34,884	66,617	398,629
Longboat Key	Manatee/Sarasota	47,549	83,072	7,857	47,301	185,779
Belleview	Marion	57,775	57,920	-	18,400	134,095
Dunnellon	Marion	53,800	15,954	-	9,993	79,747
McIntosh	Marion	7,411	6,929	-	2,383	16,723
Ocala	Marion	643,622	728,981	-	242,951	1,615,554
Reddick	Marion	5,166	18,312	446	2,739	26,663
Jupiter Island	Martin	2,386	11,809	-	5,092	19,287
Ocean Breeze Park	Martin	6,147	11,190	-	3,720	21,058
Sewall's Point	Martin	1,035	43,684	-	16,270	60,989

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2005 ### IMPORTANT Explanatory Notes Can Be Found on the Last Page ###						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Stuart	Martin	276,026	212,067	-	122,577	610,670
Aventura	Miami-Dade	-	319,309	113,007	115,334	547,650
Bal Harbour	Miami-Dade	43,116	6,945	2,175	14,599	66,834
Bay Harbour Islands	Miami-Dade	32,155	47,596	16,082	22,580	118,413
Biscayne Park	Miami-Dade	16,156	50,349	14,570	14,444	95,519
Coral Gables	Miami-Dade	693,530	135,517	38,529	188,574	1,056,151
Doral	Miami-Dade	-	-	540,186	113,388	653,574
El Portal	Miami-Dade	11,922	55,261	6,514	11,127	84,823
Florida City	Miami-Dade	61,201	88,471	52,690	35,793	238,155
Golden Beach	Miami-Dade	2,533	8,228	1,628	4,076	16,466
Hialeah	Miami-Dade	1,930,261	3,613,271	1,165,124	1,020,321	7,728,977
Hialeah Gardens	Miami-Dade	16,283	371,850	109,409	87,023	584,565
Homestead	Miami-Dade	326,447	409,096	229,499	144,756	1,109,798
Indian Creek	Miami-Dade	1,391	52	-	141	1,584
Key Biscayne	Miami-Dade	-	133,522	31,029	47,198	211,749
Medley	Miami-Dade	10,067	2,393	2,016	4,932	19,409
Metro Dade	Miami-Dade	40,634,669	-	-	-	40,634,669
Miami	Miami-Dade	5,721,258	3,292,882	592,821	1,607,617	11,214,578
Miami Beach	Miami-Dade	1,489,227	509,281	28,689	392,528	2,419,726
Miami Gardens	Miami-Dade	-	-	3,401,572	458,467	3,860,039
Miami Lakes	Miami-Dade	-	-	507,516	107,167	614,683
Miami Shores	Miami-Dade	143,763	88,146	16,635	46,015	294,559
Miami Springs	Miami-Dade	217,492	82,458	22,565	60,468	382,983
North Bay	Miami-Dade	66,164	63,964	18,605	29,511	178,244
North Miami	Miami-Dade	755,251	620,007	320,357	264,691	1,960,306
North Miami Beach	Miami-Dade	642,052	312,699	161,523	186,082	1,302,356
Opa-locka	Miami-Dade	242,147	159,907	38,995	67,770	508,819
Palmetto Bay	Miami-Dade	-	-	526,354	109,364	635,718
Pinecrest	Miami-Dade	-	278,019	51,565	84,169	413,753
South Miami	Miami-Dade	289,293	10,570	-	47,467	347,330
Sunny Isles Beach	Miami-Dade	-	216,213	46,740	68,282	331,234
Surfside	Miami-Dade	104,228	4,340	-	22,328	130,897
Sweetwater	Miami-Dade	38,362	363,651	68,227	62,912	533,153
Virginia Gardens	Miami-Dade	40,502	11,674	591	10,381	63,148
West Miami	Miami-Dade	167,074	5,919	4,526	26,378	203,897
Islamorada	Monroe	-	185,796	10,257	69,190	265,242
Key Colony Beach	Monroe	3,918	20,375	-	7,979	32,272
Key West	Monroe	392,780	430,246	13,015	253,112	1,089,153
Layton	Monroe	2,685	3,043	-	1,841	7,569
Marathon	Monroe	-	-	280,106	102,261	382,367
Callahan	Nassau	25,665	4,901	-	4,207	34,774
Fernandina Beach	Nassau	130,679	105,141	-	45,212	281,032
Hilliard	Nassau	23,263	59,811	7,060	11,329	101,462
Cinco Bayou	Okaloosa	21,997	1,564	-	2,234	25,794
Crestview	Okaloosa	138,336	242,368	76,295	95,965	552,964
Destin	Okaloosa	-	196,518	26,141	72,337	294,996
Fort Walton Beach	Okaloosa	227,379	360,921	32,671	125,581	746,552
Laurel Hill	Okaloosa	4,088	25,821	1,036	3,419	34,364
Mary Esther	Okaloosa	13,743	76,672	7,035	25,229	122,679
Niceville	Okaloosa	54,427	242,224	40,371	75,315	412,337
Shalimar	Okaloosa	10,992	2,803	950	4,474	19,218
Valparaiso	Okaloosa	40,774	168,136	22,427	39,947	271,284
Okeechobee	Okeechobee	176,013	75,272	-	23,610	274,895
Apopka	Orange	183,788	516,401	213,402	294,091	1,207,682
Belle Isle	Orange	9,272	153,536	16,270	59,206	238,284
Eatonville	Orange	18,949	60,884	-	23,574	103,408
Edgewood	Orange	63,799	7,103	-	19,046	89,948
Maitland	Orange	158,137	139,189	70,302	153,207	520,835
Oakland	Orange	7,322	18,177	10,952	11,753	48,204
Ocoee	Orange	78,748	612,283	161,197	268,184	1,120,412
Orlando	Orange	1,969,237	3,875,617	524,955	1,932,883	8,302,692
Wintermere	Orange	10,267	35,617	7,404	22,669	75,956
Winter Garden	Orange	149,053	296,125	140,213	180,276	765,667
Winter Park	Orange	458,356	344,700	20,289	259,109	1,082,454
Kissimmee	Osceola	243,964	900,084	239,700	282,283	1,666,031

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2005 ### IMPORTANT Explanatory Notes Can Be Found on the Last Page ###						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Saint Cloud	Osceola	105,511	404,444	128,954	120,978	759,886
Atlantis	Palm Beach	6,296	21,899	6,586	11,649	46,430
Belle Glade	Palm Beach	302,170	369,932	16,498	84,515	773,116
Boca Raton	Palm Beach	523,997	935,059	207,085	419,249	2,085,390
Boynton Beach	Palm Beach	337,969	964,479	286,576	348,618	1,937,641
Briny Breeze	Palm Beach	4,322	4,721	468	2,280	11,791
Cloud Lake	Palm Beach	3,753	272	1,050	910	5,984
Delray Beach	Palm Beach	362,476	882,762	205,310	341,296	1,791,843
Glen Ridge	Palm Beach	1,438	3,285	1,092	1,514	7,329
Golf	Palm Beach	1,033	2,033	436	1,265	4,767
Greenacres	Palm Beach	14,848	634,083	154,559	162,857	966,347
Gulf Stream	Palm Beach	1,397	9,476	774	3,983	15,630
Haverhill	Palm Beach	8,402	19,443	6,865	8,343	43,053
Highland Beach	Palm Beach	2,928	51,785	9,129	21,972	85,814
Hypoluxo	Palm Beach	2,273	21,693	13,279	13,424	50,669
Juno Beach	Palm Beach	13,616	36,410	8,542	19,326	77,894
Jupiter	Palm Beach	67,918	570,640	198,825	234,620	1,072,002
Jupiter Inlet Colony	Palm Beach	1,225	5,400	107	2,102	8,835
Lake Clarke Shores	Palm Beach	7,218	70,113	6,223	19,204	102,758
Lake Park	Palm Beach	253,135	16,633	-	48,343	318,111
Lake Worth	Palm Beach	364,734	555,309	156,759	195,768	1,272,569
Lantana	Palm Beach	209,533	29,634	6,663	51,948	297,779
Manalapan	Palm Beach	1,985	3,314	96	1,775	7,170
Mangonia Park	Palm Beach	15,044	11,873	13,886	14,533	55,336
North Palm Beach	Palm Beach	82,307	179,035	13,779	68,246	343,367
Ocean Ridge	Palm Beach	4,910	21,893	1,576	9,108	37,487
Pahokee	Palm Beach	96,481	233,524	16,252	33,715	379,972
Palm Beach	Palm Beach	171,886	29,230	-	53,662	254,778
Palm Beach Gardens	Palm Beach	126,411	564,904	117,047	202,458	1,010,819
Palm Beach Shores	Palm Beach	11,360	7,532	2,628	7,034	28,554
Palm Springs	Palm Beach	90,524	237,644	60,558	71,297	460,023
Riviera Beach	Palm Beach	369,915	342,894	70,287	171,998	955,094
Royal Palm Beach	Palm Beach	3,712	414,895	166,997	139,359	724,963
South Bay	Palm Beach	42,669	86,091	2,370	15,027	146,157
South Palm Beach	Palm Beach	745	24,241	2,481	8,498	35,965
Tequesta	Palm Beach	129,246	12,214	-	29,549	171,009
Wellington	Palm Beach	-	596,412	275,036	234,747	1,106,196
West Palm Beach	Palm Beach	1,326,451	764,569	174,287	476,284	2,741,591
Dade City	Pasco	134,787	129,098	-	27,329	291,215
New Port Richey	Pasco	290,251	295,609	-	69,147	655,007
Port Richey	Pasco	15,410	69,895	-	13,139	98,445
Saint Leo	Pasco	9,442	28,941	-	2,844	41,227
San Antonio	Pasco	14,350	23,885	-	3,040	41,275
Zephyrhills	Pasco	110,964	228,039	-	47,518	386,522
Belleair	Pinellas	15,115	54,756	3,759	16,774	90,404
Belleair Beach	Pinellas	4,762	31,221	-	6,699	42,682
Belleair Bluffs	Pinellas	66,417	5,954	-	9,181	81,552
Belleair Shore	Pinellas	352	535	97	291	1,275
Clearwater	Pinellas	1,191,562	1,280,036	219,513	450,166	3,141,277
Dunedin	Pinellas	313,081	595,079	83,851	151,409	1,143,420
Gulfport	Pinellas	133,248	167,380	22,098	51,598	374,324
Indian Rocks Beach	Pinellas	54,431	27,731	12,318	21,373	115,853
Indian Shores	Pinellas	10,610	12,873	2,317	7,039	32,840
Kenneth City	Pinellas	145,147	11,769	-	18,214	175,130
Largo	Pinellas	652,934	1,167,640	177,325	295,430	2,293,329
Madeira Beach	Pinellas	174,090	11,163	-	18,546	203,799
North Redington Beach	Pinellas	11,820	7,820	3,074	6,391	29,106
Oldsmar	Pinellas	19,857	205,969	50,735	52,102	328,663
Pinellas Park	Pinellas	387,226	705,788	95,662	191,069	1,379,746
Redington Beach	Pinellas	4,793	22,402	830	6,338	34,363
Redington Shores	Pinellas	12,192	29,544	1,227	9,587	52,550
Safety Harbor	Pinellas	57,772	316,405	38,718	71,752	484,647
Saint Petersburg	Pinellas	3,125,822	3,347,389	488,557	1,026,201	7,987,969
Saint Petersburg Beach	Pinellas	199,235	25,893	-	40,891	266,019
Seminole	Pinellas	166,578	84,873	93,095	73,779	418,324

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2005 ### IMPORTANT Explanatory Notes Can Be Found on the Last Page ###						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
South Pasadena	Pinellas	89,458	44,576	3,266	23,793	161,093
Tarpon Springs	Pinellas	199,105	291,308	64,537	91,586	646,536
Treasure Island	Pinellas	104,086	47,877	2,051	30,779	184,793
Auburndale	Polk	95,208	159,158	37,000	46,469	337,835
Bartow	Polk	247,027	225,499	4,881	62,781	540,189
Davenport	Polk	22,371	44,192	2,223	8,302	77,088
Dundee	Polk	25,917	41,714	8,385	12,226	88,242
Eagle Lake	Polk	20,806	51,986	25,045	10,574	108,411
Fort Meade	Polk	76,018	139,271	23,800	23,915	263,004
Frostproof	Polk	59,573	16,724	6,256	12,288	94,841
Haines City	Polk	182,087	253,885	16,846	57,334	510,152
Highland Park	Polk	-	2,743	1,233	1,044	5,020
Hillcrest Heights	Polk	498	4,935	915	1,115	7,463
Lake Alfred	Polk	36,465	67,710	9,947	16,479	130,601
Lake Hamilton	Polk	15,272	14,014	3,493	5,560	38,339
Lake Wales	Polk	190,668	99,130	20,758	47,172	357,729
Lakeland	Polk	973,011	1,183,857	201,827	362,491	2,721,185
Mulberry	Polk	53,918	36,462	1,564	13,462	105,405
Polk City	Polk	15,070	51,124	-	6,492	72,686
Winter Haven	Polk	439,141	302,957	18,633	110,720	871,451
Crescent City	Putnam	47,077	15,610	-	5,097	67,784
Interlachen	Putnam	11,693	31,412	1,397	4,263	48,765
Palatka	Putnam	276,527	98,912	-	29,302	404,742
Pomona Park	Putnam	7,968	14,560	316	2,282	25,125
Welaka	Putnam	7,493	7,804	-	1,668	16,964
Hastings	Saint Johns	15,795	11,009	-	3,064	29,869
Saint Augustine	Saint Johns	340,862	130,088	-	76,343	547,293
Saint Augustine Beach	Saint Johns	7,099	95,196	4,703	29,310	136,309
Fort Pierce	Saint Lucie	711,816	318,790	75,741	138,745	1,245,091
Port Saint Lucie	Saint Lucie	6,475	1,684,892	537,058	346,879	2,575,305
Saint Lucie Village	Saint Lucie	2,371	8,101	921	2,209	13,601
Gulf Breeze	Santa Rosa	75,883	92,782	-	19,043	187,709
Jay	Santa Rosa	20,822	7,800	-	1,916	30,537
Milton	Santa Rosa	116,957	155,661	-	23,724	296,343
North Port	Sarasota	24,372	441,809	232,177	183,832	882,190
Sarasota	Sarasota	937,613	537,499	-	361,134	1,836,247
Venice	Sarasota	240,488	249,612	-	124,828	614,927
Altamonte Springs	Seminole	57,567	821,965	145,062	214,157	1,238,750
Casselberry	Seminole	170,722	486,760	51,977	122,004	831,463
Lake Mary	Seminole	-	174,771	51,583	65,605	291,959
Longwood	Seminole	80,818	230,254	24,401	69,714	405,187
Oviedo	Seminole	39,986	474,151	152,291	141,756	808,184
Sanford	Seminole	376,081	608,828	201,435	218,483	1,404,828
Winter Springs	Seminole	13,825	672,061	138,762	162,352	987,000
Bushnell	Sumter	36,546	37,162	-	6,764	80,472
Center Hill	Sumter	8,283	26,981	7,957	3,017	46,238
Coleman	Sumter	13,609	27,153	-	2,104	42,866
Webster	Sumter	17,618	18,445	-	2,608	38,671
Wildwood	Sumter	61,478	71,381	-	12,939	145,798
Branford	Suwannee	20,042	3,922	-	1,975	25,939
Live Oak	Suwannee	153,904	113,792	2,373	18,473	288,542
Perry	Taylor	180,555	57,212	-	20,951	258,719
Lake Butler	Union	29,351	47,718	2,717	3,721	83,507
Raiford	Union	1,694	8,211	3,859	520	14,284
Worthington Springs	Union	4,563	2,490	8,294	366	15,713
Daytona Beach	Volusia	1,027,176	652,043	85,547	271,847	2,036,612
Daytona Beach Shores	Volusia	91,781	7,700	-	18,480	117,961
DeBary	Volusia	-	240,556	73,556	69,159	383,270
DeLand	Volusia	318,746	140,490	107,731	93,499	660,466
Deltona	Volusia	-	1,544,333	597,117	309,279	2,450,729
Edgewater	Volusia	68,458	391,464	102,487	81,756	644,166
Holly Hill	Volusia	155,248	142,879	40,596	52,401	391,124
Lake Helen	Volusia	8,885	57,820	13,062	11,668	91,434
New Smyrna Beach	Volusia	201,998	195,894	41,625	85,267	524,784
Oak Hill	Volusia	13,952	22,755	1,344	6,255	44,306

Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2005						
### IMPORTANT Explanatory Notes Can Be Found on the Last Page ###						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Orange City	Volusia	21,923	107,699	32,886	29,535	192,043
Ormond Beach	Volusia	294,368	469,967	112,013	157,509	1,033,857
Pierson	Volusia	18,098	13,071	38,390	10,989	80,548
Ponce Inlet	Volusia	4,946	32,599	6,541	11,592	55,678
Port Orange	Volusia	93,493	977,057	240,360	205,260	1,516,170
South Daytona	Volusia	132,655	191,357	48,160	57,458	429,629
Saint Marks	Wakulla	9,455	14,031	-	551	24,036
Sopchoppy	Wakulla	9,800	20,841	-	833	31,474
DeFuniak Springs	Walton	100,398	112,321	-	47,619	260,338
Freeport	Walton	11,372	30,230	368	11,215	53,185
Paxton	Walton	13,228	6,287	10,766	6,230	36,510
Caryville	Washington	11,357	1,622	-	554	13,533
Chipley	Washington	67,615	47,117	-	8,626	123,358
Ebro	Washington	4,447	4,429	-	605	9,481
Vernon	Washington	12,365	26,975	-	1,794	41,134
Wausau	Washington	4,597	16,663	4,707	1,027	26,995
Statewide Totals		\$ 117,121,683	\$ 113,674,883	\$ 33,366,304	\$ 43,537,162	\$ 307,700,032

Notes:

- 1) These revenue estimates reflect the authorized change in the state's sales tax share of the Municipal Revenue Sharing Program that are incorporated within Chapter 2003-402, L.O.F., (i.e., HB 113-A) which increased, effective July 1, 2004, the percentage of state sales tax transferred into the Revenue Sharing Trust Fund for Municipalities from 1.0715 percent to 1.3409 percent.
- 2) The column labeled "Additional Hold Harmless Provision" effectuates the provision found in section 57 of CS for CS for SB 2962 (codified as Chapter 2004-265, L.O.F.). This section includes a hold harmless provision such that the revenue sharing dollar increases of individual municipalities resulting from the percentage increase from 1.0715 percent to 1.3409 percent are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program, as effected by Chapter 2003-402, L.O.F. (i.e., HB 113-A). The effective date of this additional hold harmless provision is July 1, 2004. Please note that the distribution to municipalities in the aggregate statewide is unchanged.
- 3) These dollar figures represent a 100 percent distribution of estimated monies.
- 4) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in state fiscal year 2005 has been estimated to be as follows: state sales tax, 70.4 percent; municipal fuel tax, 29.1 percent; and the state alternative fuel user decal fee collections, 0.4 percent.

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.

2004 General Law Amendments

Legislation passed during the 2004 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, subject to the service charge imposed under ch. 215, F.S., 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

1. Imposed pursuant to Section 211.02(1)(b), F.S. (2004).

2. Imposed pursuant to Section 211.02(1)(a), F.S. (2004).

3. Imposed pursuant to Section 211.025, F.S. (2004).

4. Imposed pursuant to Section 211.026, F.S. (2004).

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 on-line database of legal opinions.⁵ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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 and Prior Years’ Revenues

No estimated revenue distributions for counties for the current fiscal year are available. 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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

The tax is administered, collected, and enforced by the Department of Revenue.¹ The tax applies to the total production of the producer during the taxable year as measured on the basis of bone-dry tons produced at the point of severance.²

Distribution of Proceeds

The proceeds from all taxes, interest, and penalties shall be paid in to the State Treasury.³ 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 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 s. 288.0656, F.S., in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary; 9.3 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; 10.7 percent to the Minerals Trust Fund; and 10.4 percent to the Nonmandatory Land Reclamation Trust Fund.

1. Section 211.33, F.S. (2004).

2. Section 211.3103(8), F.S. (2004).

3. Id., at (3).

Authorized Uses

For taxes received by counties pursuant to s. 211.3103(3)(b)2., F.S., 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 s. 211.3103(3)(b)3., F.S., the proceeds shall be used for planning, preparing, and financing of infrastructure projects for job creation and capital investment, especially those related to industrial and commercial sites; maximizing the use of federal, local, and private resources, including, but not limited to, those available under the Small Cities Community Development Block Grant Program; and 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.⁴

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 on-line database of legal opinions.⁵ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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 and Prior Years' Revenues

No estimated revenue distributions for counties for the current fiscal year are available. Several additional tables summarizing prior years' distributions are available via the LCIR's website.⁶

4. Id., at (5).

5. <http://myfloridalegal.com/opinions>

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

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 [hereinafter Trust Fund] for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

A portion of the documentary stamp tax revenues as provided in s. 201.15, F.S., monies received from any other source for the purposes of this program; and all proceeds derived from the investment of such monies are deposited into the Trust Fund. The Florida Housing Finance Corporation (FHFC), on behalf of the Department of Community Affairs, 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 8.66 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 documentary stamp tax collections are paid to the credit of the Trust Fund.

1. Section 420.9072(2)(a), F.S. (2004).

2. Section 420.9079, F.S. (2004).

3. Section 201.15(9)(b), F.S. (2004).

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

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 s. 420.9073, F.S. 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

Local housing distributions shall be disbursed on a monthly basis beginning the first day of the month after program approval.⁸ Each county's share of the funds to be distributed from the portion of funds received pursuant to s. 201.15(9), F.S., shall be calculated for each fiscal year pursuant to the procedure specified in s. 420.9073, F.S.

Authorized Uses

A county or eligible municipality must expend its portion of the local housing distribution only 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, 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.

5. Section 420.9072(2)(b), F.S. (2004).

6. *Id.*, at (3).

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

8. Section 420.9073(1), F.S. (2004).

9. Section 420.9072(7), F.S. (2004).

10. *Id.*, at (8).

Current and Prior Years' Revenues

No estimated revenue distributions for local governments for the current fiscal year are available. 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

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

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

1. Section 365.172(8), F.S. (2004).

2. Id., at (9).

reports to the Governor and Legislature on amounts collected and expended, the purposes for which 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 s. 365.172(8)(c), F.S., 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 and Prior Years' Revenues

No estimated revenue distributions for county governments for the current fiscal year are available. No data summarizing prior years' distributions to counties are currently available.

3. Id., at (5).

4. Section 365.173(2), F.S. (2004).

5. Id.

911 Fee

Section 365.171(13), Florida Statutes

Brief Overview

County governments, subject to referendum approval or majority vote of the board of county commissioners, may authorize the imposition of 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 fee proceeds shall be used only for authorized 911 expenditures.

2004 General Law Amendments

Legislation passed during the 2004 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. Section 365.171(13)(a), F.S. (2004).

2. Id.

3. Id., at (c).

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 may establish 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 on-line database of legal opinions.⁷

<u>Opinion #</u>	<u>Subject</u>
87-29	Payment of 911 fee by state

Local government officials seeking more clarification should review the opinion in its 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 and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. No data summarizing prior years' revenues are currently available.

4. Id., at (a).

5. Id., at 6.

6. Id., at 7.

7. <http://myfloridalegal.com/opinions>

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; 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. For municipalities and charter counties that have not chosen to levy permit fees, the tax may be levied at a rate up to 5.1 percent. For

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. Section 202.12(1), F.S. (2004).

3. Section 203.01(1)(b), F.S. (2004).

4. Section 202.19(1), F.S. (2004).

municipalities and charter counties that have chosen to levy permit fees, the tax may be levied at a rate up to 4.98 percent. Non-charter counties may levy the tax at a rate of up to 1.6 percent. These maximum rates do not include add-ons of up to 0.12 percent for municipalities and charter counties or up to 0.24 percent for non-charter counties that have elected not to require and collect permit fees authorized pursuant to s. 337.401, F.S.⁵ In addition to the local communications services taxes, any local option sales tax that a county or school board has levied pursuant to s. 212.055, F.S., is imposed as a local communications services tax, and the rate shall be determined in accordance with s. 202.20(3), F.S.⁶

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

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 chs. 202 and 203, F.S., (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. 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.⁷

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 updated at least once every six months.⁸

5. Id., at (2).

6. Id., at (5).

7. Section 202.16, F.S. (2004).

8. Section 202.22, F.S. (2004).

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.

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.⁹

Any adoption, repeal, or change in the rate of a local communications services tax imposed under s. 202.19, F.S., is effective with respect to taxable services included on bills that are dated on or after the January 1st subsequent to such adoption, repeal, or change. The local government must notify the DOR of the adoption, repeal, or change by September 1st which immediately precedes the January 1st effective date.¹⁰

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. 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 s. 212.20(6), F.S.¹¹ The proceeds derived from the 10.8 percent state tax on direct-to-home satellite service shall be distributed pursuant to s. 202.18(2), F.S.

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

9. Section 202.18(3), F.S. (2004).

10. Section 202.21, F.S. (2004).

11. Section 202.18(1), F.S. (2004).

of taxes imposed pursuant to s. 202.19(5), F.S., shall be distributed in the same manner as the local option sales taxes.¹²

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 s. 202.19(5), F.S., shall be used for the same purposes as the underlying local option sales tax imposed by the county or school board pursuant to s. 212.055, F.S.¹³

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.¹⁴

Current and Prior Years' Revenues

The table included in this section lists the estimated local communications services tax distributions for local fiscal year 2005 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. No data summarizing prior years' distributions to local governments are available.

12. Id., at (3).

13. Section 202.19(9), F.S. (2004).

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

Local Communications Services Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2005					
Jurisdiction	Estimated CST Base	Local CST Rate	Revenue Estimate	Population Estimate	Per Capita Consumption
ALACHUA BOCC	\$ 67,261,250	6.90%	\$ 5,084,951	95,150	\$ 724
Alachua	\$ 5,605,578	3.80%	\$ 213,012	6,721	\$ 803
Archer	\$ 769,860	5.22%	\$ 40,187	1,263	\$ 642
Gainesville	\$ 98,708,475	5.32%	\$ 5,251,291	117,182	\$ 883
Hawthorne	\$ 1,030,318	2.02%	\$ 20,812	1,394	\$ 778
High Springs	\$ 3,044,282	5.22%	\$ 158,912	4,206	\$ 750
LaCrosse	\$ 131,813	3.42%	\$ 4,508	162	\$ 856
Micanopy	\$ 664,866	2.62%	\$ 17,419	638	\$ 1,097
Newberry	\$ 1,862,436	4.20%	\$ 78,222	3,757	\$ 522
Waldo	\$ 328,549	5.22%	\$ 17,150	823	\$ 420
BAKER BOCC	\$ 6,050,265	0.64%	\$ 38,722	18,035	\$ 349
Glen Saint Mary	\$ 1,152,575	5.30%	\$ 61,086	493	\$ 2,227
Macclenny	\$ 3,960,822	6.02%	\$ 238,441	4,855	\$ 811
BAY BOCC	\$ 40,599,754	1.84%	\$ 747,035	61,154	\$ 642
Callaway	\$ 7,840,218	5.10%	\$ 399,851	14,680	\$ 509
Cedar Grove	\$ 2,440,665	4.92%	\$ 120,081	5,628	\$ 413
Lynn Haven	\$ 11,669,372	5.22%	\$ 609,141	14,165	\$ 788
Mexico Beach	\$ 1,208,157	2.88%	\$ 34,795	1,121	\$ 1,078
Panama City	\$ 44,935,671	5.22%	\$ 2,345,642	36,579	\$ 1,246
Panama City Beach	\$ 17,290,917	5.22%	\$ 902,586	7,920	\$ 2,079
Parker	\$ 2,653,094	5.22%	\$ 138,491	4,701	\$ 537
Springfield	\$ 4,318,378	5.22%	\$ 225,419	8,879	\$ 463
BRADFORD BOCC	\$ 5,478,240	0.64%	\$ 35,061	19,999	\$ 261
Brooker	\$ 412,564	3.00%	\$ 12,377	321	\$ 1,225
Hampton	\$ 141,232	2.20%	\$ 3,107	423	\$ 351
Lawtey	\$ 628,946	1.10%	\$ 6,918	680	\$ 974
Starke	\$ 6,246,544	3.62%	\$ 226,125	5,549	\$ 1,129
BREVARD BOCC	\$ 135,422,829	1.66%	\$ 2,248,019	202,842	\$ 659
Cape Canaveral	\$ 9,317,660	5.22%	\$ 486,382	9,496	\$ 980
Cocoa	\$ 17,502,850	5.22%	\$ 913,649	16,927	\$ 1,063
Cocoa Beach	\$ 14,530,674	5.22%	\$ 758,501	12,761	\$ 1,150
Indialantic	\$ 3,845,687	6.20%	\$ 238,433	3,030	\$ 1,250
Indian Harbour Beach	\$ 6,498,974	5.22%	\$ 339,246	8,535	\$ 756
Malabar	\$ 2,016,183	5.22%	\$ 105,245	2,713	\$ 743
Melbourne	\$ 83,296,541	5.93%	\$ 4,939,485	73,635	\$ 1,127
Melbourne Beach	\$ 2,825,491	5.22%	\$ 147,491	3,424	\$ 832
Melbourne Village	\$ 507,548	5.22%	\$ 26,494	718	\$ 712
Palm Bay	\$ 56,689,026	5.22%	\$ 2,959,167	84,994	\$ 643
Palm Shores	\$ 579,344	4.80%	\$ 27,809	836	\$ 660
Rockledge	\$ 19,264,313	5.22%	\$ 1,005,597	22,660	\$ 838
Satellite Beach	\$ 8,084,601	5.22%	\$ 422,016	10,752	\$ 730
Titusville	\$ 30,999,594	5.42%	\$ 1,680,178	42,255	\$ 722
West Melbourne	\$ 10,479,956	5.52%	\$ 578,494	12,232	\$ 858
BROWARD BOCC	\$ 113,454,706	5.22%	\$ 5,922,336	80,845	\$ 1,363
Coconut Creek	\$ 39,218,640	5.22%	\$ 2,047,213	47,471	\$ 845
Cooper City	\$ 24,916,961	4.80%	\$ 1,196,014	29,031	\$ 823
Coral Springs	\$ 112,177,094	5.22%	\$ 5,855,644	124,162	\$ 916
Dania Beach	\$ 25,046,238	5.32%	\$ 1,332,460	27,270	\$ 932
Davie	\$ 74,703,091	5.20%	\$ 3,884,561	79,763	\$ 934
Deerfield Beach	\$ 90,014,793	4.50%	\$ 4,050,666	64,748	\$ 1,463

Local Communications Services Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2005					
Jurisdiction	Estimated CST Base	Local CST Rate	Revenue Estimate	Population Estimate	Per Capita Consumption
Fort Lauderdale	\$ 313,363,467	5.22%	\$ 16,357,573	169,168	\$ 1,911
Hallandale Beach	\$ 27,821,298	5.22%	\$ 1,452,272	34,908	\$ 839
Hillsboro Beach	\$ 1,372,345	1.20%	\$ 16,468	2,217	\$ 652
Hollywood	\$ 164,633,852	5.22%	\$ 8,593,887	142,591	\$ 1,130
Lauderdale-by-the-Sea	\$ 7,577,784	5.32%	\$ 403,138	6,243	\$ 1,164
Lauderdale Lakes	\$ 21,080,719	5.22%	\$ 1,100,414	31,601	\$ 702
Lauderhill	\$ 41,166,039	5.22%	\$ 2,148,867	57,839	\$ 678
Lazy Lake	\$ 32,232	0.60%	\$ 193	38	\$ 861
Lighthouse Point	\$ 8,206,307	6.22%	\$ 510,432	10,836	\$ 797
Margate	\$ 43,822,296	5.32%	\$ 2,331,346	54,070	\$ 815
Miramar	\$ 83,718,515	5.22%	\$ 4,370,106	95,921	\$ 831
North Lauderdale	\$ 23,299,787	5.22%	\$ 1,216,249	40,265	\$ 551
Oakland Park	\$ 35,972,029	5.42%	\$ 1,949,684	31,738	\$ 1,148
Parkland	\$ 16,349,260	5.22%	\$ 853,431	18,312	\$ 853
Pembroke Park	\$ 6,171,415	5.22%	\$ 322,148	6,566	\$ 962
Pembroke Pines	\$ 143,878,717	5.42%	\$ 7,798,226	148,280	\$ 924
Plantation	\$ 100,746,404	5.22%	\$ 5,258,962	83,968	\$ 1,209
Pompano Beach	\$ 98,828,624	5.22%	\$ 5,158,854	86,334	\$ 1,205
Sea Ranch Lakes	\$ 727,371	5.22%	\$ 37,969	727	\$ 985
Southwest Ranches	\$ 3,251,637	5.22%	\$ 169,735	7,415	\$ 422
Sunrise	\$ 72,334,622	5.22%	\$ 3,775,867	87,489	\$ 870
Tamarac	\$ 49,469,038	5.22%	\$ 2,582,284	56,881	\$ 871
Weston	\$ 66,987,185	5.22%	\$ 3,496,731	59,314	\$ 1,076
Wilton Manors	\$ 10,099,885	5.62%	\$ 567,614	12,414	\$ 856
CALHOUN BOCC	\$ 3,354,392	1.84%	\$ 61,721	10,469	\$ 305
Altha	\$ 443,474	5.22%	\$ 23,149	555	\$ 841
Blountstown	\$ 1,930,269	5.22%	\$ 100,760	2,415	\$ 841
CHARLOTTE BOCC	\$ 93,753,367	5.22%	\$ 4,893,926	135,360	\$ 660
Punta Gorda	\$ 15,986,205	5.22%	\$ 834,480	16,634	\$ 1,003
CITRUS BOCC	\$ 66,552,150	2.24%	\$ 1,490,768	115,128	\$ 561
Crystal River	\$ 5,850,305	5.22%	\$ 305,386	3,656	\$ 1,626
Inverness	\$ 7,148,883	5.32%	\$ 380,321	7,020	\$ 1,029
CLAY BOCC	\$ 85,701,014	5.92%	\$ 5,073,500	139,229	\$ 586
Green Cove Springs	\$ 5,783,557	5.22%	\$ 301,902	5,700	\$ 1,008
Keystone Heights	\$ 1,594,892	4.00%	\$ 63,796	1,360	\$ 1,234
Orange Park	\$ 16,085,038	5.22%	\$ 839,639	9,119	\$ 1,821
Penney Farms	\$ 422,436	5.22%	\$ 22,051	603	\$ 737
COLLIER BOCC	\$ 137,857,413	2.10%	\$ 2,895,006	254,255	\$ 526
Everglades	\$ 638,780	3.90%	\$ 24,912	522	\$ 1,165
Marco Island	\$ 18,683,465	5.22%	\$ 975,277	15,346	\$ 1,160
Naples	\$ 45,926,780	3.30%	\$ 1,515,584	22,343	\$ 2,164
COLUMBIA BOCC	\$ 17,584,555	1.30%	\$ 228,599	47,828	\$ 350
Fort White	\$ 503,337	0.60%	\$ 3,020	409	\$ 1,295
Lake City	\$ 17,627,831	5.22%	\$ 920,173	10,653	\$ 1,742
DE SOTO BOCC	\$ 5,585,720	2.34%	\$ 130,706	26,853	\$ 198
Arcadia	\$ 6,615,292	5.22%	\$ 345,318	6,860	\$ 999
DIXIE BOCC	\$ 5,176,469	1.84%	\$ 95,247	12,632	\$ 390
Cross City	\$ 1,192,635	2.50%	\$ 29,816	1,815	\$ 692
Horseshoe Beach	\$ 93,707	6.20%	\$ 5,810	241	\$ 409
DUVAL-Jacksonville	\$ 775,253,403	5.22%	\$ 40,468,228	782,381	\$ 1,001

Local Communications Services Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2005					
Jurisdiction	Estimated CST Base	Local CST Rate	Revenue Estimate	Population Estimate	Per Capita Consumption
Atlantic Beach	\$ 10,227,881	5.22%	\$ 533,895	13,911	\$ 761
Baldwin	\$ 1,044,715	6.22%	\$ 64,981	1,624	\$ 677
Jacksonville Beach	\$ 18,782,937	5.22%	\$ 980,469	21,146	\$ 935
Neptune Beach	\$ 7,011,988	5.22%	\$ 366,026	7,217	\$ 925
ESCAMBIA BOCC	\$ 150,184,210	1.84%	\$ 2,763,389	245,268	\$ 593
Century	\$ 1,038,445	2.10%	\$ 21,807	1,735	\$ 573
Pensacola	\$ 86,298,062	5.22%	\$ 4,504,759	56,307	\$ 1,581
FLAGLER BOCC	\$ 9,362,224	1.84%	\$ 172,265	10,609	\$ 929
Beverly Beach	\$ 254,230	5.10%	\$ 12,966	555	\$ 482
Bunnell	\$ 1,821,956	5.22%	\$ 95,106	2,192	\$ 875
Flagler Beach (part)	\$ 5,347,141	5.10%	\$ 272,704	5,335	\$ 967
Marineland (part)	\$ 280,089	0.40%	\$ 1,120	1	\$ 266,752
Palm Coast	\$ 31,008,376	5.22%	\$ 1,618,637	42,850	\$ 689
FRANKLIN BOCC	\$ 5,102,350	0.90%	\$ 45,921	6,790	\$ 723
Apalachicola	\$ 2,197,817	3.60%	\$ 79,121	2,387	\$ 893
Carrabelle	\$ 942,954	5.82%	\$ 54,880	1,303	\$ 730
GADSDEN BOCC	\$ 8,050,162	0.44%	\$ 35,421	29,535	\$ 260
Chattahoochee	\$ 1,051,598	5.22%	\$ 54,893	3,966	\$ 279
Greensboro	\$ 352,254	5.12%	\$ 18,035	635	\$ 568
Gretna	\$ 747,303	4.02%	\$ 30,042	1,752	\$ 430
Havana	\$ 2,331,466	5.22%	\$ 121,703	1,752	\$ 1,401
Midway	\$ 859,336	3.70%	\$ 31,795	1,499	\$ 575
Quincy	\$ 7,860,869	5.22%	\$ 410,337	7,352	\$ 1,125
GILCHRIST BOCC	\$ 4,250,497	1.84%	\$ 78,209	13,214	\$ 306
Bell	\$ 354,876	4.50%	\$ 15,969	404	\$ 925
Fanning Springs (part)	\$ 277,057	5.62%	\$ 15,571	318	\$ 830
Trenton	\$ 1,288,829	5.22%	\$ 67,277	1,581	\$ 858
GLADES BOCC	\$ 2,878,004	0.50%	\$ 14,390	9,053	\$ 303
Moore Haven	\$ 873,609	1.20%	\$ 10,483	1,676	\$ 549
GULF BOCC	\$ 5,169,196	0.54%	\$ 27,914	10,257	\$ 494
Port Saint Joe	\$ 3,998,003	5.22%	\$ 208,696	3,632	\$ 1,048
Wewahitchka	\$ 1,043,391	5.22%	\$ 54,465	1,726	\$ 636
HAMILTON BOCC	\$ 3,165,887	0.30%	\$ 9,498	10,635	\$ 284
Jasper	\$ 1,092,345	4.80%	\$ 52,433	1,769	\$ 650
Jennings	\$ 348,725	5.10%	\$ 17,785	830	\$ 442
White Springs	\$ 477,799	5.00%	\$ 23,890	791	\$ 636
HARDEE BOCC	\$ 6,290,507	1.34%	\$ 84,293	18,419	\$ 325
Bowling Green	\$ 746,453	3.32%	\$ 24,782	3,012	\$ 261
Wauchula	\$ 3,982,088	5.10%	\$ 203,087	4,327	\$ 918
Zolfo Springs	\$ 470,985	2.32%	\$ 10,927	1,642	\$ 302
HENDRY BOCC	\$ 11,295,400	1.84%	\$ 207,835	25,600	\$ 420
Clewiston	\$ 5,736,209	5.22%	\$ 299,430	6,572	\$ 919
La Belle	\$ 5,084,043	4.22%	\$ 214,547	4,339	\$ 1,176
HERNANDO BOCC	\$ 80,274,856	1.40%	\$ 1,123,848	133,365	\$ 586
Brooksville	\$ 10,913,732	5.22%	\$ 569,697	7,297	\$ 1,574
Weeki Wachee	\$ 1,782,060	0.10%	\$ 1,782	8	\$ 212,150
HIGHLANDS BOCC	\$ 23,462,298	1.84%	\$ 431,706	70,258	\$ 321
Avon Park	\$ 5,845,977	5.22%	\$ 305,160	8,596	\$ 714
Lake Placid	\$ 3,160,729	5.22%	\$ 164,990	1,686	\$ 1,973
Sebring	\$ 11,006,091	5.22%	\$ 574,518	9,853	\$ 1,176

Local Communications Services Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2005					
Jurisdiction	Estimated CST Base	Local CST Rate	Revenue Estimate	Population Estimate	Per Capita Consumption
HILLSBOROUGH BOCC	\$ 503,895,373	4.00%	\$ 20,155,815	707,620	\$ 712
Plant City	\$ 25,863,732	5.72%	\$ 1,479,405	31,841	\$ 828
Tampa	\$ 551,482,524	5.22%	\$ 28,787,388	318,258	\$ 1,750
Temple Terrace	\$ 30,620,459	5.40%	\$ 1,653,505	21,868	\$ 1,361
HOLMES BOCC	\$ 5,148,922	0.20%	\$ 10,298	14,966	\$ 328
Bonifay	\$ 2,617,086	5.82%	\$ 152,314	2,700	\$ 1,020
Esto	\$ 53,988	0.80%	\$ 432	379	\$ 140
Noma	\$ 56,755	0.10%	\$ 57	230	\$ 235
Ponce de Leon	\$ 228,377	2.70%	\$ 6,166	457	\$ 526
Westville	\$ 175,782	0.90%	\$ 1,582	208	\$ 890
INDIAN RIVER BOCC	\$ 54,761,342	1.84%	\$ 1,007,609	76,908	\$ 701
Fellsmere	\$ 1,249,296	5.22%	\$ 65,213	4,173	\$ 295
Indian River Shores	\$ 3,820,893	2.80%	\$ 106,985	3,574	\$ 1,080
Orchid	\$ 769,630	2.10%	\$ 16,162	299	\$ 2,451
Sebastian	\$ 13,961,909	5.22%	\$ 728,812	18,275	\$ 728
Vero Beach	\$ 29,879,649	5.12%	\$ 1,529,838	17,945	\$ 1,753
JACKSON BOCC	\$ 12,558,064	1.84%	\$ 231,068	32,613	\$ 367
Alford	\$ 303,604	1.50%	\$ 4,554	478	\$ 669
Bascom	\$ 87,261	1.32%	\$ 1,152	107	\$ 858
Campbellton	\$ 259,973	5.22%	\$ 13,571	216	\$ 1,159
Cottondale	\$ 669,742	5.22%	\$ 34,961	892	\$ 790
Graceville	\$ 1,549,172	5.22%	\$ 80,867	2,450	\$ 666
Grand Ridge	\$ 589,105	5.22%	\$ 30,751	889	\$ 698
Greenwood	\$ 551,288	5.22%	\$ 28,777	755	\$ 769
Jacob City	\$ 174,600	0.00%	\$ -	291	\$ 600
Malone	\$ 403,802	5.22%	\$ 21,078	1,959	\$ 207
Marianna	\$ 5,777,834	5.22%	\$ 301,603	6,383	\$ 953
Sneads	\$ 1,076,730	3.30%	\$ 35,532	1,958	\$ 579
JEFFERSON BOCC	\$ 4,033,768	1.14%	\$ 45,985	11,019	\$ 349
Monticello	\$ 3,306,514	4.50%	\$ 148,793	2,533	\$ 1,354
LAFAYETTE BOCC	\$ 1,546,246	1.84%	\$ 28,451	6,341	\$ 232
Mayo	\$ 569,923	2.00%	\$ 11,398	1,012	\$ 593
LAKE BOCC	\$ 57,588,800	1.94%	\$ 1,117,223	135,470	\$ 405
Astatula	\$ 460,064	4.40%	\$ 20,243	1,381	\$ 351
Clermont	\$ 17,339,522	5.22%	\$ 905,123	15,373	\$ 1,074
Eustis	\$ 12,391,860	5.22%	\$ 646,855	16,335	\$ 735
Fruitland Park	\$ 2,704,758	5.22%	\$ 141,188	3,271	\$ 812
Groveland	\$ 3,131,400	5.22%	\$ 163,459	3,726	\$ 824
Howey-in-the-Hills	\$ 758,084	5.22%	\$ 39,572	1,016	\$ 778
Lady Lake	\$ 10,863,118	5.22%	\$ 567,055	12,556	\$ 837
Leesburg	\$ 19,201,264	5.22%	\$ 1,002,306	16,290	\$ 1,160
Mascotte	\$ 1,953,938	3.90%	\$ 76,204	3,476	\$ 535
Minneola	\$ 4,656,852	5.22%	\$ 243,088	7,124	\$ 623
Montverde	\$ 726,475	1.80%	\$ 13,077	1,041	\$ 684
Mount Dora	\$ 9,184,227	5.22%	\$ 479,417	10,594	\$ 878
Tavares	\$ 8,698,089	5.32%	\$ 462,738	10,704	\$ 778
Umatilla	\$ 3,583,405	5.22%	\$ 187,054	2,359	\$ 1,511
LEE BOCC	\$ 152,394,086	3.61%	\$ 5,501,427	266,117	\$ 548
Bonita Springs	\$ 21,426,657	1.82%	\$ 389,965	39,906	\$ 511
Cape Coral	\$ 98,351,019	4.12%	\$ 4,052,062	120,439	\$ 778

Local Communications Services Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2005					
Jurisdiction	Estimated CST Base	Local CST Rate	Revenue Estimate	Population Estimate	Per Capita Consumption
Fort Myers	\$ 71,741,149	5.22%	\$ 3,744,888	55,610	\$ 1,290
Fort Myers Beach	\$ 8,235,439	5.22%	\$ 429,890	6,792	\$ 1,158
Sanibel	\$ 7,674,025	5.22%	\$ 400,584	6,224	\$ 1,244
LEON BOCC	\$ 60,423,586	5.22%	\$ 3,154,111	92,734	\$ 621
Tallahassee	\$ 165,583,934	5.22%	\$ 8,643,481	162,766	\$ 1,035
LEVY BOCC	\$ 10,887,114	1.84%	\$ 200,323	27,595	\$ 376
Bronson	\$ 795,317	2.50%	\$ 19,883	966	\$ 867
Cedar Key	\$ 685,961	2.10%	\$ 14,405	819	\$ 852
Chiefland	\$ 3,147,862	5.22%	\$ 164,318	2,008	\$ 1,604
Fanning Springs (part)	\$ 139,686	5.62%	\$ 7,850	559	\$ 238
Inglis	\$ 936,234	5.22%	\$ 48,871	1,599	\$ 606
Otter Creek	\$ 87,815	0.70%	\$ 615	135	\$ 685
Williston	\$ 2,121,884	5.22%	\$ 110,762	2,304	\$ 965
Yankeetown	\$ 405,435	5.72%	\$ 23,191	679	\$ 610
LIBERTY BOCC	\$ 2,090,380	0.60%	\$ 12,542	6,295	\$ 316
Bristol	\$ 592,655	5.22%	\$ 30,937	932	\$ 669
MADISON BOCC	\$ 4,686,833	1.84%	\$ 86,238	14,825	\$ 301
Greenville	\$ 506,954	4.62%	\$ 23,421	870	\$ 613
Lee	\$ 195,346	5.22%	\$ 10,197	365	\$ 563
Madison	\$ 3,538,783	5.22%	\$ 184,724	3,079	\$ 1,095
MANATEE BOCC	\$ 148,529,531	1.84%	\$ 2,732,943	210,813	\$ 671
Anna Maria	\$ 1,948,234	1.40%	\$ 27,275	1,830	\$ 1,042
Bradenton	\$ 49,623,676	5.72%	\$ 2,838,474	52,181	\$ 1,001
Bradenton Beach	\$ 1,906,819	5.72%	\$ 109,070	1,505	\$ 1,207
Holmes Beach	\$ 4,970,337	5.22%	\$ 259,452	5,015	\$ 955
Longboat Key (part)	\$ 3,759,800	5.22%	\$ 196,262	2,596	\$ 1,525
Palmetto	\$ 9,907,955	5.42%	\$ 537,011	12,944	\$ 769
MARION BOCC	\$ 83,327,368	1.74%	\$ 1,445,730	228,233	\$ 358
Bellevue	\$ 3,722,590	3.00%	\$ 111,678	3,613	\$ 1,085
Dunnellon	\$ 2,910,260	5.22%	\$ 151,916	1,922	\$ 1,594
McIntosh	\$ 376,686	1.30%	\$ 4,897	450	\$ 881
Ocala	\$ 67,152,995	5.22%	\$ 3,505,386	47,218	\$ 1,448
Reddick	\$ 366,454	1.30%	\$ 4,764	530	\$ 728
MARTIN BOCC	\$ 90,823,415	1.84%	\$ 1,671,151	116,162	\$ 774
Jupiter Island	\$ 1,211,604	5.22%	\$ 63,246	619	\$ 2,060
Ocean Breeze Park	\$ 401,501	2.20%	\$ 8,833	449	\$ 852
Sewall's Point	\$ 2,245,782	3.12%	\$ 70,068	1,986	\$ 1,127
Stuart	\$ 26,010,493	4.92%	\$ 1,279,716	15,275	\$ 1,792
MIAMI-DADE BOCC	\$ 820,193,344	5.22%	\$ 42,814,093	1,080,300	\$ 799
Aventura	\$ 34,690,346	5.20%	\$ 1,803,898	27,241	\$ 1,295
Bal Harbour	\$ 5,491,715	5.22%	\$ 286,668	3,312	\$ 1,745
Bay Harbor Islands	\$ 5,093,065	5.22%	\$ 265,858	5,188	\$ 1,013
Biscayne Park	\$ 2,477,750	4.40%	\$ 109,021	3,485	\$ 748
Coral Gables	\$ 74,098,297	5.22%	\$ 3,867,931	43,216	\$ 1,805
Doral	\$ 21,808,920	5.22%	\$ 1,138,426	29,672	\$ 700
El Portal	\$ 1,500,527	5.60%	\$ 84,030	2,530	\$ 624
Florida City	\$ 5,486,162	5.42%	\$ 297,350	8,466	\$ 617
Golden Beach	\$ 1,030,722	2.12%	\$ 21,851	930	\$ 1,143
Hialeah	\$ 134,924,579	5.22%	\$ 7,043,063	233,388	\$ 584
Hialeah Gardens	\$ 11,379,800	5.22%	\$ 594,026	20,106	\$ 552

Local Communications Services Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2005					
Jurisdiction	Estimated CST Base	Local CST Rate	Revenue Estimate	Population Estimate	Per Capita Consumption
Homestead	\$ 24,296,972	5.42%	\$ 1,316,896	34,989	\$ 665
Indian Creek	\$ 192,181	0.70%	\$ 1,345	31	\$ 5,926
Islandia	\$ -	0.00%	\$ -	-	\$ -
Key Biscayne	\$ 14,001,916	5.22%	\$ 730,900	11,100	\$ 1,328
Medley	\$ 19,475,968	6.22%	\$ 1,211,405	1,130	\$ 16,415
Miami	\$ 728,304,811	5.22%	\$ 38,017,511	372,920	\$ 1,863
Miami Beach	\$ 91,483,233	5.22%	\$ 4,775,425	90,486	\$ 1,064
Miami Gardens	\$ 77,344,785	5.22%	\$ 4,037,398	105,231	\$ 700
Miami Lakes	\$ 15,495,515	5.22%	\$ 808,866	24,523	\$ 602
Miami Shores	\$ 8,281,963	5.72%	\$ 473,728	10,441	\$ 791
Miami Springs	\$ 13,108,139	5.22%	\$ 684,245	13,725	\$ 1,000
North Bay	\$ 4,605,534	4.90%	\$ 225,671	6,613	\$ 733
North Miami	\$ 31,320,430	5.22%	\$ 1,634,926	60,069	\$ 549
North Miami Beach	\$ 39,401,357	5.22%	\$ 2,056,751	42,167	\$ 890
Opa-locka	\$ 14,641,381	5.22%	\$ 764,280	15,592	\$ 894
Palmetto Bay	\$ 18,219,915	5.22%	\$ 951,080	24,789	\$ 700
Pinecrest	\$ 11,367,131	5.52%	\$ 627,466	19,286	\$ 620
South Miami	\$ 11,357,653	5.22%	\$ 592,869	10,768	\$ 1,110
Sunny Isles Beach	\$ 15,078,647	5.22%	\$ 787,105	16,198	\$ 887
Surfside	\$ 4,853,368	5.22%	\$ 253,346	5,250	\$ 971
Sweetwater	\$ 6,767,904	5.22%	\$ 353,285	14,280	\$ 488
Virginia Gardens	\$ 2,067,478	5.22%	\$ 107,922	2,348	\$ 927
West Miami	\$ 4,501,853	4.40%	\$ 198,082	6,162	\$ 725
MONROE BOCC	\$ 36,164,916	1.64%	\$ 593,105	36,399	\$ 1,046
Islamorada	\$ 6,482,547	5.22%	\$ 338,389	6,970	\$ 937
Key Colony Beach	\$ 1,053,952	5.10%	\$ 53,752	822	\$ 1,282
Key West	\$ 27,764,817	1.50%	\$ 416,472	25,811	\$ 1,132
Layton	\$ 174,600	0.00%	\$ -	194	\$ 900
Marathon	\$ 11,920,967	5.22%	\$ 622,274	10,341	\$ 1,098
NASSAU BOCC	\$ 27,361,980	1.84%	\$ 503,460	47,930	\$ 569
Callahan	\$ 1,164,999	4.50%	\$ 52,425	1,023	\$ 1,199
Fernandina Beach	\$ 12,583,396	5.12%	\$ 644,270	11,361	\$ 1,117
Hilliard	\$ 2,567,580	3.08%	\$ 79,081	2,748	\$ 890
OKALOOSA BOCC	\$ 76,123,369	1.84%	\$ 1,400,670	108,154	\$ 670
Cinco Bayou	\$ 504,725	5.12%	\$ 25,842	365	\$ 1,389
Crestview	\$ 15,039,052	5.22%	\$ 785,039	16,030	\$ 894
Destin	\$ 24,629,709	5.22%	\$ 1,285,671	11,784	\$ 2,014
Fort Walton Beach	\$ 29,023,347	5.62%	\$ 1,631,112	20,513	\$ 1,401
Laurel Hill	\$ 352,580	2.80%	\$ 9,872	554	\$ 670
Mary Esther	\$ 3,931,513	5.02%	\$ 197,362	4,078	\$ 947
Niceville	\$ 10,886,505	5.50%	\$ 598,758	12,449	\$ 834
Shalimar	\$ 1,721,004	5.00%	\$ 86,050	723	\$ 2,506
Valparaiso	\$ 4,069,802	5.22%	\$ 212,444	6,452	\$ 601
OKEECHOBEE BOCC	\$ 11,535,252	0.80%	\$ 92,282	31,784	\$ 346
Okeechobee	\$ 6,752,346	5.10%	\$ 344,370	5,452	\$ 1,304
ORANGE BOCC	\$ 495,214,419	4.98%	\$ 24,661,678	644,058	\$ 765
Apopka	\$ 26,706,140	6.12%	\$ 1,634,416	31,409	\$ 828
Bay Lake	\$ -	0.00%	\$ -	-	\$ -
Belle Isle	\$ 4,337,407	5.22%	\$ 226,413	6,087	\$ 712
Eatonville	\$ 2,223,477	5.22%	\$ 116,065	2,474	\$ 856

Local Communications Services Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2005					
Jurisdiction	Estimated CST Base	Local CST Rate	Revenue Estimate	Population Estimate	Per Capita Consumption
Edgewood	\$ 2,818,146	5.22%	\$ 147,107	2,078	\$ 1,292
Lake Buena Vista	\$ -	0.00%	\$ -	-	\$ -
Maitland	\$ 35,711,588	5.22%	\$ 1,864,145	15,394	\$ 2,442
Oakland	\$ 2,474,621	5.22%	\$ 129,175	1,643	\$ 1,434
Ocoee	\$ 27,156,437	5.22%	\$ 1,417,566	28,093	\$ 938
Orlando	\$ 376,327,246	5.00%	\$ 18,816,362	202,818	\$ 1,953
Windermere	\$ 6,358,992	5.22%	\$ 331,939	2,292	\$ 2,698
Winter Garden	\$ 17,925,519	5.22%	\$ 935,712	20,394	\$ 837
Winter Park	\$ 46,850,076	5.72%	\$ 2,679,824	26,425	\$ 1,824
OSCEOLA BOCC	\$ 101,113,591	5.22%	\$ 5,278,129	134,252	\$ 717
Kissimmee	\$ 53,402,410	5.22%	\$ 2,787,606	52,755	\$ 1,003
Saint Cloud	\$ 38,772,591	5.10%	\$ 1,977,402	23,431	\$ 1,607
PALM BEACH BOCC	\$ 409,494,202	5.72%	\$ 23,807,331	550,296	\$ 739
Atlantis	\$ 2,374,809	1.22%	\$ 28,973	2,117	\$ 1,181
Belle Glade	\$ 11,442,159	5.12%	\$ 585,839	14,887	\$ 753
Boca Raton	\$ 174,654,094	5.42%	\$ 9,466,252	79,403	\$ 2,315
Boynton Beach	\$ 56,078,121	5.22%	\$ 2,927,278	64,593	\$ 898
Briny Breezes	\$ 228,129	5.22%	\$ 11,908	409	\$ 545
Cloud Lake	\$ 94,795	2.32%	\$ 2,199	172	\$ 567
Delray Beach	\$ 67,653,807	5.22%	\$ 3,531,529	62,578	\$ 1,138
Glen Ridge	\$ 346,574	5.22%	\$ 18,091	268	\$ 1,232
Golf	\$ 618,913	0.60%	\$ 3,713	228	\$ 2,758
Greenacres	\$ 22,822,381	6.44%	\$ 1,469,761	29,890	\$ 727
Gulf Stream	\$ 940,973	5.22%	\$ 49,119	720	\$ 1,276
Haverhill	\$ 1,139,446	2.60%	\$ 29,626	1,502	\$ 799
Highland Beach	\$ 4,780,690	5.22%	\$ 249,552	3,994	\$ 1,200
Hypoluxo	\$ 2,551,892	5.92%	\$ 151,072	2,433	\$ 1,084
Juno Beach	\$ 5,999,208	5.22%	\$ 313,159	3,506	\$ 1,680
Jupiter	\$ 51,731,861	5.22%	\$ 2,700,403	44,087	\$ 1,161
Jupiter Inlet Colony	\$ 458,400	0.00%	\$ -	382	\$ 1,200
Lake Clarke Shores	\$ 2,711,660	5.22%	\$ 141,549	3,463	\$ 820
Lake Park	\$ 9,660,612	5.32%	\$ 513,945	8,749	\$ 1,078
Lake Worth	\$ 28,171,646	5.22%	\$ 1,470,560	35,371	\$ 838
Lantana	\$ 8,284,001	5.42%	\$ 448,993	9,501	\$ 906
Manalapan	\$ 1,385,243	1.60%	\$ 22,164	321	\$ 4,110
Mangonia Park	\$ 2,582,867	5.62%	\$ 145,157	2,338	\$ 1,116
North Palm Beach	\$ 14,580,983	5.22%	\$ 761,127	12,339	\$ 1,205
Ocean Ridge	\$ 1,957,504	2.00%	\$ 39,150	1,657	\$ 1,228
Pahokee	\$ 3,483,320	5.22%	\$ 181,829	6,114	\$ 550
Palm Beach	\$ 21,978,251	5.22%	\$ 1,147,265	9,682	\$ 2,389
Palm Beach Gardens	\$ 45,137,817	1.50%	\$ 677,067	39,423	\$ 1,179
Palm Beach Shores	\$ 1,952,447	5.52%	\$ 107,775	1,345	\$ 1,400
Palm Springs	\$ 9,941,361	5.32%	\$ 528,880	13,363	\$ 709
Riviera Beach	\$ 30,821,041	5.22%	\$ 1,608,858	31,223	\$ 989
Royal Palm Beach	\$ 25,443,792	5.22%	\$ 1,328,166	27,212	\$ 890
South Bay	\$ 1,822,321	5.10%	\$ 92,938	4,087	\$ 453
South Palm Beach	\$ 1,673,037	5.60%	\$ 93,690	1,533	\$ 1,069
Tequesta	\$ 6,377,705	5.22%	\$ 332,916	5,333	\$ 1,209
Wellington	\$ 41,432,742	5.22%	\$ 2,162,789	46,208	\$ 854
West Palm Beach	\$ 155,028,017	5.42%	\$ 8,402,519	90,721	\$ 1,750

Local Communications Services Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2005					
Jurisdiction	Estimated CST Base	Local CST Rate	Revenue Estimate	Population Estimate	Per Capita Consumption
PASCO BOCC	\$ 207,171,893	1.84%	\$ 3,811,963	336,464	\$ 586
Dade City	\$ 6,869,714	5.22%	\$ 358,599	6,476	\$ 1,117
New Port Richey	\$ 19,747,157	5.62%	\$ 1,109,790	16,191	\$ 1,246
Port Richey	\$ 4,574,781	5.10%	\$ 233,314	3,141	\$ 1,533
Saint Leo	\$ 304,277	1.00%	\$ 3,043	765	\$ 409
San Antonio	\$ 742,600	0.80%	\$ 5,941	774	\$ 951
Zephyrhills	\$ 9,708,103	5.52%	\$ 535,887	11,507	\$ 888
PINELLAS BOCC	\$ 226,868,574	5.22%	\$ 11,842,540	284,218	\$ 775
Belleair	\$ 3,807,476	5.22%	\$ 198,750	4,100	\$ 896
Belleair Beach	\$ 1,746,524	6.00%	\$ 104,791	1,622	\$ 1,047
Belleair Bluffs	\$ 2,255,625	5.22%	\$ 117,744	2,238	\$ 984
Belleair Shore	\$ 74,207	2.40%	\$ 1,781	72	\$ 1,085
Clearwater	\$ 132,185,899	5.12%	\$ 6,767,918	110,112	\$ 1,232
Dunedin	\$ 34,324,412	5.32%	\$ 1,826,059	37,265	\$ 905
Gulfport	\$ 9,193,901	6.12%	\$ 562,667	12,692	\$ 690
Indian Rocks Beach	\$ 5,301,937	2.30%	\$ 121,945	5,234	\$ 965
Indian Shores	\$ 2,368,308	2.72%	\$ 64,418	1,756	\$ 1,284
Kenneth City	\$ 3,100,999	5.10%	\$ 158,151	4,502	\$ 656
Largo	\$ 63,015,138	5.62%	\$ 3,541,451	72,042	\$ 855
Madeira Beach	\$ 5,237,520	5.72%	\$ 299,586	4,529	\$ 1,149
North Redington Beach	\$ 1,443,329	5.12%	\$ 73,898	1,555	\$ 899
Oldsmar	\$ 16,146,119	5.82%	\$ 939,704	13,521	\$ 1,144
Pinellas Park	\$ 43,274,337	5.40%	\$ 2,336,814	46,735	\$ 934
Redington Beach	\$ 1,382,019	5.40%	\$ 74,629	1,590	\$ 876
Redington Shores	\$ 2,077,899	5.22%	\$ 108,466	2,342	\$ 873
Safety Harbor	\$ 15,985,530	6.52%	\$ 1,042,257	17,602	\$ 874
Saint Petersburg	\$ 256,603,011	5.62%	\$ 14,421,089	252,246	\$ 1,022
Saint Petersburg Beach	\$ 11,857,571	5.70%	\$ 675,882	10,002	\$ 1,156
Seminole	\$ 14,483,036	5.22%	\$ 756,014	17,734	\$ 778
South Pasadena	\$ 4,137,455	5.72%	\$ 236,662	5,826	\$ 707
Tarpon Springs	\$ 21,406,907	5.72%	\$ 1,224,475	22,821	\$ 931
Treasure Island	\$ 7,623,921	2.32%	\$ 176,875	7,508	\$ 1,015
POLK BOCC	\$ 174,644,942	5.22%	\$ 9,116,466	316,256	\$ 536
Auburndale	\$ 16,196,036	5.22%	\$ 845,433	11,209	\$ 1,521
Bartow	\$ 12,700,633	6.12%	\$ 777,279	15,735	\$ 808
Davenport	\$ 2,521,151	3.52%	\$ 88,745	2,084	\$ 1,273
Dundee	\$ 2,448,914	5.72%	\$ 140,078	2,952	\$ 807
Eagle Lake	\$ 1,569,574	5.42%	\$ 85,071	2,507	\$ 596
Fort Meade	\$ 3,454,242	5.32%	\$ 183,766	5,828	\$ 588
Frostproof	\$ 2,255,150	5.32%	\$ 119,974	2,982	\$ 796
Haines City	\$ 11,459,865	5.22%	\$ 598,205	14,188	\$ 779
Highland Park	\$ 147,600	0.00%	\$ -	246	\$ 600
Hillcrest Heights	\$ 135,696	1.10%	\$ 1,493	264	\$ 490
Lake Alfred	\$ 2,724,729	4.62%	\$ 125,882	3,981	\$ 671
Lake Hamilton	\$ 1,481,167	3.72%	\$ 55,099	1,358	\$ 1,039
Lake Wales	\$ 9,798,007	5.22%	\$ 511,456	11,626	\$ 887
Lakeland	\$ 100,162,104	6.43%	\$ 6,440,423	88,741	\$ 1,075
Mulberry	\$ 3,402,776	5.22%	\$ 177,625	3,385	\$ 1,058
Polk City	\$ 1,843,407	5.22%	\$ 96,226	1,710	\$ 1,135
Winter Haven	\$ 27,724,926	6.32%	\$ 1,752,215	26,877	\$ 1,062

Local Communications Services Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2005					
Jurisdiction	Estimated CST Base	Local CST Rate	Revenue Estimate	Population Estimate	Per Capita Consumption
PUTNAM BOCC	\$ 24,891,775	1.84%	\$ 458,009	56,778	\$ 422
Crescent City	\$ 1,321,642	5.10%	\$ 67,404	1,815	\$ 750
Interlachen	\$ 1,012,198	5.22%	\$ 52,837	1,488	\$ 716
Palatka	\$ 10,447,392	5.22%	\$ 545,354	10,510	\$ 1,014
Pomona Park	\$ 511,813	5.22%	\$ 26,717	796	\$ 677
Welaka	\$ 859,939	5.22%	\$ 44,889	584	\$ 1,529
SAINT JOHNS BOCC	\$ 93,286,505	1.84%	\$ 1,716,472	120,774	\$ 758
Hastings	\$ 1,009,696	5.22%	\$ 55,363	616	\$ 1,725
Marineland (part)	\$ 15,758	0.40%	\$ 60	-	\$ -
Saint Augustine	\$ 20,128,149	5.22%	\$ 1,050,689	13,245	\$ 1,599
Saint Augustine Beach	\$ 4,703,555	5.22%	\$ 245,526	5,214	\$ 859
SAINT LUCIE BOCC	\$ 50,208,512	1.84%	\$ 923,837	69,371	\$ 714
Fort Pierce	\$ 40,783,463	5.22%	\$ 2,128,897	38,833	\$ 1,051
Port Saint Lucie	\$ 75,890,301	1.50%	\$ 1,138,355	103,072	\$ 707
Saint Lucie Village	\$ 473,648	1.60%	\$ 7,578	622	\$ 725
SANTA ROSA BOCC	\$ 68,335,108	1.58%	\$ 1,079,695	115,271	\$ 587
Gulf Breeze	\$ 8,568,283	1.10%	\$ 94,251	5,764	\$ 1,565
Jay	\$ 794,246	1.30%	\$ 10,325	566	\$ 1,477
Milton	\$ 9,244,941	5.82%	\$ 538,056	7,288	\$ 1,261
SARASOTA BOCC	\$ 206,179,952	4.82%	\$ 9,937,874	238,610	\$ 823
Longboat Key (part)	\$ 6,908,448	5.22%	\$ 360,621	5,072	\$ 1,297
North Port	\$ 21,553,575	5.72%	\$ 1,232,865	31,352	\$ 655
Sarasota	\$ 78,508,383	5.32%	\$ 4,176,646	54,434	\$ 1,518
Venice	\$ 23,915,868	5.22%	\$ 1,248,408	19,293	\$ 1,190
SEMINOLE BOCC	\$ 166,875,166	5.12%	\$ 8,544,008	194,838	\$ 840
Altamonte Springs	\$ 54,855,917	5.22%	\$ 2,863,479	42,466	\$ 1,309
Casselberry	\$ 23,374,828	5.42%	\$ 1,266,916	24,439	\$ 922
Lake Mary	\$ 43,690,021	5.22%	\$ 2,280,619	13,163	\$ 3,161
Longwood	\$ 23,513,668	5.52%	\$ 1,297,954	13,821	\$ 1,693
Oviedo	\$ 25,924,817	5.56%	\$ 1,482,035	29,018	\$ 880
Sanford	\$ 38,037,936	5.22%	\$ 1,985,580	44,570	\$ 852
Winter Springs	\$ 25,681,683	5.92%	\$ 1,520,356	32,585	\$ 760
SUMTER BOCC	\$ 25,969,502	1.84%	\$ 477,839	54,530	\$ 454
Bushnell	\$ 1,892,548	5.12%	\$ 96,898	2,149	\$ 927
Center Hill	\$ 598,134	5.22%	\$ 31,223	930	\$ 623
Coleman	\$ 429,814	5.22%	\$ 22,436	642	\$ 676
Webster	\$ 483,494	3.10%	\$ 14,988	802	\$ 635
Wildwood	\$ 2,124,384	5.22%	\$ 110,893	3,948	\$ 566
SUWANNEE BOCC	\$ 17,025,064	0.64%	\$ 108,960	29,976	\$ 541
Branford	\$ 723,928	4.60%	\$ 33,301	688	\$ 1,108
Live Oak	\$ 5,670,300	5.60%	\$ 317,537	6,534	\$ 893
TAYLOR BOCC	\$ 5,513,965	1.84%	\$ 101,457	13,822	\$ 380
Perry	\$ 5,057,632	5.62%	\$ 284,239	6,824	\$ 780
UNION BOCC	\$ 1,831,400	0.40%	\$ 7,326	11,064	\$ 158
Lake Butler	\$ 2,245,137	2.30%	\$ 51,638	1,930	\$ 1,225
Raiford	\$ 160,800	0.00%	\$ -	268	\$ 600
Worthington Springs	\$ 278,400	0.00%	\$ -	464	\$ 600
VOLUSIA BOCC	\$ 66,590,140	5.22%	\$ 3,476,005	111,029	\$ 630
Daytona Beach	\$ 73,333,158	5.22%	\$ 3,827,991	64,889	\$ 1,172
Daytona Beach Shores	\$ 4,498,630	5.22%	\$ 234,828	4,530	\$ 999

Local Communications Services Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2005					
Jurisdiction	Estimated CST Base	Local CST Rate	Revenue Estimate	Population Estimate	Per Capita Consumption
DeBary	\$ 13,957,362	5.22%	\$ 728,574	17,124	\$ 776
DeLand	\$ 18,890,617	5.22%	\$ 986,090	22,919	\$ 858
Deltona	\$ 49,611,492	6.22%	\$ 3,085,835	76,332	\$ 619
Edgewater	\$ 13,171,009	5.22%	\$ 687,527	20,088	\$ 644
Flagler Beach (part)	\$ 43,578	5.10%	\$ 2,222	76	\$ 586
Holly Hill	\$ 11,505,521	5.22%	\$ 600,588	12,504	\$ 876
Lake Helen	\$ 1,894,724	5.22%	\$ 98,905	2,823	\$ 656
New Smyrna Beach	\$ 18,139,289	5.22%	\$ 946,871	20,599	\$ 893
Oak Hill	\$ 828,643	3.50%	\$ 29,002	1,508	\$ 547
Orange City	\$ 11,089,850	5.22%	\$ 578,890	7,752	\$ 1,362
Ormond Beach	\$ 35,688,590	5.22%	\$ 1,862,944	38,325	\$ 912
Pierson	\$ 929,862	5.10%	\$ 47,423	2,621	\$ 373
Ponce Inlet	\$ 3,480,677	5.42%	\$ 188,653	2,917	\$ 1,136
Port Orange	\$ 37,524,599	5.22%	\$ 1,958,784	51,020	\$ 700
South Daytona	\$ 9,803,308	5.72%	\$ 560,749	13,714	\$ 732
WAKULLA BOCC	\$ 12,719,811	1.84%	\$ 234,045	24,256	\$ 503
Saint Marks	\$ 139,403	5.10%	\$ 7,110	271	\$ 514
Sopchoppy	\$ 238,572	1.20%	\$ 2,863	411	\$ 553
WALTON BOCC	\$ 33,616,020	0.70%	\$ 235,312	40,002	\$ 800
DeFuniak Springs	\$ 4,685,178	4.82%	\$ 225,826	5,172	\$ 954
Freeport	\$ 1,078,376	1.30%	\$ 14,019	1,210	\$ 938
Paxton	\$ 421,331	2.60%	\$ 10,955	682	\$ 588
WASHINGTON BOCC	\$ 7,100,319	1.84%	\$ 130,646	16,669	\$ 406
Caryville	\$ 133,402	5.22%	\$ 6,964	319	\$ 440
Chipley	\$ 4,429,713	5.42%	\$ 240,090	3,517	\$ 1,200
Ebro	\$ 115,243	0.60%	\$ 691	232	\$ 523
Vernon	\$ 792,172	5.40%	\$ 42,777	744	\$ 1,019
Wausau	\$ 237,876	1.70%	\$ 4,044	432	\$ 541
Statewide Totals	\$ 15,189,913,745	4.73%	\$ 716,270,990	17,071,508	\$ 888

Discretionary Surtax on Documents

Sections 125.0167 and 201.031, Florida Statutes

Brief Overview

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

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

Each county, as defined by s. 125.011(1), F.S., (i.e., Miami-Dade County) is eligible to levy this surtax.¹ This surtax is scheduled for repeal on October 1, 2011.

Administrative Procedures

The surtax levy and the creation of the 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.²

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.³ The surtax shall be applicable to those documents taxable under the provisions of s. 201.02, F.S., 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 condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a

1. Section 201.031(1), F.S. (2004).

2. Section 125.0167(2), F.S. (2004).

3. *Id.*, at (1).

fee or leasehold initially in excess of 98 years, or a detached dwelling.⁴ Each county that levies the surtax shall include in its financial report required pursuant to s. 218.32, F.S., information showing the revenues and expenditures of the Trust Fund for the fiscal year.⁵ According to the Department of Revenue (DOR), Miami-Dade County currently levies the surtax at the maximum rate of 45 cents for each \$100 or fractional part thereof.

Distribution of Proceeds

The DOR 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.⁶ The county shall deposit the revenues into the Trust Fund, except that a portion of such revenues may be deposited into the county's Home Investment Trust Fund as defined by and created pursuant to federal law.⁷

Authorized Uses

The proceeds shall be used only to help finance the construction, rehabilitation, or purchase of housing for low and moderate-income families; pay the necessary costs of collection and enforcement of the surtax; and fund any local matching contributions required by federal law. Authorized uses of the surtax revenues 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, and the surtax proceeds shall not be used for rent subsidies or grants.⁸

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.⁹

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

4. Sections 125.0167(1); 201.031(1), F.S. (2004).

5. Section 201.031(3), F.S. (2004).

6. *Id.*, at (2).

7. Section 125.0167(3), F.S. (2004).

8. *Id.*

9. *Id.*, at (1)

Current and Prior Years' Revenues

No estimated revenue distributions in the current fiscal year are available. A table summarizing prior years' revenues is available via the LCIR's website.¹⁰

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

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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.

2004 General Law Amendments

Legislation passed during the 2004 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 s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Based on the official 2004 population estimates, the ten counties of Miami-Dade, Broward, Palm Beach, Hillsborough, Orange, Pinellas, Duval, Polk, Brevard, and Lee have a total population of 500,000 or more. Likewise, the six municipalities of Jacksonville, Miami, Tampa, Saint Petersburg, Hialeah, and Orange 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 s. 193.501, F.S., would qualify for stewardship grants.²

1. Section 369.255(3), F.S. (2004).

2. *Id.*, at (2).

Distribution of Proceeds

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 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 and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. No data summarizing prior years' revenues are currently 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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

The owner or operator of each privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility 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. Section 403.7215(1), F.S. (2004).

2. Id., at (2).

3. Id., at (7).

Authorized Uses

Tax proceeds received by the 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 to 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 and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. No data summarizing prior years' revenues are currently available.

4. *Id.*, at (3).

Insurance Premium Tax

Sections 175.101, 185.08, and 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 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

2004 General Law Amendments

Chapter 2004-21, L.O.F., (HB 251) requires the Department of Revenue (DOR) to create and maintain a database for use by insurance agents and companies in determining the local taxing situs of an insured parcel relative to property and casualty insurance policies. The legislation provides incentives to insurers for using the database and penalties for failure to use the database. Additionally, a hold-harmless provision is provided so that insurance premium tax distributions to municipal police officer pension funds for calendar years 2005-07 may not be reduced below the 2004 distribution to a municipality unless total premium tax collections decrease. These changes became effective on April 27, 2004.

Eligibility Requirements

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

1. Section 175.101(1), F.S. (2004).

2. Section 175.091(1), F.S. (2004).

3. Section 185.08(1), F.S. (2004).

4. Section 185.07(1), F.S. (2004).

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

Administrative Procedures

Both excise taxes 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 s. 624.5092(2)(a)-(c), F.S.

The DOR shall create, maintain, and update an electronic database that designates the local taxing jurisdiction for each street address and address range in the state, and insurance companies are required to exercise due diligence in employing the database to correctly assign parcels to local jurisdictions for tax purposes.⁶ The DOR shall also 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.⁷

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.⁸ 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 Trust Fund to the Firefighters' Supplemental Compensation Trust Fund to pay the supplemental compensation.⁹

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.

5. Sections 175.101(3); 185.08(3), F.S. (2004).

6. Sections 175.1015; 185.085, F.S. (2004).

7. Sections 175.121(1); 185.10(1), F.S. (2004).

8. Sections 175.121(2); 185.10(2), F.S. (2004).

9. Section 633.382, F.S. (2004).

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 on-line database of legal opinions.¹⁰ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
74-220	Consolidation of police forces of two cities
75-277	Fire protection outside boundaries
78-03	Trustee of pension plan, city officer
78-69	Funds intended for firefighters and policemen, pension
78-148	Municipal pension trust funds
84-100	Contract with private firm for fire protection
85-15	Funding for firefighters’ supplemental compensation
85-16	Funding firefighters’ supplemental compensation program
89-73	Firefighters’ bill of rights
89-90	Police officers’ retirement trust fund, s. 185.15
91-15	Retirement plans
94-26	Nonpayment of incentive pay to law enforcement
2001-67	Firefighters’ and Police Officers’ pension, premium tax
2003-54	City pension fund, amendment of investment authority

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 and Prior Years’ Revenues

No estimated revenue distributions for individual municipalities and fire control districts in the current fiscal year are available. Several additional tables summarizing prior years’ distributions are available via the LCIR’s website.¹¹

10. <http://myfloridalegal.com/opinions>

11. <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 ch. 318, F.S., shall be distributed and paid monthly as directed by s. 318.21, F.S. From each moving traffic violation, the amount of \$12.50 must be used by the county to fund 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.

2004 General Law Amendments

Legislation passed during the 2004 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 traffic violation to the county, municipality, or special improvement district depending on the county's participation or lack of participation in an approved intergovernmental radio communication program.

Distribution of Proceeds

If the county participates in an approved program, the funds 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 on-line database of legal opinions.¹ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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 and Prior Years’ Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. No data summarizing prior years’ revenues are available.

1. <http://myfloridalegal.com/opinions>

Municipal Pari-Mutuel Tax

Section 550.105(9), Florida Statutes

Brief Overview

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

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

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

Authorized Uses

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

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 on-line database of legal opinions.¹

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

Local government officials seeking more clarification should review the opinion in its 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 and Prior Years' Revenues

No estimated revenue distributions for individual municipalities in the current fiscal year are available. 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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

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 which are not airports, seaports, county administration buildings, or other projects as defined under ss. 125.011 and 125.015, F.S. This surcharge shall not take effect while any surcharge imposed pursuant to s. 218.503(5)(a), F.S., is in effect.¹

Based on April 1, 2004 official population estimates, only six municipalities (i.e., Jacksonville, Miami, Tampa, Saint Petersburg, Hialeah, and Orlando) had a population of 200,000 or more and were located in a county having a population greater than 500,000. Currently, it is not known which of these six municipalities had more than 20 percent of its real property exempt from ad valorem taxation in 2004.

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 s. 218.503, F.S., 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 the general public.² This surcharge expires on June 30, 2006.

1. Section 166.271(1), F.S. (2004).

2. Section 218.503(5), F.S. (2004).

Based on April 1, 2004 official population estimates, only three municipalities (i.e., Jacksonville, Miami, and Tampa) had a population of 300,000 or more. None of these municipalities are currently in a state of financial emergency. The City of Miami is the only municipality to implement the provisions of s. 218.503(5), F.S.

Administrative Procedures

Any municipality imposing the surcharge pursuant to s. 166.271, F.S., shall administer it locally and should provide brackets 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 s. 166.271, F.S., 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., unless the municipality has previously used the proceeds from the surcharge levied under s. 218.503(5)(b), F.S., to reduce the municipality's ad valorem tax millage or to reduce 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 s. 218.503(5)(a), F.S., 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 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

3. Section 166.271(3), F.S. (2004).

4. *Id.*, at (2).

5. Section 218.503(5)(b), F.S. (2004).

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 and Prior Years' Revenues

No estimated revenue distributions for individual municipalities in the current fiscal year are available. 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.

2004 General Law Amendments

Legislation passed during the 2004 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.¹ Additionally, each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) 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 s. 205,033(1), F.S. However, the ordinance authorizing the levy of this additional license tax must have been adopted prior to January 1, 1995.²

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.³ A number of other conditions for levy are imposed on counties and municipalities.⁴

1. See Sections 205.032, .042, F.S. (2004).

2. Section 205.033(6), F.S. (2004).

3. See Sections 205.032, .042, F.S. (2004).

4. See Sections 205.033, .043, F.S. (2004).

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.⁵

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.⁶

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.⁷

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 s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.⁸

State law exempts, or allows local governments to exempt, certain individuals from local occupational license taxes.⁹ State law also regulates the issuance of local occupational licenses to certain individuals or businesses.¹⁰

5. Section 205.022, F.S. (2004).

6. Section 205.045, F.S. (2004).

7. Section 205.053, F.S. (2004).

8. Section 205.0315, F.S. (2004).

9. Sections 205.054 -.193, F.S. (2004).

10. Sections 205.194 -.1973, F.S. (2004).

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.¹¹ Within 15 days following the month of receipt, the apportioned revenues shall be sent to each governing authority. These provisions do not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.¹²

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.¹³

The proceeds of the additional county occupational license tax imposed pursuant to s. 205.033(6), F.S., 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.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 on-line database of legal opinions.¹⁵ Interested persons may view the opinions 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.

11. Section 205.033(4), F.S. (2004).

12. *Id.*, at (5).

13. *Id.*, at (7).

14. *Id.*, at (6)(b).

15. <http://myfloridalegal.com/opinions>

Current and Prior Years' Revenues

No estimated revenue distributions for individual local governments in the current fiscal year are available. A table summarizing prior years' revenues reported by local governments is available via the LCIR's website.¹⁶

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

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

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 for such service.⁵ At the discretion of the local taxing authority, the tax may be levied on a physical

1. Section 166.231(1), F.S. (2004).

2. *Id.*, at (2).

3. *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

4. *McLeod vs. Orange County*, 645 So.2d 411 (Fla. 1994).

5. Section 166.231(7), F.S. (2004).

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 DOR 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 on-line database of legal opinions.¹⁰ Interested persons may view the opinions 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.

Tax Rates Imposed by Taxing Authorities

As previously mentioned, taxing authorities are required to furnish information to the DOR. This

6. Section 166.232, F.S. (2004).

7. Section 166.231(3)-(6) and (8), F.S. (2004).

8. Section 166.233(2), F.S. (2004).

9. Section 166.231(7), F.S. (2004).

10. <http://myfloridalegal.com/opinions>

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 and Prior Years' Revenues

No estimated revenue distributions for individual local governments in the current fiscal year are available. Separate tables summarizing prior years' revenues reported by county and municipal governments are 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/dataAtoZ.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. This fee 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.

2004 General Law Amendments

Legislation passed during the 2004 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.

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.

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

Current and Prior Year's Revenues

No estimated revenue distributions for individual local governments in the current fiscal year are available. No data summarizing prior years' revenues to local governments are available.

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 ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.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.

The local discretionary sales surtax applies to communications services as broadly defined in ch. 202, F.S. Because the new communications services tax base is much larger than the base under

1. Section 212.055, F.S. (2004).

2. Section 212.054(2), F.S. (2004).

prior law, 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 s. 202.19(5), F.S., is expressed in law.³

2004 General Law Amendments

Legislation passed during the 2004 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 s. 212.054, F.S. 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 s. 125.66(2), F.S.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. Section 202.20(3), F.S. (2004).

4. Section 212.054(4)(a), F.S. (2004).

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 s. 186.901, F.S.; the county's surtax rate; and the number of months the county has levied the surtax during the most recent distribution period divided by the sum of all such products of the counties levying the surtax during the most recent distribution period. The DOR 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 tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table following this section provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals 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 2005 tax rates. The third table provides revenue estimates that county and municipal governments may expect to receive under a 0.5 or 1 percent

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

9. Id., at (b).

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

11. <http://sun6.dms.state.fl.us/dor/law/> (select *Sales and Use Tax* category; then select *Sales & Use Tax Rate Charts* option; and then select *History of Local Option*).

levy during local fiscal year 2005. Inquiries regarding the DOR's estimation of the local discretionary sales surtax 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 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.¹³ 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.¹⁴ 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.¹⁵

12. <http://sun6.dms.state.fl.us/dor/taxes/discretionary.html>

13. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

14. <http://sun6.dms.state.fl.us/dor/taxes/distributions.html>

15. <http://sun6.dms.state.fl.us/dor/taxes/distannual.html>

History of Local Discretionary Sales Surtax Levies

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

Current Active Levies Are Noted in Bold Italics.

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

History of Local Discretionary Sales Surtax Levies

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

Current Active Levies Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
<i>Osceola</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Sep. 1, 2005</i>	<i>Aug. 31, 2025</i>
<i>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2005</i>	<i>Dec. 31, 2014</i>
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1990</i>	<i>Jan. 31, 2010</i>
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2003</i>	<i>Dec. 31, 2017</i>
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Aug. 31, 1999
Santa Rosa	Repealed Levy	-	Sep. 1, 1998	
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
<i>Sarasota</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Sep. 1, 2004</i>	<i>Aug. 31, 2009</i>
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2002</i>	<i>Dec. 31, 2011</i>
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Taylor	Repealed Levy	-	Dec. 31, 1999	
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2000</i>	<i>Dec. 31, 2029</i>
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
<i>Wakulla</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Jan. 1, 2003</i>	<i>Dec. 31, 2017</i>
Small County Surtax - s. 212.055(3), F.S.				
<i>Baker</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	<i>Until Repealed</i>
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1993</i>	<i>Until Repealed</i>
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
<i>Calhoun</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Jan. 1, 2001</i>	<i>Dec. 31, 2008</i>
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1994</i>	<i>Until Repealed</i>
<i>De Soto</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
<i>Dixie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2005</i>	<i>Dec. 31, 2029</i>
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	<i>Until Repealed</i>
<i>Gilchrist</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1992</i>	<i>Until Repealed</i>
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2005</i>	<i>Dec. 31, 2010</i>
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
<i>Hardee</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Jan. 1, 2005</i>	<i>Until Repealed</i>
<i>Hendry</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
<i>Holmes</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Oct. 1, 1999</i>	<i>Sep. 30, 2006</i>
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1995</i>	<i>May 31, 2010</i>
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2003</i>	<i>Until Repealed</i>
<i>Levy</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1992</i>	<i>Until Repealed</i>
<i>Liberty</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1992</i>	<i>Until Repealed</i>
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	<i>Until Repealed</i>
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
<i>Nassau</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1996</i>	<i>Until Repealed</i>
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1995</i>	<i>Until Repealed</i>
<i>Sumter</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	<i>Until Repealed</i>
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	Feb. 1, 1996	Jan. 31, 2001
<i>Union</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	<i>Dec. 31, 2005</i>
<i>Walton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	<i>Until Repealed</i>
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1993</i>	<i>Until Repealed</i>
Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001

History of Local Discretionary Sales Surtax Levies

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

Current Active Levies Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Hillsborough	Extended Levy	0.25%	Mar. 1, 2001	Sep. 30, 2005
Hillsborough	Increased Rate	0.5%	Oct. 1, 2001	Sep. 30, 2005
County Public Hospital Surtax - s. 212.055(5), F.S.				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
Miami-Dade	Extended Levy	0.5%	Oct. 1, 1998	Until Repealed
School Capital Outlay Surtax - s. 212.055(6), F.S.				
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	Jan. 1, 2003	Dec. 31, 2007
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Jun. 30, 2017
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2015
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
Saint Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Sep. 30, 2008
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (rev. Jan. 1, 2005).

2005 Local Discretionary Sales Surtax Rates in Florida's Counties

Refer to Table Notes for Additional Information.

County	Charter County Transit System Surtax (up to 1%)	Combined Rate Cannot Exceed 1%					School Capital Outlay Surtax (up to 0.5%)	County Government Levies			School District Levies		
		Local Gov't Infrastructure Surtax (0.5 or 1%)	Small County Surtax (0.5 or 1%)	Indigent Care/ Trauma Center Surtaxes (up to 0.25%, 0.5 %)	County Public Hospital Surtax (0.5 %)	Voter-Approved Indigent Care Surtax (up to 0.5 or 1%)		Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
Alachua								1.5	0.25	1.25	0.5	0.0	0.5
Baker			1					1.0	1.0	0.0	0.5	0.0	0.5
Bay							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Bradford			1					1.0	1.0	0.0	0.5	0.0	0.5
Brevard								1.0	0.0	1.0	0.5	0.0	0.5
Broward	0.5							2.0	0.0	2.0	0.5	0.0	0.5
Calhoun			1					1.0	1.0	0.0	0.5	0.0	0.5
Charlotte		1						1.0	1.0	0.0	0.5	0.0	0.5
Citrus								1.0	0.0	1.0	0.5	0.0	0.5
Clay		1						1.0	1.0	0.0	0.5	0.0	0.5
Collier								1.0	0.0	1.0	0.5	0.0	0.5
Columbia			1					1.0	1.0	0.0	0.5	0.0	0.5
De Soto			1					1.0	1.0	0.0	0.5	0.0	0.5
Dixie			1					1.0	1.0	0.0	0.5	0.0	0.5
Duval	0.5	0.5						2.0	1.0	1.0	0.5	0.0	0.5
Escambia		1					0.5	1.0	1.0	0.0	0.5	0.5	0.0
Flagler		0.5					0.5	1.0	0.5	0.5	0.5	0.5	0.0
Franklin								1.0	0.0	1.0	0.5	0.0	0.5
Gadsden			1					1.0	1.0	0.0	0.5	0.0	0.5
Gilchrist			1					1.0	1.0	0.0	0.5	0.0	0.5
Glades		1						1.0	1.0	0.0	0.5	0.0	0.5
Gulf							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Hamilton		1						1.0	1.0	0.0	0.5	0.0	0.5
Hardee			1					1.0	1.0	0.0	0.5	0.0	0.5
Hendry			1					1.0	1.0	0.0	0.5	0.0	0.5
Hernando							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Highlands		1						1.0	1.0	0.0	0.5	0.0	0.5
Hillsborough	0.5	0.5		0.5				2.0	1.0	1.0	0.5	0.0	0.5
Holmes			1					1.0	1.0	0.0	0.5	0.0	0.5
Indian River		1						1.0	1.0	0.0	0.5	0.0	0.5
Jackson			1				0.5	1.0	1.0	0.0	0.5	0.5	0.0
Jefferson			1					1.0	1.0	0.0	0.5	0.0	0.5
Lafayette		1						1.0	1.0	0.0	0.5	0.0	0.5
Lake		1						1.0	1.0	0.0	0.5	0.0	0.5
Lee								1.0	0.0	1.0	0.5	0.0	0.5
Leon		1					0.5	1.5	1.0	0.5	0.5	0.5	0.0
Levy			1					1.0	1.0	0.0	0.5	0.0	0.5
Liberty			1					1.0	1.0	0.0	0.5	0.0	0.5
Madison			1					1.0	1.0	0.0	0.5	0.0	0.5
Manatee							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Marion							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Martin								1.0	0.0	1.0	0.5	0.0	0.5
Miami-Dade	0.5					0.5		2.0	1.0	1.0	0.5	0.0	0.5
Monroe		1					0.5	1.0	1.0	0.0	0.5	0.5	0.0
Nassau			1					1.0	1.0	0.0	0.5	0.0	0.5

2005 Local Discretionary Sales Surtax Rates in Florida's Counties

Refer to Table Notes for Additional Information.

County	Charter County Transit System Surtax (up to 1%)	Combined Rate Cannot Exceed 1%					School Capital Outlay Surtax (up to 0.5%)	County Government Levies			School District Levies		
		Local Gov't Infrastructure Surtax (0.5 or 1%)	Small County Surtax (0.5 or 1%)	Indigent Care/ Trauma Center Surtaxes (up to 0.25%, 0.5 %)	County Public Hospital Surtax (0.5 %)	Voter-Approved Indigent Care Surtax (up to 0.5 or 1%)		Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate
Okaloosa								1.0	0.0	1.0	0.5	0.0	0.5
Okeechobee			1					1.0	1.0	0.0	0.5	0.0	0.5
Orange							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Osceola		1						1.0	1.0	0.0	0.5	0.0	0.5
Palm Beach							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Pasco		1						1.0	1.0	0.0	0.5	0.0	0.5
Pinellas		1						2.0	1.0	1.0	0.5	0.0	0.5
Polk						0.5	0.5	1.0	0.5	0.5	0.5	0.5	0.0
Putnam		1						1.0	1.0	0.0	0.5	0.0	0.5
Saint Johns								1.0	0.0	1.0	0.5	0.0	0.5
Saint Lucie							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Santa Rosa							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Sarasota		1						2.0	1.0	1.0	0.5	0.0	0.5
Seminole		1						1.0	1.0	0.0	0.5	0.0	0.5
Sumter			1					1.0	1.0	0.0	0.5	0.0	0.5
Suwannee			1					1.0	1.0	0.0	0.5	0.0	0.5
Taylor		1						1.0	1.0	0.0	0.5	0.0	0.5
Union			1					1.0	1.0	0.0	0.5	0.0	0.5
Volusia							0.5	2.0	0.0	2.0	0.5	0.5	0.0
Wakulla		1						1.0	1.0	0.0	0.5	0.0	0.5
Walton			1					1.0	1.0	0.0	0.5	0.0	0.5
Washington			1					1.0	1.0	0.0	0.5	0.0	0.5
# Eligible to Levy:	7	67	31	65	1	60	67	67			67		
# Levying:	2	22	23	1	1	2	16	48			16		

Notes:

- 1) Boxed areas indicate those counties or school districts eligible to impose the particular tax.
- 2) The 1% Local Government Infrastructure Surtax levy in Hamilton County will expire on June 30, 2005 and be replaced by a 1% Small County Surtax levy, effective July 1, 2005.
- 3) Pursuant to Chapter 2004-259, Laws of Florida, the Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
- 4) 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.

Data Source: Florida Department of Revenue.

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
BOCC Alachua	\$ 15,650,542	\$ -
Alachua	569,797	-
Archer	107,075	-
Gainesville	9,831,259	-
Hawthorne	118,181	-
High Springs	356,579	-
LaCrosse	13,734	-
Micanopy	54,089	-
Newberry	318,513	-
Waldo	69,773	-
	-----	-----
	27,089,541	-
BOCC Baker	1,041,833	-
Glen Saint Mary	26,124	-
Macclenny	257,261	-
	-----	-----
	1,325,218	-
BOCC Bay	14,811,325	-
Callaway	1,772,905	-
Cedar Grove	679,694	-
Lynn Haven	1,710,708	-
Mexico Beach	135,383	-
Panama City	4,389,389	-
Panama City Beach	956,499	-
Parker	567,740	-
Springfield	1,072,318	-
	-----	-----
	26,095,962	-
BOCC Bradford	1,492,111	-
Brooker	23,122	-
Hampton	30,469	-
Lawtey	48,981	-
Starke	398,839	-
	-----	-----
	1,993,522	-
BOCC Brevard	34,973,955	-
Cape Canaveral	820,743	-
Cocoa	1,463,007	-
Cocoa Beach	1,102,938	-
Indialantic	261,884	-
Indian Harbour Beach	737,683	-
Malabar	234,486	-
Melbourne	6,364,299	-

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
Melbourne Beach	295,938	-
Melbourne Village	62,057	-
Palm Bay	7,346,061	-
Palm Shores	72,256	-
Rockledge	1,956,870	-
Satellite Beach	929,299	-
Titusville	3,647,534	-
West Melbourne	1,057,216	-
	-----	-----
	61,326,222	-
BOCC Broward	108,792,023	-
Coconut Creek	4,460,958	-
Cooper City	2,725,384	-
Coral Springs	11,667,786	-
Dania Beach	2,562,624	-
Davie	7,494,947	-
Deerfield Beach	6,084,517	-
Fort Lauderdale	15,884,980	-
Hallandale Beach	3,280,384	-
Hillsboro Beach	208,337	-
Hollywood	13,398,192	-
Lauderdale-by-the-Sea	586,669	-
Lauderdale Lakes	2,969,618	-
Lauderhill	5,435,263	-
Lazy Lake	3,571	-
Lighthouse Point	1,018,284	-
Margate	5,081,081	-
Miramar	9,013,915	-
North Lauderdale	3,783,794	-
Oakland Park	2,982,492	-
Parkland	1,720,820	-
Pembroke Park	617,022	-
Pembroke Pines	13,884,686	-
Plantation	7,890,665	-
Pompano Beach	8,108,116	-
Sea Ranch Lakes	68,318	-
Southwest Ranches	696,804	-
Sunrise	8,221,541	-
Tamarac	5,345,237	-
Weston	5,573,872	-
Wilton Manors	1,166,572	-
	-----	-----
	260,728,475	-
BOCC Calhoun	513,772	-
Altha	25,705	-

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
Blountstown	111,851	-
	-----	-----
	651,328	-
BOCC Charlotte	18,205,302	-
Punta Gorda	2,074,036	-
	-----	-----
	20,279,338	-
BOCC Citrus	10,191,493	-
Crystal River	305,130	-
Inverness	585,889	-
	-----	-----
	11,082,512	-
BOCC Clay	15,343,791	13,526,099
Green Cove Springs	581,448	617,743
Keystone Heights	138,731	165,116
Orange Park	930,214	1,163,915
Penney Farms	61,511	79,919
*** School Board ***	-	1,502,900
	-----	-----
	17,055,695	17,055,692
BOCC Collier	48,923,243	-
Everglades	91,331	-
Marco Island	2,684,987	-
Naples	3,909,205	-
	-----	-----
	55,608,767	-
BOCC Columbia	5,297,160	-
Fort White	40,844	-
Lake City	1,027,882	-
	-----	-----
	6,365,886	-
BOCC De Soto	1,796,816	-
Arcadia	418,044	-
	-----	-----
	2,214,860	-
BOCC Dixie	595,611	690,190
Cross City	83,493	-
Horseshoe Beach	11,086	-
	-----	-----
	690,190	690,190

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
Jacksonville-Duval	120,488,850	123,046,716
Atlantic Beach	2,066,324	1,231,991
Baldwin	241,227	139,710
Jacksonville Beach	3,141,003	1,905,141
Neptune Beach	1,072,005	685,851
	-----	-----
	127,009,410	127,009,410
BOCC Escambia	30,806,462	-
Century	189,781	-
Pensacola	6,151,214	-
	-----	-----
	37,147,458	-
BOCC Flagler	2,425,798	1,659,662
Beverly Beach	30,211	38,498
Bunnell	119,320	152,049
Flagler Beach (part)	290,408	375,335
Marineland	-	421
Palm Coast	2,332,516	2,972,289
	-----	-----
	5,198,253	5,198,253
BOCC Franklin	903,179	-
Apalachicola	241,313	-
Carrabelle	131,726	-
	-----	-----
	1,276,218	-
BOCC Gadsden	1,876,487	-
Chattahoochee	116,400	-
Greensboro	30,836	-
Gretna	85,079	-
Havana	85,079	-
Midway	72,793	-
Quincy	337,935	-
	-----	-----
	2,604,608	-
BOCC Gilchrist	532,072	-
Bell	15,442	-
Fanning Springs (part)	12,155	-
Trenton	60,430	-
	-----	-----
	620,099	-

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
BOCC Glades	328,334	-
Moore Haven	58,402	-
	-----	-----
	386,736	-
BOCC Gulf	719,165	-
Port Saint Joe	238,105	-
Wewahitchka	113,152	-
	-----	-----
	1,070,422	-
BOCC Hamilton	495,957	-
Jasper	86,918	-
Jennings	40,781	-
White Springs	38,865	-
	-----	-----
	662,521	-
BOCC Hardee	1,093,070	-
Bowling Green	143,085	-
Wauchula	207,623	-
Zolfo Springs	78,788	-
	-----	-----
	1,522,566	-
BOCC Hendry	2,087,552	-
Clewiston	421,344	-
La Belle	278,182	-
	-----	-----
	2,787,078	-
BOCC Hernando	11,691,707	-
Brooksville	619,342	-
Weeki Wachee	679	-
	-----	-----
	12,311,728	-
BOCC Highlands	7,151,932	-
Avon Park	734,879	-
Lake Placid	144,137	-
Sebring	842,341	-
	-----	-----
	8,873,289	-
BOCC Hillsborough	127,589,521	177,211,752
Plant City	4,255,916	-
Tampa	42,443,406	-

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
Temple Terrace	2,922,910	-
	-----	-----
	177,211,752	177,211,752
BOCC Holmes	639,476	-
Bonifay	106,960	-
Esto	15,014	-
Noma	9,111	-
Ponce de Leon	18,104	-
Westville	8,240	-
	-----	-----
	796,905	-
BOCC Indian River	13,100,233	-
Fellsmere	515,317	-
Indian River Shores	441,348	-
Orchid	36,923	-
Sebastian	2,256,752	-
Vero Beach	2,216,001	-
	-----	-----
	18,566,574	-
BOCC Jackson	2,606,742	-
Alford	32,375	-
Bascom	7,247	-
Campbellton	14,630	-
Cottdale	60,416	-
Graceville	165,940	-
Grand Ridge	60,212	-
Greenwood	51,136	-
Jacob City	19,710	-
Malone	49,917	-
Marianna	412,817	-
Sneads	132,616	-
	-----	-----
	3,613,758	-
BOCC Jefferson	531,994	-
Monticello	113,797	-
	-----	-----
	645,791	-
BOCC Lafayette	250,904	-
Mayo	44,016	-
	-----	-----
	294,920	-

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
BOCC Lake	17,203,128	8,684,709
Astatula	116,140	116,563
Clermont	1,292,842	1,190,630
Eustis	1,373,744	1,350,677
Fruitland Park	275,085	279,474
Groveland	313,350	285,984
Howey-in-the-Hills	85,444	85,231
Lady Lake	1,055,937	1,073,112
Leesburg	1,369,960	1,397,719
Mascotte	292,325	267,323
Minneola	599,116	559,296
Montverde	87,546	85,491
Mount Dora	890,936	899,526
Tavares	900,187	894,058
Umatilla	198,388	199,625
*** School Board ***	-	8,684,709
	-----	-----
	26,054,128	26,054,128
BOCC Lee	60,431,343	-
Bonita Springs	5,766,023	-
Cape Coral	17,400,528	-
Fort Myers	8,021,853	-
Fort Myers Beach	981,525	-
Sanibel	899,442	-
	-----	-----
	93,500,714	-
BOCC Leon	19,254,260	18,366,053
Tallahassee	15,503,599	16,391,806
	-----	-----
	34,757,859	34,757,859
BOCC Levy	2,324,808	-
Bronson	67,275	-
Cedar Key	57,037	-
Chiefland	139,842	-
Fanning Springs (part)	38,930	-
Inglis	111,358	-
Otter Creek	9,402	-
Williston	160,456	-
Yankeetown	47,287	-
	-----	-----
	2,956,397	-
BOCC Liberty	245,738	-
Bristol	39,044	-

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
	-----	-----
	284,783	-
BOCC Madison	756,451	955,805
Greenville	39,964	-
Lee	17,101	-
Madison	142,288	-
	-----	-----
	955,805	955,805
BOCC Manatee	30,225,200	-
Anna Maria	211,702	-
Bradenton	6,016,836	-
Bradenton Beach	174,104	-
Holmes Beach	580,155	-
Longboat Key (part)	300,315	-
Palmetto	1,495,562	-
	-----	-----
	39,003,874	-
BOCC Marion	30,446,708	36,702,838
Belleview	420,879	-
Dunnellon	224,267	-
McIntosh	52,508	-
Ocala	5,496,634	-
Reddick	61,843	-
	-----	-----
	36,702,838	36,702,838
BOCC Martin	20,418,838	-
Jupiter Island	99,311	-
Ocean Breeze Park	72,037	-
Sewall's Point	318,630	-
Stuart	2,440,583	-
	-----	-----
	23,349,398	-
BOCC Miami-Dade	192,671,564	-
Aventura	2,740,132	-
Bal Harbour	333,149	-
Bay Harbor Islands	521,853	-
Biscayne Park	350,551	-
Coral Gables	4,347,034	-
Doral	2,984,663	-
El Portal	254,489	-
Florida City	849,973	-
Golden Beach	93,547	-

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
Hialeah	23,476,156	-
Hialeah Gardens	2,022,433	-
Homestead	3,519,492	-
Indian Creek	3,118	-
Key Biscayne	1,116,533	-
Medley	113,665	-
Miami	37,310,600	-
Miami Beach	9,101,854	-
Miami Gardens	10,585,032	-
Miami Lakes	2,466,733	-
Miami Shores	1,050,245	-
Miami Springs	1,380,578	-
North Bay	665,192	-
North Miami	6,042,252	-
North Miami Beach	4,241,517	-
Opa-locka	1,568,376	-
Palmetto Bay	2,493,489	-
Pinecrest	1,939,950	-
South Miami	1,083,137	-
Sunny Isles Beach	1,629,333	-
Surfside	528,090	-
Sweetwater	1,436,404	-
Virginia Gardens	236,182	-
West Miami	619,827	-
	-----	-----
	319,777,143	-
BOCC Monroe	15,161,961	-
Islamorada	1,607,031	-
Key Colony Beach	189,524	-
Key West	5,951,086	-
Layton	44,729	-
Marathon	2,384,262	-
	-----	-----
	25,338,592	-
BOCC Nassau	5,317,507	-
Callahan	93,817	-
Fernandina Beach	1,039,694	-
Hilliard	252,014	-
	-----	-----
	6,703,032	-
BOCC Okaloosa	19,720,311	-
Cinco Bayou	46,581	-
Crestview	2,045,718	-
Destin	1,503,851	-

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
Fort Walton Beach	2,617,830	-
Laurel Hill	70,700	-
Mary Esther	520,427	-
Niceville	1,588,717	-
Shalimar	92,268	-
Valparaiso	823,392	-
	-----	-----
	29,029,794	-
BOCC Okeechobee	3,420,244	-
Okeechobee	553,055	-
	-----	-----
	3,973,298	-
BOCC Orange	189,414,271	-
Apopka	6,858,807	-
Belle Isle	1,329,223	-
Eatonville	526,273	-
Edgewood	453,774	-
Maitland	3,361,599	-
Oakland	358,783	-
Ocoee	6,134,689	-
Orlando	44,267,243	-
Windermere	500,506	-
Winter Garden	4,453,453	-
Winter Park	5,770,447	-
	-----	-----
	263,429,068	-
BOCC Osceola	22,488,964	19,973,468
Kissimmee	6,414,818	6,024,618
Saint Cloud	2,851,828	2,581,962
*** School Board ***	-	3,175,561
	-----	-----
	31,755,609	31,755,609
BOCC Palm Beach	119,495,470	-
Atlantis	256,007	-
Belle Glade	1,800,271	-
Boca Raton	9,602,129	-
Boynton Beach	7,811,170	-
Briny Breeze	49,460	-
Cloud Lake	20,800	-
Delray Beach	7,567,498	-
Glen Ridge	32,409	-
Golf	27,572	-
Greenacres	3,614,569	-

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
Gulf Stream	87,069	-
Haverhill	181,635	-
Highland Beach	482,991	-
Hypoluxo	294,220	-
Juno Beach	423,977	-
Jupiter	5,331,399	-
Jupiter Inlet Colony	46,195	-
Lake Clarke Shores	418,777	-
Lake Park	1,058,008	-
Lake Worth	4,277,381	-
Lantana	1,139,514	-
Manalapan	38,818	-
Mangonia Park	282,732	-
North Palm Beach	1,492,143	-
Ocean Ridge	200,379	-
Pahokee	739,360	-
Palm Beach	1,170,835	-
Palm Beach Gardens	4,767,386	-
Palm Beach Shores	162,650	-
Palm Springs	1,615,975	-
Riviera Beach	3,775,768	-
Royal Palm Beach	3,290,721	-
South Bay	334,973	-
South Palm Beach	185,384	-
Tequesta	644,915	-
Wellington	5,587,889	-
West Palm Beach	10,931,139	-
	-----	-----
	199,239,589	-
BOCC Pasco	32,229,509	-
Dade City	577,239	-
New Port Richey	1,443,185	-
Port Richey	279,973	-
Saint Leo	68,991	-
San Antonio	68,188	-
Zephyrhills	1,025,677	-
	-----	-----
	35,692,762	-
BOCC Pinellas	66,638,451	127,258,603
Belleair	379,287	-
Belleair Beach	150,050	-
Belleair Bluffs	207,035	-
Belleair Shore	6,661	-
Clearwater	10,186,355	-
Dunedin	3,447,349	-

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
Gulfport	1,174,125	-
Indian Rocks Beach	484,192	-
Indian Shores	162,446	-
Kenneth City	416,476	-
Largo	6,653,712	-
Madeira Beach	418,973	-
North Redington Beach	143,852	-
Oldsmar	1,250,815	-
Pinellas Park	4,321,560	-
Redington Beach	147,089	-
Redington Shores	216,656	-
Safety Harbor	1,628,344	-
Saint Petersburg	23,314,682	-
Saint Petersburg Beach	925,275	-
Seminole	1,640,555	-
South Pasadena	538,958	-
Tarpon Springs	2,111,149	-
Treasure Island	694,558	-
	-----	-----
	127,258,603	127,258,603
BOCC Polk	39,122,610	-
Auburndale	989,264	-
Bartow	1,362,500	-
Davenport	183,926	-
Dundee	260,532	-
Eagle Lake	221,258	-
Fort Meade	514,357	-
Frostproof	263,180	-
Haines City	1,252,180	-
Highland Park	21,711	-
Hillcrest Heights	23,300	-
Lake Alfred	351,348	-
Lake Hamilton	119,852	-
Lakeland	7,826,740	-
Lake Wales	1,026,067	-
Mulberry	298,747	-
Polk City	150,918	-
Winter Haven	2,372,063	-
	-----	-----
	56,360,555	-
BOCC Putnam	4,260,258	4,268,184
Crescent City	116,324	115,523
Interlachen	95,366	96,625
Palatka	673,590	664,144
Pomona Park	51,016	51,710

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
Welaka	37,429	37,796
	-----	-----
	5,233,983	5,233,983
BOCC Saint Johns	17,203,030	-
Hastings	79,511	-
Saint Augustine	1,709,607	-
Saint Augustine Beach	673,000	-
	-----	-----
	19,665,148	-
BOCC Saint Lucie	13,077,118	-
Fort Pierce	3,085,480	-
Port Saint Lucie	8,205,867	-
Saint Lucie Village	49,519	-
	-----	-----
	24,417,984	-
BOCC Santa Rosa	9,984,275	-
Gulf Breeze	467,816	-
Jay	45,938	-
Milton	583,878	-
	-----	-----
	11,081,906	-
BOCC Sarasota	42,555,680	29,823,481
Longboat Key (part)	691,735	644,272
North Port	4,275,880	3,489,086
Sarasota	7,421,145	6,856,831
Venice	2,631,237	2,368,088
*** School Board ***	-	14,393,919
	-----	-----
	57,575,676	57,575,676
BOCC Seminole	34,423,678	55,407,527
Altamonte Springs	4,456,726	-
Casselberry	2,564,197	-
Lake Mary	1,381,432	-
Longwood	1,450,488	-
Oviedo	3,045,384	-
Sanford	4,665,888	-
Winter Springs	3,419,734	-
	-----	-----
	55,407,527	55,407,527
BOCC Sumter	3,380,314	-
Bushnell	137,967	-

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
Center Hill	59,707	-
Coleman	41,217	-
Webster	51,489	-
Wildwood	253,464	-
	-----	-----
	3,924,158	-
BOCC Suwannee	2,417,752	-
Branford	47,812	-
Live Oak	454,076	-
	-----	-----
	2,919,640	-
BOCC Taylor	1,217,066	1,713,663
Perry	496,597	-
	-----	-----
	1,713,663	1,713,663
BOCC Union	453,948	-
Lake Butler	97,535	-
Raiford	13,544	-
Worthington Springs	23,449	-
	-----	-----
	588,475	-
BOCC Volusia	35,977,837	-
Daytona Beach	6,682,712	-
Daytona Beach Shores	466,919	-
DeBary	1,765,015	-
DeLand	2,362,321	-
Deltona	7,867,738	-
Edgewater	2,070,523	-
Flagler Beach (part)	7,834	-
Holly Hill	1,288,820	-
Lake Helen	290,974	-
New Smyrna Beach	2,123,193	-
Oak Hill	155,433	-
Orange City	799,019	-
Ormond Beach	3,949,639	-
Pierson	270,153	-
Ponce Inlet	300,663	-
Port Orange	5,258,764	-
South Daytona	1,413,538	-
	-----	-----
	73,051,095	-
BOCC Wakulla	1,254,663	1,291,256

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

IMPORTANT Explanatory Notes Can Be Found on the Last Page

<u>Local Government</u>	<u>1% Tax Rate Based on Default Formula Distribution</u>	<u>1% Tax Rate Based on Interlocal Agreement Distribution</u>
Saint Marks	14,541	-
Sopchoppy	22,052	-
	-----	-----
	1,291,256	1,291,256
BOCC Walton	8,076,724	-
DeFuniak Springs	957,011	-
Freeport	225,640	-
Paxton	127,179	-
	-----	-----
	9,386,554	-
BOCC Washington	1,172,744	-
Caryville	13,541	-
Chipley	218,453	-
Ebro	14,410	-
Vernon	44,349	-
Wausau	26,833	-
	-----	-----
	1,490,330	-
	=====	=====
Statewide Totals	\$ 2,518,978,838	N/A

Notes:

- 1) Revenue estimates are based on the \$5,000 cap on transactions.
- 2) The revenue estimates listed in the column labeled "1% Tax Rate Based on Default Formula Distribution" reflect the use of the default formula methodology (i.e., Local Government Half-cent Sales Tax Program LFY 2005 distribution percentages).
- 3) Revenue estimates, based on the default formula methodology, are provided for every jurisdiction even though some counties do not impose a local discretionary sales surtax. These estimates may assist local officials considering a future levy or rate change.
- 4) The revenue estimates listed in the column labeled "1% Tax Rate Based on Interlocal Agreement Distribution" reflect those jurisdictions where the distribution of the Local Government Infrastructure or Small County Surtax proceeds is governed by an interlocal agreement, rather than the default formula methodology.
- 5) The dollar figures represent a 100 percent distribution of estimated monies.

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.

2004 General Law Amendments

Chapter 2004-66, L.O.F., (CS for SB 2264) authorizes all charter counties eligible to levy this surtax, not just Miami-Dade County, to use up to 25 percent of the surtax proceeds for non-transit purposes. This change became effective on May 17, 2004.

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. Used by charter counties for the development, construction, operation, and maintenance of roads and bridges in the county; for the expansion, operation, and maintenance of bus and fixed guideway systems; for the 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; for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads or bridges. Pursuant to an interlocal agreement entered into pursuant to ch. 163, F.S., the 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.

2004 General Law Amendments

Chapter 2004-66, L.O.F., (CS for SB 2264) restricts the number of counties potentially eligible to use the surtax proceeds for operation and maintenance of parks and recreation programs and facilities. In order to use the proceeds for these purposes, a county must have a population greater than 75,000 and have taxable value of real property that is less than 60 percent of the just value of real property for ad valorem tax purposes in the tax year in which the surtax referendum is placed before the voters. This change became effective on May 17, 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 with respect to the Voter-Approved Indigent Care Surtax in those counties where a publicly supported medical school is located.

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 s. 218.62, F.S.

Authorized Uses of Proceeds

A school district, county, or municipalities within the county, or municipalities 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.

Neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure, except that 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.

1. Section 212.055(2)(d)2., F.S., 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 of five or more years and any related land acquisition, land improvement, design, and engineering costs. This definition also includes a 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. Additionally, infrastructure means any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, those court facilities as defined in s. 29.008, F.S.

Counties, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) and charter counties may use the proceeds and accrued interest to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of such proceeds or interest for purposes of retiring or servicing indebtedness incurred for such refunded bonds prior to July 1, 1999, is ratified.

An amount not to exceed 15 percent of the surtax proceeds may be allocated for the purpose of funding county 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.

A county with a total population of 50,000 or less on April 1, 1992, or any county designated as an area of critical state concern that imposed the surtax before July 1, 1992, may use the proceeds and accrued interest of the surtax for any public purpose if the county satisfies the following criteria: 1) the debt service obligations for any year are met; 2) the county's comprehensive plan has been determined to be in compliance with part II of ch. 163, F.S., and the county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 125.66, F.S., authorizing additional uses of the proceeds and accrued interest. Those counties designated as an area of critical state concern that qualify to use the surtax for any public purpose may use only up to 10 percent of the surtax proceeds for any public purpose other than for authorized infrastructure purposes.

Likewise, a municipality located within such a county may not use the proceeds and accrued interest for any purpose other than an authorized infrastructure purpose unless the municipality's comprehensive plan has been determined to be in compliance with part II of ch. 163, F.S., and the municipality has adopted an amendment to its surtax ordinance or resolution pursuant to the procedure provided in s. 166.041, F.S., authorizing additional uses of the proceeds and accrued interest. Such municipality may expend the proceeds and accrued interest for any public purpose authorized in the amendment.

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

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 on-line database of legal opinions.² In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

2. <http://myfloridalegal.com/opinions>

<u>Opinion #</u>	<u>Subject</u>
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
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
2000-06	Expenditure of infrastructure surtax revenues
2001-45	Local government infrastructure surtax, health care
2003-17	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.

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.

2004 General Law Amendments

Legislation passed during the 2004 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 with respect to the Voter-Approved Indigent Care Surtax in those counties where a publicly supported medical school is located.

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 s. 218.62, F.S.

Authorized Uses of Proceeds

If the surtax is levied as a result of voter approval in a countywide referendum, the proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or municipalities within another county in the case of a negotiated joint county agreement, for the purpose of servicing 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

This surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

2004 General Law Amendments

Chapter 2004-259, L.O.F., (CS for SB 1762) authorizes non-consolidated counties having a total population of less than 800,000 to impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center. This change became effective on July 1, 2004.

Authorization to Levy

Non-consolidated counties having a total population of 800,000 or more are eligible to levy a 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. This 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 this 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; 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.

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

Both of these surtaxes, along with several others, are subject to a combined rate limitation. A county eligible to levy either 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

The non-consolidated counties with a total population of 800,000 or more (i.e., Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Duval County is not eligible to levy because it is a consolidated county government. Miami-Dade County is not eligible to levy because it is already eligible to levy the County Public Hospital Surtax.

All other counties (i.e., non-consolidated counties with a total population of less than 800,000) are eligible to levy the 0.25 percent surtax. Any such levy in a county shall expire four years after its effective date, unless reenacted by ordinance subject to voter approval in a countywide referendum.

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. Depending on the particular surtax levied, the clerk shall perform the following duties.

1. Maintain the monies in an indigent health care or trauma services 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 or to the trauma center in its trauma service area upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, notwithstanding any directive of the authorizing county, the clerk of circuit court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1st. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and shall be in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center, or if the trauma center receiving 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 to the extent allowed through the General Appropriations Act.

4. Prepare on a biennial basis an audit of the indigent health care trust fund and deliver such audit to the county's governing body and to the chair of the legislative delegation of each authorizing county. Prepare on a biennial basis an audit of the trauma services trust fund to be delivered to the authorizing county.

Authorized Uses of Proceeds

The proceeds of the 0.5 percent surtax 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. The proceeds of the 0.25 percent surtax are to be used for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

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County Public Hospital Surtax

Section 212.055(5), Florida Statutes

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy the County Public Hospital Surtax at a rate of 0.5 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds shall be used to supplement the operation, maintenance, and administration of the county public general hospital.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Authorization to Levy

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy this surtax at a rate of 0.5 percent. The surtax may be enacted either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The 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 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.

2004 General Law Amendments

Legislation passed during the 2004 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 on-line database of legal opinions.¹ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
98-29	School sale surtax referendum, authority to set date
2002-12	School capital outlay surtax, contingent on cap
2002-55	School capital outlay surtax, charter schools
2003-37	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.

2004 General Law Amendments

Legislation passed during the 2004 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; 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 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

Florida's Attorney General has issued a legal opinion relevant to this revenue source. The full text of this opinion is available via the searchable on-line database of legal opinions.¹

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

Local government officials seeking more clarification should review the opinion in its 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>

Local Option Food and Beverage Taxes

Section 212.0306, Florida Statutes

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A 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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Authorization to Levy

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. The first tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels at the rate of 2 percent. A second tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, this 1 percent tax 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 effect until at least 60 days after the adoption of the ordinance levying the tax. In addition, two exemptions exist for both taxes. All transactions that are exempt from the state sales tax are also exempt from these taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by ch. 67-930, L.O.F., are also exempt.

Several additional exemptions also exist for the 1 percent tax. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, which had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt. Sales in any veterans' organization are also exempt.

Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county 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 s. 125.011(1), F.S., (i.e., Miami-Dade County) is eligible to levy these taxes. According to the Department of Revenue (DOR), the county began levying these taxes on October 1, 1993.

Administrative Procedures

The county levying either tax must locally administer the tax using the powers and duties enumerated for local administration of the tourist development tax by s. 125.0104, F.S. (1992 Supp.). The county ordinance 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 s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors' bureau, the county shall allocate the proceeds for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

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 s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

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 and Prior Years' Revenues

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

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to the general administration of these taxes.

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1. Section 336.021(1)(a), F.S. (2004).
 2. Section 336.025(1)(a), F.S. (2004).
 3. *Id.*, at (1)(b).
 4. See Sections 336.021(6), .025(9), F.S. (2004).

Administrative Procedures

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.⁵ 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 ch. 212, F.S., 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.

The Ninth-Cent Fuel Tax proceeds shall be transferred to the Ninth-Cent Fuel Tax Trust Fund. The 1 to 6 cents of optional fuel tax shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax shall be collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. 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.

Reporting Requirements

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

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

5. See Sections 336.021(2)(a), .025(2)(a), F.S. (2004).

6. See Sections 336.021(5), .025(1)(a)1. and (b)1., F.S. (2004).

7. Section 336.021(4), F.S. (2004).

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 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.⁹

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 DOR of its decision to rescind a local option fuel tax levy.¹⁰

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 procedure specified in law.¹¹

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

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

8. Section 336.025(5)(a), F.S. (2004).

9. *Id.*, at (5)(b).

10. See Sections 336.021(5), .025(5)(a), F.S. (2004).

11. See Sections 336.021(1)(d), .025(2)(a), F.S. (2004).

12. Section 336.021(1)(b), F.S. (2004).

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.¹³ This provision applies only to Orange County.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a distribution of the tax revenues in the first full fiscal year following incorporation.¹⁴ The distribution shall be equal to the county's per lane mile expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility, in which case the county's share would be reduced proportionately; or as determined by the local act incorporating the municipality. Such a distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds that are backed by these taxes. The amounts distributed to the county government and each municipality 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 Revenues

The first table following this section lists the 2005 federal, state, and local fuel tax rates on both motor and diesel fuels by county. 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 tax proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

13. Section 336.025(3)(a)3., F.S. (2004).

14. *Id.*, at (4)(b).

Other Available Information

Other information relevant to local option fuel taxes can be found via the Internet. A primer detailing Florida's transportation tax sources is available via the Department of Transportation's website.¹⁵ Data summarizing countywide totals of historical local option fuel tax revenue distributions as compiled by the LCIR staff from DOR source data can be found under the heading *Local Option Fuel Taxes* via this LCIR webpage.¹⁶ Local option fuel 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.¹⁷ 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.¹⁸

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

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

17. <http://sun6.dms.state.fl.us/dor/taxes/distributions.html>

18. <http://sun6.dms.state.fl.us/dor/taxes/distannual.html>

Federal, State, and Local Fuel Tax Rates in Florida's Counties for 2005

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Unused Locally-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)						
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Ninth Cent	1st Local Option	2nd Local Option	Combined Total	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes		Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option							State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	
Alachua	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Baker	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Bay	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Bradford	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Brevard	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Broward	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Calhoun	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Charlotte	18.4	14.5	5.8	2.2	0.0	6.0	5.0	51.9	1.0	0.0	0.0	1.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Citrus	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Clay	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Collier	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Columbia	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
De Soto	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Dixie	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Duval	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Escambia	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Flagler	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Franklin	18.4	14.5	4.9	2.2	0.0	5.0	0.0	45.0	1.0	1.0	5.0	7.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Gadsden	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Gilchrist	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Glades	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Gulf	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Hamilton	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Hardee	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Hendry	18.4	14.5	5.8	2.2	1.0	6.0	2.0	49.9	0.0	0.0	3.0	3.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Hernando	18.4	14.5	5.8	2.2	1.0	6.0	2.0	49.9	0.0	0.0	3.0	3.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Highlands	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Hillsborough	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Holmes	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Indian River	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Jackson	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Jefferson	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Lafayette	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Lake	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Lee	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Leon	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Levy	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Liberty	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Madison	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Manatee	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Marion	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Martin	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Miami-Dade	18.4	14.5	5.8	2.2	1.0	6.0	3.0	50.9	0.0	0.0	2.0	2.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Monroe	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Nassau	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Okaloosa	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Okeechobee	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Orange	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Osceola	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Palm Beach	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Pasco	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Pinellas	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Polk	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Putnam	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Saint Johns	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9
Saint Lucie	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9

Federal, State, and Local Fuel Tax Rates in Florida's Counties for 2005

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Unused Locally-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Ninth Cent	1st Local Option	2nd Local Option	Combined Total	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option							State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option	
Santa Rosa	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9	
Sarasota	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9	
Seminole	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9	
Sumter	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9	
Suwannee	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9	
Taylor	18.4	14.5	5.8	2.2	0.0	6.0	0.0	46.9	1.0	0.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9	
Union	18.4	14.5	5.8	2.2	1.0	5.0	0.0	46.9	0.0	1.0	5.0	6.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9	
Volusia	18.4	14.5	5.8	2.2	1.0	6.0	5.0	52.9	0.0	0.0	0.0	0.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9	
Wakulla	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9	
Walton	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9	
Washington	18.4	14.5	5.8	2.2	1.0	6.0	0.0	47.9	0.0	0.0	5.0	5.0	24.4	14.5	5.8	2.2	1.0	6.0	53.9	

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.; 1 cent of municipal fuel tax imposed pursuant to s. 206.41(1)(c), F.S.; and 10.5 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.

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 2005)"

www.dot.state.fl.us/financialplanning/revenue/primer.htm

Ninth Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

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	118,165,485	\$ 0.01	\$ 1,145,024	\$ 0.01	\$ 143,490	\$ 1,288,514
Baker	15,460,547	0.01	149,813	0.01	29,991	179,804
Bay	90,919,347	-	881,008	0.01	129,820	129,820
Bradford	17,028,593	-	165,007	0.01	27,033	27,033
Brevard	250,906,819	-	2,431,287	0.01	359,143	359,143
Broward	824,202,230	0.01	7,986,520	0.01	887,163	8,873,683
Calhoun	5,627,465	-	54,530	0.01	24,572	24,572
Charlotte	85,616,099	-	829,620	0.01	141,896	141,896
Citrus	59,453,002	-	576,100	0.01	65,707	65,707
Clay	73,006,240	0.01	707,430	0.01	84,312	791,742
Collier	142,123,063	0.01	1,377,172	0.01	134,508	1,511,681
Columbia	46,840,583	0.01	453,885	0.01	154,162	608,047
De Soto	9,850,534	0.01	95,452	0.01	32,446	127,897
Dixie	5,759,138	-	55,806	0.01	30,296	30,296
Duval	448,984,093	-	4,350,656	0.01	1,141,354	1,141,354
Escambia	141,797,849	0.01	1,374,021	0.01	270,674	1,644,695
Flagler	35,721,876	0.01	346,145	0.01	39,362	385,507
Franklin	7,176,260	-	69,538	0.01	13,170	13,170
Gadsden	29,119,937	-	282,172	0.01	252,426	252,426
Gilchrist	6,186,194	0.01	59,944	0.01	9,852	69,797
Glades	4,120,499	0.01	39,928	0.01	18,448	58,376
Gulf	5,047,501	-	48,910	0.01	12,170	12,170
Hamilton	9,853,551	-	95,481	0.01	74,879	74,879
Hardee	13,191,409	0.01	127,825	0.01	44,739	172,564
Hendry	19,805,810	0.01	191,918	0.01	94,956	286,874
Hernando	60,317,962	0.01	584,481	0.01	135,425	719,906
Highlands	38,995,910	0.01	377,870	0.01	124,556	502,426
Hillsborough	575,280,544	0.01	5,574,468	0.01	1,087,056	6,661,525
Holmes	9,151,370	-	88,677	0.01	35,289	35,289
Indian River	68,401,918	-	662,815	0.01	181,129	181,129
Jackson	32,396,320	0.01	313,920	0.01	230,245	544,165
Jefferson	10,658,144	0.01	103,277	0.01	57,671	160,948
Lafayette	2,129,392	-	20,634	0.01	8,390	8,390
Lake	124,114,068	0.01	1,202,665	0.01	176,147	1,378,812
Lee	267,519,989	0.01	2,592,269	0.01	345,671	2,937,940
Leon	119,657,865	0.01	1,159,485	0.01	143,212	1,302,697
Levy	20,586,639	-	199,485	0.01	50,759	50,759
Liberty	2,509,590	0.01	24,318	0.01	23,539	47,857
Madison	12,718,039	-	123,238	0.01	191,072	191,072
Manatee	143,720,123	0.01	1,392,648	0.01	201,073	1,593,721
Marion	168,918,833	0.01	1,636,823	0.01	470,433	2,107,257
Martin	80,963,191	0.01	784,533	0.01	92,160	876,693
Miami-Dade	1,018,354,464	0.01	9,867,855	0.01	1,434,486	11,302,341
Monroe	60,112,943	-	582,494	0.01	50,185	50,185
Nassau	27,104,991	0.01	262,647	0.01	81,613	344,260
Okaloosa	101,114,092	0.01	979,796	0.01	90,114	1,069,910
Okeechobee	29,613,586	0.01	286,956	0.01	82,169	369,124
Orange	570,768,443	-	5,530,746	0.01	1,080,760	1,080,760
Osceola	125,074,965	0.01	1,211,976	0.01	185,963	1,397,939
Palm Beach	541,415,045	0.01	5,246,312	0.01	652,568	5,898,880
Pasco	198,383,218	0.01	1,922,333	0.01	255,883	2,178,217

Ninth Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type
Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Pinellas	380,431,584	-	3,686,382	0.01	380,944	380,944
Polk	236,373,931	0.01	2,290,463	0.01	818,993	3,109,457
Putnam	33,263,824	-	322,326	0.01	77,171	77,171
Saint Johns	85,656,934	-	830,016	0.01	213,236	213,236
Saint Lucie	106,988,194	0.01	1,036,716	0.01	216,513	1,253,229
Santa Rosa	59,542,143	-	576,963	0.01	96,729	96,729
Sarasota	155,611,532	0.01	1,507,876	0.01	171,564	1,679,439
Seminole	187,988,375	0.01	1,821,607	0.01	190,816	2,012,424
Sumter	42,432,038	0.01	411,166	0.01	330,789	741,956
Suwannee	26,359,226	0.01	255,421	0.01	85,890	341,311
Taylor	11,636,994	-	112,762	0.01	67,017	67,017
Union	3,533,454	0.01	34,239	0.01	31,323	65,562
Volusia	212,775,617	0.01	2,061,796	0.01	264,962	2,326,758
Wakulla	10,261,730	0.01	99,436	0.01	24,165	123,601
Walton	32,177,844	0.01	311,803	0.01	123,649	435,452
Washington	13,120,814	0.01	127,141	0.01	22,992	150,133
Totals	8,474,100,000		\$ 82,114,029		\$ 14,800,893	\$ 74,338,268

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.

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

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
BOCC Alachua	\$ 0.06	52.1500000	\$ 3,736,627	\$ -	0.0000000	\$ -
Alachua		1.8750000	134,347		0.0000000	-
Archer		0.8550000	61,262		0.0000000	-
Gainesville		38.6350000	2,768,257		0.0000000	-
Hawthorne		1.0600000	75,951		0.0000000	-
High Springs		2.1100000	151,185		0.0000000	-
LaCrosse		0.2950000	21,137		0.0000000	-
Micanopy		0.9000000	64,486		0.0000000	-
Newberry		1.2550000	89,923		0.0000000	-
Waldo		<u>0.8650000</u>	<u>61,979</u>		<u>0.0000000</u>	-
		100.0000000	\$ 7,165,152		0.0000000	\$ 1,061,437
BOCC Baker	\$ 0.06	86.0000000	\$ 859,895	\$ -	0.0000000	\$ -
Glen Saint Mary		1.0000000	9,999		0.0000000	-
Macclenny		<u>13.0000000</u>	<u>129,984</u>		<u>0.0000000</u>	-
		100.0000000	\$ 999,878		0.0000000	\$ 138,876
BOCC Bay	\$ 0.06	61.8110000	\$ 3,474,254	\$ -	0.0000000	\$ -
Callaway		4.3260000	243,154		0.0000000	-
Cedar Grove		0.5850000	32,881		0.0000000	-
Lynn Haven		3.9810000	223,763		0.0000000	-
Mexico Beach		1.3300000	74,756		0.0000000	-
Panama City		19.5830000	1,100,715		0.0000000	-
Panama City Beach		3.0480000	171,321		0.0000000	-
Parker		2.3050000	129,559		0.0000000	-
Springfield		<u>3.0310000</u>	<u>170,366</u>		<u>0.0000000</u>	-
		100.0000000	\$ 5,620,769		0.0000000	\$ 816,695
BOCC Bradford	\$ 0.06	70.0000000	\$ 747,445	\$ -	0.0000000	\$ -
Brooker		1.8000000	19,220		0.0000000	-
Hampton		1.9000000	20,288		0.0000000	-
Lawtey		2.9000000	30,966		0.0000000	-
Starke		<u>23.4000000</u>	<u>249,860</u>		<u>0.0000000</u>	-
		100.0000000	\$ 1,067,779		0.0000000	\$ 152,962
BOCC Brevard	\$ 0.06	47.1400000	\$ 7,314,899	\$ -	0.0000000	\$ -
Cape Canaveral		1.3370000	207,468		0.0000000	-
Cocoa		3.0050000	466,298		0.0000000	-
Cocoa Beach		2.4870000	385,918		0.0000000	-
Indialantic		0.5850000	90,777		0.0000000	-
Indian Harbor Beach		1.7730000	275,123		0.0000000	-
Malabar		0.5970000	92,639		0.0000000	-
Melbourne		11.7690000	1,826,242		0.0000000	-
Melbourne Beach		0.5650000	87,673		0.0000000	-
Melbourne Village		0.1520000	23,586		0.0000000	-
Palm Bay		16.9260000	2,626,474		0.0000000	-
Palm Shores		0.0800000	12,414		0.0000000	-
Rockledge		3.9720000	616,351		0.0000000	-
Satellite Beach		2.0090000	311,744		0.0000000	-
Titusville		5.8650000	910,095		0.0000000	-
West Melbourne		<u>1.7380000</u>	<u>269,692</u>		<u>0.0000000</u>	-
		100.0000000	\$ 15,517,392		0.0000000	\$ 2,253,803

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

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
BOCC Broward	\$ 0.06	62.5000000	\$ 30,843,102	\$ 0.05	67.8420000	\$ 25,398,510
Coconut Creek		1.1102970	547,920		0.9521310	356,456
Cooper City		0.6729160	332,077		0.5770570	216,037
Coral Springs		2.9004370	1,431,336		2.4872600	931,174
Dania Beach		0.6422540	316,946		0.5507620	206,193
Davie		1.8604480	918,112		1.5954210	597,290
Deerfield Beach		1.5317910	755,923		1.3135830	491,776
Fort Lauderdale		3.9661940	1,957,276		3.4011970	1,273,331
Hallandale Beach		0.8097970	399,626		0.6944390	259,982
Hillsboro Beach		0.0511120	25,223		0.0438310	16,409
Hollywood		3.3353350	1,645,953		2.8602060	1,070,796
Lauderdale-by-the-Sea		0.1470470	72,566		0.1260990	47,209
Lauderdale Lakes		0.7496070	369,923		0.6428230	240,658
Lauderhill		1.3655480	673,884		1.1710210	438,404
Lazy Lake		0.0008040	397		0.0006890	258
Lighthouse Point		0.2566700	126,664		0.2201060	82,403
Margate		1.2757840	629,586		1.0940440	409,585
Miramar		2.0694570	1,021,256		1.7746560	664,391
North Lauderdale		0.7848790	387,330		0.6730710	251,983
Oakland Park		0.7497730	370,005		0.6429650	240,712
Parkland		0.3843070	189,652		0.3295610	123,380
Pembroke Park		0.1555810	76,778		0.1334180	49,949
Pembroke Pines		3.4230200	1,689,225		2.9353990	1,098,947
Plantation		1.9770920	975,674		1.6954490	634,738
Pompano Beach		2.0402140	1,006,824		1.7495780	655,002
Sea Ranch Lakes		0.0152010	7,502		0.0130360	4,880
Southwest Ranches		0.1738080	85,772		0.1490490	55,801
Sunrise		2.0553670	1,014,302		1.7625730	659,867
Tamarac		1.3343900	658,508		1.1443010	428,400
Weston		1.3629240	672,589		1.1687710	437,561
Wilton Manors		<u>0.2979460</u>	<u>147,033</u>		<u>0.2555040</u>	<u>95,655</u>
		100.0000000	\$ 49,348,963		100.0000000	\$ 37,437,738
BOCC Calhoun	\$ 0.06	73.9000000	\$ 325,046	\$ -	0.0000000	\$ -
Altha		0.5000000	2,199		0.0000000	-
Blountstown		<u>25.6000000</u>	<u>112,600</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 439,846		0.0000000	\$ 50,549
BOCC Charlotte	\$ 0.06	88.8600000	\$ 4,800,636	\$ 0.05	90.3000000	\$ 3,511,713
Punta Gorda		<u>11.1400000</u>	<u>601,835</u>		<u>9.7000000</u>	<u>377,227</u>
		100.0000000	\$ 5,402,472		100.0000000	\$ 3,888,940
BOCC Citrus	\$ 0.06	90.4000000	\$ 3,226,254	\$ -	0.0000000	\$ -
Crystal River		4.0500000	144,539		0.0000000	-
Inverness		<u>5.5500000</u>	<u>198,072</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 3,568,866		0.0000000	\$ 534,044
BOCC Clay	\$ 0.06	84.0000000	\$ 3,698,273	\$ -	0.0000000	\$ -
Green Cove Springs		6.3000000	277,370		0.0000000	-
Keystone Heights		1.9000000	83,651		0.0000000	-
Orange Park		7.2000000	316,995		0.0000000	-
Penney Farms		<u>0.6000000</u>	<u>26,416</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 4,402,706		0.0000000	\$ 655,788

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

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
BOCC Collier	\$ 0.06	84.6600000	\$ 7,117,084	\$ 0.05	84.6600000	\$ 5,465,358
Everglades		0.1900000	15,973		0.1900000	12,266
Marco Island		4.8700000	409,405		4.8700000	314,390
Naples		<u>10.2800000</u>	<u>864,205</u>		<u>10.2800000</u>	<u>663,641</u>
		100.0000000	\$ 8,406,667		100.0000000	\$ 6,455,656
BOCC Columbia	\$ 0.06	71.3900000	\$ 2,413,845	\$ 0.05	71.3900000	\$ 1,518,922
Fort White		1.1000000	37,193		1.1000000	23,404
Lake City		<u>27.5100000</u>	<u>930,170</u>		<u>27.5100000</u>	<u>585,314</u>
		100.0000000	\$ 3,381,208		100.0000000	\$ 2,127,640
BOCC De Soto	\$ 0.06	78.0000000	\$ 554,692	\$ 0.05	82.0000000	\$ 366,901
Arcadia		<u>22.0000000</u>	<u>156,452</u>		<u>18.0000000</u>	<u>80,539</u>
		100.0000000	\$ 711,144		100.0000000	\$ 447,441
BOCC Dixie	\$ 0.06	81.2500000	\$ 388,793	\$ -	0.0000000	\$ -
Cross City		12.5000000	59,814		0.0000000	-
Horseshoe Beach		<u>6.2500000</u>	<u>29,907</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 478,515		0.0000000	\$ 51,732
Jacksonville-Duval	\$ 0.06	94.6172000	\$ 28,893,649	\$ -	0.0000000	\$ -
Atlantic Beach		1.6858000	514,800		0.0000000	-
Baldwin		0.1980000	60,464		0.0000000	-
Jacksonville Beach		2.6015000	794,431		0.0000000	-
Neptune Beach		<u>0.8975000</u>	<u>274,073</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 30,537,417		0.0000000	\$ 4,033,058
BOCC Escambia	\$ 0.06	75.3000000	\$ 6,886,732	\$ -	0.0000000	\$ -
Century		0.7000000	64,020		0.0000000	-
Pensacola		<u>24.0000000</u>	<u>2,194,974</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 9,145,726		0.0000000	\$ 1,273,718
BOCC Flagler	\$ 0.06	23.1035000	\$ 495,315	\$ -	0.0000000	\$ -
Beverly Beach		0.6000000	12,863		0.0000000	-
Bunnell		3.2445000	69,559		0.0000000	-
Flagler Beach		6.6840000	143,298		0.0000000	-
Palm Coast		<u>66.3680000</u>	<u>1,422,862</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 2,143,897		0.0000000	\$ 320,876
BOCC Franklin	\$ 0.05	79.7200000	\$ 315,264	\$ -	0.0000000	\$ -
Appalachicola		14.1900000	56,116		0.0000000	-
Carrabelle		<u>6.0900000</u>	<u>24,084</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 395,465		0.0000000	\$ 64,462
BOCC Gadsden	\$ 0.06	73.1600000	\$ 2,174,885	\$ -	0.0000000	\$ -
Chattahoochee		7.0800000	210,473		0.0000000	-
Greensboro		0.3100000	9,216		0.0000000	-
Gretna		0.4500000	13,378		0.0000000	-
Havana		3.7000000	109,993		0.0000000	-
Midway		0.4000000	11,891		0.0000000	-
Quincy		<u>14.9000000</u>	<u>442,944</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 2,972,779		0.0000000	\$ 261,574

Local Option Fuel Taxes

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Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
BOCC Gilchrist	\$ 0.06	85.1000000	\$ 330,312	\$ -	0.0000000	\$ -
Bell		1.5800000	6,133		0.0000000	-
Fanning Springs (part)		1.1300000	4,386		0.0000000	-
Trenton		<u>12.1900000</u>	<u>47,315</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 388,146		0.0000000	\$ 55,568
BOCC Glades	\$ 0.06	80.0000000	\$ 259,487	\$ -	0.0000000	\$ -
Moore Haven		<u>20.0000000</u>	<u>64,872</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 324,359		0.0000000	\$ 37,013
BOCC Gulf	\$ 0.06	100.0000000	\$ 339,517	\$ -	0.0000000	\$ 45,340
BOCC Hamilton	\$ 0.06	82.0000000	\$ 776,784	\$ -	0.0000000	\$ -
Jasper		10.0000000	94,730		0.0000000	-
Jennings		4.0000000	37,892		0.0000000	-
White Springs		<u>4.0000000</u>	<u>37,892</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 947,297		0.0000000	\$ 88,511
BOCC Hardee	\$ 0.06	87.8100000	\$ 842,398	\$ -	0.0000000	\$ -
Bowling Green		1.2000000	11,512		0.0000000	-
Wachula		8.4500000	81,064		0.0000000	-
Zolfo Springs		<u>2.5400000</u>	<u>24,367</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 959,341		0.0000000	\$ 118,494
BOCC Hendry	\$ 0.06	65.0000000	\$ 1,036,646	\$ 0.02	65.0000000	\$ 115,640
Clewiston		20.6700000	329,653		20.6700000	36,774
La Belle		<u>14.3300000</u>	<u>228,541</u>		<u>14.3300000</u>	<u>25,494</u>
		100.0000000	\$ 1,594,840		100.0000000	\$ 177,908
BOCC Hernando	\$ 0.06	94.8000000	\$ 3,794,761	\$ 0.02	94.8000000	\$ 1,038,941
Brooksville		<u>5.2000000</u>	<u>208,151</u>		<u>5.2000000</u>	<u>56,988</u>
		100.0000000	\$ 4,002,913		100.0000000	\$ 1,095,929
BOCC Highlands	\$ 0.06	84.8333300	\$ 2,369,852	\$ 0.05	83.7100000	\$ 1,482,765
Avon Park		5.3766700	150,199		4.9120000	87,007
Lake Placid		1.7600000	49,166		0.8830000	15,641
Sebring		<u>8.0300000</u>	<u>224,321</u>		<u>10.4950000</u>	<u>185,899</u>
		100.0000000	\$ 2,793,539		100.0000000	\$ 1,771,311
BOCC Hillsborough	\$ 0.06	65.4000000	\$ 24,226,823	\$ -	0.0000000	\$ -
Plant City		3.0000000	1,111,322		0.0000000	-
Tampa		29.5500000	10,946,523		0.0000000	-
Temple Terrace		<u>2.0500000</u>	<u>759,403</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 37,044,072		0.0000000	\$ 5,167,532
BOCC Holmes	\$ 0.06	86.0000000	\$ 592,823	\$ -	0.0000000	\$ -
Bonifay		10.0000000	68,933		0.0000000	-
Esto		1.0000000	6,893		0.0000000	-
Noma		1.0000000	6,893		0.0000000	-
Ponce de Leon		1.0000000	6,893		0.0000000	-
Westville		<u>1.0000000</u>	<u>6,893</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 689,329		0.0000000	\$ 82,203

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	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
BOCC Indian River	\$ 0.06	67.7750000	\$ 3,180,755	\$ -	0.0000000	\$ -
Fellsmere		3.1955000	149,968		0.0000000	-
Indian River Shores		1.1493000	53,938		0.0000000	-
Orchid		0.2822000	13,244		0.0000000	-
Sebastian		14.7396000	691,746		0.0000000	-
Vero Beach		<u>12.8584000</u>	<u>603,459</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 4,693,110		0.0000000	\$ 614,429
BOCC Jackson	\$ 0.06	73.7200000	\$ 2,230,606	\$ -	0.0000000	\$ -
Alford		0.9800000	29,653		0.0000000	-
Campbellton		0.3300000	9,985		0.0000000	-
Cottdale		1.3000000	39,335		0.0000000	-
Graceville		4.9100000	148,566		0.0000000	-
Grand Ridge		1.8000000	54,464		0.0000000	-
Greenwood		0.8100000	24,509		0.0000000	-
Malone		1.3000000	39,335		0.0000000	-
Marianna		11.6400000	352,201		0.0000000	-
Sneads		<u>3.2100000</u>	<u>97,128</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 3,025,782		0.0000000	\$ 291,004
BOCC Jefferson	\$ 0.06	83.6200000	\$ 748,244	\$ -	0.0000000	\$ -
Monticello		<u>16.3800000</u>	<u>146,571</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 894,815		0.0000000	\$ 95,738
BOCC Lafayette	\$ 0.06	100.0000000	\$ 161,319	\$ -	0.0000000	\$ 19,128
BOCC Lake	\$ 0.06	66.3767000	\$ 5,089,042	\$ -	0.0000000	\$ -
Astatula		0.4111000	31,519		0.0000000	-
Clermont		3.3278000	255,139		0.0000000	-
Eustis		6.9261000	531,018		0.0000000	-
Fruitland Park		1.0618000	81,407		0.0000000	-
Groveland		0.8662000	66,411		0.0000000	-
Howey-in-the-Hills		0.2902000	22,249		0.0000000	-
Lady Lake		1.7636000	135,214		0.0000000	-
Leesburg		7.8955000	605,341		0.0000000	-
Mascotte		0.8402000	64,417		0.0000000	-
Minneola		0.7225000	55,393		0.0000000	-
Montverde		0.3404000	26,098		0.0000000	-
Mount Dora		4.9702000	381,061		0.0000000	-
Tavares		2.9452000	225,806		0.0000000	-
Umatilla		<u>1.2625000</u>	<u>96,795</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 7,666,910		0.0000000	\$ 1,114,871
BOCC Lee	\$ 0.06	50.8800000	\$ 8,312,775	\$ 0.05	50.8800000	\$ 6,182,714
Bonita Springs		5.0500000	825,069		5.0500000	613,654
Cape Coral		23.8000000	3,888,444		23.8000000	2,892,071
Fort Myers		14.0000000	2,287,320		14.0000000	1,701,218
Fort Myers Beach		1.2700000	207,493		1.2700000	154,325
Sanibel		<u>5.0000000</u>	<u>816,900</u>		<u>5.0000000</u>	<u>607,578</u>
		100.0000000	\$ 16,338,002		100.0000000	\$ 12,151,560
BOCC Leon	\$ 0.06	46.6700000	\$ 3,380,969	\$ -	0.0000000	\$ -

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	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Tallahassee		<u>53.3300000</u>	<u>3,863,447</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 7,244,416		0.0000000	\$ 1,074,842
BOCC Levy	\$ 0.06	89.2300000	\$ 1,241,530	\$ -	0.0000000	\$ -
Bronson		1.3000000	18,088		0.0000000	-
Cedar Key		0.9300000	12,940		0.0000000	-
Chiefland		3.0000000	41,741		0.0000000	-
Fanning Springs (part)		0.2400000	3,339		0.0000000	-
Inglis		2.2000000	30,610		0.0000000	-
Otter Creek		0.1400000	1,948		0.0000000	-
Williston		2.3500000	32,697		0.0000000	-
Yankeetown		<u>0.6100000</u>	<u>8,487</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 1,391,382		0.0000000	\$ 184,922
BOCC Liberty	\$ 0.06	90.0000000	\$ 239,426	\$ -	0.0000000	\$ -
Bristol		<u>10.0000000</u>	<u>26,603</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 266,028		0.0000000	\$ 22,543
BOCC Madison	\$ 0.06	70.1700000	\$ 1,226,497	\$ -	0.0000000	\$ -
Greenville		6.1600000	107,670		0.0000000	-
Lee		1.9800000	34,608		0.0000000	-
Madison		<u>21.6900000</u>	<u>379,118</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 1,747,893		0.0000000	\$ 114,241
BOCC Manatee	\$ 0.06	100.0000000	\$ 8,862,678	\$ -	0.0000000	\$ 1,290,985
BOCC Marion	\$ 0.06	70.1000000	\$ 8,214,250	\$ -	0.0000000	\$ -
Belleview		2.5600000	299,978		0.0000000	-
Dunnellon		2.5600000	299,978		0.0000000	-
McIntosh		0.6400000	74,995		0.0000000	-
Ocala		23.5000000	2,753,707		0.0000000	-
Reddick		<u>0.6400000</u>	<u>74,995</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 11,717,904		0.0000000	\$ 1,517,335
BOCC Martin	\$ 0.06	86.8300000	\$ 4,233,101	\$ 0.05	86.8300000	\$ 3,193,252
Jupiter Island		1.3500000	65,815		1.3500000	49,647
Ocean Breeze		0.0900000	4,388		0.0900000	3,310
Sewall's Point		2.3300000	113,591		2.3300000	85,688
Stuart		<u>9.4000000</u>	<u>458,265</u>		<u>9.4000000</u>	<u>345,694</u>
		100.0000000	\$ 4,875,159		100.0000000	\$ 3,677,591
BOCC Miami-Dade	\$ 0.06	70.7000000	\$ 44,435,306	\$ 0.03	74.0000000	\$ 20,537,981
Aventura		0.4945500	310,827		0.4388500	121,799
Bal Harbour		0.0598000	37,585		0.0530700	14,729
Bay Harbor Islands		0.1125700	70,751		0.0998900	27,723
Biscayne Park		0.0994300	62,492		0.0882300	24,487
Coral Gables		1.3458500	845,874		1.1942700	331,458
Doral		0.5848000	367,550		0.5189400	144,027
El Portal		0.0739200	46,459		0.0656000	18,207
Florida City		0.2460900	154,669		0.2183700	60,606
Golden Beach		0.0441700	27,761		0.0391900	10,877
Hialeah		5.2974200	3,329,455		4.7007800	1,304,656
Hialeah Gardens		0.4346000	273,148		0.3856600	107,036

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Homestead		0.8872900	557,666		0.7873600	218,524
Indian Creek		0.0059300	3,727		0.0052600	1,460
Key Biscayne		0.2394100	150,470		0.2124500	58,963
Medley		0.0854100	53,681		0.0757900	21,035
Miami		8.0628600	5,067,548		7.1547500	1,985,731
Miami Beach		1.9699200	1,238,105		1.7480500	485,154
Miami Gardens		2.4462600	1,537,487		2.1707500	602,471
Miami Lakes		0.6044800	379,919		0.5364000	148,873
Miami Shores		0.2822300	177,383		0.2504500	69,510
Miami Springs		0.4597600	288,961		0.4079800	113,231
North Bay		0.1335500	83,937		0.1185100	32,891
North Miami Beach		1.0126400	636,449		0.8985900	249,395
North Miami		1.3937200	875,960		1.2367500	343,248
Opa Locka		0.3600200	226,274		0.3194700	88,666
Palmetto Bay		0.7474600	469,782		0.6632700	184,084
Pinecrest		0.6012200	377,870		0.5335000	148,068
South Miami		0.3061100	192,392		0.2716300	75,388
Sunny Isles Beach		0.2932900	184,334		0.2602600	72,233
Surfside		0.1188800	74,717		0.1054900	29,278
Sweetwater		0.3027200	190,261		0.2686300	74,556
Virginia Gardens		0.0572800	36,001		0.0508200	14,105
West Miami		<u>0.1363600</u>	<u>85,703</u>		<u>0.1209900</u>	<u>33,580</u>
		100.0000000	\$ 62,850,504		100.0000000	\$ 27,754,029
BOCC Monroe	\$ 0.06	60.5000000	\$ 1,560,404	\$ -	0.0000000	\$ -
Islamorada			294,500		0.0000000	-
Key Colony Beach		2.0000000	70,368		0.0000000	-
Key West		36.5000000	1,284,219		0.0000000	-
Layton		1.0000000	35,184		0.0000000	-
Marathon		-	<u>273,733</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 3,518,408		0.0000000	\$ 539,972
BOCC Nassau	\$ 0.06	79.9801000	\$ 1,531,192	\$ -	0.0000000	\$ -
Callahan		0.9458000	18,107		0.0000000	-
Fernandina Beach		14.0849000	269,651		0.0000000	-
Hilliard		<u>4.9892000</u>	<u>95,517</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 1,914,467		0.0000000	\$ 243,474
BOCC Okaloosa	\$ 0.06	60.0000000	\$ 3,570,044	\$ -	0.0000000	\$ -
Cinco Bayou		0.4300000	25,585		0.0000000	-
Crestview		8.6700000	515,871		0.0000000	-
Destin		8.7900000	523,011		0.0000000	-
Fort Walton Beach		10.8800000	647,368		0.0000000	-
Laurel Hill		0.5100000	30,345		0.0000000	-
Mary Esther		2.2100000	131,497		0.0000000	-
Niceville		4.8500000	288,579		0.0000000	-
Shalimar		0.6800000	40,460		0.0000000	-
Valparaiso		<u>2.9800000</u>	<u>177,312</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 5,950,073		0.0000000	\$ 908,270
BOCC Okeechobee	\$ 0.06	78.1300000	\$ 1,603,509	\$ -	0.0000000	\$ -
Okeechobee		<u>21.8700000</u>	<u>448,851</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 2,052,360		0.0000000	\$ 266,008

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BOCC Orange	\$ 0.06	66.0700000	\$ 24,291,051	\$ -	0.0000000	\$ -
Apopka		3.1100000	1,143,411		0.0000000	-
Belle Isle		0.6300000	231,623		0.0000000	-
Eatonville		0.2600000	95,591		0.0000000	-
Edgewood		0.2000000	73,531		0.0000000	-
Maitland		1.5100000	555,161		0.0000000	-
Oakland		0.1300000	47,795		0.0000000	-
Ocoee		2.8500000	1,047,820		0.0000000	-
Orlando		20.3900000	7,496,512		0.0000000	-
Windermere		0.2400000	88,238		0.0000000	-
Winter Garden		1.9100000	702,224		0.0000000	-
Winter Park		<u>2.7000000</u>	<u>992,672</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 36,765,629		0.0000000	\$ 5,127,002
BOCC Osceola	\$ 0.06	62.5000000	\$ 4,858,149	\$ -	0.0000000	\$ -
Kissimmee		25.0000000	1,943,260		0.0000000	-
Saint Cloud		<u>12.5000000</u>	<u>971,630</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 7,773,038		0.0000000	\$ 1,123,502
BOCC Palm Beach	\$ 0.06	66.6666700	\$ 21,868,996	\$ 0.05	79.0000000	\$ 19,428,230
Atlantis		0.2075500	68,084		0.1307600	32,157
Belle Glade		0.8456000	277,386		0.5327300	131,013
Boca Raton		4.5287100	1,485,575		2.8530900	701,652
Boynton Beach		2.6617300	873,140		1.6768900	412,392
Briny Breezes		0.0106300	3,487		0.0066900	1,645
Cloud Lake		0.0133500	4,379		0.0084100	2,068
Delray Beach		3.6683300	1,203,340		2.3110500	568,349
Glen Ridge		0.0375800	12,328		0.0236800	5,824
Golf		0.0496500	16,287		0.0312800	7,693
Greenacres		0.7848500	257,458		0.4944600	121,601
Gulfstream		0.0665600	21,834		0.0419300	10,312
Haverhill		0.0890000	29,195		0.0560700	13,789
Highland Beach		0.0790500	25,931		0.0498000	12,247
Hypoluxo		0.0329000	10,792		0.0207300	5,098
Juno Beach		0.1052500	34,526		0.0663100	16,307
Jupiter		2.0126700	660,226		1.2679800	311,830
Jupiter Inlet Colony		0.0230900	7,574		0.0145500	3,578
Lake Clarke Shores		0.2375600	77,928		0.1496600	36,805
Lake Park		0.3570200	117,115		0.2249200	55,314
Lake Worth		1.2325200	404,310		0.7764900	190,960
Lantana		0.5468000	179,369		0.3444800	84,717
Manalapan		0.0379200	12,439		0.0238900	5,875
Mangonia Park		0.0682600	22,392		0.0430000	10,575
North Palm Beach		0.6000300	196,831		0.3780200	92,965
Ocean Ridge		0.1971400	64,669		0.1242000	30,544
Pahokee		0.1618100	53,079		0.1019400	25,070
Palm Beach		0.4520800	148,298		0.2848100	70,042
Palm Beach Gardens		1.1890400	390,047		0.7490900	184,221
Palm Beach Shores		0.0831600	27,279		0.0523900	12,884
Palm Springs		0.6158100	202,007		0.3879600	95,410
Riviera Beach		1.8665600	612,297		1.1759300	289,193
Royal Palm Beach		1.5185000	498,121		0.9566600	235,268

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South Bay		0.2257500	74,054		0.1422200	34,976
South Palm Beach		0.0111700	3,664		0.0070400	1,731
Tequesta		0.3973300	130,338		0.2503200	61,560
Wellington		3.4278700	1,124,461		2.1595600	531,094
West Palm Beach		<u>4.8905000</u>	<u>1,604,255</u>		<u>3.0810100</u>	<u>757,703</u>
		100.0000000	\$ 32,803,492		100.0000000	\$ 24,592,696
BOCC Pasco	\$ 0.06	87.7300000	\$ 10,626,992	\$ -	0.0000000	\$ -
Dade City		2.4000000	290,719		0.0000000	-
New Port Richey		3.9800000	482,109		0.0000000	-
Port Richey		1.1200000	135,669		0.0000000	-
Saint Leo		0.1800000	21,804		0.0000000	-
San Antonio		0.6700000	81,159		0.0000000	-
Zephyrhills		<u>3.9200000</u>	<u>474,841</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 12,113,293		0.0000000	\$ 1,782,003
BOCC Pinellas	\$ 0.06	100.0000000	\$ 22,618,902	\$ -	0.0000000	\$ 3,417,276
BOCC Polk	\$ 0.06	66.2950000	\$ 11,461,602	\$ 0.05	66.2950000	\$ 7,117,970
Auburndale		1.9050000	329,351		1.9050000	204,536
Bartow		2.9930000	517,453		2.9930000	321,353
Davenport		0.4650000	80,393		0.4650000	49,926
Dundee		0.5710000	98,719		0.5710000	61,307
Eagle Lake		0.4930000	85,234		0.4930000	52,932
Fort Meade		1.1720000	202,625		1.1720000	125,835
Frostproof		0.9510000	164,416		0.9510000	102,107
Haines City		2.3390000	404,385		2.3390000	251,134
Highland Park		0.0520000	8,990		0.0520000	5,583
Hillcrest Heights		0.0540000	9,336		0.0540000	5,798
Lake Alfred		0.6850000	118,428		0.6850000	73,547
Lake Hamilton		0.2720000	47,026		0.2720000	29,204
Lakeland		14.0060000	2,421,468		14.0060000	1,503,798
Lake Wales		2.1090000	364,621		2.1090000	226,439
Mulberry		0.6840000	118,255		0.6840000	73,440
Polk City		0.3030000	52,385		0.3030000	32,533
Winter Haven		<u>4.6510000</u>	<u>804,102</u>		<u>4.6510000</u>	<u>499,369</u>
		100.0000000	\$ 17,288,788		100.0000000	\$ 10,736,813
BOCC Putnam	\$ 0.06	79.2785000	\$ 1,761,012	\$ -	0.0000000	\$ -
Crescent City		2.5275000	56,143		0.0000000	-
Interlachen		2.0827000	46,263		0.0000000	-
Palatka		14.1726000	314,816		0.0000000	-
Pomona Park		1.1183000	24,841		0.0000000	-
Welaka		<u>0.8204000</u>	<u>18,224</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 2,221,299		0.0000000	\$ 298,797
BOCC Saint Johns	\$ 0.06	86.0000000	\$ 4,989,594	\$ -	0.0000000	\$ -
Saint Augustine		10.0000000	580,185		0.0000000	-
Saint Augustine Beach		4.0000000	232,074		0.0000000	-
Hastings		<u>0.0000000</u>	<u>-</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 5,801,854		0.0000000	\$ 769,425
BOCC Saint Lucie	\$ 0.06	32.5496000	\$ 2,268,321	\$ 0.05	36.8439000	\$ 1,790,512

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

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
Fort Pierce		19.6218000	1,367,407		18.2330000	886,074
Port Saint Lucie		47.6677000	3,321,873		44.7886000	2,176,603
Saint Lucie Village		<u>0.1609000</u>	<u>11,213</u>		<u>0.1345000</u>	<u>6,536</u>
		100.0000000	\$ 6,968,814		100.0000000	\$ 4,859,725
BOCC Santa Rosa	\$ 0.06	87.2900000	\$ 3,269,685	\$ -	0.0000000	\$ -
Gulf Breeze		4.5300000	169,684		0.0000000	-
Jay		0.5900000	22,100		0.0000000	-
Milton		<u>7.5900000</u>	<u>284,304</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 3,745,773		0.0000000	\$ 534,845
BOCC Sarasota	\$ 0.06	69.0600000	\$ 6,450,066	\$ 0.05	69.0600000	\$ 4,881,397
Longboat Key		1.5000000	140,097		1.5000000	106,025
North Port		8.0800000	754,656		8.0800000	571,122
Sarasota		15.8800000	1,483,160		15.8800000	1,122,453
Venice		<u>5.4800000</u>	<u>511,821</u>		<u>5.4800000</u>	<u>387,345</u>
		100.0000000	\$ 9,339,801		100.0000000	\$ 7,068,343
BOCC Seminole	\$ 0.06	63.6000000	\$ 7,117,440	\$ -	0.0000000	\$ -
Altamonte Springs		8.5400000	955,707		0.0000000	-
Casselberry		4.0200000	449,876		0.0000000	-
Lake Mary		4.1700000	466,662		0.0000000	-
Longwood		3.5300000	395,040		0.0000000	-
Oviedo		4.9000000	548,356		0.0000000	-
Sanford		6.7000000	749,793		0.0000000	-
Winter Springs		<u>4.5400000</u>	<u>508,069</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 11,190,943		0.0000000	\$ 1,688,630
BOCC Sumter	\$ 0.06	86.6160000	\$ 3,573,321	\$ -	0.0000000	\$ -
Bushnell		3.3640000	138,781		0.0000000	-
Center Hill		1.4760000	60,892		0.0000000	-
Coleman		1.0190000	42,039		0.0000000	-
Webster		1.2730000	52,517		0.0000000	-
Wildwood		<u>6.2520000</u>	<u>257,925</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 4,125,475		0.0000000	\$ 381,151
BOCC Suwannee	\$ 0.06	81.5700000	\$ 1,548,013	\$ 0.05	81.5700000	\$ 965,688
Branford		1.0000000	18,978		1.0000000	11,839
Live Oak		<u>17.4300000</u>	<u>330,782</u>		<u>17.4300000</u>	<u>206,350</u>
		100.0000000	\$ 1,897,772		100.0000000	\$ 1,183,876
BOCC Taylor	\$ 0.06	67.0000000	\$ 669,638	\$ -	0.0000000	\$ -
Perry		<u>33.0000000</u>	<u>329,822</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 999,460		0.0000000	\$ 104,531
BOCC Union	\$ 0.05	88.1900000	\$ 293,434	\$ -	0.0000000	\$ -
Lake Butler		11.1400000	37,066		0.0000000	-
Raiford		0.4100000	1,364		0.0000000	-
Worthington Springs		<u>0.2600000</u>	<u>865</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 332,729		0.0000000	\$ 31,740
BOCC Volusia	\$ 0.06	57.2390000	\$ 7,406,108	\$ 0.05	57.2380000	\$ 5,531,999
Daytona Beach		7.6100000	984,652		7.6100000	735,499

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2005

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
Daytona Beach Shores		1.2970000	167,818		1.2970000	125,354
DeBary		2.0570000	266,154		2.0570000	198,807
DeLand		2.3880000	308,981		2.3870000	230,701
Deltona		9.4280000	1,219,881		9.4280000	911,207
Edgewater		1.8300000	236,782		1.8300000	176,868
Holly Hill		1.2070000	156,173		1.2070000	116,655
Lake Helen		0.2500000	32,347		0.2470000	23,872
New Smyrna Beach		3.4100000	441,217		3.4100000	329,573
Oak Hill		0.1500000	19,408		0.1530000	14,787
Orange City		0.8250000	106,746		0.8230000	79,542
Ormond Beach		4.9840000	644,876		4.9860000	481,892
Pierson		0.2070000	26,784		0.2070000	20,006
Ponce Inlet		0.7570000	97,948		0.7570000	73,163
Port Orange		5.0340000	651,345		5.0360000	486,725
South Daytona		<u>1.3270000</u>	<u>171,699</u>		<u>1.3270000</u>	<u>128,253</u>
		100.0000000	\$ 12,938,919		100.0000000	\$ 9,664,907
BOCC Wakulla	\$ 0.06	100.0000000	\$ 687,213	\$ -	0.0000000	\$ 92,177
BOCC Walton	\$ 0.06	85.7600000	\$ 2,099,264	\$ -	0.0000000	\$ -
DeFuniak Springs		13.4500000	329,234		0.0000000	-
Freeport		<u>0.7900000</u>	<u>19,338</u>		<u>0.0000000</u>	-
		100.0000000	\$ 2,447,836		0.0000000	\$ 289,042
BOCC Washington	\$ 0.06	82.3900000	\$ 687,756	\$ -	0.0000000	\$ -
Caryville		0.7800000	6,511		0.0000000	-
Chipley		14.5700000	121,624		0.0000000	-
Vernon		1.5200000	12,688		0.0000000	-
Wausau		<u>0.7400000</u>	<u>6,177</u>		<u>0.0000000</u>	-
		100.0000000	\$ 834,757		0.0000000	\$ 117,859
Statewide Totals			\$ 538,856,988			\$ 153,967,093

Notes:

- 1) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table 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) Revenue estimates are based on FY 2004-05 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, which will end as of September 30, 2004. No estimated distributions for the local fiscal year ending September 30, 2005 are available at the present time.

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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Authorization to Levy

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a 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 still receives proceeds from the levy on diesel fuel.

Authorized Uses of Proceeds

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

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting.
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 on-line database of legal opinions.¹ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

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 re-levied 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 the same proportion as other local option fuel tax monies. Since the tax is imposed on diesel fuel at the maximum rate of 6 cents in all counties as the result of statewide equalization, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then 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 governmental 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.

Authorized Uses of Proceeds

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

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting.
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 s. 336.025(7), F.S., 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. Additionally, 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 s. 212.055, F.S., 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 on-line database of legal opinions.¹ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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
2000-37	Interest on municipal fuel tax fund, uses
2002-02	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>

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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

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 and 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 (DOR) of such decision.

The county may, prior to levy of the tax, establish by interlocal agreement with one or more of its respective municipalities representing a majority of the county's incorporated area population, a distribution formula for dividing the entire 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, discussed below.

If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement established after the initial 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 DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement 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 on-line database of legal opinions.¹ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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
2002-02	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 by Chapters 82-142, 83-363, 93-286, and 94-344, Laws of Florida

Brief Overview

The Municipal Resort Tax may be levied at a rate of up to 4 percent on transient rental transactions, and up to 2 percent on the sale of food and beverages consumed in restaurants and bars in certain municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for the levy of this tax prior to January 1, 1968. The tax levy 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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Authorization to Levy

Municipalities in counties having a population of not less than 330,000 and not more than 340,000 (i.e., Broward County) and in counties having a population of more than 900,000 (i.e., Miami-Dade County), according to the latest official decennial census (i.e., 1960 Census), whose charter specifically provides now or whose charter was amended prior to January 1, 1968, for the levy of this exact tax, are eligible to impose it by ordinance adopted by the governing body. The tax shall be levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, tourist or trailer camp, as the same are defined in part I of ch. 212, F.S., and upon the retail sale price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax shall not apply to those sales the amount of which is less than 50 cents or to sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than \$10.

Municipalities Eligible to Levy

Currently, only three municipalities in Miami-Dade County (i.e., Bal Harbour, Miami Beach, and Surfside) are eligible to impose the tax. According to the Department of Revenue (DOR), all three municipalities are imposing the tax at the following rates: 4 percent of transient rental transactions and 2 percent on the sale of food and beverages.

Administrative Procedures

It is the duty of every person renting a room or rooms and 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. 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 and Prior Years' Revenues

No estimated revenue distributions for eligible municipal governments for the current fiscal year are available. No data summarizing prior years' revenues are currently available.

1. Section 213.0535, F.S. (2004).

Tourist Development Taxes

Section 125.0104, Florida Statutes

Brief Overview

Current law authorizes five separate tourist development taxes on transient rental transactions. Depending on a county's eligibility to levy, the maximum tax rate varies from a minimum of 3 percent to a maximum of 6 percent. The levies may be authorized by vote of the county's governing body or referendum approval. 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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Authorization to Levy

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege except there shall be no additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax.¹ However, this second limitation does not apply to a county's levy of the Professional Sports Franchise Facility Tax² and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.³

A county may elect to levy 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.

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. 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

1. Section 125.0104(3)(b), F.S. (2004).

2. *Id.*, at (3)(1)4.

3. *Id.*, at (3)(n)2.

by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month as may be specified in the ordinance.

At least 60 days prior to the enactment of the ordinance levying the tax, the county's governing body 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.⁴ 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 s. 125.0104(3)(c), F.S., 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 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 ch. 212, F.S.

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.⁵

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing

4. Id., at (4).

5. Id., at (3).

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.⁶

Reporting Requirements

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

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 development trust fund of the respective county, which shall be established by each county as a precondition to the receipt of such funds.⁸

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 on-line database of legal opinions.⁹ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
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

6. Id., at (10).

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

8. Id., at (3)(i).

9. <http://myfloridalegal.com/opinions>

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
2000-15	Tourist development tax, use of tax for museum parking lot
2000-25	Tourist development tax revenues
2000-29	Tourist development tax, transfer of revenues
2000-50	Tourist development tax, welcome signs
2000-56	Use of tourist development tax to pay debt service
2001-42	Tourist development tax, purchase of beach property
2002-34	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; Current and Prior Years' Revenues

As evidenced by the experiences of counties levying them, optional tourist taxes can be a valuable source of revenue for tourist facilities development and promotion. The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from the levy of a tourist tax.

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. Examples of such factors include the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities. In estimating revenue from such a limited tax base, there is not a substitute for a working knowledge of local events and conditions.

History of Local Option Tourist Tax Rates and Current Tax Rates

The first table following this section provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.¹⁰ The second table summarizes the counties eligible to levy the various local option tourist taxes and illustrates the 2005 tax rates based on information obtained from the DOR.¹¹

Taxable Sales Reported by Transient Rental Facilities

The third 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 this 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, 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 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 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.). Please note that the county estimates of taxable sales are based on the state fiscal year. 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. Several additional tables summarizing prior years' revenues are available via the LCIR's website.¹²

10. <http://sun6.dms.state.fl.us/dor/law/> (select *Sales and Use Tax* category; then select *Sales & Use Tax Rate Charts* option; and then select *History of Local Option*).

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

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

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History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Current Active Levies Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
<i>Monroe</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1981</i>	-
<i>Nassau</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1977</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1982</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Saint Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1992</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1988</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Current Active Levies Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Seminole</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Sumter</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1998</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1995</i>	-
<i>Walton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1986</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2001</i>	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1993</i>	-
<i>Bay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1997</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1989</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1987</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1999</i>	-
Collier	Imposed Levy	1%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2002</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2002</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1998</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1993</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2002</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1986</i>	-
<i>Okaloosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1996</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1986</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1986</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1984</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1988</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>Saint Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1988</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1996</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 1997</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Walton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.				
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Current Active Levies Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Escambia	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Okaloosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1997</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1989</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
Saint Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	-
Tourist Impact Tax - s. 125.0108, F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Current Active Levies Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
Special Convention Development Tax - s. 212.0305(4)(d), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 2000</i>	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				

Local Administration of Tourist Taxes	
County	Effective Date
Alachua	Jul. 1, 2001
Baker	May 1, 2000
Bay	Jan. 1, 1994
Brevard	Oct. 1, 1992
Broward	Mar. 1, 1994
Charlotte	Sep. 1, 1990
Citrus	Sep. 1, 1991
Clay	Jan. 1, 1989
Collier	Jan. 1, 1993
Duval	Dec. 1, 1990
Escambia	Jun. 1, 1989
Gulf	Jun. 1, 2001
Hernando	Jan. 1, 1993
Hillsborough	Jan. 1, 1992
Indian River	Oct. 1, 2000
Lake	Nov. 1, 1998
Lee	May 1, 1988
Leon	Oct. 1, 1994
Manatee	Oct. 1, 1989
Martin	Nov. 1, 2002
Miami-Dade	Apr. 1, 1988
Monroe	Jan. 1, 1991
Nassau	May 1, 1989
Okaloosa	Jul. 1, 1992
Orange	Jan. 1, 1992
Osceola	May 1, 1992

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Current Active Levies Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Palm Beach	Jan. 1, 1993			
Pinellas	Oct. 1, 1990			
Polk	Jan. 1, 1994			
Putnam	Apr. 1, 1999			
Saint Johns	Aug. 1, 1988			
Saint Lucie	May 1, 1991			
Santa Rosa	May 1, 1994			
Sarasota	Jun. 1, 1992			
Seminole	Sep. 1, 1993			
Suwannee	Nov. 1, 2001			
Volusia	Apr. 1, 1990			
Wakulla	Dec. 1, 1996			
Walton	Oct. 1, 1991			

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (rev. Jan. 1, 2005).

2005 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Refer to Table Notes for Additional Information.

Local Option Taxes on Transient Rental Transactions

County	Tourist Development Taxes					Convention Development Taxes			Local Option Food and Beverage 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%)	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%)
Alachua *	2	1							4	3	1		
Baker *	2								4	2	2		
Bay *	2	1							4	3	1		
Bradford	2								4	2	2		
Brevard *	2	1	1	1					5	4	1		
Broward *	2	1	1	1					5	5	0		
Calhoun									3	0	3		
Charlotte *	2	1							4	3	1		
Citrus *	2								4	2	2		
Clay *	2	1							4	3	1		
Collier *	2	1							4	3	1		
Columbia	2								4	2	2		
De Soto									3	0	3		
Dixie									3	0	3		
Duval *	2		1	1		2			6	6	0		
Escambia *	2	1	1	1					5	4	1		
Flagler	2	1							4	3	1		
Franklin	2								3	2	1		
Gadsden	2								3	2	1		
Gilchrist									3	0	3		
Glades									3	0	3		
Gulf *	2	1							4	3	1		
Hamilton	2	1							4	3	1		
Hardee									3	0	3		
Hendry	2								3	2	1		
Hernando *	2	1							4	3	1		
Highlands	2								3	2	1		
Hillsborough *	2	1	1	1					5	5	0		
Holmes	2								3	2	1		
Indian River *	2	1	1						5	4	1		
Jackson	2	1	1						5	4	1		
Jefferson									3	0	3		
Lafayette									3	0	3		
Lake *	2	1	1						5	4	1		
Lee *	2	1							4	3	1		
Leon *	2	1	1						5	4	1		
Levy	2								3	2	1		
Liberty									3	0	3		
Madison	2	1							4	3	1		
Manatee *	2	1	1						5	4	1		
Marion	2								3	2	1		
Martin *	2								3	2	1		
Miami-Dade *	2		1					3	6	6	0	2	1
Monroe *	2	1				1			6	4	2		
Nassau *	2								4	2	2		

2005 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Refer to Table Notes for Additional Information.

Local Option Taxes on Transient Rental Transactions

County	Tourist Development Taxes					Convention Development Taxes			Local Option Food and Beverage 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%)	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%)
Okaloosa *	2	1	1							5	4	1		
Okeechobee	2	1								4	3	1		
Orange *	2	1	1							6	5	1		
Osceola *	2	1	1	1	1					6	6	0		
Palm Beach *	2	1	1							5	4	1		
Pasco	2									4	2	2		
Pinellas *	2	1	1							5	4	1		
Polk *	2	1	1	1						5	5	0		
Putnam *	2									4	2	2		
Saint Johns *	2	1								4	3	1		
Saint Lucie *	2	1	1	1						5	5	0		
Santa Rosa *	2	1								4	3	1		
Sarasota *	2	1								4	3	1		
Seminole *	2	1								4	3	1		
Sumter	2									3	2	1		
Suwannee *	2									4	2	2		
Taylor	2									4	2	2		
Union										3	0	3		
Volusia *	2		1					3		6	6	0		
Wakulla *	2	1								4	3	1		
Walton *	2	1								4	3	1		
Washington	2									4	2	2		
# Eligible to Levy:	67	45	67	17	3	1	1	1	1		67		1	1
# Levying:	57	35	19	6	2	1	1	1	1		57		1	1

Notes:

- 1) County names followed by an asterick indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- 2) 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, which 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.

Data Source: Florida Department of Revenue.

**Taxable Sales Reported by Transient Rental Facilities
State Fiscal Years Ended June 30, 1998 - 2005**

County	1998	1999	2000	2001	2002	2003	2004(est)	2005(est)
Alachua	\$ 43,288,011	\$ 47,392,061	\$ 49,800,000	\$ 55,000,000	\$ 54,800,000	\$ 58,500,000	\$ 61,563,645	\$ 64,970,577
Baker	1,138,200	1,185,795	1,300,000	1,500,000	1,700,000	1,400,000	1,488,200	1,586,421
Bay	185,951,652	187,629,357	207,300,000	208,600,000	206,100,000	211,400,000	222,471,018	234,782,564
Bradford	3,135,652	3,278,851	3,500,000	3,500,000	3,600,000	3,600,000	3,635,460	3,681,630
Brevard	135,066,284	139,311,430	149,600,000	159,000,000	150,100,000	145,600,000	148,581,888	152,052,761
Broward	645,883,418	670,226,032	730,500,000	781,100,000	728,600,000	796,700,000	821,485,337	849,432,268
Calhoun	83,748	85,447	100,000	100,000	100,000	100,000	106,300	113,316
Charlotte	41,771,312	39,945,764	45,300,000	49,500,000	46,600,000	45,200,000	46,606,172	48,191,714
Citrus	18,378,244	18,980,540	20,200,000	20,900,000	22,500,000	22,500,000	23,917,500	25,496,055
Clay	11,686,136	12,974,939	14,000,000	15,400,000	14,800,000	13,700,000	14,563,100	15,524,265
Collier	384,101,201	391,875,500	431,800,000	448,700,000	409,500,000	406,700,000	432,322,100	460,855,359
Columbia	15,787,944	15,589,579	17,100,000	17,600,000	17,500,000	17,500,000	17,858,400	18,275,572
De Soto	2,750,693	2,478,633	2,900,000	2,900,000	3,100,000	3,200,000	3,401,600	3,626,106
Dixie	919,327	958,507	1,000,000	1,100,000	1,200,000	1,600,000	1,649,776	1,705,901
Duval	190,384,302	204,276,357	207,300,000	234,700,000	243,900,000	238,800,000	253,844,400	270,598,130
Escambia	87,821,328	89,623,737	92,000,000	96,900,000	100,800,000	104,000,000	110,552,000	117,848,432
Flagler	20,212,112	20,939,185	23,500,000	26,700,000	25,400,000	27,500,000	29,232,500	31,161,845
Franklin	16,469,555	18,599,455	23,000,000	25,600,000	27,400,000	29,900,000	32,737,211	35,944,803
Gadsden	1,383,787	1,598,661	2,000,000	2,600,000	2,900,000	2,500,000	2,657,500	2,832,895
Gilchrist	225,994	277,050	300,000	200,000	200,000	200,000	212,600	226,632
Glades	1,146,940	1,213,115	1,100,000	900,000	1,000,000	1,300,000	1,381,900	1,473,105
Gulf	4,530,787	5,127,279	6,700,000	7,900,000	8,600,000	8,900,000	9,839,128	10,908,051
Hamilton	2,133,083	2,844,055	2,800,000	2,000,000	1,900,000	1,700,000	1,807,100	1,926,369
Hardee	1,063,772	1,121,454	1,000,000	1,100,000	1,100,000	1,000,000	1,063,000	1,133,158
Hendry	2,314,496	2,757,067	3,300,000	2,900,000	3,300,000	3,500,000	3,720,500	3,966,053
Hernando	8,592,572	8,701,365	9,300,000	9,400,000	9,300,000	9,800,000	10,000,704	10,234,320
Highlands	13,917,696	12,901,127	14,700,000	15,100,000	13,700,000	13,100,000	12,811,276	12,564,275
Hillsborough	351,131,258	357,798,987	393,300,000	469,000,000	395,200,000	399,700,000	424,881,100	452,923,253
Holmes	1,035,549	807,860	800,000	600,000	600,000	500,000	478,350	458,929
Indian River	41,746,639	45,182,766	46,000,000	47,700,000	45,600,000	45,900,000	48,791,700	52,011,952
Jackson	5,796,703	5,842,734	6,400,000	7,000,000	7,900,000	7,200,000	7,653,600	8,158,738
Jefferson	1,228,480	1,263,996	1,300,000	1,300,000	1,200,000	1,200,000	1,275,600	1,359,790
Lafayette	42,801	140,289	200,000	100,000	100,000	100,000	106,300	113,316
Lake	43,389,325	42,849,620	46,900,000	49,300,000	48,200,000	52,700,000	56,020,100	59,717,427
Lee	392,068,807	405,478,924	443,300,000	468,700,000	446,600,000	449,400,000	472,935,078	499,107,305
Leon	60,732,729	66,930,227	68,600,000	73,800,000	66,900,000	74,100,000	78,768,300	83,967,008
Levy	6,066,290	6,573,922	6,600,000	7,200,000	7,400,000	7,300,000	7,759,900	8,272,053
Liberty	132,464	123,803	100,000	100,000	100,000	100,000	106,300	113,316
Madison	2,263,209	2,375,879	2,300,000	2,200,000	2,200,000	2,000,000	2,126,000	2,266,316
Manatee	77,414,557	82,284,427	94,200,000	102,700,000	103,500,000	134,400,000	142,867,200	152,296,435
Marion	43,567,869	46,824,136	49,500,000	48,800,000	50,900,000	52,500,000	55,807,500	59,490,795
Martin	35,870,763	36,663,608	37,600,000	37,100,000	36,200,000	37,800,000	40,181,400	42,833,372
Miami-Dade	1,215,016,876	1,353,963,041	1,442,300,000	1,544,000,000	1,349,500,000	1,386,000,000	1,473,318,000	1,570,556,988
Monroe	422,473,205	436,067,156	447,800,000	531,000,000	527,100,000	520,200,000	547,442,874	577,738,363
Nassau	99,112,010	125,232,719	134,500,000	144,900,000	129,900,000	132,200,000	140,528,600	149,803,488
Okaloosa	127,149,073	139,913,334	160,300,000	184,600,000	185,300,000	193,300,000	209,587,458	227,888,635
Okeechobee	5,152,604	5,444,338	5,500,000	5,700,000	5,500,000	5,100,000	5,421,300	5,779,106
Orange	2,461,077,484	2,777,481,282	3,149,400,000	3,232,300,000	2,745,500,000	2,842,600,000	3,082,117,476	3,351,247,974
Osceola	485,414,335	431,639,962	516,900,000	600,400,000	612,400,000	577,600,000	601,709,024	628,593,383
Palm Beach	628,736,319	659,722,093	735,000,000	761,600,000	685,000,000	711,300,000	748,550,781	789,975,581
Pasco	45,207,131	48,263,567	51,200,000	54,000,000	46,000,000	42,500,000	45,177,500	48,159,215
Pinellas	431,139,419	450,193,073	486,700,000	515,900,000	452,300,000	453,900,000	477,670,743	504,105,042
Polk	108,745,557	107,247,157	124,500,000	118,900,000	106,200,000	102,100,000	108,532,300	115,695,432
Putnam	5,880,178	6,100,373	6,300,000	7,400,000	6,300,000	6,100,000	6,484,300	6,912,264
Saint Johns	155,765,724	163,798,203	176,000,000	191,000,000	188,900,000	191,400,000	203,458,200	216,886,441
Saint Lucie	45,198,638	46,978,326	49,400,000	55,500,000	50,300,000	48,900,000	51,980,700	55,411,426
Santa Rosa	15,740,396	17,499,605	20,700,000	22,000,000	25,200,000	26,400,000	28,624,464	31,123,952
Sarasota	218,080,312	219,726,963	237,900,000	251,400,000	245,500,000	239,800,000	254,907,400	271,731,288
Seminole	59,106,454	67,516,940	70,900,000	75,200,000	64,900,000	61,600,000	67,445,224	74,053,507
Sumter	6,499,811	6,840,646	6,900,000	7,500,000	6,800,000	6,700,000	7,122,100	7,592,159
Suwannee	2,579,399	2,702,804	3,000,000	3,100,000	4,000,000	4,000,000	4,252,000	4,532,632
Taylor	3,765,876	4,616,072	4,300,000	4,800,000	4,800,000	5,100,000	5,421,300	5,779,106
Union	-	1,735	-	-	-	-	-	-
Volusia	297,546,890	316,082,889	340,500,000	348,000,000	349,100,000	346,700,000	368,542,100	392,865,879
Wakulla	2,170,894	2,230,618	2,400,000	2,500,000	2,400,000	2,300,000	2,444,900	2,606,263
Walt	114,161,571	145,605,472	175,500,000	198,800,000	204,600,000	231,800,000	256,259,536	284,099,572
Washington	1,351,059	1,711,109	1,800,000	1,800,000	1,900,000	1,900,000	2,100,488	2,328,685
TOTAL	\$9,859,696,724	\$10,539,592,997	\$11,608,200,000	\$12,368,800,000	\$11,310,200,000	\$11,574,300,000	\$12,308,367,511	\$13,129,668,961

Data Source: Florida Department of Revenue, Office of Research and Analysis.

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, 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

1. Section 125.0104(6), F.S. (2004).

2. *Id.*, at (5).

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 s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties 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 s. 186.901, F.S. 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 s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board 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 s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or 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 s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

Authorized Uses of Proceeds

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 raised from this

1. Section 125.0104(5), F.S. (2004).

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, 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 s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties 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 s. 186.901, F.S. 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 s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board shall provide.

2. *Id.*, at (3)(d).

Professional Sports Franchise Facility Tax

Section 125.0104(3)(1), 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 s. 125.0104(4), F.S., 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 s. 125.0104(3)(1), F.S., 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

1. Section 125.0104(5)(d), F.S. (2004).

July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.

4. To promote and advertise tourism in Florida 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 tourists 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 s. 125.0104(5), F.S. 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.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to the county that its sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under ch. 212, F.S., where the sales subject to the tax were a minimum of \$200 million. 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, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event,

1. Section 125.0104(5)(d), F.S. (2004).

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 s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties 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 s. 186.901, F.S. 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 s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board 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 s. 125.0104(3)(l), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax 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 s. 125.0104(4), F.S., 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 s. 212.0305(4)(a), F.S., 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 s. 125.0104(3)(l), F.S., is eligible to levy this tax.

Authorized Uses of Proceeds

Any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., 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 s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The

1. Section 125.0104(5)(d), F.S. (2004).

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, 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 s. 380.0663(1), F.S., 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 ch. 380, F.S. If the area(s) of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and to offset the loss of ad valorem taxes due to those land acquisitions.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Authorization to Levy

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax shall not be effective until land development regulations and a local comprehensive plan that meet the requirements of ch. 380, F.S., 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-

1. Section 125.0108(1)(a), F.S. (2004).

2. *Id.*, at (5).

3. *Id.*, at (6).

fifths vote, repeal the tax.⁴ The tax, if not repealed sooner by the county's governing body, shall be 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 ch. 212, F.S., 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

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

5. Id., at (6).

6. Sections 380.055-.0555, F.S. (2004).

7. Section 125.0108(2), F.S. (2004).

8. Section 125.0104(10), F.S. (2004).

9. Section 125.0108(6), F.S. (2004).

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 and Prior Years' Revenues

No estimated revenue distributions for county governments for the current fiscal year are available. 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.

2004 General Law Amendments

Legislation passed during the 2004 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. Section 212.0305(2), F.S. (2004).

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 ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion 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 on-line database of legal opinions.⁵ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
83-71	Authority of Department of Revenue to collect taxes
88-37	Local option tourist development tax
97-64	Tourist development tax/convention development tax

2. Id., at (3).

3. Id., at (5).

4. Id., at (3)(e).

5. <http://myfloridalegal.com/opinions>

98-34	Convention development tax, rental proceeds
2002-34	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.

2004 General Law Amendments

Legislation passed during the 2004 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 be remitted to the municipality at the request of the municipality's governing body. The revenues may only be used by the municipality for the previously discussed authorized uses, but the municipality may enter into an interlocal agreement with the county or any other municipality in the county to use such revenue to jointly finance any authorized project. However, this provision does not apply to the distribution to the county of any convention development tax revenues necessary to repay the principal or interest on any bonds issued pursuant to s. 212.0305(4)(a)4.a., F.S. If the governing body adopts a resolution stating that the municipality is unable to use such revenue for any other authorized purpose, the municipality may use the revenue to acquire and develop municipal parks, lifeguard stations, or athletic fields.

Charter County Convention Development Tax

Section 212.0305(4)(b), Florida Statutes

Brief Overview

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax 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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Counties Eligible to Levy

Only a county, as defined in s. 125.011(1), F.S. (i.e., Miami-Dade County) is eligible to levy 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 s. 212.0305(4)(b)4., F.S., or to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in the most populous municipality in the county.

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

Special District Convention Development Tax
Special Convention Development Tax
Subcounty Convention Development Tax

Sections 212.0305(4)(c)-(e), and 212.03055, Florida Statutes

Brief Overview

Each county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts; 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 s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (i.e., majority plus one) vote of the county's governing body.

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

For each levy, the county is authorized to designate or appoint an authority to administer and disburse the tax proceeds. The members of the authority 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.

2004 General Law Amendments

Legislation passed during the 2004 legislative sessions did not affect provisions related to this revenue source.

Counties Eligible to Levy

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

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, 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 2003 Population Estimates for Florida Counties and Municipalities
Used in the FY 2005 State Revenue Sharing Calculations

County / Municipality	April 1, 2003 Total Population	April 1, 2003 Inmate Population	April 1, 2003 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Alachua County	231,296	1,715	229,581	-	-	229,581
Alachua	6,721	-	6,721	-	-	6,721
Archer	1,263	-	1,263	-	-	1,263
Gainesville	117,182	1,218	115,964	-	-	115,964
Hawthorne	1,394	-	1,394	-	-	1,394
High Springs	4,206	-	4,206	-	-	4,206
LaCrosse	151	-	151	11	-	162
Micanopy	638	-	638	-	-	638
Newberry	3,757	-	3,757	-	-	3,757
Waldo	823	-	823	-	-	823
Unincorporated County	95,161	497	94,664	(11)	-	94,653
Baker County	23,383	1,939	21,444	-	-	21,444
Glen Saint Mary	493	-	493	-	-	493
Maccleddy	4,855	-	4,855	-	-	4,855
Unincorporated County	18,035	1,939	16,096	-	-	16,096
Bay County	154,827	1,040	153,787	-	-	153,787
Callaway	14,680	-	14,680	-	-	14,680
Cedar Grove	5,628	-	5,628	-	-	5,628
Lynn Haven	14,099	-	14,099	66	-	14,165
Mexico Beach	1,121	-	1,121	-	-	1,121
Panama City	36,541	234	36,307	38	-	36,345
Panama City Beach	7,920	-	7,920	-	-	7,920
Parker	4,701	-	4,701	-	-	4,701
Springfield	8,879	-	8,879	-	-	8,879
Unincorporated County	61,258	806	60,452	(104)	-	60,348
Bradford County	26,972	3,937	23,035	-	-	23,035
Brooker	321	-	321	-	-	321
Hampton	423	-	423	-	-	423
Lawtey	680	-	680	-	-	680
Starke	5,549	12	5,537	-	-	5,537
Unincorporated County	19,999	3,925	16,074	-	-	16,074
Brevard County	507,810	1,529	506,281	-	-	506,281
Cape Canaveral	9,496	-	9,496	-	-	9,496
Cocoa	16,356	-	16,356	571	-	16,927
Cocoa Beach	12,761	-	12,761	-	-	12,761
Indialantic	3,030	-	3,030	-	-	3,030
Indian Harbour Beach	8,535	-	8,535	-	-	8,535
Malabar	2,713	-	2,713	-	-	2,713
Melbourne	73,597	-	73,597	38	-	73,635
Melbourne Beach	3,424	-	3,424	-	-	3,424
Melbourne Village	718	-	718	-	-	718
Palm Bay	84,994	-	84,994	-	-	84,994
Palm Shores	836	-	836	-	-	836
Rockledge	22,660	19	22,641	-	-	22,641
Satellite Beach	9,732	-	9,732	1,020	-	10,752
Titusville	42,220	53	42,167	35	-	42,202
West Melbourne	12,049	-	12,049	183	-	12,232
Unincorporated County	204,689	1,457	203,232	(1,847)	-	201,385
Broward County	1,698,425	1,781	1,696,644	-	-	1,696,644
Coconut Creek	47,471	-	47,471	-	-	47,471
Cooper City	28,629	29	28,600	402	-	29,002
Coral Springs	124,162	-	124,162	-	-	124,162
Dania Beach	27,270	-	27,270	-	-	27,270
Davie	79,763	6	79,757	-	-	79,757
Deerfield Beach	64,748	-	64,748	-	-	64,748
Fort Lauderdale	169,168	129	169,039	-	-	169,039
Hallandale Beach	34,908	-	34,908	-	-	34,908
Hillsboro Beach	2,217	-	2,217	-	-	2,217
Hollywood	142,591	15	142,576	-	-	142,576

Adjusted 2003 Population Estimates for Florida Counties and Municipalities
Used in the FY 2005 State Revenue Sharing Calculations

County / Municipality	April 1, 2003 Total Population	April 1, 2003 Inmate Population	April 1, 2003 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Lauderdale-by-the-Sea	6,243	-	6,243	-	-	6,243
Lauderdale Lakes	31,601	-	31,601	-	-	31,601
Lauderhill	57,839	-	57,839	-	-	57,839
Lazy Lake Village	38	-	38	-	-	38
Lighthouse Point	10,836	-	10,836	-	-	10,836
Margate	54,070	-	54,070	-	-	54,070
Miramar	95,921	-	95,921	-	-	95,921
North Lauderdale	33,449	-	33,449	6,816	-	40,265
Oakland Park	31,738	-	31,738	-	-	31,738
Parkland	18,312	-	18,312	-	-	18,312
Pembroke Park	6,566	-	6,566	-	-	6,566
Pembroke Pines	148,280	527	147,753	-	-	147,753
Plantation	83,968	-	83,968	-	-	83,968
Pompano Beach	86,334	52	86,282	-	-	86,282
Sea Ranch Lakes	727	-	727	-	-	727
Southwest Ranches	7,415	-	7,415	-	-	7,415
Sunrise	87,489	-	87,489	-	-	87,489
Tamarac	56,881	-	56,881	-	-	56,881
Weston	59,314	-	59,314	-	-	59,314
Wilton Manors	12,414	-	12,414	-	-	12,414
Unincorporated County	88,063	1,023	87,040	(7,218)	-	79,822
Calhoun County	13,439	1,356	12,083	-	-	12,083
Altha	555	-	555	-	-	555
Blountstown	2,415	-	2,415	-	-	2,415
Unincorporated County	10,469	1,356	9,113	-	-	9,113
Charlotte County	151,994	787	151,207	-	-	151,207
Punta Gorda	16,591	38	16,553	43	-	16,596
Unincorporated County	135,403	749	134,654	(43)	-	134,611
Citrus County	125,804	133	125,671	-	-	125,671
Crystal River	3,656	-	3,656	-	-	3,656
Inverness	7,020	-	7,020	-	-	7,020
Unincorporated County	115,128	133	114,995	-	-	114,995
Clay County	156,011	-	156,011	-	-	156,011
Green Cove Springs	5,700	-	5,700	-	-	5,700
Keystone Heights	1,360	-	1,360	-	-	1,360
Orange Park	9,119	-	9,119	-	-	9,119
Penney Farms	603	-	603	-	-	603
Unincorporated County	139,229	-	139,229	-	-	139,229
Collier County	292,466	109	292,357	-	-	292,357
Everglades	522	-	522	-	-	522
Marco Island	15,346	-	15,346	-	-	15,346
Naples	22,343	-	22,343	-	-	22,343
Unincorporated County	254,255	109	254,146	-	-	254,146
Columbia County	58,890	2,278	56,612	-	-	56,612
Fort White	409	-	409	-	-	409
Lake City	10,651	360	10,291	2	-	10,293
Unincorporated County	47,830	1,918	45,912	(2)	-	45,910
De Soto County	33,713	1,941	31,772	-	-	31,772
Arcadia	6,860	-	6,860	-	-	6,860
Unincorporated County	26,853	1,941	24,912	-	-	24,912
Dixie County	14,688	1,055	13,633	-	-	13,633
Cross City	1,815	-	1,815	-	-	1,815
Horseshoe Beach	241	-	241	-	-	241
Unincorporated County	12,632	1,055	11,577	-	-	11,577
Duval County	826,279	486	825,793	-	-	825,793

Adjusted 2003 Population Estimates for Florida Counties and Municipalities
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County / Municipality	April 1, 2003 Total Population	April 1, 2003 Inmate Population	April 1, 2003 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Atlantic Beach	13,911	-	13,911	-	-	13,911
Baldwin	1,624	-	1,624	-	-	1,624
Jacksonville	782,381	486	781,895	-	-	781,895
Jacksonville Beach	21,146	-	21,146	-	-	21,146
Neptune Beach	7,217	-	7,217	-	-	7,217
Escambia County	303,310	2,351	300,959	-	-	300,959
Century	1,735	-	1,735	-	-	1,735
Pensacola	56,307	72	56,235	-	-	56,235
Unincorporated County	245,268	2,279	242,989	-	-	242,989
Flagler County	61,541	-	61,541	-	-	61,541
Beverly Beach	555	-	555	-	-	555
Bunnell	2,192	-	2,192	-	-	2,192
Flagler Beach (part)	5,335	-	5,335	-	-	5,335
Marineland (part)	9	-	9	-	-	9
Palm Coast	42,850	-	42,850	-	-	42,850
Unincorporated County	10,600	-	10,600	-	-	10,600
Franklin County	10,480	316	10,164	-	-	10,164
Apalachicola	2,387	-	2,387	-	-	2,387
Carrabelle	1,303	-	1,303	-	-	1,303
Unincorporated County	6,790	316	6,474	-	-	6,474
Gadsden County	46,491	2,851	43,640	-	-	43,640
Chattahoochee	3,966	1,569	2,397	-	-	2,397
Greensboro	635	-	635	-	-	635
Gretna	1,752	-	1,752	-	-	1,752
Havana	1,752	-	1,752	-	-	1,752
Midway	1,499	-	1,499	-	-	1,499
Quincy	7,352	393	6,959	-	-	6,959
Unincorporated County	29,535	889	28,646	-	-	28,646
Gilchrist County	15,517	829	14,688	-	-	14,688
Bell	404	-	404	-	-	404
Fanning Springs (part)	318	-	318	-	-	318
Trenton	1,581	-	1,581	-	-	1,581
Unincorporated County	13,214	829	12,385	-	-	12,385
Glades County	10,729	748	9,981	-	-	9,981
Moore Haven	1,676	-	1,676	-	-	1,676
Unincorporated County	9,053	748	8,305	-	-	8,305
Gulf County	15,615	2,859	12,756	-	-	12,756
Port Saint Joe	3,632	-	3,632	-	-	3,632
Wewahitchka	1,726	-	1,726	-	-	1,726
Unincorporated County	10,257	2,859	7,398	-	-	7,398
Hamilton County	14,025	2,801	11,224	-	-	11,224
Jasper	1,769	-	1,769	-	-	1,769
Jennings	830	-	830	-	-	830
White Springs	791	-	791	-	-	791
Unincorporated County	10,635	2,801	7,834	-	-	7,834
Hardee County	27,400	1,636	25,764	-	-	25,764
Bowling Green	3,012	30	2,982	-	-	2,982
Wauchula	4,327	-	4,327	-	-	4,327
Zolfo Springs	1,642	-	1,642	-	-	1,642
Unincorporated County	18,419	1,606	16,813	-	-	16,813
Hendry County	36,511	313	36,198	-	-	36,198
Clewiston	6,572	-	6,572	-	-	6,572
La Belle	4,339	-	4,339	-	-	4,339
Unincorporated County	25,600	313	25,287	-	-	25,287

Adjusted 2003 Population Estimates for Florida Counties and Municipalities
Used in the FY 2005 State Revenue Sharing Calculations

County / Municipality	April 1, 2003 Total Population	April 1, 2003 Inmate Population	April 1, 2003 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Hernando County	140,670	485	140,185	-	-	140,185
Brooksville	7,297	-	7,297	-	-	7,297
Weeki Wachee	8	-	8	-	-	8
Unincorporated County	133,365	485	132,880	-	-	132,880
Highlands County	90,393	24	90,369	-	-	90,369
Avon Park	8,596	-	8,596	-	-	8,596
Lake Placid	1,686	-	1,686	-	-	1,686
Sebring	9,853	-	9,853	-	-	9,853
Unincorporated County	70,258	24	70,234	-	-	70,234
Hillsborough County	1,079,587	1,264	1,078,323	-	-	1,078,323
Plant City	31,841	-	31,841	-	-	31,841
Tampa	318,258	714	317,544	-	-	317,544
Temple Terrace	21,862	-	21,862	6	-	21,868
Unincorporated County	707,626	550	707,076	(6)	-	707,070
Holmes County	18,940	1,473	17,467	-	-	17,467
Bonifay	2,700	-	2,700	-	-	2,700
Esto	379	-	379	-	-	379
Noma	230	-	230	-	-	230
Ponce de Leon	457	-	457	-	-	457
Westville	208	-	208	-	-	208
Unincorporated County	14,966	1,473	13,493	-	-	13,493
Indian River County	121,174	334	120,840	-	-	120,840
Fellsmere	4,173	-	4,173	-	-	4,173
Indian River Shores	3,574	-	3,574	-	-	3,574
Orchid	299	-	299	-	-	299
Sebastian	18,275	-	18,275	-	-	18,275
Vero Beach	17,945	-	17,945	-	-	17,945
Unincorporated County	76,908	334	76,574	-	-	76,574
Jackson County	48,991	5,548	43,443	-	-	43,443
Alford	478	-	478	-	-	478
Bascom	107	-	107	-	-	107
Campbellton	216	-	216	-	-	216
Cottondale	892	-	892	-	-	892
Graceville	2,450	-	2,450	-	-	2,450
Grand Ridge	889	-	889	-	-	889
Greenwood	755	-	755	-	-	755
Jacob City	291	-	291	-	-	291
Malone	1,959	1,222	737	-	-	737
Marianna	6,383	288	6,095	-	-	6,095
Sneads	1,958	-	1,958	-	-	1,958
Unincorporated County	32,613	4,038	28,575	-	-	28,575
Jefferson County	13,552	866	12,686	-	-	12,686
Monticello	2,533	-	2,533	-	-	2,533
Unincorporated County	11,019	866	10,153	-	-	10,153
Lafayette County	7,353	1,247	6,106	-	-	6,106
Mayo	1,012	-	1,012	-	-	1,012
Unincorporated County	6,341	1,247	5,094	-	-	5,094
Lake County	240,716	1,074	239,642	-	-	239,642
Astatula	1,381	-	1,381	-	-	1,381
Clermont	15,373	-	15,373	-	-	15,373
Eustis	16,305	-	16,305	30	-	16,335
Fruitland Park	3,265	-	3,265	6	-	3,271
Groveland	3,726	-	3,726	-	-	3,726
Howey-in-the-Hills	1,016	-	1,016	-	-	1,016
Lady Lake	12,556	-	12,556	-	-	12,556

Adjusted 2003 Population Estimates for Florida Counties and Municipalities
Used in the FY 2005 State Revenue Sharing Calculations

County / Municipality	April 1, 2003 Total Population	April 1, 2003 Inmate Population	April 1, 2003 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Leesburg	16,290	-	16,290	-	-	16,290
Mascotte	3,469	-	3,469	7	-	3,476
Minneola	7,124	-	7,124	-	-	7,124
Montverde	1,041	-	1,041	-	-	1,041
Mount Dora	10,594	-	10,594	-	-	10,594
Tavares	10,699	-	10,699	5	-	10,704
Umatilla	2,359	-	2,359	-	-	2,359
Unincorporated County	135,518	1,074	134,444	(48)	-	134,396
Lee County	495,088	634	494,454	-	-	494,454
Bonita Springs	39,906	6	39,900	-	-	39,900
Cape Coral	120,439	30	120,409	-	-	120,409
Fort Myers	52,527	100	52,427	3,083	-	55,510
Fort Myers Beach	6,792	-	6,792	-	-	6,792
Sanibel	6,224	-	6,224	-	-	6,224
Unincorporated County	269,200	498	268,702	(3,083)	-	265,619
Leon County	255,500	1,865	253,635	-	-	253,635
Tallahassee	162,310	1,754	160,556	456	-	161,012
Unincorporated County	93,190	111	93,079	(456)	-	92,623
Levy County	36,664	259	36,405	-	-	36,405
Bronson	966	-	966	-	-	966
Cedar Key	819	-	819	-	-	819
Chiefland	2,008	-	2,008	-	-	2,008
Fanning Springs (part)	559	-	559	-	-	559
Inglis	1,599	-	1,599	-	-	1,599
Otter Creek	135	-	135	-	-	135
Williston	2,304	-	2,304	-	-	2,304
Yankeetown	679	-	679	-	-	679
Unincorporated County	27,595	259	27,336	-	-	27,336
Liberty County	7,227	1,468	5,759	-	-	5,759
Bristol	932	63	869	-	-	869
Unincorporated County	6,295	1,405	4,890	-	-	4,890
Madison County	19,139	1,575	17,564	-	-	17,564
Greenville	870	17	853	-	-	853
Lee	365	-	365	-	-	365
Madison	3,079	42	3,037	-	-	3,037
Unincorporated County	14,825	1,516	13,309	-	-	13,309
Manatee County	286,884	315	286,569	-	-	286,569
Anna Maria	1,830	-	1,830	-	-	1,830
Bradenton	52,181	170	52,011	-	-	52,011
Bradenton Beach	1,505	-	1,505	-	-	1,505
Holmes Beach	5,015	-	5,015	-	-	5,015
Longboat Key (part)	2,596	-	2,596	-	-	2,596
Palmetto	12,944	16	12,928	-	-	12,928
Unincorporated County	210,813	129	210,684	-	-	210,684
Marion County	281,966	3,161	278,805	-	-	278,805
Belleview	3,612	6	3,606	1	-	3,607
Dunnellon	1,922	-	1,922	-	-	1,922
McIntosh	450	-	450	-	-	450
Ocala	47,139	111	47,028	79	-	47,107
Reddick	530	-	530	-	-	530
Unincorporated County	228,313	3,044	225,269	(80)	-	225,189
Martin County	134,491	1,133	133,358	-	-	133,358
Jupiter Island	619	-	619	-	-	619
Ocean Breeze Park	449	-	449	-	-	449
Sewall's Point	1,986	-	1,986	-	-	1,986
Stuart	15,275	63	15,212	-	-	15,212

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				Municipal Annexations	Municipal Incorporations	
Unincorporated County	116,162	1,070	115,092	-	-	115,092
Miami-Dade County	2,345,932	9,283	2,336,649	-	-	2,336,649
Aventura	27,241	-	27,241	-	-	27,241
Bal Harbour	3,312	-	3,312	-	-	3,312
Bay Harbor Islands	5,188	-	5,188	-	-	5,188
Biscayne Park	3,485	-	3,485	-	-	3,485
Coral Gables	43,216	-	43,216	-	-	43,216
Doral	-	-	-	-	29,672	29,672
El Portal	2,530	-	2,530	-	-	2,530
Florida City	8,466	16	8,450	-	-	8,450
Golden Beach	930	-	930	-	-	930
Hialeah	233,388	-	233,388	-	-	233,388
Hialeah Gardens	20,106	-	20,106	-	-	20,106
Homestead	34,989	-	34,989	-	-	34,989
Indian Creek Village	31	-	31	-	-	31
Islandia	6	-	6	-	-	6
Key Biscayne	11,100	-	11,100	-	-	11,100
Medley	1,130	-	1,130	-	-	1,130
Miami	372,920	1,997	370,923	-	-	370,923
Miami Beach	90,486	-	90,486	-	-	90,486
Miami Gardens	-	-	-	-	105,231	105,231
Miami Lakes	24,523	-	24,523	-	-	24,523
Miami Shores	10,441	-	10,441	-	-	10,441
Miami Springs	13,725	-	13,725	-	-	13,725
North Bay	6,613	-	6,613	-	-	6,613
North Miami	60,069	-	60,069	-	-	60,069
North Miami Beach	42,167	-	42,167	-	-	42,167
Opa-locka	15,592	-	15,592	-	-	15,592
Palmetto Bay	24,789	-	24,789	-	-	24,789
Pinecrest	19,286	-	19,286	-	-	19,286
South Miami	10,768	-	10,768	-	-	10,768
Sunny Isles Beach	16,198	-	16,198	-	-	16,198
Surfside	5,250	-	5,250	-	-	5,250
Sweetwater	14,280	-	14,280	-	-	14,280
Virginia Gardens	2,348	-	2,348	-	-	2,348
West Miami	6,162	-	6,162	-	-	6,162
Unincorporated County	1,215,197	7,270	1,207,927	-	(134,903)	1,073,024
Monroe County	80,537	64	80,473	-	-	80,473
Islamorada	6,970	-	6,970	-	-	6,970
Key Colony Beach	822	-	822	-	-	822
Key West	25,811	-	25,811	-	-	25,811
Layton	194	-	194	-	-	194
Marathon	10,341	-	10,341	-	-	10,341
Unincorporated County	36,399	64	36,335	-	-	36,335
Nassau County	63,062	43	63,019	-	-	63,019
Callahan	1,023	-	1,023	-	-	1,023
Fernandina Beach	11,361	24	11,337	-	-	11,337
Hilliard	2,748	-	2,748	-	-	2,748
Unincorporated County	47,930	19	47,911	-	-	47,911
Okaloosa County	181,102	2,260	178,842	-	-	178,842
Cinco Bayou	365	-	365	-	-	365
Crestview	16,030	-	16,030	-	-	16,030
Destin	11,784	-	11,784	-	-	11,784
Fort Walton Beach	20,513	-	20,513	-	-	20,513
Laurel Hill	554	-	554	-	-	554
Mary Esther	4,078	-	4,078	-	-	4,078
Niceville	12,446	-	12,446	3	-	12,449
Shalimar	723	-	723	-	-	723
Valparaiso	6,452	-	6,452	-	-	6,452
Unincorporated County	108,157	2,260	105,897	(3)	-	105,894

Adjusted 2003 Population Estimates for Florida Counties and Municipalities
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County / Municipality	April 1, 2003 Total Population	April 1, 2003 Inmate Population	April 1, 2003 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Okeechobee County	37,236	1,702	35,534	-	-	35,534
Okeechobee	5,452	-	5,452	-	-	5,452
Unincorporated County	31,784	1,702	30,082	-	-	30,082
Orange County	983,165	2,787	980,378	-	-	980,378
Apopka	31,374	-	31,374	35	-	31,409
Bay Lake	28	-	28	-	-	28
Belle Isle	6,087	-	6,087	-	-	6,087
Eatonville	2,474	64	2,410	-	-	2,410
Edgewood	2,078	-	2,078	-	-	2,078
Lake Buena Vista	19	-	19	-	-	19
Maitland	15,360	-	15,360	34	-	15,394
Oakland	1,638	-	1,638	5	-	1,643
Ocoee	28,093	-	28,093	-	-	28,093
Orlando	201,851	102	201,749	967	-	202,716
Windermere	2,292	-	2,292	-	-	2,292
Winter Garden	20,378	-	20,378	16	-	20,394
Winter Park	26,401	-	26,401	24	-	26,425
Unincorporated County	645,092	2,621	642,471	(1,081)	-	641,390
Osceola County	210,438	287	210,151	-	-	210,151
Kissimmee	52,749	50	52,699	6	-	52,705
Saint Cloud	23,429	-	23,429	2	-	23,431
Unincorporated County	134,260	237	134,023	(8)	-	134,015
Palm Beach County	1,211,448	3,493	1,207,955	-	-	1,207,955
Atlantis	2,117	-	2,117	-	-	2,117
Belle Glade	14,887	-	14,887	-	-	14,887
Boca Raton	76,043	-	76,043	3,360	-	79,403
Boynton Beach	64,593	-	64,593	-	-	64,593
Briny Breezes	409	-	409	-	-	409
Cloud Lake	172	-	172	-	-	172
Delray Beach	62,578	-	62,578	-	-	62,578
Glen Ridge	268	-	268	-	-	268
Golf	228	-	228	-	-	228
Greenacres	29,883	-	29,883	7	-	29,890
Gulf Stream	720	-	720	-	-	720
Haverhill	1,502	-	1,502	-	-	1,502
Highland Beach	3,994	-	3,994	-	-	3,994
Hypoluxo	2,433	-	2,433	-	-	2,433
Juno Beach	3,506	-	3,506	-	-	3,506
Jupiter	44,087	-	44,087	-	-	44,087
Jupiter Inlet Colony	382	-	382	-	-	382
Lake Clarke Shores	3,463	-	3,463	-	-	3,463
Lake Park	8,749	-	8,749	-	-	8,749
Lake Worth	35,371	-	35,371	-	-	35,371
Lantana	9,501	78	9,423	-	-	9,423
Manalapan	321	-	321	-	-	321
Mangonia Park	2,338	-	2,338	-	-	2,338
North Palm Beach	12,339	-	12,339	-	-	12,339
Ocean Ridge	1,657	-	1,657	-	-	1,657
Pahokee	6,114	-	6,114	-	-	6,114
Palm Beach	9,682	-	9,682	-	-	9,682
Palm Beach Gardens	39,423	-	39,423	-	-	39,423
Palm Beach Shores	1,345	-	1,345	-	-	1,345
Palm Springs	12,944	-	12,944	419	-	13,363
Riviera Beach	31,223	-	31,223	-	-	31,223
Royal Palm Beach	27,212	-	27,212	-	-	27,212
South Bay	4,087	1,317	2,770	-	-	2,770
South Palm Beach	1,533	-	1,533	-	-	1,533
Tequesta	5,333	-	5,333	-	-	5,333
Wellington	46,208	-	46,208	-	-	46,208
West Palm Beach	90,721	328	90,393	-	-	90,393

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County / Municipality	April 1, 2003 Total Population	April 1, 2003 Inmate Population	April 1, 2003 Total Population Less Inmates	Population Effects		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations	Municipal Incorporations	
Unincorporated County	554,082	1,770	552,312	(3,786)	-	548,526
Pasco County	375,318	786	374,532	-	-	374,532
Dade City	6,476	-	6,476	-	-	6,476
New Port Richey	16,191	-	16,191	-	-	16,191
Port Richey	3,139	-	3,139	2	-	3,141
Saint Leo	774	-	774	-	-	774
San Antonio	765	-	765	-	-	765
Zephyrhills	11,495	-	11,495	12	-	11,507
Unincorporated County	336,478	786	335,692	(14)	-	335,678
Pinellas County	939,864	1,089	938,775	-	-	938,775
Belleair	4,100	-	4,100	-	-	4,100
Belleair Beach	1,622	-	1,622	-	-	1,622
Belleair Bluffs	2,238	-	2,238	-	-	2,238
Belleair Shore	72	-	72	-	-	72
Clearwater	110,055	-	110,055	57	-	110,112
Dunedin	37,081	-	37,081	184	-	37,265
Gulfport	12,692	-	12,692	-	-	12,692
Indian Rocks Beach	5,234	-	5,234	-	-	5,234
Indian Shores	1,756	-	1,756	-	-	1,756
Kenneth City	4,502	-	4,502	-	-	4,502
Largo	71,752	117	71,635	290	-	71,925
Madeira Beach	4,529	-	4,529	-	-	4,529
North Redington Beach	1,555	-	1,555	-	-	1,555
Oldsmar	13,518	-	13,518	3	-	13,521
Pinellas Park	46,642	20	46,622	93	-	46,715
Redington Beach	1,590	-	1,590	-	-	1,590
Redington Shores	2,342	-	2,342	-	-	2,342
Safety Harbor	17,602	-	17,602	-	-	17,602
Saint Petersburg	252,246	220	252,026	-	-	252,026
Saint Petersburg Beach	10,002	-	10,002	-	-	10,002
Seminole	17,647	-	17,647	87	-	17,734
South Pasadena	5,826	-	5,826	-	-	5,826
Tarpon Springs	22,821	-	22,821	-	-	22,821
Treasure Island	7,508	-	7,508	-	-	7,508
Unincorporated County	284,932	732	284,200	(714)	-	283,486
Polk County	511,929	3,539	508,390	-	-	508,390
Auburndale	11,203	-	11,203	6	-	11,209
Bartow	15,492	297	15,195	243	-	15,438
Davenport	2,059	-	2,059	25	-	2,084
Dundee	2,952	-	2,952	-	-	2,952
Eagle Lake	2,507	-	2,507	-	-	2,507
Fort Meade	5,828	-	5,828	-	-	5,828
Frostproof	2,982	-	2,982	-	-	2,982
Haines City	14,115	-	14,115	73	-	14,188
Highland Park	246	-	246	-	-	246
Hillcrest Heights	264	-	264	-	-	264
Lake Alfred	3,981	-	3,981	-	-	3,981
Lake Hamilton	1,358	-	1,358	-	-	1,358
Lakeland	88,741	59	88,682	-	-	88,682
Lake Wales	11,626	-	11,626	-	-	11,626
Mulberry	3,385	-	3,385	-	-	3,385
Polk City	1,710	-	1,710	-	-	1,710
Winter Haven	26,867	-	26,867	10	-	26,877
Unincorporated County	316,613	3,183	313,430	(357)	-	313,073
Putnam County	71,971	434	71,537	-	-	71,537
Crescent City	1,815	-	1,815	-	-	1,815
Interlachen	1,488	-	1,488	-	-	1,488
Palatka	10,510	-	10,510	-	-	10,510
Pomona Park	796	-	796	-	-	796
Welaka	584	-	584	-	-	584

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				Municipal Annexations	Municipal Incorporations	
Unincorporated County	56,778	434	56,344	-	-	56,344
Saint Johns County	139,849	212	139,637	-	-	139,637
Hastings	616	-	616	-	-	616
Marineland (part)	1	-	1	-	-	1
Saint Augustine	13,245	-	13,245	-	-	13,245
Saint Augustine Beach	5,214	-	5,214	-	-	5,214
Unincorporated County	120,773	212	120,561	-	-	120,561
Saint Lucie County	211,898	156	211,742	-	-	211,742
Fort Pierce	38,732	77	38,655	101	-	38,756
Port Saint Lucie	103,072	-	103,072	-	-	103,072
Saint Lucie Village	622	-	622	-	-	622
Unincorporated County	69,472	79	69,393	(101)	-	69,292
Santa Rosa County	128,889	1,364	127,525	-	-	127,525
Gulf Breeze	5,764	-	5,764	-	-	5,764
Jay	566	-	566	-	-	566
Milton	7,288	94	7,194	-	-	7,194
Unincorporated County	115,271	1,270	114,001	-	-	114,001
Sarasota County	348,761	20	348,741	-	-	348,741
Longboat Key (part)	5,072	-	5,072	-	-	5,072
North Port	31,352	-	31,352	-	-	31,352
Sarasota	54,434	20	54,414	-	-	54,414
Venice	19,290	-	19,290	3	-	19,293
Unincorporated County	238,613	-	238,613	(3)	-	238,610
Seminole County	394,900	245	394,655	-	-	394,655
Altamonte Springs	42,466	-	42,466	-	-	42,466
Casselberry	24,439	6	24,433	-	-	24,433
Lake Mary	13,163	-	13,163	-	-	13,163
Longwood	13,815	-	13,815	6	-	13,821
Oviedo	29,018	-	29,018	-	-	29,018
Sanford	44,549	111	44,438	21	-	44,459
Winter Springs	32,572	-	32,572	13	-	32,585
Unincorporated County	194,878	128	194,750	(40)	-	194,710
Sumter County	63,001	7,525	55,476	-	-	55,476
Bushnell	2,119	-	2,119	30	-	2,149
Center Hill	930	-	930	-	-	930
Coleman	642	-	642	-	-	642
Webster	802	-	802	-	-	802
Wildwood	3,948	-	3,948	-	-	3,948
Unincorporated County	54,560	7,525	47,035	(30)	-	47,005
Suwannee County	37,198	-	37,198	-	-	37,198
Branford	688	-	688	-	-	688
Live Oak	6,534	-	6,534	-	-	6,534
Unincorporated County	29,976	-	29,976	-	-	29,976
Taylor County	20,646	1,647	18,999	-	-	18,999
Perry	6,824	-	6,824	-	-	6,824
Unincorporated County	13,822	1,647	12,175	-	-	12,175
Union County	13,726	3,856	9,870	-	-	9,870
Lake Butler	1,930	-	1,930	-	-	1,930
Raiford	268	-	268	-	-	268
Worthington Springs	174	-	174	290	-	464
Unincorporated County	11,354	3,856	7,498	(290)	-	7,208
Volusia County	470,770	1,823	468,947	-	-	468,947
Daytona Beach	64,889	54	64,835	-	-	64,835
Daytona Beach Shores	4,514	-	4,514	16	-	4,530

Adjusted 2003 Population Estimates for Florida Counties and Municipalities
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				Municipal Annexations	Municipal Incorporations	
DeBary	17,124	-	17,124	-	-	17,124
DeLand	22,901	-	22,901	18	-	22,919
Deltona	76,332	-	76,332	-	-	76,332
Edgewater	20,088	-	20,088	-	-	20,088
Flagler Beach (part)	76	-	76	-	-	76
Holly Hill	12,504	-	12,504	-	-	12,504
Lake Helen	2,823	-	2,823	-	-	2,823
New Smyrna Beach	20,595	-	20,595	4	-	20,599
Oak Hill	1,481	-	1,481	27	-	1,508
Orange City	7,102	-	7,102	650	-	7,752
Ormond Beach	38,325	6	38,319	-	-	38,319
Pierson	2,621	-	2,621	-	-	2,621
Ponce Inlet	2,917	-	2,917	-	-	2,917
Port Orange	50,981	-	50,981	39	-	51,020
South Daytona	13,714	-	13,714	-	-	13,714
Unincorporated County	111,783	1,763	110,020	(754)	-	109,266
Wakulla County	24,938	1,327	23,611	-	-	23,611
Saint Marks	271	-	271	-	-	271
Sopchoppy	411	-	411	-	-	411
Unincorporated County	24,256	1,327	22,929	-	-	22,929
Walton County	47,066	1,413	45,653	-	-	45,653
DeFuniak Springs	5,172	40	5,132	-	-	5,132
Freeport	1,210	-	1,210	-	-	1,210
Paxton	682	-	682	-	-	682
Unincorporated County	40,002	1,373	38,629	-	-	38,629
Washington County	21,913	1,328	20,585	-	-	20,585
Caryville	319	101	218	-	-	218
Chipley	3,517	-	3,517	-	-	3,517
Ebro	232	-	232	-	-	232
Vernon	744	30	714	-	-	714
Wausau	432	-	432	-	-	432
Unincorporated County	16,669	1,197	15,472	-	-	15,472
Florida	17,071,508	104,198	16,967,310	-	-	16,967,310
Incorporated	8,498,995	15,072	8,483,923	20,079	134,903	8,638,905
Unincorporated	8,572,513	89,126	8,483,387	(20,079)	(134,903)	8,328,405

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, 2003. Pursuant to state law, such inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations. Additionally, the 2003 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.

Data Source: Executive Office of the Governor, as certified to the Florida Department of Revenue.