

**LOCAL GOVERNMENT  
FINANCIAL INFORMATION  
HANDBOOK**

**July 1993**

**Advisory Council on Intergovernmental Relations  
Florida Department of Revenue  
Economic & Demographic Research Division, Florida Legislature**



**LOCAL GOVERNMENT FINANCIAL INFORMATION HANDBOOK**

**JULY 1993**

**PREPARED BY**

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### Inquiries and Suggestions

Inquiries regarding the information and estimates presented in the Handbook should be directed to the contact or office specified at the end of each chapter. General inquiries and questions regarding this Handbook should be directed to Mary Kay Falconer or Steven O’Cain at the Florida ACIR. If you have suggestions for the next update of this document in July of 1994, please contact the Florida ACIR at (904) 488-9627 (Suncom 278-9627).

## CHAPTER 1: INTRODUCTION AND OVERVIEW

### Components of the Handbook

The Local Government Financial Information Handbook is a complete reference for several revenue sources shared by the state with counties and municipalities. The Handbook also contains relevant information on several items useful for budgeting purposes, including estimated constitutional officers' salaries, population estimates and projections, and inflation indices. Preparation of the Handbook was a joint effort of the Florida Advisory Council on Intergovernmental Relations, the Florida Department of Revenue, and the Economic and Demographic Research Division of the Joint Legislative Management Committee. In its entirety, the Handbook provides information that should assist municipalities and counties in their budgeting and financial planning.

The chapters that address the major revenue sources or programs accommodate a comprehensive explanation of the revenue program components. The information contained in each revenue chapter begins with a history of noteworthy amendments to relevant general law, including changes enacted in 1993. The administrative procedures are covered in detail with different distributions and corresponding calculations clarified for the benefit of the reader. The authorization of the revenue source or program, eligibility requirements, and limitations on use of the revenue are also explained.

**Estimates** for fiscal year 1993-94 are displayed for the major revenue sources and programs. These estimates are based on the results of the state estimating conferences mandated in ss. 216.133 - 216.137, F.S. Throughout the fiscal year, revised estimates are calculated on a statewide basis during the Revenue Estimating Conferences. Local estimates, however, are not generated as part of the Revenue Estimating Conferences.

**It is also important to note that the estimates do not necessarily represent the actual disbursements for each local government and should be revised according to the latest economic trends.**

### The Consensus Estimating Process

Economic, demographic, and revenue forecasts are essential for a variety of governmental planning and budgeting functions. For example, the Governor's budget recommendations and the Legislative appropriations process require a wide range of multiple year forecasts. Economic and demographic forecasts are also needed to support estimates of revenues and demands for state services. Revenue estimates are needed to develop a state financial plan to insure that the State meets the constitutional requirement of a balanced budget. Caseload estimates are needed to support financial models for education, criminal justice, transportation, and social services programs.

State governments, all of which have similar information needs, have developed many different forecasting procedures to provide these estimates. Some states rely heavily on the governor's office or the state legislature to provide these forecasts. Other states have delegated this responsibility to an elected official, a constitutional officer, a state university or to a private forecasting service.

In Florida, the professional staffs of the Legislature (principals), the Governor's Office (principal), the administering agency (participant) and, in the case of the Criminal Justice Estimating Conference, the Supreme Court (principal), meet in regularly scheduled Consensus Estimating Conferences. These conferences are held at least three times a year, once in the fall to provide forecasts for the Governor's budget recommendations, once in the spring to provide final estimates for the Legislature's appropriations process, and then in the summer to adjust the spring forecast for legislative changes.

Consensus forecasting began on an official basis in 1970 and was limited to forecasts of the general revenue fund. The use of consensus forecasting to support the planning and budgeting processes has expanded in recent years. There are now eight estimating conferences:

1. Economic (National & State)
2. Population and Demographic
3. Revenues
4. Criminal Justice
5. Education
6. Social Services
7. Transportation
8. Child Welfare System

General authority for the consensus forecasts is provided in the ss. 216.133 - 216.137, F.S., which designate the conference principals and participants. Conference principals can call conferences and are generally responsible for developing and choosing the forecasts. Participants are requested to provide alternative forecasts and to generate supporting information.

Under the rules governing the consensus process in Florida, each principal in the process has a veto. All parties must agree on the forecasts before they are finalized. Once adopted, all state agencies are bound to use the consensus forecasts in all official actions.

All conferences are open public meetings. Conference forecasts are made under the assumptions of both current law and administrative practices continuing throughout the forecast period. Impact conferences are convened when estimates are needed of the impact of proposed changes in current law or current administrative practice.

Results of the estimating conferences are monitored on a monthly or quarterly basis. Errors on the estimating process are publicly reported. If at any time in the monitoring process a principal feels that the forecasts are no longer valid, that principal may call an estimating conference and propose changes to the official forecasts.

While authority for consensus forecasting is provided in Florida Statutes and official forecasts are mandated to be used by state agencies for planning and budgeting purposes, the Legislature is not legally bound to use these forecasts. However, since 1970 the Florida Legislature has always used the results of these conferences in its official duties.

In preparing the revenue estimates for the Local Government Financial Information Handbook, the Department of Revenue uses the latest state consensus forecasts for the pertinent tax sources. The distributions for each revenue sharing program and local option tax are computed in accordance with general law and interlocal agreement, as applicable. Utilizing a variety of econometric models and other forecasting techniques, individual local government estimates are developed for some local option tax sources.

**However, for local government planning and budgeting purposes it is important to remember that these are point estimates. This means there is an inherent margin of error, and actual revenues could be more or less than the estimated amount. Additionally, these estimates are provided for use as a budgeting guide, and are by no means a guarantee of revenues to be received. There is no substitute for knowledge of local economic conditions for developing estimates.**

For more information on developing consensus or revenue forecasts, please contact the Office of Tax Research, Department of Revenue at (904) 488-5630 (Suncom 278-5630).

### Criteria for Evaluating State Shared Revenue Programs

For the most part, all of the tax revenues included in the Handbook are revenues preempted by the state in the Florida Constitution. The relevant constitutional provisions reserve all revenues, except ad valorem or property taxes, for the state.<sup>1</sup> The state may authorize, in general law, other governmental entities to levy and use these revenues. Many of these statutory authorizations are captured here.<sup>2</sup> However, the Handbook does not include all of the state revenues shared with municipalities and counties in grant programs or through general and special appropriations.

Criteria characterizing the revenue programs included in the Handbook facilitate efforts to attain a greater understanding of their purpose, intent, and structure. Additional distinctions

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<sup>1</sup> Article VII, Section 1(a), Florida Constitution.

<sup>2</sup> It should be noted that local governments have the authority to levy taxes not covered in this Handbook, such as the Occupational License Tax (Chapter 205, F.S.) and the Public Service Tax (s. 166.231, F.S.).

among the revenues included in this Handbook can be identified using the criteria. More importantly, they serve as a tool for explaining the organization of the information in this reference document. The following set of criteria was developed for this purpose:

- 1) State taxing authority delegated for local use;
- 2) An intent for ensuring minimal equity among municipalities or counties or for relieving current property or other taxes is often associated with the establishment of the revenue source or program;
- 3) Revenue sources are clearly specified (one source or a combination of sources);
- 4) The structure of the distributions and formulas used for redistribution of the funds are predetermined;
- 5) A state agency, typically the Florida Department of Revenue, is the administering entity for the revenue source or program;
- 6) Eligibility criteria are specified for participation;
- 7) Actual initiation or implementation of taxing authority occurs at the local level with the passage of a local ordinance and possibly a referendum;

When the criteria above are applied as a framework for distinguishing the revenue programs discussed in the Handbook, two major categories emerge. The first category includes most of the revenue sources and programs included in the Handbook and those that conform to most of the criteria listed above, criteria #1 through #6. This category is labelled **Comprehensive State Shared Revenue Programs**. These revenue programs are relatively complex in their structure and difficult to administer. They often rely on a portion of a state tax or several taxes and, in some instances, have multiple distributions. Administration of the proceeds associated with the revenues in the first category involve state agencies and do not allow for local administration of the funds.

The revenue sources and programs in the second category are actually a subset of the entire selection of revenue programs included in the Handbook. They include those revenue programs that allow local governments to initiate or impose a tax that is generally considered a "state" tax. Criterion #7 is the key distinction between the first and second categories. The passage of a local ordinance, resolution, and possibly a referendum is required before the tax associated with that program can be levied. In the Handbook, the second category is labelled, **Local Revenue Programs that are Optional**.

In addition to the state shared revenue criteria and the identification of two categories for organizing the presentation of these revenue programs, several figures are provided in this chapter for the purpose of understanding the differences and similarities between all of the revenue programs covered in the Handbook.

**Figure 1.1: Inventory of Revenue Programs Included in the Local Government Financial Information Handbook that Benefit Counties: Revenue Source or Program and Authorized Use or Purpose**

Figure 1.1 displays an inventory of all of the revenue sources or programs included in the Handbook that benefit counties and separates them into the two categories discussed above. Within each major category, the authorized use of the revenue generated in each program is specified. Authorized uses vary from a purpose that is appropriate for all local capital projects to a more specific purpose, such as transportation or tourism-related projects.

**Figure 1.2: Inventory of Revenue Programs Included in the Local Government Financial Information Handbook that Benefit Municipalities: Revenue Source of Program and Authorized Use or Purpose**

Figure 1.2 displays an inventory of all of the revenue sources or programs included in the Handbook that benefit municipalities. Certainly, more state shared revenue programs addressed in this publication authorize the participation of counties rather than municipalities; although, a number of revenue programs apply to both types of local governments.

**Figure 1.3: 1993 Legislative Changes**

Figure 1.3 indicates the revenue sources and programs that were amended during the 1993 legislative session. Also, refer to appropriate chapters of this Handbook for more detailed information.

**Figure 1.4: Inventory of Revenue Programs Included in the Local Government Financial Information Handbook: Year Began, Tax Sources, and Trust Funds**

Major features of the revenue programs included in the Handbook are summarized in Figure 1.4. Even though a few major revenue programs began after 1980, the origin of most of the programs was prior to 1980. As indicated in Figure 1.4, the comprehensive revenue sharing programs benefiting municipalities rely primarily on the sales tax, the cigarette tax, and gas taxes. County comprehensive revenue sharing programs depend on the intangibles tax, sales tax, and gas taxes. The Department of Revenue serves as the state agency that is responsible for administering the majority of the revenue programs and their respective trust funds. Trust funds are an important component of the administration of the revenues used in almost all of the revenue sharing programs. A service charge levied against several trust funds called the General Revenue Service Charge was amended from 6% to 7.0% in

a major tax bill passed during the 1990 legislative session. An additional 0.3% was authorized in another bill, resulting in a current service charge of 7.3%. The trust funds that are directly associated with the revenue sharing programs or those that include money eventually transferred to a revenue sharing program trust fund affected by this change are the following:

- Agents and Solicitors County License Tax Trust Fund
- Alcoholic Beverage and Tobacco Trust Fund
- Cigarette Tax Collection Trust Fund
- Gas Tax Collection Trust Fund
- Insurance Commissioner's Regulatory Trust Fund  
(Police and Firefighter's Pension Funds)
- Local Alternative Fuel User Fee Clearing Trust Fund
- Local Option Gas Tax Trust Fund
- Motorboat Revolving Trust Fund
- Oil and Gas Tax Trust Fund <sup>3</sup>

When documentation was available, other deductions for administrative costs were also identified for each trust fund associated with a revenue source or program in **Figure 1.4**. Sections 215.20 and 215.22, F.S., were rewritten again during the 1991 legislative session by Chapter 91-112, Laws of Florida, in order to consolidate and clarify the two chapter laws passed in 1990. In general, the statutory language was replaced with the same statutory language prior to the 1990 legislative amendments. The most significant change to s. 215.20, F.S., was that the Agency Budget Sunset Trust Fund was repealed, and the 0.3% of the service charge imposed on trust funds by Chapter 90-110, Laws of Florida, was redirected into the state General Revenue Trust Fund. This was an administrative change with no fiscal impact on local government trust funds.

**Figure 1.5: Trust Funds Containing Local Government Revenues: Select Statutory Provisions and Administering State Agencies**

The Department of Revenue administers most of the trust funds related to state shared revenue programs as shown in **Figure 1.5**. For reference purposes, all trust funds containing local government revenues are listed in this figure along with the statutory provisions that created the trust funds. The state department responsible for collecting the tax revenue deposited into the trust fund, and the department involved with the administration of the trust fund is also listed. Notations included in the figure distinguish those trust funds that were created specifically for the distribution of revenue to local governments from those that contain revenue for several entities, one of which is a local government.

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<sup>3</sup> The Oil and Gas Tax Trust Fund is not subject to the additional 0.3% service charge because it was not listed in s. 215.22, F.S., when the service charge was imposed by Chapter 90-112, Laws of Florida.



**Figure 1.6: Comparison of Selected FY 1992-93 and FY 1993-94 Handbook Estimates and Percentage of Municipal, County, and Combined Total Revenues**

A comparison of the annual estimates between FY 1992-93 and FY 1993-94 for selected revenue programs in the Handbook appears in **Figure 1.6**. As shown in this figure, counties are the major benefactor of these revenue programs, receiving an estimated \$1,924 million for FY 1993-94 as compared to \$710 million for municipalities. When comparing percentage change in total estimated revenue from FY 1992-93 to FY 1993-94 from these programs, the estimates show a 6.10% increase for municipalities and a 8.02% increase for counties.

The Half-Cent Sales Tax Program generates the largest amount of revenue for municipalities and counties as a whole, an estimated 33.98% in FY 1993-94. The Revenue Sharing Programs for municipalities and counties are the second largest revenue source, constituting 16.72% in FY 1993-94. Local option taxes, both the gas tax and the Infrastructure Surtax, provide counties and municipalities with significant amounts of revenue comprising 15.22% and 9.89% of total selected revenues, respectively.

Figure 1.1

**Inventory of Revenue Programs Included  
in the Local Government Financial Information Handbook that Benefit Counties:  
Revenue Source or Program and Authorized Use or Purpose**

<u>Revenue Source or Program</u>	<u>Beneficiary</u>	<u>Authorized Use or Purpose</u>
<b>I. Comprehensive State Shared Revenue Programs</b>		
Local Government Half-Cent Sales Tax	Eligible counties	Payment of principal or interest on any capital project; countywide tax relief or countywide programs
County Revenue Sharing Program	Eligible counties	Bonds (some limitations)
County Constitutional Motor Fuel Tax	All counties	Meeting debt service requirements; any remaining monies must be used for roads
County Motor Fuel Tax	All counties	Transportation related expenses
Pari-mutuel Tax	All counties	General revenue fund
Oil, Gas, & Sulphur Production Tax	Counties producing oil, gas, and sulphur	General revenue fund
Mobile Home License Tax	All counties	Not specified in the statutes
Insurance License Tax	All counties	Not specified in the statutes
Beverage License Tax	All counties	Not specified in the statutes
Solid Mineral Severance Tax	Counties producing phosphate rock	Phosphate-related expenses
Local Govt. Cooperative Assistance Program	Eligible counties	Transportation related expenses
<b>II. Local Revenue Programs that are Optional</b>		
Local Option Motor Fuel Tax	Eligible counties that levy "original" 1 to 6 cents of tax	Transportation; bonds; also infrastructure (in counties with total pop. < 50,000, ) under certain circumstances)
	Eligible counties that levy "additional" 1 to 5 cents of tax	Transportation expenditures needed to meet requirements of the capital improvements element of an adopted comprehensive plan
Ninth Cent Gas Tax (formerly Voted Gas Tax)	All levying counties	Funding the acquisition, construction, reconstruction, and maintenance of roads

Figure 1.1 continued

**Inventory of Revenue Programs Included  
in the Local Government Financial Information Handbook that Benefit Counties:  
Revenue Source or Program and Authorized Use or Purpose**

<u>Revenue Source or Program</u>	<u>Beneficiary</u>	<u>Authorized Use or Purpose</u>
Charter County Transit System Surtax	Charter counties and consolidated county gov'ts that levy	Fixed guideway rapid transit system, bus system, roads & bridges
Local Infrastructure Surtax	All levying counties	Infrastructure, bonds; also operating purposes (in counties with total pop. < 50,000, under certain circumstances)
Small County Surtax	All small counties with pop. < 50,000 that levy	Operating purposes, also bonds (if approved by referendum)
Indigent Care Surtax	All non-consolidated counties with pop. > 800,000 (except Dade Co.) that levy	Health care services for indigent and medically poor county residents
County Public Hospital Surtax	Dade County only	Funding of the county public general hospital
Small County Indigent Care Surtax	All small counties with pop. < 50,000 that levy	Health care services for indigent and medically poor county residents
Dade County Food & Beverage Surtax	Dade County only	Funding programs to assist homeless persons or persons about to become homeless
Tourist Development Taxes	All levying counties	Tourist related projects
Convention Development Taxes	All levying counties	Tourism & convention related projects

**Figure 1.2**

**Inventory of Revenue Programs Included  
in the Local Government Financial Information Handbook that Benefit Municipalities:  
Revenue Source or Program and Authorized Use or Purpose**

<u>Revenue Source or Program</u>	<u>Beneficiary</u>	<u>Authorized Use or Purpose</u>
<b>I. Comprehensive State Shared Revenue Programs</b>		
Local Government Half-Cent Sales Tax	Eligible municipalities	Payment of principal or interest on any capital project; municipality-wide utility or property tax relief; municipality-wide programs
Municipal Revenue Sharing Program	Eligible municipalities	Transportation (33.2%); bonds (some limitations)
Municipal Financial Assistance Trust Fund	Eligible municipalities	General revenue fund
Mobile Home License Tax	Eligible municipalities	Not specified in the statutes
Insurance Premium Tax	Eligible municipalities	Pension funds and supplemental compensation
Beverage License Tax	All municipalities	Not specified in the statutes
Local Gov't Cooperative Assistance Program	Eligible municipalities	Transportation related expenses
<b>II. Local Revenue Programs that are Optional</b>		
Local Option Motor Fuel Tax	Eligible municipalities receiving proceeds as result of interlocal agreement or by historical transportation expenditures formula	Transportation; bonds
Ninth Cent Gas Tax (formerly Voted Gas Tax)	Eligible municipalities receiving proceeds as result of interlocal agreement <sup>1</sup>	Funding the acquisition, construction, reconstruction, and maintenance of roads

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<sup>1</sup> Although counties are not required by statutory law to share the proceeds of the Ninth-Cent Gas Tax (formerly the Voted Gas Tax), some counties share this revenue with municipalities by interlocal agreement.

Figure 1.2 continued

**Inventory of Revenue Programs Included  
in the Local Government Financial Information Handbook that Benefit Municipalities:  
Revenue Source or Program and Authorized Use or Purpose**

<u>Revenue Source or Program</u>	<u>Beneficiary</u>	<u>Authorized Use or Purpose</u>
<b>II. Local Revenue Programs that are Optional</b>		
Local Infrastructure Surtax	Eligible municipalities receiving proceeds as result of interlocal agreement or by formula	Infrastructure, bonds
Small County Surtax	All municipalities, if county levies	Operating purposes, bonds

**Figure 1.3**  
**Inventory of Local Government Revenues Included**  
**in the Local Government Financial Information Handbook**  
**1993 Legislative Changes**

<u>Revenue Source or Program</u>	<u>Chapter Law</u> <u>(Original Bill)</u>	<u>Legislative Change(s)</u>
<b>I. Comprehensive State Shared Revenue Programs</b>		
Half-Cent Sales Tax	Ch. 93-207, L.O.F. (CS/HB 461)	Provides that 30% of the Advanced Disposal Fee proceeds shall be allocated as supplemental grants to counties. Of the 30% provided for supplemental grants to counties, 10% shall be used as an additional amount for the emergency distribution of counties with a population of less than 50,000 pursuant to s. 218.65, F.S. These additional monies shall be disbursed pursuant to the terms of s. 218.65, F.S.
Municipal Revenue Sharing	Ch. 93-233, L.O.F. (CS/CS/HB 557)	Amends s. 218.21(6)(b), F.S., to remove the 7% guaranteed annual increase in funds received, by any government exercising municipal powers under s. 6(f), Art. VIII of the State Constitution (Metro-Dade), from the Municipal Revenue Sharing Trust Fund for Municipalities. Beginning in FY 1994-95, Metro-Dade will receive no less than the aggregate amount it received from the trust fund in the preceding fiscal year, plus a percentage increase in such amount equal to the percentage increase of the trust fund for the preceding fiscal year. Metro-Dade's amount, however, cannot be less than the amount it received in the preceding year.
Municipal Revenue Sharing	Ch. 93-71, L.O.F. (SB 352)	Amends s. 206.61, F.S., to eliminate a "grandfather" provision that allowed municipalities to continue imposing a gas tax within municipal limits. Pensacola is the only known municipality to impose a gas tax under this provision.
Constitutional Gas Tax	Ch. 93-71, L.O.F. (SB 352)	Expands the uses of surplus gas tax funds to include maintenance of roads. The term "maintenance" includes 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, as necessary for the safe and efficient operation of roads. In addition, these surplus funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.

Figure 1.3 continued

<u>Revenue Source or Program</u>	<u>Chapter Law (Original Bill)</u>	<u>Legislative Change(s)</u>
Pari-mutuel Tax <sup>1</sup>	Ch. 92-348, L.O.F. (HB 37-A)	Reenacts the pari-mutuel statutes including the provision regarding the guaranteed entitlement to all Florida counties.
Insurance Premium Tax	Ch. 93-193, L.O.F. (CS/CS/SB 42)	Authorizes special fire control districts not the FRS to establish their own local retirement plans for their employees in the same manner as now permitted for municipalities pursuant to Ch. 175, F.S. Those districts which elect to establish a pension fund would also be permitted to share in the distribution of insurance premium tax as a partial funding source for their pension fund.
<b>II. Local Revenue Programs that are Optional</b>		
Local Option Gas Tax	Ch. 93-164, L.O.F. (CS/SB 1328)	Amends s. 336.025(7)(b), F.S., to authorize local governments to use the proceeds of the Local Option Gas Tax to fund the costs of structures used for the storage and maintenance of road equipment.
Local Option Gas Tax	Ch. 93-206, L.O.F. (CS/CS/HB 2315)	Authorizes local governments to impose an additional local option tax local option tax of 1 cent to 5 cents on each gallon of motor fuel sold at the retail level within the county. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum. Local governments must utilize these additional gas tax monies <u>only</u> for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.
Ninth-Cent Gas Tax	Ch. 93-206, L.O.F. (CS/CS/HB 2315)	Amends s. 336.021, F.S., to allow any county, by extraordinary vote of the membership of the governing body or by referendum, to impose a 1 cent per gallon tax on motor fuels and special fuels sold in the county. The present wording, allowing the governing body to include language on the referendum that would limit the number of years such a tax could remain in effect, is repealed.

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<sup>1</sup> Chapter 92-348, Laws of Florida, which rewrote and reenacted the Florida Pari-mutuel Code, was passed during special session and approved by the Governor on December 16, 1992.

Figure 1.3 continued

<u>Revenue Source or Program</u>	<u>Chapter Law (Original Bill)</u>	<u>Legislative Change(s)</u>
Local Option Disc. Sales Surtaxes (Dade Co. Food & Beverage Surtax)	Ch. 93-233, L.O.F. (CS/CS/HB 557)	Amends and renumbers s. 125.0104(3)(n), F.S., as newly created s. 212.0306, F.S. The law authorizes the levy of an additional 1% tax on food, beverages, and alcoholic beverages in Dade County establishments with a state-issued alcoholic beverage license for consumption on premises, except for hotels and motels. The tax does not apply in Bal Harbour, Miami Beach, and Surfside which are presently imposing the Municipal Resort Tax. For the first 12 months after imposition, the proceeds of this new 1% tax shall be used for programs for the homeless. The county must self-administer the tax, and the tax is repealed on October 1, 2008.
Local Option Disc. Sales Surtaxes	Ch. 93-207, L.O.F. (CS/HB 461)	Amends s. 212.055, F.S., to allow local gov'ts to use the proceeds and accrued interest of the Infrastructure Surtax to finance the closure of county-owned or municipal-owned solid waste landfills that are already closed or are required to be closed by order of DER. Any use of proceeds or interest for purposes of landfill closure prior to July 1, 1993, is ratified. In addition, small counties (population < 50,000) may use the proceeds or accrued interest for long-term maintenance costs associated with landfill closures.
Local Option Disc. Sales Surtaxes	Ch. 93-222, L.O.F. (CS/HB 729)	Amends s. 212.054, F.S., to provide for the application of such surtaxes to services. The tax on any sales amount above \$5,000 applies to services, except for long distance telephone service. The law also revises the conditions under which a service is deemed to occur in a certain county and specifies when the surtax applies to dealers outside the county. In addition, the law specifies that if the Infrastructure Surtax was levied pursuant to a referendum held before July 1, 1993, the surtax may not be levied beyond the time established in the ordinance or 15 years, if the ordinance set no time limit. The levy may only be extended by referendum approval. The limitation on the period during which a referendum may be held is removed. Also, the definition of "infrastructure" is expanded to include emergency vehicles and equipment, and purchases of such items with surtax revenues is approved retroactively.



Figure 1.3 continued

<u>Revenue Source or Program</u>	<u>Chapter Law (Original Bill)</u>	<u>Legislative Change(s)</u>
Optional Tourist Taxes (Dade Co. Tourist Development Tax)	Ch. 93-233, L.O.F. (CS/CS/HB 557)	Amends and renumbers s. 125.0104(3)(n), F.S., as newly created s. 212.0306, F.S. The law authorizes the <u>continued</u> levy of the 2% tax on sale of food, beverages, or alcoholic beverages in Dade County hotels and motels only. The proceeds are to be used for tourist promotion purposes as outlined in s. 125.0104(5)(a)2. or 3., F.S. The tax does not apply in Bal Harbour, Miami Beach, and Surfside which are presently imposing the Municipal Resort Tax. The county must self-administer the tax, and the tax is repealed on October 1, 2008.
Convention Development Taxes	Ch. 93-286, L.O.F. (HB 1969)	Amends s. 212.0305(2), F.S., to authorize any county or municipality or municipality wherein the tax is levied to adopt and implement a convention center booking policy to apply to convention centers owned or operated by the local government which gives priority to bookings after July 1, 1993, in accordance with the minimum number of hotel rooms to be utilized in connection with such convention center bookings or in accordance with the impact of such bookings on the Convention Development Tax generated.
Municipal Resort Tax	Ch. 93-286, L.O.F. (HB 1969)	Amends ss. 1,2, and 3 of Chapter 67-930, Laws of Florida, to remove the exemption which prevented cities that currently levy the Municipal Resort Tax (Bal Harbour, Miami Beach, and Surfside) from levying the tax on the retail sales price of beer and malt beverages. These cities should see an increase in the amount of tax revenue generated from this levy.
Constitutional Officers' Salaries	Ch. 93-146, L.O.F. (HB 1545)	Amends s. 145.16, F.S., to include district school board members in the definition of "county officials." This section prohibits special laws or general laws of local application pertaining to the compensation of county officials. Annual salaries of district school board members and superintendents of schools for 1993 and each year thereafter shall be established at the same amounts as those persons were paid for FY 1991-92, adjusted by each annual increase pursuant to Ch. 145, F.S. Salaries previously paid to district school board members and superintendents of schools, consistent with Ch. 145 and s. 230.202(2) and (3), F.S., are ratified and validated.

**Figure 1.4**  
**Inventory of Local Government Revenues Included**  
**in the Local Government Financial Information Handbook**  
**Year Began, Tax Sources, and Trust Funds**

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds</u> <sup>1</sup>
<b>I. Comprehensive State Shared Revenue Programs</b>			
Local Govt. Half-Cent Sales Tax	1982	Sales	Local Government Half-Cent Sales Tax TF
County Revenue Sharing Program	1972	Cigarette Tax (2.9%) Intangibles Tax (33.5%)	County Revenue Sharing TF (4)
Municipal Revenue Sharing Program	1972	Cigarette Tax (32.4%) Gas Tax (.01) State Alternative Fuel Users Fee (25%)	Municipal Revenue Sharing TF (4)
Municipal Financial Assistance Trust Fund (cigarette tax)	1971	Cigarette Tax (5.8%)	Municipal Financial Assistance TF (4)
County Constitutional Gas Tax	1943	Gas Tax (.02)	Gas Tax Collection TF (2)
County Motor Fuel Tax	1949	Gas Tax (.01)	Gas Tax Collection TF (only county gas tax affected); (3)(6)
Pari-mutuel Tax	1931	License Taxes Related to Pari-mutuel Betting Industry (\$29,915,500) guaranteed	Pari-mutuel Wagering TF

<sup>1</sup> The following notations indicate which trust funds are

- (1) subject to the General Revenue Service Charge (7.3%) authorized in s. 215.20, F.S.;
- (2) trust funds that have administrative cost deductions;
- (3) subject to both (1) and (2);
- (4) not subject to service charges or other deductions, but include money that during the administrative process, was previously in a trust fund subject to the General Revenue Service Charge or affected by another deduction;
- (5) subject to administrative cost deductions, but the costs are not currently being deducted; and
- (6) taxpayer deductions.
- (7) subject to a 7% General Revenue Service Charge, without the additional 0.3% charge.

Figure 1.4 continued

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds<sup>2</sup></u>
<b>I. Comprehensive State Shared Revenue Programs (continued)</b>			
Oil and Gas Production Tax	1945	Production of Oil & Gas (fixed % by type)	Oil & Gas Tax TF (7)
Mobile Home License Tax	1965	Mobile Home License Taxes (\$25 to \$80 by size)	License Tax Collection TF (2)
Insurance License Tax	1959	Ins. Agents & Solicitors License (\$6 per license)	Agents and Solicitors County Tax TF (1) (separate trust fund for each county)
Insurance Premium Tax			
Mun. Police Officers' Pension Fund	1953	Casualty Ins. Prem.(.85)	Insurance Comm. Regulatory TF (3)
Mun. Firefighters' Pension Fund	1963	Property Ins. Prem.(1.85)	Insurance Comm. Regulatory TF (3)
Firefighters' Supp. Comp. Fund	1981	Property Ins. Prem.	Insurance Comm. Regulatory TF (3)
Beverage License Tax	1971	Alcoholic Beverage License (24% to counties & 38% to municipalities)	Alcoholic Beverage & Tobacco TF (1)
Solid Mineral Severance Tax	1982	Prod. of Solid Minerals (10% of production)	Severance Tax Solid Mineral TF (2)
<b>II. Local Revenue Programs that are Optional</b>			
Local Option Gas Tax	1983	Gas Tax (.01 -.06 per gallon of motor & special fuel)	Local Option Gas Tax TF (1)(6)

<sup>2</sup> The following notations indicate which trust funds are  
(1) subject to the General Revenue Service Charge (7.3%) authorized in s. 215.20, F.S.;  
(2) trust funds that have administrative cost deductions;  
(3) subject to both (1) and (2);  
(4) not subject to service charges or other deductions, but include money that during the administrative process, was previously in a trust fund subject to the General Revenue Service Charge or affected by another deduction;  
(5) subject to administrative cost deductions, but the costs are not currently being deducted; and  
(6) taxpayer deductions.  
(7) subject to a 7% General Revenue Service Charge, without the additional 0.3% charge.

Figure 1.4 continued

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds</u> <sup>3</sup>
<b>II. Local Revenue Programs that are Optional (continued)</b>			
Local Option Gas Tax	1993	Gas Tax (.01-.05 per gallon of motor fuel only)	Local Option Gas Tax TF (1)(6)
Ninth Cent Gas Tax (formerly Voted Gas Tax)	1972	Gas Tax (.01 per gallon of motor & special fuel)	Ninth Cent Gas Tax TF (6)
Local Opt. Discretionary Sales Taxes			
Charter Co. Transit System Surtax	1976	Sales	Discretionary Sales Surtax TF (5)
Infrastructure Surtax	1987	Sales	Discretionary Sales Surtax TF (5)
Small County Surtax	1992	Sales	Discretionary Sales Surtax TF (5)
Indigent Care Surtax	1991	Sales	Discretionary Sales Surtax TF (5)
County Public Hospital Surtax	1991	Sales	Discretionary Sales Surtax TF (5)
Small County Indigent Care Surtax	1992	Sales	Discretionary Sales Surtax TF (5)
Dade County Food and Beverage Surtax	1993	Sales (food, beverages in select establishments)	Locally Administered
Local Option Tourist Taxes			
Local Opt. Tourist Development	1977	Sales on Transient Rental Facilities	County Tourist Development TF (2)
Local Opt. Convention Development	1983	Sales on Transient Rental Facilities	Convention Development Tax TF-Duval Co.

<sup>3</sup> The following notations indicate which trust funds are  
 (1) subject to the General Revenue Service Charge (7.3%) authorized in s. 215.20, F.S.;  
 (2) trust funds that have administrative cost deductions;  
 (3) subject to both (1) and (2);  
 (4) not subject to service charges or other deductions, but include money that during the administrative process, was previously in a trust fund subject to the General Revenue Service Charge or affected by another deduction;  
 (5) subject to administrative cost deductions, but the costs are not currently being deducted; and  
 (6) taxpayer deductions.  
 (7) subject to a 7% General Revenue Service Charge, without the additional 0.3% charge.

**Figure 1.5**  
**Trust Funds Containing Local Government Revenues:**  
**Select Statutory Provisions and Administering State Agencies**

<b>I. Comprehensive State Shared Revenue Programs</b>	<b>State Dept.<sup>1</sup></b>	<b>Statutory Provisions Related to Creation of Trust Fund<sup>2</sup></b>	
Local Government Half-Cent Sales Tax TF	DOR	(1)	s. 218.61(3), F.S.
County Revenue Sharing TF	DOR	(1)	s. 218.215(1), F.S.
Municipal Revenue Sharing TF	DOR	(1)	s. 218.215(2), F.S.
Municipal Financial Assistance TF	DBR & DOR	(1)	s. 200.132, F.S. specifies admin. and created under s. 210.20(2)(a)
Gas Tax Collection TF	DOR	(2)	ss. 206.01(12) and 206.45, F.S.
Pari-mutuel Wagering TF	DBR	(2)	s. 550.13, F.S.
Oil and Gas Tax TF	DOR	(2)	s. 211.06, F.S.
Mobile Home License Tax Collection TF	DHSMV	(1)	s. 320.081(4), F.S.
Agents and Solicitors County Tax TF	DOI	(1)	s. 624.506, F.S. (mentioned)
Insurance Commissioner's Regulatory TF <sup>3</sup>	DOI	(2)	s. 624.523(1), F.S. (created) ss. 175.121 and 185.10, F.S. transfer tax revenues into the TF.
Alcoholic Beverage and Tobacco TF	DBR	(2)	s. 561.025, F.S. (created)
Severance Tax Solid Mineral TF	DOR	(3)	no statutory reference
 <b>II. Local Revenue Programs that are Optional</b>			
Local Option Gas Tax TF	DOR	(1)	s. 336.025(2)(a), F.S. (created)
Ninth Cent Gas Tax TF (formerly Voted Gas Tax TF)	DOR	(1)	s. 336.021(2), F.S. (created)
Discretionary Sales Surtax TF	DOR	(1)	s. 212.054(4) (created) (separate account for each county)
County Tourist Development TF	DOR	(1)	s. 125.0104(3)(i), F.S. (created) (separate account for each county)
Convention Development Tax TF <sup>4</sup>	DOR	(1)	s. 212.0305(3)(e), F.S. (not created by title)

<sup>1</sup> Refers to the State Department(s) involved with the tax collection and administration of the trust fund. DOR:Dept. of Revenue, DBR:Dept. of Business Regulation, DOI:Dept. of Insurance, DHSMV:Dept. of Highway Safety and Motor Vehicles.

<sup>2</sup> The following notations indicate which type of trust funds appear to have been:  
 (1) created specifically for distribution of revenues to local governments;  
 (2) created for the distribution of revenues to multiple sources, one of which is local gov'ts; or  
 (3) labeled by Department of Revenue for accounting purposes.

<sup>3</sup> Created in s. 624.523(1), F.S., and lists numerous revenue sources which are deposited into the Insurance Commissioner's Regulatory TF. Section 624.523(2), F.S., states that the moneys so received and deposited in this trust fund are appropriated for use by the Department of Insurance to defray the expenses of the Department of its administrative and regulatory powers and duties.

<sup>4</sup> Section 212.0305(3), F.S., authorizes D.O.R. to administer the tax for counties. Currently, however, D.O.R. does not administer this tax for any county, but D.O.R. will continue to enforce and collect it for prior periods. All counties levying the tax at the present time self-administer the tax, pursuant to s.212.0305(5),F.S.

Figure 1.6

## Inventory of Selected Revenue Programs in the LGFI Handbook

**Comparison of 1992-93 and 1993-94 Estimates  
Percentages of Municipal, County, and Combined Total Revenues  
and Percentage Change in Total Estimated Revenues**

Type of Revenue Program Included in the Handbook	1992-93 Handbook Estimate July 1992	1992-93 Percentage of Total Estimated Revenues	1993-94 Handbook Estimate July 1993	1993-94 Percentage of Total Estimated Revenues	% Change in Estimates 7/92-7/93
<b>Municipal Revenue Programs:</b>					
Half-Cent Sales Tax Program (L)	\$262,293,182	39.19	\$297,210,070	41.86	13.31
Municipal Revenue Sharing (S)	183,085,980	27.36	183,790,000	25.88	0.38
Municipal Financial Assistance Trust Fund (L)	22,995,777	3.44	22,700,000	3.20	-1.29
Local Option Gas Tax (L)	112,441,630	16.80	114,796,158	16.17	2.09
Infrastructure Surtax (L)	88,410,075	13.21	91,552,730	12.89	3.55
<b>Total:</b>	<b>\$669,226,644</b>	<b>100.00</b>	<b>\$710,048,958</b>	<b>100.00</b>	<b>6.10</b>
<b>County Revenue Programs:</b>					
Half-Cent Sales Tax Program (L)	\$531,488,420	29.83	\$598,104,532	31.08	12.53
County Revenue Sharing (S)	239,399,982	13.44	256,790,000	13.34	7.26
Constitutional Gas Tax (L)	144,126,541	8.09	148,210,000	7.70	2.83
County Gas Tax (L)	50,768,782	2.85	52,035,000	2.70	2.49
Ninth Cent Gas Tax (formerly Voted Gas Tax) (L)	16,395,201	0.92	19,090,000	0.99	16.44
Local Option Gas Tax (L)	277,394,313	15.57	286,127,824	14.87	3.15
Infrastructure Surtax (L)	167,640,771	9.41	168,915,442	8.78	0.76
Charter County Transit System Surtax (L)	34,220,915	1.92	35,869,918	1.86	4.82
Indigent Care Surtax (L)	44,466,606	2.50	47,516,435	2.47	6.86
County Public Hospital Surtax (L)	88,233,756	4.95	107,811,062	5.60	22.19
Small County Surtax (L)	N/A	N/A	5,349,694	0.28	N/A
Local Option Tourist Development Tax (S) ***	151,550,000	8.51	162,491,700	8.44	7.22
Pari-Mutuel Tax (S)	29,915,000	1.68	29,915,000	1.55	0.00
Oil, Gas, and Sulfur Production Tax (S)	800,000	0.04	1,030,000	0.05	28.75
Solid Mineral Severance Tax (S)	5,100,000	0.29	5,180,000	0.27	1.57
<b>Total:</b>	<b>\$1,781,500,287</b>	<b>100.00</b>	<b>\$1,924,436,607</b>	<b>100.00</b>	<b>8.02</b>
<b>Combined Totals of Selected Municipal and County Revenue Programs</b>					
Half-Cent Sales Tax Program (L)	\$793,781,602	32.39	\$895,314,602	33.98	12.79
Municipal and County Revenue Sharing (S)	422,485,962	17.24	440,580,000	16.72	4.28
Municipal Financial Assistance Trust Fund (L)	22,995,777	0.94	22,700,000	0.86	-1.29
Constitutional Gas Tax (L)	144,126,541	5.88	148,210,000	5.63	2.83
County Gas Tax (L)	50,768,782	2.07	52,035,000	1.98	2.49
Ninth Cent Gas Tax (formerly Voted Gas Tax) (L)	16,395,201	0.67	19,090,000	0.72	16.44
Local Option Gas Tax (L)	389,835,943	15.91	400,923,982	15.22	2.84
Infrastructure Surtax (L)	256,050,846	10.45	260,468,172	9.89	1.73
Charter County Transit System Surtax (L)	34,220,915	1.40	35,869,918	1.36	4.82
Indigent Care Surtax (L)	44,466,606	1.81	47,516,435	1.80	6.86
County Public Hospital Surtax (L)	88,233,756	3.60	107,811,062	4.09	22.19
Small County Surtax (L)	N/A	N/A	5,349,694	0.20	N/A
Local Option Tourist Development Tax (S) ***	151,550,000	6.18	162,491,700	6.17	7.22
Pari-Mutuel Tax (S)	29,915,000	1.22	29,915,000	1.14	0.00
Oil, Gas, and Sulfur Production Tax (S)	800,000	0.03	1,030,000	0.04	28.75
Solid Mineral Severance Tax (S)	5,100,000	0.21	5,180,000	0.20	1.57
<b>Total:</b>	<b>\$2,450,726,931</b>	<b>100.00</b>	<b>\$2,634,485,565</b>	<b>100.00</b>	<b>7.50</b>

(L) refers to a local government fiscal year estimate

(S) refers to a state fiscal year estimate.

N/A refers to an estimate that is not available.

\*\*\* Estimate for the Tourist Development Tax only. Does not include other tourist taxes levied in certain counties.

## CHAPTER 2: LOCAL GOVERNMENT HALF-CENT SALES TAX PROGRAM

Chapter 218, Part VI, Florida Statutes  
Uniform Accounting System Code: 33518

### Brief Overview

The Local Government Half-Cent Sales Tax Program, created in 1982, generates the largest amount of revenues for local governments among the programs addressed in the Handbook. It distributes sales tax revenue and money from the General Revenue Fund to counties and municipalities that meet strict eligibility requirements. In addition to providing counties and municipalities with revenues for local programs, a primary purpose of the tax was to provide relief from ad valorem and utility taxes. As specified in the original statutory provisions, participating counties and municipalities were required to advertise and hold a "Property Tax Relief and the Budget" hearing on the actual reductions in ad valorem and utility taxes resulting from the Half-Cent Sales Tax revenues.

The current revenue structure of the Half-Cent Sales Tax Program is a combination of a percentage, 9.653% of the sales tax revenues authorized in Part I of Chapter 212, Florida Statutes, and approximately \$5.3 million from General Revenue. In its complete form, the program consists of three distributions. The **ordinary** distribution includes counties and municipalities and relies on sales tax revenues. Allocation formulas specified in the statutes serve as the basis for the allocation of this distribution to each county and within each county. A second distribution, the **emergency** distribution, relies on \$5.0 million from the General Revenue Fund and is available for counties that meet specific criteria. It is primarily, but not solely, geared to the small counties. The third and final distribution, the **supplemental** distribution, also relies on \$314,602 from the General Revenue Fund. This final distribution is available only to those counties that are eligible for the emergency distribution and have an inmate population that is greater than 7% of its total population.

### Major General Law Amendments

Chapter 82-154, Laws of Florida,

created the Local Government Half-Cent Sales Tax program. The revenue base consisted of one-half of the fifth cent remitted to the state by local sales tax dealers. Counties and municipalities were eligible to receive moneys through this program if they were qualified to receive revenue sharing moneys, and advertised and held a "Property Tax Relief and the Budget" hearing. Eligible municipal and county governments received an ordinary distribution of moneys remitted from dealers located within their county, based on population formulas. In addition, county governments that met statutory criteria, mostly counties with sparse populations and slow growth rates, were labelled as experiencing a "fiscal emergency" and thereby became eligible for an emergency distribution of moneys appropriated from state general revenue to the Local Government Half-Cent Sales Tax Clearing Trust Fund for that purpose. Use of the moneys received from either the ordinary or emergency distribution was restricted to countywide or municipalwide tax relief or governmental programs, as well as to long-term debt obligations related to capital projects.

- Chapter 83-299, Laws of Florida,  
established the supplemental distribution and specified eligibility criteria. Counties which qualified for emergency distributions and had a statutorily defined institutional or inmate population greater than seven percent of the total county population, qualified for supplemental distributions. Funds for the supplement were appropriated in combination with the emergency transfer amount transferred from general revenue to the distribution trust fund.
- Chapter 85-342, Laws of Florida,  
changed the revenue base for the ordinary distribution to include a fixed percent (9.697%) of a variety of sales tax revenues allowed by Part I of Chapter 212, Florida Statutes. At the time, the change of revenue base was not expected to affect the overall levels of funding.
- Chapter 86-166, Laws of Florida,  
affected the base of the ordinary distribution by expanding the sales tax base. Some sales tax exemptions were removed and the repeal of other sales tax exemptions were scheduled for repeal by July 1, 1987.
- Chapters 87-6 and 87-101, Laws of Florida,  
expanded the sales tax revenue base, effective July 1, 1987. The "Sales and Use Tax on Services" (87-6) and the related "glitch" bill (87-101) levied a five percent sales tax on a wide variety of previously exempt personal and professional services, such as construction, advertising, and legal services.
- Chapter 87-548, Laws of Florida,  
repealed the "Sales and Use Tax on Services" during the fourth special session of the 1987 Legislature, effective January 1, 1988. The remaining five cent sales tax rate was changed to six cents. The sales tax revenue base for the Local Government Half-Cent Sales Tax Program was "held harmless" by increasing the percentage of revenue on the remaining sales tax base to 9.888%, effective July 1, 1988.
- Chapter 87-239, Laws of Florida,  
provided the current statutory language for the participation requirements by removing the requirement to advertise and hold a "Property Tax Relief and the Budget" hearing.
- Chapter 88-119, Laws of Florida,  
modified the statutory criteria for a county to be eligible for emergency and supplemental distributions, primarily by defining the upper limit of funding levels, using a higher per capita benchmark that changes with inflation.
- Chapter 90-93, Laws of Florida,  
modified the emergency distribution language of s. 218.65, F.S., to help the Department of Revenue make the determination of a base emergency and supplemental monthly distribution more accurate and predictable. The fiscal year effective dates were changed from October 1 to July 1. The amount transferred from general revenue to the Half-Cent Trust for the purpose of funding the "emergency" distribution was increased by \$3 million. These changes took effect July 1, 1990.
- Chapter 91-112, Laws of Florida,  
adjusted the sales tax base through changes in tax administration and enforcement measures, resulting in effectively closing various tax loopholes. Due to these changes, an additional \$5.7 million was estimated for FY 1991-92 for local governments through the Half-Cent Sales Tax Program. In addition, an additional \$3.7 million was projected for FY 1992-93.



Chapter 92-319, Laws of Florida,

amended s. 212.05, F.S., by revising the sales tax on boats and airplanes and expanding the sales tax base by including the sale of rare coins, detective services, burglar protection, nonresidential cleaning, and nonresidential pest control services. However, s. 212.20 (6)(g)3, F.S., was amended to decrease the proportion of the sales tax revenues deposited in the Local Government Half-Cent Sales Tax Trust Fund from 9.888 % to 9.664% for FY 1992-93 and 9.653% thereafter, thereby maintaining the amount shared with cities and counties at FY 1991-92 levels.

### **1993 General Law Amendments**

Chapter 93-207, Laws of Florida, (CS/HB 461)

provides that 30% of the Advanced Disposal Fee proceeds shall be allocated as supplemental grants to counties. Of the 30% provided for supplemental grants to counties, 10% shall be used as an additional amount for the emergency distribution of counties with a total population of less than 50,000 pursuant to s. 218.65, F.S. These additional monies shall be disbursed pursuant to the terms of s. 218.65, F.S.

### **Eligibility Requirements**

In order to receive funds from the **ordinary** distribution pursuant to s. 218.63, F.S., a county or municipality must:

1. Qualify to receive revenue sharing funds by conforming to all requirements contained in s. 218.23, F.S. However, a municipality incorporated subsequent to the effective date of Chapter 82-154, Laws of Florida, which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., shall not participate in the Local Government Half-Cent Sales Tax.
2. Meet millage limitation requirements outlined in s. 200.065, F.S.

In order to receive funds from the **emergency** distribution pursuant to s. 218.65, F.S., as modified by Chapter 90-93, Laws of Florida, a county must:

1. Qualify to receive the Local Government Half-Cent Sales Tax ordinary distribution.
2. Receive an ordinary distribution of moneys pursuant to s. 218.62, F.S., for the prior fiscal year that was less than the current per capita limitation, based on the population of that county.
3. a. Have a population of less than 50,000; or  
b. Have a population of 50,000 or above; and:
  1. 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 required to be less than 2 percent of the

taxable value for school purposes on the roll for that year, exclusive of such net value; or

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

Qualification shall be determined annually at the start of the fiscal year. Please note that Chapter 90-93, Laws of Florida, has changed the application of condition #2 above in two ways. First, a known distribution of moneys is used rather than estimated distribution. Second, July 1st rather than October 1st is used as the beginning of the fiscal year.

In order to receive funds from the **supplemental** distribution pursuant to s. 218.65, F.S., as modified by Chapter 90-93, Laws of Florida, a county must:

1. Be eligible to receive emergency distribution dollars.
2. Have an inmate population which is greater than 7 percent of the total population of the county. The term "inmate population" is means the latest official state estimate of the number of inmates and patients residing in institutions operated by the Federal Government, the Department of Corrections, or the Department of Health and Rehabilitative Services. The term "total population" includes inmate and non-inmate populations.

Eligibility to receive Local Government Half-Cent Sales Tax revenues is reserved to municipalities and counties that qualify to receive revenue sharing program funds. When a local government is determined to be ineligible to receive revenue sharing dollars, the proceeds are automatically withheld until the government qualifies again for revenue sharing.

### **Administrative Procedures**

The Department of Revenue administers the Local Government Half-Cent Sales Tax Program by interpretation of relevant statutes and chapter law. There is no administrative rule. The funds distributed to local governments through this program are placed in the Local Government Half-Cent Sales Tax Trust Fund, created in s. 218.61, F.S. The Department of Revenue is not authorized to deduct the General Revenue Service Charge from the Local Government Half-Cent Sales Tax Trust Fund. **Figure 2.1** displays various adjustments made to the total sales tax collections in each county in order to determine the amount available for distribution.

## Distribution of Local Government Half-Cent Sales Tax Proceeds

The statutory provisions require three revenue distributions for this program to be made monthly. Their statutory labels, revenue sources, and the local governments they include are:

Ordinary Distribution	9.653% of sales tax authorized under Part I of Chapter 212, F.S.	participating municipalities and counties
Emergency Distribution	\$5 million from the General Revenue Fund	qualifying counties
Supplemental Distribution	\$314, 602 from the General Revenue Fund	qualifying counties with an inmate population greater than 7% of the total resident population

The amount of proceeds that local governments may receive from the Half-Cent Sales Tax Program is limited in three ways:

- 1) Ordinary distributions to both municipalities and counties are limited by the amount of available sales tax revenues.
- 2) Counties qualifying to receive supplemental distributions are limited by inmate population.
- 3) Counties qualifying to receive emergency or supplemental distributions are limited by the amount of revenue annually appropriated for these two distribution programs.

### Calculation of Total for Ordinary Distribution

The Department of Revenue receives a variety of sales tax revenues as defined in Part I of Chapter 212, F.S. Sections 212.20(6)(a)-(f), F.S., list the tax sources detailed in Part I which go directly into other trust funds. Section 212.20(6)(g), F.S., defines the proportion of the remaining sales tax revenues going into the Half-Cent distribution trust. The Department of Revenue personnel make adjustments (such as accounting for bad checks) to all moneys collected in this section before the defined proportion is applied and before moneys are partitioned by county of origin, pursuant to s. 218.61, F.S., for final distribution. A summary of the adjustments that affect the actual total moneys used for ordinary distribution is presented as **Figure 2.1** at the end of this chapter.

### Calculation of Emergency Distribution for Eligible Counties

For 1993-94, funds totalling 5 million dollars will be appropriated from the General Revenue Fund to the Local Government Half-Cent Sales Tax Clearing Trust Fund to be used for emergency distribution. Due to the changes made in Chapter 90-93, Laws of Florida, all of these moneys are to be distributed, on a monthly basis, to eligible counties according to the following steps:

**STEP #1.** A base allocation is computed for each county. This computation begins with the multiplication of the 1993-94 state fiscal year per capita limitation, adjusted for inflation, \$29.90, times the official April 1, 1992, population estimates, excluding inmates, for each county. The resulting total is reduced by the prior state fiscal year's ordinary distribution. The final figure is the base allocation.

**STEP #2.** If the total yearly appropriation for emergency allocation (\$5 million for FY 1993-94) is less than or equal to the sum of the base allocations for all eligible counties, then each eligible county will receive a share in proportion with their base allocation in 12 equal installments.

**STEP #3.** If the total yearly appropriation for emergency allocation is greater than the sum of the base allocations for all eligible counties, then each eligible county will receive their base allocation, plus the excess appropriated amount is distributed in proportion to each eligible county's current (April 1, 1992) per capita population, in 12 equal installments.

### Calculation of Supplemental Distribution for Eligible Counties

For 1993-94, funds totalling \$314,602 will be appropriated from the General Revenue Fund to the Local Government Half-Cent Sales Tax Clearing Trust Fund to be used for supplemental distribution. These moneys will be distributed, on a monthly basis, to eligible counties according to the following steps:

**STEP #1.** A supplemental base allocation is computed for each county that is eligible for an emergency allocation and has a inmate population greater than seven percent of the total population (inmates and non-inmates) according to the official April 1, 1992, population estimate. The 1993-94 state fiscal year per capita limitation, adjusted for inflation, is \$29.90. This is multiplied by the 1992 inmate population estimate, for each county. The result is the supplemental base allocation.

**STEP #2.** If the total yearly appropriation for supplemental allocation (\$314,602 for FY 1993-94) is less than or equal to the sum of the supplemental base allocations for all eligible counties, then each eligible county will receive a share in proportion with their supplemental base allocation, in 12 equal installments.

STEP #3. If the total yearly appropriation for supplemental allocation is greater than the sum of the supplemental base allocations for all eligible counties, then the excess appropriation will revert to the state General Revenue Fund at the end of the state fiscal year.

### **Authorized Use of Local Government Half-Cent Sales Tax Proceeds**

Section 218.64, F.S., designates how Local Government Half-Cent Sales Tax funds may be expended. The statutory language is relatively broad regarding authorized uses.

The spending limitations imposed on counties and municipalities are minimally restrictive. The proportion of the proceeds received by a county government based on the 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 proportion shall be deemed county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.

Municipalities are directed to expend their portions only for municipality-wide programs or for municipality-wide property tax or municipal utility tax relief. Additionally, all utility tax reductions afforded by participation in the tax program shall be applied uniformly across all types of taxed utility services.

Finally, a local government is authorized to pledge the proceeds for the payment of principal and interest on any capital project.

### **Actual Distributions of Local Government Half-Cent Sales Tax Proceeds**

**Table 2.1** presents a summary of the amount of Half-Cent Sales Tax distributions since the program began, by local government fiscal year. Please note that the county dollar totals represent the sum of the ordinary, emergency, and supplemental distributions. In addition, the table shows the number of counties that received emergency and supplemental distributions during those fiscal years.

### **Estimated Half-Cent Local Government Sales Tax Proceeds for FY 1993-94**

**Table 2.2** displays estimates for each distribution of Half-Cent Sales Tax revenues by county and municipality based on the local government fiscal year. These distributions are presented as 100% of the anticipated revenue collections. The emergency distribution estimates do not reflect the additional monies that will be available to counties as a result of the supplemental grants provided to counties from the Advanced Disposal Fee proceeds. **Eligible counties for the emergency and supplemental distributions will be notified of their annual allocation by August 1, 1993.**

Questions regarding the administration, eligibility requirements, and distribution of revenues of the Local Government Half-Cent Sales Tax Program should be directed first to the Office of Tax Research, Department of Revenue at (904) 488-5630 (Suncom 278-5630) or Revenue Accounting Section, Department of Revenue at (904) 487-1150 (Suncom 277-1150) or the Florida ACIR at (904) 488-9627 (Suncom 278-9627).

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**TABLE 2.1**

**Half-Cent Distributions and Participation  
Local Government FY 1982-83 to FY 1991-92**

Local Government FY	Total Amount Distributed to Municipalities	Total Amount Distributed to Counties	# Counties Receiving Emergency Distribution	# Counties Receiving Supplemental Distribution
1982-83	\$142,183,850(1)	\$201,231,150	25	n/a
1983-84	\$167,329,944	\$238,752,161	28	0
1984-85	\$182,203,895	\$261,751,576	27	5
1985-86	\$171,920,123(2)	\$299,776,734	25	5
1986-87	\$182,533,375(3)	\$342,348,375	24	6
1987-88	\$223,022,649	\$424,756,446	24	6
1988-89	\$231,085,886	\$443,325,256	23	6
1989-90	\$233,215,579	\$450,101,880	24	7
1990-91	\$239,896,066	\$467,704,344	23	7
1991-92	\$242,758,874	\$486,250,434	25	7

Source: The Department of Revenue.

- (1) Duval county reported as Jacksonville until 1985-86.
- (2) One fourth Duval county reported as Jacksonville.
- (3) All of Jacksonville reported as Duval county 1986-87 to present.

**Figure 2.1**

**Half-Cent Sales Tax: Ordinary Distribution  
Factors Used to Calculate Total Moneys Available**

Sales tax revenue, as defined by s. 212.20(6)(g), F.S., and collected within each county:

(+ or -)	Prior tax collection period adjustments
( + )	National Automobile Dealers Association payments
( - )	Bad checks
(+ or -)	Transfers
( - )	Refunds
( + )	Warrant payments
( + )	<u>Audit assessments</u>
( = )	Total adjusted collections for each county
( - )	The greater of \$500 million, minus an amount equal to 4.6% of the proceeds of the taxes collected pursuant to Chapter 201, or 5% of all other taxes and fees imposed pursuant to this part shall be deposited in monthly installments into the General Revenue Fund
( - )	<u>0.2% to Solid Waste Management Trust Fund</u>
( = )	Net adjusted collection for each county
( x )	<u>9.653%</u>
( = )	Total Half-Cent Ordinary Distribution for each county

**Calculation of Ordinary Distribution factors for Counties and Municipalities**

$$\text{Distribution Factor} = \frac{\text{Municipal Population}}{\text{Total County Population} + (2/3 \times \text{Incorporated Population})}$$

$$\text{Municipal Share} = \text{Distribution Factor} \times \text{Total Half-Cent Ordinary Distribution for each county}$$

$$\text{Distribution Factor} = \frac{\text{Unincorporated County Population} + (2/3 \times \text{Incorporated Population})}{\text{Total County Population} + (2/3 \times \text{Incorporated Population})}$$

$$\text{County Share} = \text{Distribution Factor} \times \text{Total Half-cent Ordinary Distribution for each county}$$

Table 2.2

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ALACHUA	6,467,045	0	0	6,467,045
Alachua	207,203	0	0	207,203
Archer	60,030	0	0	60,030
Gainesville	3,593,875	0	0	3,593,875
Hawthorne	58,322	0	0	58,322
High Springs	139,017	0	0	139,017
LaCrosse	5,294	0	0	5,294
Micanopy	26,471	0	0	26,471
Newberry	80,482	0	0	80,482
Waldo	43,379	0	0	43,379
	-----	-----	-----	-----
	10,681,118	0	0	10,681,118
BOCC, BAKER	338,229	254,946	51,895	645,070
Glen Saint Mary	10,085	0	0	10,085
Macclenny	86,201	0	0	86,201
	-----	-----	-----	-----
	434,515	254,946	51,895	741,356
BOCC, BAY	4,720,786	0	0	4,720,786
Callaway	584,754	0	0	584,754
Cedar Grove	66,310	0	0	66,310
Lynn Haven	438,341	0	0	438,341
Mexico Beach	45,061	0	0	45,061
Panama City	1,589,564	0	0	1,589,564
Panama City Beach	189,901	0	0	189,901
Parker	211,600	0	0	211,600
Springfield	405,545	0	0	405,545
	-----	-----	-----	-----
	8,251,863	0	0	8,251,863
BOCC, BRADFORD	574,083	123,939	98,358	796,381
Brooker	10,544	0	0	10,544
Hampton	9,852	0	0	9,852
Lawtey	22,207	0	0	22,207
Starke	165,105	0	0	165,105
	-----	-----	-----	-----
	781,791	123,939	98,358	1,004,089

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.



1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, BREVARD	13,032,164	0	0	13,032,164
Cape Canaveral	319,936	0	0	319,936
Cocoa	708,836	0	0	708,836
Cocoa Beach	489,265	0	0	489,265
Indialantic	112,136	0	0	112,136
Indian Harbour Beach	281,188	0	0	281,188
Malabar	84,803	0	0	84,803
Melbourne	2,465,719	0	0	2,465,719
Melbourne Beach	122,050	0	0	122,050
Melbourne Village	23,343	0	0	23,343
Palm Bay	2,644,923	0	0	2,644,923
Palm Shores	16,510	0	0	16,510
Rockledge	661,715	0	0	661,715
Satellite Beach	389,887	0	0	389,887
Titusville	1,594,071	0	0	1,594,071
West Melbourne	332,141	0	0	332,141
	-----	-----	-----	-----
	23,278,687	0	0	23,278,687
BOCC, BROWARD	43,014,247	0	0	43,014,247
Coconut Creek	1,415,397	0	0	1,415,397
Cooper City	1,129,855	0	0	1,129,855
Coral Springs	4,071,677	0	0	4,071,677
Dania	797,007	0	0	797,007
Davie	2,370,503	0	0	2,370,503
Deerfield Beach	2,231,883	0	0	2,231,883
Ft. Lauderdale	6,961,617	0	0	6,961,617
Hallandale	1,458,978	0	0	1,458,978
Hillsboro Beach	82,351	0	0	82,351
Hollywood	5,815,348	0	0	5,815,348
Lauderdale-by-the-Sea	140,271	0	0	140,271
Lauderdale Lakes	1,300,690	0	0	1,300,690
Lauderhill	2,359,891	0	0	2,359,891
Lazy Lake Village	1,698	0	0	1,698
Lighthouse Point	490,099	0	0	490,099
Margate	2,091,612	0	0	2,091,612
Miramar	1,974,924	0	0	1,974,924
North Lauderdale	1,252,439	0	0	1,252,439
Oakland Park	1,301,586	0	0	1,301,586
Parkland	301,153	0	0	301,153
Pembroke Park	230,169	0	0	230,169
Pembroke Pines	3,322,497	0	0	3,322,497
Plantation	3,327,260	0	0	3,327,260
Pompano Beach	3,426,591	0	0	3,426,591

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Sea Ranch Lakes	29,196	0	0	29,196
Sunrise	3,263,256	0	0	3,263,256
Tamarac	2,187,311	0	0	2,187,311
Wilton Manors	550,047	0	0	550,047
	-----	-----	-----	-----
	96,899,554	0	0	96,899,554
BOCC, CALHOUN	237,267	152,661	0	389,928
Altha	12,344	0	0	12,344
Blountstown	59,079	0	0	59,079
	-----	-----	-----	-----
	308,690	152,661	0	461,350
BOCC, CHARLOTTE	5,848,728	0	0	5,848,728
Punta Gorda	595,733	0	0	595,733
	-----	-----	-----	-----
	6,444,461	0	0	6,444,461
BOCC, CITRUS	3,704,009	0	0	3,704,009
Crystal River	157,375	0	0	157,375
Inverness	238,824	0	0	238,824
	-----	-----	-----	-----
	4,100,207	0	0	4,100,207
BOCC, CLAY	4,512,743	0	0	4,512,743
Green Cove Springs	195,129	0	0	195,129
Keystone Heights	54,767	0	0	54,767
Orange Park	394,686	0	0	394,686
Penney Farms	26,652	0	0	26,652
	-----	-----	-----	-----
	5,183,977	0	0	5,183,977
BOCC, COLLIER	13,522,167	0	0	13,522,167
Everglades	28,430	0	0	28,430
Naples	1,661,329	0	0	1,661,329
	-----	-----	-----	-----
	15,211,926	0	0	15,211,926

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, COLUMBIA	1,796,750	0	0	1,796,750
Fort White	21,793	0	0	21,793
Lake City	420,018	0	0	420,018
	-----	-----	-----	-----
	2,238,561	0	0	2,238,561
BOCC, DADE	89,811,427	0	0	89,811,427
Bal Harbour	163,028	0	0	163,028
Bay Harbor Islands	253,760	0	0	253,760
Biscayne Park	165,608	0	0	165,608
Coral Gables	2,187,679	0	0	2,187,679
El Portal	132,282	0	0	132,282
Florida City	326,109	0	0	326,109
Golden Beach	43,270	0	0	43,270
Hialeah	10,512,629	0	0	10,512,629
Hialeah Gardens	497,683	0	0	497,683
Homestead	1,455,962	0	0	1,455,962
Indian Creek Village	2,365	0	0	2,365
Key Biscayne	478,225	0	0	478,225
Medley	44,130	0	0	44,130
Miami	19,202,765	0	0	19,202,765
Miami Beach	5,023,652	0	0	5,023,652
Miami Shores	542,727	0	0	542,727
Miami Springs	711,130	0	0	711,130
North Bay	298,320	0	0	298,320
North Miami	2,685,255	0	0	2,685,255
North Miami Beach	1,895,701	0	0	1,895,701
Opa-locka	819,976	0	0	819,976
South Miami	562,185	0	0	562,185
Surfside	225,971	0	0	225,971
Sweetwater	757,679	0	0	757,679
Virginia Gardens	118,199	0	0	118,199
West Miami	307,028	0	0	307,028
	-----	-----	-----	-----
	139,224,744	0	0	139,224,744
BOCC, DE SOTO	651,660	177,431	0	829,091
Arcadia	201,152	0	0	201,152
	-----	-----	-----	-----
	852,812	177,431	0	1,030,243

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, DIXIE	210,269	142,229	28,663	381,161
Cross City	46,605	0	0	46,605
Horseshoe Beach	5,401	0	0	5,401
	-----	-----	-----	-----
	262,275	142,229	28,663	433,167
BOCC, DUVAL	44,370,725	0	0	44,370,725
Atlantic Beach	815,696	0	0	815,696
Baldwin	98,641	0	0	98,641
Jacksonville Beach	1,253,344	0	0	1,253,344
Neptune Beach	465,785	0	0	465,785
	-----	-----	-----	-----
	47,004,191	0	0	47,004,191
BOCC, ESCAMBIA	11,951,135	0	0	11,951,135
Century	95,409	0	0	95,409
Pensacola	2,899,752	0	0	2,899,752
	-----	-----	-----	-----
	14,946,296	0	0	14,946,296
BOCC, FLAGLER	945,932	209,445	0	1,155,377
Beverly Beach	9,962	0	0	9,962
Bunnell	62,209	0	0	62,209
Flagler Beach	126,062	0	0	126,062
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	1,144,166	209,445	0	1,353,610
BOCC, FRANKLIN	206,280	98,465	0	304,746
Apalachicola	69,623	0	0	69,623
Carrabelle	31,668	0	0	31,668
	-----	-----	-----	-----
	307,571	98,465	0	406,037
BOCC, GADSDEN	710,198	676,101	0	1,386,298
Chattahoochee	53,170	0	0	53,170
Greensboro	11,942	0	0	11,942
Gretna	40,308	0	0	40,308
Havana	35,547	0	0	35,547
Midway	22,364	0	0	22,364
Quincy	147,049	0	0	147,049
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	1,020,578	676,101	0	1,696,679

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, GILCHRIST	152,505	166,432	0	318,937
Bell	4,763	0	0	4,763
Fanning Springs (part)	4,098	0	0	4,098
Trenton	22,059	0	0	22,059
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	183,424	166,432	0	349,856
BOCC, GLADES	121,000	154,898	0	275,898
Moore Haven	24,398	0	0	24,398
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	145,397	154,898	0	300,296
BOCC, GULF	320,105	98,718	0	418,823
Port St. Joe	134,964	0	0	134,964
Wawahitchka	59,415	0	0	59,415
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	514,483	98,718	0	613,201
BOCC, HAMILTON	493,119	0	0	493,119
Jasper	111,275	0	0	111,275
Jennings	37,974	0	0	37,974
White Springs	39,881	0	0	39,881
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	682,249	0	0	682,249
BOCC, HARDEE	524,005	212,172	0	736,178
Bowling Green	54,369	0	0	54,369
Wauchula	101,021	0	0	101,021
Zolfo Springs	35,848	0	0	35,848
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	715,243	212,172	0	927,416
BOCC, HENDRY	747,900	185,952	0	933,853
Clewiston	194,777	0	0	194,777
La Belle	91,881	0	0	91,881
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	1,034,559	185,952	0	1,220,511

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, HERNANDO	3,355,194	0	0	3,355,194
Brooksville	238,009	0	0	238,009
Weeki Wachee	350	0	0	350
	-----	-----	-----	-----
	3,593,553	0	0	3,593,553
BOCC, HIGHLANDS	2,668,480	0	0	2,668,480
Avon Park	327,539	0	0	327,539
Lake Placid	48,923	0	0	48,923
Sebring	359,036	0	0	359,036
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	3,403,977	0	0	3,403,977
BOCC, HILLSBOROUGH	43,446,037	0	0	43,446,037
Plant City	1,400,965	0	0	1,400,965
Tampa	16,374,494	0	0	16,374,494
Temple Terrace	989,588	0	0	989,588
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	62,211,084	0	0	62,211,084
BOCC, HOLMES	255,592	253,809	0	509,401
Bonifay	48,232	0	0	48,232
Esto	5,343	0	0	5,343
Noma	3,917	0	0	3,917
Ponce de Leon	7,563	0	0	7,563
Westville	4,820	0	0	4,820
	-----	-----	-----	-----
	325,467	253,809	0	579,275
BOCC, INDIAN RIVER	3,638,032	0	0	3,638,032
Fellsmere	100,350	0	0	100,350
Indian River Shores	104,181	0	0	104,181
Orchid	749	0	0	749
Sebastian	509,413	0	0	509,413
Vero Beach	768,061	0	0	768,061
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	5,120,785	0	0	5,120,785

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, JACKSON	1,197,594	159,899	0	1,357,494
Alford	16,650	0	0	16,650
Bascom	3,083	0	0	3,083
Campbellton	7,948	0	0	7,948
Cottondale	31,382	0	0	31,382
Graceville	90,344	0	0	90,344
Grand Ridge	18,843	0	0	18,843
Greenwood	17,507	0	0	17,507
Jacob City	9,422	0	0	9,422
Malone	25,181	0	0	25,181
Marianna	206,383	0	0	206,383
Sneads	61,154	0	0	61,154
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	1,685,492	159,899	0	1,845,391
BOCC, JEFFERSON	209,015	163,888	0	372,903
Monticello	51,023	0	0	51,023
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	260,038	163,888	0	423,926
BOCC, LAFAYETTE	77,606	82,236	18,134	177,976
Mayo	15,225	0	0	15,225
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	92,831	82,236	18,134	193,200
BOCC, LAKE	4,645,343	0	0	4,645,343
Astatula	33,711	0	0	33,711
Clermont	233,912	0	0	233,912
Eustis	462,606	0	0	462,606
Fruitland Park	95,882	0	0	95,882
Groveland	80,026	0	0	80,026
Howey-in-the-Hills	24,970	0	0	24,970
Lady Lake	342,500	0	0	342,500
Leesburg	510,344	0	0	510,344
Mascotte	63,357	0	0	63,357
Minneola	57,936	0	0	57,936
Montverde	31,611	0	0	31,611
Mount Dora	255,291	0	0	255,291
Tavares	260,170	0	0	260,170
Umatilla	80,500	0	0	80,500
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	7,178,159	0	0	7,178,159

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, LEE	17,948,409	0	0	17,948,409
Cape Coral	4,633,275	0	0	4,633,275
Fort Myers	2,624,903	0	0	2,624,903
Sanibel	323,524	0	0	323,524
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	25,530,110	0	0	25,530,110
BOCC, LEON	7,282,709	0	0	7,282,709
Tallahassee	5,879,672	0	0	5,879,672
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	13,162,381	0	0	13,162,381
BOCC, LEVY	608,120	311,934	0	920,054
Bronson	21,489	0	0	21,489
Cedar Key	16,810	0	0	16,810
Chiefland	49,094	0	0	49,094
Fanning Springs (part)	6,982	0	0	6,982
Inglis	32,135	0	0	32,135
Otter Creek	2,847	0	0	2,847
Williston	54,416	0	0	54,416
Yankeetown	15,622	0	0	15,622
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	807,515	311,934	0	1,119,449
BOCC, LIBERTY	91,541	54,977	24,764	171,282
Bristol	19,744	0	0	19,744
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	111,285	54,977	24,764	191,026
BOCC, MADISON	289,950	241,587	0	531,537
Greenville	18,947	0	0	18,947
Lee	6,093	0	0	6,093
Madison	69,755	0	0	69,755
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	384,744	241,587	0	626,331
BOCC, MANATEE	10,096,894	0	0	10,096,894
Anna Maria	91,686	0	0	91,686
Bradenton	2,369,783	0	0	2,369,783
Bradenton Beach	84,716	0	0	84,716

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.



1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Holmes Beach	250,713	0	0	250,713
Longboat Key (part)	133,710	0	0	133,710
Palmetto	482,156	0	0	482,156
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	13,509,658	0	0	13,509,658
BOCC, MARION	8,471,996	0	0	8,471,996
Bellevue	137,181	0	0	137,181
Dunnellon	76,167	0	0	76,167
McIntosh	18,345	0	0	18,345
Ocala	1,878,947	0	0	1,878,947
Reddick	25,224	0	0	25,224
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	10,607,861	0	0	10,607,861
BOCC, MARTIN	6,611,287	0	0	6,611,287
Jupiter Island	37,357	0	0	37,357
Ocean Breeze Park	34,808	0	0	34,808
Sewalls Point	109,588	0	0	109,588
Stuart	816,278	0	0	816,278
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	7,609,318	0	0	7,609,318
BOCC, MONROE	6,187,428	0	0	6,187,428
Key Colony Beach	87,032	0	0	87,032
Key West	2,223,494	0	0	2,223,494
Layton	16,184	0	0	16,184
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	8,514,138	0	0	8,514,138
BOCC, NASSAU	1,758,565	0	0	1,758,565
Callahan	39,407	0	0	39,407
Fernandina Beach	382,341	0	0	382,341
Hilliard	78,940	0	0	78,940
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	2,259,252	0	0	2,259,252
BOCC, OKALOOSA	5,789,813	0	0	5,789,813
Cinco Bayou	17,078	0	0	17,078
Crestview	458,464	0	0	458,464
Destin	375,165	0	0	375,165

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Ft. Walton Beach	987,646	0	0	987,646
Laurel Hill	23,436	0	0	23,436
Mary Esther	188,990	0	0	188,990
Niceville	495,753	0	0	495,753
Shalimar	16,078	0	0	16,078
Valparaiso	289,776	0	0	289,776
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	8,642,199	0	0	8,642,199
BOCC, OKEECHOBEE	1,233,239	0	0	1,233,239
Okeechobee	206,195	0	0	206,195
	-----	-----	-----	-----
	1,439,434	0	0	1,439,434
BOCC, ORANGE	61,812,541	0	0	61,812,541
Apopka	1,485,038	0	0	1,485,038
Belle Isle	547,421	0	0	547,421
Eatonville	241,861	0	0	241,861
Edgewood	108,832	0	0	108,832
Maitland	886,954	0	0	886,954
Oakland	72,094	0	0	72,094
Ocoee	1,491,952	0	0	1,491,952
Orlando	16,756,926	0	0	16,756,926
Windermere	162,458	0	0	162,458
Winter Garden	1,090,101	0	0	1,090,101
Winter Park	2,214,867	0	0	2,214,867
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	86,871,046	0	0	86,871,046
BOCC, OSCEOLA	5,897,217	0	0	5,897,217
Kissimmee	1,746,650	0	0	1,746,650
St. Cloud	805,960	0	0	805,960
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	8,449,827	0	0	8,449,827
BOCC, PALM BEACH	41,886,434	0	0	41,886,434
Atlantis	94,940	0	0	94,940
Belle Glade	913,928	0	0	913,928
Boca Raton	3,587,500	0	0	3,587,500
Boynton Beach	2,732,079	0	0	2,732,079
Briny Breeze	22,415	0	0	22,415
Cloud Lake	6,867	0	0	6,867

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Delray Beach	2,743,542	0	0	2,743,542
Glen Ridge	11,974	0	0	11,974
Golf Village	10,782	0	0	10,782
Golfview	8,682	0	0	8,682
Greenacres City	1,103,296	0	0	1,103,296
Gulf Stream	39,894	0	0	39,894
Haverhill	65,487	0	0	65,487
Highland Beach	183,523	0	0	183,523
Hypoluxo	63,388	0	0	63,388
Juno Beach	123,995	0	0	123,995
Jupiter	1,469,662	0	0	1,469,662
Jupiter Inlet Colony	23,040	0	0	23,040
Lake Clarke Shores	205,031	0	0	205,031
Lake Park	376,750	0	0	376,750
Lake Worth	1,610,908	0	0	1,610,908
Lantana	460,794	0	0	460,794
Manalapan	18,216	0	0	18,216
Mangonia Park	80,072	0	0	80,072
North Palm Beach	666,620	0	0	666,620
Ocean Ridge	90,400	0	0	90,400
Pahokee	389,916	0	0	389,916
Palm Beach	557,209	0	0	557,209
Palm Beach Gardens	1,563,580	0	0	1,563,580
Palm Beach Shores	58,507	0	0	58,507
Palm Springs	550,797	0	0	550,797
Riviera Beach	1,539,462	0	0	1,539,462
Royal Palm Beach	934,187	0	0	934,187
South Bay	195,667	0	0	195,667
South Palm Beach	84,157	0	0	84,157
Tequesta Village	255,537	0	0	255,537
West Palm Beach	3,866,473	0	0	3,866,473
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	68,595,708	0	0	68,595,708
BOCC, PASCO	10,195,159	0	0	10,195,159
Dade City	206,706	0	0	206,706
New Port Richey	524,152	0	0	524,152
Port Richey	96,185	0	0	96,185
Saint Leo	37,011	0	0	37,011
San Antonio	28,453	0	0	28,453
Zephyrhills	305,341	0	0	305,341
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	11,393,007	0	0	11,393,007

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, PINELLAS	26,931,449	0	0	26,931,449
Belleair	162,349	0	0	162,349
Belleair Beach	85,232	0	0	85,232
Belleair Bluffs	90,574	0	0	90,574
Belleair Shore	2,447	0	0	2,447
Clearwater	4,069,157	0	0	4,069,157
Dunedin	1,417,992	0	0	1,417,992
Gulfport	479,624	0	0	479,624
Indian Rocks Beach	161,900	0	0	161,900
Indian Shores	58,806	0	0	58,806
Kenneth City	175,317	0	0	175,317
Largo	2,712,459	0	0	2,712,459
Madeira Beach	173,360	0	0	173,360
North Redington Beach	46,327	0	0	46,327
Oldsmar	346,026	0	0	346,026
Pinellas Park	1,780,167	0	0	1,780,167
Redington Beach	66,147	0	0	66,147
Redington Shores	97,874	0	0	97,874
Safety Harbor	629,127	0	0	629,127
St. Petersburg	9,746,997	0	0	9,746,997
St. Petersburg Beach	381,342	0	0	381,342
Seminole	384,278	0	0	384,278
South Pasadena	236,448	0	0	236,448
Tarpon Springs	748,125	0	0	748,125
Treasure Island	298,149	0	0	298,149
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	51,281,671	0	0	51,281,671
BOCC, POLK	16,156,708	0	0	16,156,708
Auburndale	402,187	0	0	402,187
Bartow	660,567	0	0	660,567
Davenport	74,439	0	0	74,439
Dundee	106,654	0	0	106,654
Eagle Lake	84,940	0	0	84,940
Fort Meade	233,196	0	0	233,196
Frostproof	128,812	0	0	128,812
Haines City	535,582	0	0	535,582
Highland Park	6,897	0	0	6,897
Hillcrest Heights	9,833	0	0	9,833
Lake Alfred	160,003	0	0	160,003
Lake Hamilton	49,745	0	0	49,745
Lake Wales	434,223	0	0	434,223
Lakeland	3,198,985	0	0	3,198,985
Mulberry	135,219	0	0	135,219

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Polk City	70,613	0	0	70,613
Winter Haven	1,105,780	0	0	1,105,780
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	23,554,383	0	0	23,554,383
BOCC, PUTNAM	2,044,780	0	0	2,044,780
Crescent City	60,391	0	0	60,391
Interlachen	40,010	0	0	40,010
Palatka	341,277	0	0	341,277
Pomona Park	23,855	0	0	23,855
Welaka	17,924	0	0	17,924
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	2,528,238	0	0	2,528,238
BOCC, ST. JOHNS	4,235,947	0	0	4,235,947
Hastings	32,594	0	0	32,594
St. Augustine	595,728	0	0	595,728
St. Augustine Beach	193,883	0	0	193,883
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	5,058,153	0	0	5,058,153
BOCC, ST. LUCIE	4,162,502	0	0	4,162,502
Fort Pierce	1,218,502	0	0	1,218,502
Port St. Lucie	2,084,248	0	0	2,084,248
St. Lucie Village	21,037	0	0	21,037
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	7,486,290	0	0	7,486,290
BOCC, SANTA ROSA	1,926,977	0	0	1,926,977
Gulf Breeze	133,014	0	0	133,014
Jay	16,036	0	0	16,036
Milton	171,482	0	0	171,482
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	2,247,509	0	0	2,247,509
BOCC, SARASOTA	14,697,459	0	0	14,697,459
Longboat Key (part)	207,361	0	0	207,361
North Port	740,503	0	0	740,503
Sarasota	2,899,879	0	0	2,899,879
Venice	993,415	0	0	993,415
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	19,538,618	0	0	19,538,618

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, SEMINOLE	11,798,596	0	0	11,798,596
Altamonte Springs	1,679,357	0	0	1,679,357
Casselberry	1,026,032	0	0	1,026,032
Lake Mary	296,634	0	0	296,634
Longwood	614,502	0	0	614,502
Oviedo	671,096	0	0	671,096
Sanford	1,575,309	0	0	1,575,309
Winter Springs	1,077,964	0	0	1,077,964
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	18,739,491	0	0	18,739,491
BOCC, SUMTER	864,993	183,886	0	1,048,879
Bushnell	62,402	0	0	62,402
Center Hill	22,094	0	0	22,094
Coleman	25,559	0	0	25,559
Webster	23,071	0	0	23,071
Wildwood	109,137	0	0	109,137
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	1,107,257	183,886	0	1,291,143
BOCC, SUWANNEE	715,518	243,035	0	958,553
Branford	19,146	0	0	19,146
Live Oak	179,662	0	0	179,662
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	914,326	243,035	0	1,157,361
BOCC, TAYLOR	642,556	8,354	0	650,910
Perry	308,679	0	0	308,679
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	951,235	8,354	0	959,589
BOCC, UNION	146,728	117,008	92,787	356,523
Lake Butler	43,037	0	0	43,037
Raiford	4,685	0	0	4,685
Worthington Springs	3,514	0	0	3,514
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	197,964	117,008	92,787	407,759

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, VOLUSIA	12,045,446	0	0	12,045,446
Daytona Beach	2,428,230	0	0	2,428,230
Daytona Beach Shores	98,779	0	0	98,779
DeLand	664,033	0	0	664,033
Edgewater	638,559	0	0	638,559
Holly Hill	435,976	0	0	435,976
Lake Helen	92,469	0	0	92,469
New Smyrna Beach	671,161	0	0	671,161
Oak Hill	39,184	0	0	39,184
Orange City	223,344	0	0	223,344
Ormond Beach	1,190,725	0	0	1,190,725
Pierson	45,923	0	0	45,923
Ponce Inlet	74,162	0	0	74,162
Port Orange	1,453,292	0	0	1,453,292
South Daytona	492,026	0	0	492,026
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	20,593,308	0	0	20,593,308
BOCC, WAKULLA	302,506	201,537	0	504,043
St. Marks	6,416	0	0	6,416
Sopchoppy	8,156	0	0	8,156
	-----	-----	-----	-----
	317,078	201,537	0	518,615
BOCC, WALTON	1,247,388	0	0	1,247,388
DeFuniak Springs	237,632	0	0	237,632
Freeport	39,231	0	0	39,231
Paxton	27,027	0	0	27,027
	-----	-----	-----	-----
	1,551,279	0	0	1,551,279
BOCC, WASHINGTON	231,703	324,460	0	556,162
Caryville	9,312	0	0	9,312
Chipley	58,733	0	0	58,733
Ebro	3,887	0	0	3,887
Vernon	12,536	0	0	12,536
Wausau	4,822	0	0	4,822
	-----	-----	-----	-----
	320,993	324,460	0	645,452
Grand Totals *	=====	=====	=====	=====
	890,000,000	5,000,000	314,602	895,314,602

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

## **CHAPTER 3: COUNTY AND MUNICIPAL REVENUE SHARING**

Chapter 218, Part II, Florida Statutes  
Uniform Accounting System Code: 33512

### **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 counties and municipalities. The provisions in the 1972 Act created separate revenue sharing trust funds for municipalities and counties, identified the revenue sources appropriate for redistribution to counties and municipalities, specified the formulas to be used for the redistribution, and listed requirements for eligibility. Since its original enactment, amendments to the 1972 Act have been passed, but these amendments have, for the most part, not resulted in a major revision of the overall program. Noteworthy changes have centered on the expansion of county bonding capacity and changes in the revenue sources and rates placed in the revenue sharing trust funds.

The current structure of the revenue sharing program authorized in Part II of Chapter 218, F.S., identifies two revenue sources for counties and three revenue sources for municipalities. The County Revenue Sharing Trust Fund includes 2.9% of cigarette tax collections and 33.5% of net intangible tax collections. The Municipal Revenue Sharing Trust Fund includes 32.4% of cigarette tax collections, the one-cent Municipal Gas Tax, and 25% of the State Alternative Fuel Decal User's Fee. The revenues allocated in each program are divided into separate distributions that have specific authorized uses and purposes.

### **Major General Law Amendments**

Chapter 72-360, Laws of Florida,

initiated the Revenue Sharing Act of 1972, creating a "revenue sharing program" with counties and municipalities. It created separate revenue sharing trust funds for municipalities and counties and identified separate formulas for distribution of funds. The law specified that funding for the Municipal Revenue Sharing Program would consist of proceeds from three sources: 1) eleven cents of the cigarette tax; 2) the one cent municipal gas tax; and 3) the municipalities' share of the auto road tax (\$25 per bus or truck line facility). In addition, it specified that funding of the County Revenue Sharing Program would consist of proceeds from three tax sources: 1) one cent of the cigarette tax; 2) 55 percent of total net intangibles tax; and 3) the counties' share of the auto road tax (63 percent of tax collections).

Chapter 73-349, Laws of Florida,

modified provisions of the 1972 Revenue Sharing Act which renewed the revenue sharing program for one year.

Chapter 76-168, Laws of Florida,

repealed the Auto Road Tax, effective July 1, 1980. A substitute revenue source for the Revenue Sharing programs was not provided.



- Chapter 83-115, Laws of Florida,  
revised eligibility requirements regarding employment and training standards of firefighters to coincide with similar eligibility requirements of the Half-Cent Sales Tax Program.
- Chapter 84-369, Laws of Florida,  
designated 25 percent of the State Alternative Fuel Decal User's Fee to the Municipal Revenue Sharing Program.
- Chapter 87-237, Laws of Florida,  
created a "second guaranteed entitlement" component to the County Revenue Sharing Program providing the current statutory language for the authorized use of the funds. In addition, it amended s. 163.01, F. S., and established a "local government liability pool" which was to be formed and controlled by counties or municipalities to provide liability insurance coverage for counties, municipalities or other public agencies. Second guaranteed entitlement funds were authorized for acquiring insurance contracts from the local government liability pool and authorized for the payment of principal or interest on bonds.
- Chapter 90-132, Laws of Florida,  
amended ss. 199.032 and 199.292, F. S., to increase the amount of the intangibles tax from 1 mill to 1.5 mills and expanding the tax base to include limited partnerships. The distribution formula for the County Revenue Sharing Trust Fund was changed from 55% to 41.3% of net collections. The law amended s. 210.20, F.S., increasing the cigarette tax and changing the distribution formula for the County Revenue Sharing Trust Fund from one-twenty-fourth to 2.9% of net collections and changing the distribution formula for the Municipal Revenue Sharing Trust Fund from eleven-twenty-fourths to 32.4% of net collections. In addition, it amended s. 210.20(2)(a), F.S., by including provisions for an additional deduction of 0.9% for administrative costs from the Cigarette Tax Collection Trust Fund prior to the transfer of monies from that fund to the County and the Municipal Revenue Sharing Trust Funds. The deduction was to be transferred into the Alcoholic Beverage and Tobacco Trust Fund to pay administrative costs for the Division of Alcoholic Beverage and Tobacco, Department of Business Regulation.
- Chapter 90-132 and 90-110, Laws of Florida,  
amended s. 215.20, F.S., increasing the General Revenue Service Charge on all trust funds, subject to the 6% service charge. The combined effect of the two bills was to increase the service charge by 1.3% Three trust funds which contribute revenues to the County and the Municipal Revenue Sharing Trust Fund Programs were affected by the service charge increase, the Gas Tax Collection Trust Fund, the Cigarette Collection Trust Fund, and the State Alternative Fuel User Fee Clearing Trust Fund.
- Chapter 92-184, Laws of Florida,  
improved the system of motor fuel tax collections by requiring motor fuel taxpayers to report fuel purchases based on the "net" amount of fuel pumped from the loading rack or first storage, rather than using the previous method based on the "gross" amount of fuel.
- Chapter 92-319, Laws of Florida,  
amended s. 199.032, F.S., to increase the tax on Intangible Personal Property, with the exception of banks and savings & loan associations as defined in s. 220.62, F.S., from 1.5 to 2 mills. However, s. 199.292 (3), F.S., was amended to decrease the percentage of net Intangible Personal Property taxes shared with counties from 41.3% to 33.5%, thereby maintaining the dollar amount shared with counties in FY 1991-92. In addition, it created a tax credit for taxes paid on intangible personal property in other states.

## **1993 General Law Amendments**

Chapter 93-233, Laws of Florida, (CS/CS/HB 557)

amends s. 218.21(6)(b), F.S., to repeal the 7% guaranteed annual increase in funds received, by any government exercising municipal powers under s. 6(f), Art. VIII of the State Constitution (Metro-Dade), from the Municipal Revenue Sharing Trust Fund for Municipalities. Beginning in FY 1994-95, Metro-Dade will receive no less than the aggregate amount it received from the trust fund in the preceding fiscal year, plus a percentage increase in such amount equal to the percentage increase of the trust fund for the preceding fiscal year. However, Metro-Dade's amount that it receives each year cannot be less than the amount it received in the preceding year.

Chapter 93-71, Laws of Florida, (SB 352)

amends s. 206.61, F.S., to eliminate a "grandfather" provision that allowed certain municipalities to continue imposing a gas tax within municipal limits. Pensacola is the only known municipality to impose a gas tax under this provision. This law would negatively impact Pensacola to the extent that they currently levy this tax.

## **Eligibility Requirements**

In order to qualify to receive funds under this act a local government must meet the following requirements:

- 1) Report its finances for the most recently completed fiscal year to the Department of Banking and Finance (s. 218.32, F.S.).
- 2) Make provisions for annual post audits of its financial accounts in accordance with law (Chapter 10.500, Rules of the Auditor General).
- 3) For Governments Eligible in 1972: levy ad valorem taxes (excluding debt service and other special millage) that will produce the equivalent of three mills per dollar of assessed valuation on the 1973 property tax base, or collect an equivalent amount of revenue from an occupational license tax, or a utility tax (or both) in combination with the ad valorem tax;

For municipalities qualifying after 1972, however, the three mill equivalency requirements are based on the per dollar of assessed valuation on the year that the city incorporates (s. 218.23(1)(c), F.S.).

- 4) Certify that its police officers meet the qualifications established by the police Standards and Training Commission, that its salary plans meet the provisions of Chapter 943, F.S., and that no police officer receive an annual salary of less than \$6,000. The Department of Revenue, however, may waive the minimum law enforcement officer salary requirement, if the municipality or county certifies that it is levying ad valorem taxes at 10 mills (s. 218.23(1)(d), F.S.).

- 5) Certify that its firefighters, as defined in s. 633.30(1), F.S., meet the qualifications established by the Division of State Fire Marshal pursuant to the provisions of ss. 633.34 and 633.35, F.S., and that the provisions of s. 633.382, F.S., have been met.
- 6) Certify to the Department of Revenue that the requirements of s. 200.065, F.S., ("TRIM"), if applicable, are met. This certification is made annually within 30 days of adoption of an ordinance or resolution establishing a final property tax levy, or, if no property tax is levied, not later than November 1.
- 7) Notwithstanding the requirement that municipalities produce revenue equivalent to a millage rate of three mills on a dollar (calculated as described above in #3), no unit of government which was eligible to participate in revenue sharing in the three years prior to initially participating in the Local Government Half-Cent Sales Tax shall be ineligible to participate in revenue sharing solely due to a millage or a utility tax reduction afforded by the Local Government Half-Cent Sales Tax (s. 218.23(3), F.S.).
- 8) Effective July 1, 1990, local governments must certify that each dependent special district that is budgeted separately from the general budget of the local governing authority has met the provisions for an annual post-audit of its financial accounts in accordance with the provisions of law (s. 218.23(1)(f), F.S.).

Pursuant to s. 218.21(3), F.S., all municipalities "created pursuant to general or special law and metropolitan and consolidated governments as provided in Section 6(e) and (f) of Article VII of the State Constitution" (i.e., Metro-Dade and Jacksonville-Duval) are eligible to participate in the Municipal Revenue Sharing Program if they fulfill the necessary eligibility requirements. Similarly, s. 218.21(2), F.S., provides that all counties "established pursuant to Section 1 of Article VIII of the State Constitution, are eligible to participate in the County Revenue Sharing Program if all eligibility requirements are fulfilled.

A number of other governmental entities, however, are judged ineligible to receive municipal revenue sharing funds. For example, Attorney General Opinion 77-21, stated that municipal service taxing units (MSTUs), sometimes referred to as municipal service benefit units (MSBUs) are not eligible to receive funds from the Municipal Revenue Sharing Trust Fund. Two additional opinions determined that both regional authorities (AGO 74-367) and other authorities, such as housing authorities, (AGO 73-246) also are ineligible to receive municipal revenue sharing dollars.

#### Ineligibility Determination

There are a number of ways governments are determined to be not in compliance with revenue sharing eligibility requirements:

- 1) Governments may not have filed financial reports with the Department of Banking and Finance or made provisions for post-audits in a timely manner (ss. 11.45(3) and 218.32(3), F.S.);
- 2) Governments may have missed the June 30th deadline to make application to the Department of Revenue for continued participation in the revenue sharing program (Chapter 12-10.008, Florida Administrative Code);
- 3) Governments may fail to meet the eligibility requirements for law enforcement and firefighter employment standards (s. 218.23, F.S.);
- 4) Governments may fail to meet the required levy of revenue equivalent to 3 mills (s. 218.23, F.S.);
- 5) Governments also may be disqualified for not fulfilling the millage rollback requirements as outlined in s. 200.065, F.S.; and
- 6) Governments may have revenue sharing funds withheld or forfeited upon failure to comply with state mandates. For example, s. 163.3184, F.S., authorizes the Administration Commission to fine local governments ineligible for revenue sharing dollars if the local government's comprehensive plan or plan amendment is not in compliance with the requirements in Part II of Chapter 163, F.S., including consistency with the state comprehensive plan and the regional policy plan.

When a local government fails to comply with the eligibility requirements, s. 218.23(1)(e), F.S., provides that the revenue sharing funds which are forfeited by the local government shall be deposited in the General Revenue Fund for the 12 months following a determination of noncompliance by the Department of Revenue. However, the Department of Revenue has reported that it has no records indicating revenue sharing funds have ever been remitted to the General Revenue Fund. More typically, the revenues for an ineligible government are distributed among the remaining eligible governments until the causes for ineligibility are determined and rectified, at which time the city or county is refunded the dollars that were disbursed among all eligible municipalities or counties.

### **Administrative Procedures**

The County and Municipal Revenue Sharing Programs are administered by the Department of Revenue. Chapter 218, Part II, Florida Statutes and Chapter 12-10, Florida Administrative Code, direct the manner in which the Department administers the Revenue Sharing Programs. Statutory law determines the revenue sources and amounts for deposit into each trust fund, the service charges, if any, levied against trust funds, and the eligibility requirements.

The County and Municipal Revenue Sharing Trust Fund Programs are each comprised of various tax revenues that are collected and deposited initially into other trust funds before being transferred to the County or Municipal Revenue Sharing Trust Funds. The trust funds which provide monies to the County and Municipal Revenue Sharing Trust Funds are listed in **Figure 3.1**. The percentage of each tax source transferred into the Revenue Sharing Trust Funds are listed below, with the proportional amount contributed by each source also noted.

The County Revenue Sharing Program includes:

- 1) 2.9% of net cigarette tax collections (s. 210.20(2)(a), F.S.)  
= 5% of total County Revenue Sharing.
- 2) 33.5% of net intangible tax collections (s. 199.292(3), F.S.)  
= 95% of total County Revenue Sharing.

The Municipal Revenue Sharing Program includes:

- 1) 32.4% of net cigarette tax collections (s. 210.20(2)(a), F.S.)  
= 66.8% of total Municipal Revenue Sharing.
- 2) the one-cent Municipal Gas tax (s. 206.605(1), F.S.)  
= 33.0% of total Municipal Revenue Sharing
- 3) 25% of the State Alternative Fuel Decal Users Fee (s. 206.879(1), F.S.).  
= 0.2% of total Municipal Revenue Sharing.

Service charges are not levied against the County and Municipal Revenue Sharing Trust Funds. However, service charges are levied against the five trust funds which provide the County and Municipal Revenue Sharing Trust Funds with monies. **Figure 3.1** lists the administrative deductions that are assessed against those five trust funds. As noted in this figure, each of the three trust funds which provide the revenue for the Municipal Revenue Sharing Trust Fund: 1) the Cigarette Tax Collection Trust Fund; 2) the Gas Tax Collection Trust Fund; and 3) the State Alternative Fuel User Fee Clearing Trust Fund, are assessed the 7.3% General Revenue Service Charge prior to the transfer of any monies to another trust fund. Pursuant to s. 210.20(2)(a), F.S., the Division of Alcoholic Beverages and Tobacco of the Department of Business Regulation, is authorized to deduct 0.9% of cigarette tax collections for administrative costs and transfer the revenue into the Alcoholic Beverage and Tobacco Trust Fund.

Likewise, the Cigarette Tax Collection Trust Fund and the Intangible Tax Trust Fund, which provide revenue for the County Revenue Sharing Trust Fund are subject to administrative deductions. The Cigarette Tax Collection Trust Fund, as noted above, is assessed the 7.3% service charge and an additional 0.9% deduction for administrative costs. The amount of the deductions levied against the Intangible Tax Trust Fund is not specified in the Florida Statutes. Rather, s. 199.292(2), F.S., requires that the costs associated with the administration and enforcement of Chapters 192 - 199, F.S., by the Department of Revenue

be appropriated annually from the Intangible Tax Trust Fund before monies are transferred to any other trust fund.

**Municipal Revenue Sharing Program: Distribution Formula**

Pursuant to s. 218.245, F.S., a distribution factor is calculated for each eligible municipality using a three-factor additive formula consisting of the following three components: population, sales tax, and relative ability to raise revenue.

- 1) **Weighted population:** The proportion of the population of a given eligible municipality to the state eligible population as adjusted by the weights listed as follows:

<u>Population Class</u>	<u>Formula Weight</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

Stated algebraically:

$$\text{Weighted Population Factor} = \frac{\text{Municipal Pop.} \times \text{Formula Weight}}{\text{Total Adjusted Statewide Municipal Pop.}}$$

- 2) **Sales tax:** The municipality’s sales tax allocation factor is determined by the proportion of each municipality’s population to the total county population and multiplied by the amount of county sales tax collections and then divided by the total statewide municipal collections.

Stated algebraically:

$$\text{Sales Tax Allocation} = \frac{\text{Eligible Municipality’s Pop} \times \text{County Sales Tax Collections}}{\text{Total County Population}}$$

$$\text{Sales Tax Allocation Factor} = \frac{\text{Municipality’s Sales Tax Allocation}}{\text{Total Statewide Municipal Collections}}$$

- 3) **Relative ability to raise revenue:** The relative ability to raise revenue is determined by the following three part formula involving a Levy Ratio Factor, a Recalculated Population Factor, and a Relative Revenue Raising Ability Factor:

a) Levy Ratio Factor: by dividing the per capita nonexempt assessed real and personal property valuation of all eligible municipalities by the per capita nonexempt real and personal property valuation of each eligible municipality.

Stated algebraically:

$$\text{Municipal Per Capita Assessed Value} = \frac{\text{Municipal Property Valuation}}{\text{Municipal Population}}$$

$$\text{Statewide Per Capita Assessed Value} = \frac{\text{Statewide Municipalities' Property Valuation}}{\text{Total Statewide Municipal Population}}$$

$$\text{Levy Ratio} = \frac{\text{Statewide Per Capita Assessed Value}}{\text{Municipality's Per Capita Assessed Value}}$$

b) Recalculated Population Factor: by multiplying the population of an eligible municipality by the levy ratio as calculated above.

Stated algebraically:

$$\text{Recalculated Population} = \text{Levy Ratio} \times \text{Municipal Population}$$

c) Relative Revenue Raising Ability Factor: by dividing the recalculated population of each eligible municipality by the sum of all eligible municipalities recalculated population, the relative ability to raise revenue is calculated as:

$$\text{Relative Revenue Raising Ability Factor} = \frac{\text{Municipality's Recalculated Population}}{\text{Total Statewide Municipal Recalculated Population}}$$

4) To determine a municipality's guaranteed portion of the Municipal Revenue Sharing Program, the three factors calculated above are added together and divided by 3 to obtain the distribution factor.

Stated algebraically:

$$\text{Distribution Factor} = \frac{\text{Weighted Population Factor} + \text{Sales Tax Allocation Factor} + \text{Relative Revenue Raising Ability Factor}}{3}$$

$$\text{Municipal Share} = \left[ \left( \frac{\text{Distribution}}{\text{Factor}} \times \frac{\text{Total Funds}}{\text{Available Monies}} - \text{Guaranteed} \right) \times \text{Adjustment Factor} \right] + \text{Guaranteed Monies}$$

### Distribution of Municipal Revenue Sharing Proceeds

There are three types of monies involved in determining annual distributions of municipal revenue sharing funds:

- 1) **Entitlement Monies;**
- 2) **Hold harmless or Guaranteed Monies; and**
- 3) **Growth Monies.**

The amount and type of monies shared with an eligible municipality is determined by a three-step procedure. **First**, the three factor formula (distribution factor) is applied to all receipts available for distribution in the Municipal Revenue Sharing Trust Fund. The resulting amount is labelled **entitlement money**. This is the amount of revenue which would be shared with a unit of local government if the distribution of the revenues appropriated were allocated on the basis of the formula computations alone. **Next**, the revenue to be shared via the formula in the current fiscal year is adjusted so that no municipality shall receive less funds than the aggregate amount it received from the state in FY 1971-72. This figure is referred to as a **hold harmless or guaranteed** amount. Those municipalities incorporated subsequent to 1972 receive no hold harmless or guaranteed distribution. **Third**, after the adjustment and deduction of the amount committed to all the eligible municipalities, the funds remaining in the trust fund are distributed to those municipalities who qualify to receive **growth monies**. This final distribution is made based on an adjustment factor consisting of the ratio of the actual additional available monies of each qualified municipality to the total calculated additional monies of all qualified municipalities. The adjustment factor accounts for annual increases or decreases in the trust fund and the annual deduction for Metro-Dade's guaranteed 7% entitlement. The additional money allocated above the guaranteed or hold harmless is termed growth money.

In summary, the total annual distribution to a municipality, depending on the formula, will yield various combination of hold harmless (or guaranteed entitlement) and growth dollars:

- 1) Hold harmless dollars **PLUS** growth dollars,
- 2) Hold harmless dollars **ONLY**, or
- 3) Growth dollars **ONLY**.

### Consolidated Governments (Municipal Revenue Sharing)

Incorporated into the municipal revenue sharing formula are special provisions for distributing funds to a metropolitan or consolidated government as provided by s. 3, s. 6(e), or s. 6(f) of Article VIII of the State Constitution (i.e., Metro-Dade and Jacksonville-Duval).



As outlined in s. 218.245(2)(d), F.S., municipal revenue sharing distributions to a metropolitan or consolidated government are specially adjusted by a factor which is the ratio of: 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, divided by the total amount of ad valorem taxes levied on real and personal property by the county and municipal governments.

The provisions of section 218.21(6)(b), F.S., impact the municipal revenue sharing distributions for all participating municipalities. In this section, Metro-Dade is guaranteed a 7 percent increase over the previous years' distributions. In essence, Metro-Dade's annual allocation from the Municipal Revenue Sharing Program is totally guaranteed. However, beginning in FY 1994-95, Metro-Dade will receive no less than the aggregate amount it received from the trust fund in the preceding fiscal year plus a percentage increase of the trust fund for the preceding fiscal year.

### **Authorized Use of Municipal Revenue Sharing Proceeds**

A number of restrictions and safeguards are incorporated into the Municipal Revenue Sharing Program. Municipalities are required, by s. 206.605(3), F.S. to expend the portion of funds derived from the Municipal Gas Tax and the State Alternative Fuel Decal User Fee for transportation-related expenditures, such as, for the purchase of transportation facilities and road and street rights-of-way, construction, reconstruction, or maintenance of roads. Even within these limitations on the use of the funds, municipalities are further restricted. According to Attorney General Opinion 76-223:

"Pursuant to s. 206.605(3), F.S., that portion of state revenue sharing moneys attributable to the eight-cent motor fuel tax (the one-cent Municipal Gas Tax) may be used for the construction and maintenance of municipal roads, streets, and sidewalks; for storm drainage systems which are integral parts of the roads or streets and necessary for the maintenance of travel thereon; for road and street rights-of way acquisition; for traffic control signals or devices and traffic signs and markings which are affixed to and an integral part of the road or street; and for the installation and maintenance of street lights on rights-of-way of municipal roads and streets. The moneys derived from the motor fuel tax may not be used for the funding of a municipal traffic engineering department's administrative or operating expenses, the traffic engineer's staff, or the operating expenses of electricity costs for all street lighting."

According to the Department of Revenue, municipalities may assume that 33.2% of their total estimated Municipal Revenue Sharing distribution for FY 1993-94 is derived from the Municipal Gas Tax. Thus, 33.2% of each municipalities' Municipal Revenue Sharing distribution must be expended on transportation-related purposes.

As a second restriction, municipalities are limited in the amount of revenue sharing dollars that may be bonded. Municipalities are allowed to bond only the guaranteed portion of their distribution. The "hold harmless" provision of the municipal revenue sharing program guarantees a minimum allotment and thereby insures coverage for all bonding obligations to eligible governments that qualified for revenue sharing dollars prior to 1972. It does not include newly qualified municipalities which qualified for the revenue sharing program after 1972.

Another aspect of the municipal revenue sharing program that might be considered a safeguard to municipalities' annual distributions is the eligibility requirement for municipalities incorporated before 1973 which requires demonstration of tax effort based on 1973 taxable values. The policy of retaining 1973 as the base year might be interpreted as a way to allow most municipalities originally in the program easy access to this revenue sharing resource since taxable values upon which local tax effort is based, have more than doubled over the last fifteen years due to inflation and updated assessments.

Conversely, municipalities incorporated subsequent to 1973 that wish to qualify for revenue sharing funds must demonstrate local tax effort by using the taxable value of the municipality for the year of incorporation times three mills. Obviously, a municipality incorporated later than 1973 must demonstrate significantly higher actual ad valorem tax effort than municipalities which have been in the program since its inception.

#### **Estimated Municipal Revenue Sharing Proceeds for FY 1993-94**

**Table 3.1** displays the estimated distributions for the Municipal Revenue Sharing Program based on the 1993-94 state fiscal year. The figures represent 95% of the anticipated annual revenues, net of all deductions. The Department of Revenue will also circulate estimated municipal revenue sharing distributions. The revenue estimates presented in the Handbook table are comparable to those provided by the Department but not identical.

#### **County Revenue Sharing Program: Distribution Formula**

Pursuant to s. 218.245, F.S., the County Revenue Sharing Program funds are distributed using a three-factor additive formula consisting of the following three components:

- 1) **An adjusted county population** which is a county's population divided by total eligible state population;
- 2) **The county unincorporated population** which is the county's unincorporated population divided by total state unincorporated population; and
- 3) **Sales tax collections** which are the annual county sales tax collections divided by annual statewide sales tax collections.

The distribution factor determined for each eligible county is calculated by a formula composed of three equally weighted parts as represented in the following formula:

$$\text{Part 1} = \frac{\text{County population}}{\text{State Population}}$$

$$\text{Part 2} = \frac{\text{County Unincorporated Population}}{\text{State Unincorporated Population}}$$

$$\text{Part 3} = \frac{\text{Annual County Sales Tax Collections}}{\text{Annual Statewide Sales Tax Collections}}$$

$$\text{Distribution Factor} = \frac{\text{Part 1} + \text{Part 2} + \text{Part 3}}{3}$$

$$\text{County Share} = \text{Distribution Factor} \times \text{Total Funds Available}$$

### Distribution of County Revenue Sharing Proceeds

The values for the three factors are added together and averaged to yield the county's **distribution factor**. The amount of funds to be shared with each eligible county is determined by a five-step procedure. **First**, the three factor formula is applied to all receipts available for distribution in the County Revenue Sharing Trust Fund. **Second**, the revenue to be shared using the formula in the current fiscal year is adjusted so that no county receives less funds than its **first guaranteed entitlement** which is equal to the aggregate amount it received from the state in FY 1971-72. **Third**, the revenues are adjusted so that no county receives less funds than its **second guaranteed entitlement** which is equal to the revenues it received from the state above the first guaranteed entitlement in FY 1981-82. **Fourth**, the revenue shared with counties is adjusted so that all counties receive at least their **minimum entitlement** which is the amount necessary to cover the debt service for bonds pledged using the first or second guaranteed entitlements. **Finally**, the funds remaining in the trust fund are distributed to those counties which qualify to receive **growth dollars**. These growth dollars are distributed to each county in proportion to the total additional dollars available to all counties. Thus, there are three types of monies involved in determining the annual distribution:

- 1) **First guaranteed entitlement;**
- 2) **Second guaranteed entitlement; and**
- 3) **Growth money.**

### **Authorized Use of County Revenue Sharing Proceeds**

Unlike municipalities, counties derive no revenue sharing dollars from motor fuel taxes, and thus are not similarly restricted in spending a portion of their county revenue sharing funds on transportation-related expenditures. Counties do, however, share similar limitations and safeguards in matters of bonding revenue sharing funds. Counties are allowed to bond only the guaranteed portions (first and second guaranteed entitlement) of their revenue sharing distribution. The second guaranteed entitlement provision pursuant to s. 218.25(2), F.S., permits counties to bond this second entitlement and, by so allowing, greatly expands the counties' capacity to bond their revenue sharing funds. Also, as with municipalities, the hold harmless provision which guarantees a minimum allotment insures coverage for all bonding obligations, to eligible counties that qualified for revenue sharing dollars before 1972.

### **Estimated County Revenue Sharing Proceeds for FY 1993-94**

**Table 3.2** displays the estimated distributions for the County Revenue Sharing Program based on the 1992-93 state fiscal year. The figures represent 95% of the total estimated distributions, net of all deductions. The Department of Revenue has also circulated estimated county revenue sharing distributions. The numbers presented in this table are identical to the Department's estimates.

Questions regarding these programs should be addressed first to the Office of Tax Research, Department of Revenue at (904) 488-5630 (Suncom 278-5630) or the Florida ACIR at (904) 488-9627 (Suncom 278-9627).

**FIGURE 3.1**

**TAX RATES, SERVICE CHARGES, AND ADMINISTRATIVE COSTS  
AFFECTING THE COUNTY AND MUNICIPAL REVENUE SHARING  
TRUST FUND PROGRAMS**

<u>REVENUE SHARING TRUST FUND</u>	<u>CONTRIBUTING TRUST FUND</u>	<u>SERVICE CHARGES</u>
COUNTY	Cigarette Tax Collection Trust Fund (2.9% to County Trust Fund)	7.3%* 0.9%**
	Intangible Tax Trust Fund (33.5% to County Trust Fund)	Administration and enforcement costs for Chapters 192 - 199 F.S.***
<hr/>		
MUNICIPALITY	Cigarette Tax Collection Trust Fund (32.4% to Municipal Trust Fund)	7.3%* 0.9%**
	One-cent Municipal Gas Tax to Municipal Trust Fund	
	State Alternative Fuel User Fee Clearing Trust Fund (25% to Municipal Trust Fund)	7.3%*

\* General Revenue Service Charge imposed under s. 215.20, F.S., deposited into State General Revenue Fund.

\*\* Deduction of administrative costs, deposited into the Alcoholic Beverage and Tobacco Trust Fund, for the Division of Alcoholic Beverage and Tobacco, Department of Business Regulation.

\*\*\* Deduction of administrative costs authorized for the Division of Ad Valorem, Department of Revenue.

Table 3.1  
Municipal Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>ALACHUA COUNTY</b>			
Alachua	49,626	53,530	103,156
Archer	18,029	30,980	49,009
Gainesville	1,100,340	1,102,501	2,202,841
Hawthorne	21,367	16,745	38,112
High Springs	55,311	34,610	89,921
LaCrosse	3,761	303	4,064
Micanopy	9,869	8,182	18,051
Newberry	20,259	29,216	49,475
Waldo	13,057	27,366	40,423
<b>BAKER COUNTY</b>			
Glen Saint Mary	13,069	5,767	18,836
Macclenny	53,341	43,507	96,848
<b>BAY COUNTY</b>			
Callaway	35,468	336,936	372,404
Cedar Grove	13,757	32,511	46,268
Lynn Haven	47,769	202,840	250,609
Mexico Beach	6,978	9,241	16,219
Panama City	510,541	390,116	900,657
Panama City Beach	90,906	0	90,906
Parker	32,217	83,519	115,736
Springfield	65,328	324,428	389,756
<b>BRADFORD COUNTY</b>			
Brooker	5,183	9,646	14,829
Hampton	7,757	7,041	14,798
Lawtey	13,179	15,368	28,547
Starke	125,408	10,258	135,666
<b>BREVARD COUNTY</b>			
Cape Canaveral	62,081	82,364	144,445
Cocoa	327,756	133,041	460,797
Cocoa Beach	239,157	0	239,157
Indialantic	54,072	0	54,072
Indian Harbour Beach	41,142	80,700	121,842
Malabar	4,704	25,964	30,668
Melbourne	731,356	630,960	1,362,316
Melbourne Beach	19,175	29,110	48,285
Melbourne Village	1,852	7,153	9,005
Palm Bay	91,142	1,271,037	1,362,179
Palm Shores	943	5,152	6,095
Rockledge	155,640	189,395	345,035
Satellite Beach	109,567	81,584	191,151
Titusville	518,566	429,667	948,233
West Melbourne	34,950	111,199	146,149

\* Note: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>BROWARD COUNTY</b>			
Coconut Creek	21,380	589,768	611,148
Cooper City	22,887	486,034	508,921
Coral Springs	49,420	1,661,917	1,711,337
Dania	201,595	141,040	342,635
Davie	166,836	876,239	1,043,075
Deerfield Beach	306,407	641,012	947,419
Ft. Lauderdale	3,196,503	194,062	3,390,565
Hallandale	491,404	215,402	706,806
Hillsboro Beach	3,190	19,172	22,362
Hollywood	2,090,384	886,708	2,977,092
Lauderdale-by-the-Sea	58,784	0	58,784
Lauderdale Lakes	210,740	480,202	690,942
Lauderhill	183,519	981,242	1,164,761
Lazy Lake Village	3,320	0	3,320
Lighthouse Point	176,544	31,279	207,823
Margate	247,098	784,363	1,031,461
Miramar	284,110	734,543	1,018,653
North Lauderdale	8,186	662,468	670,654
Oakland Park	398,752	226,681	625,433
Parkland	511	103,086	103,597
Pembroke Park	112,788	0	112,788
Pembroke Pines	320,564	1,271,221	1,591,785
Plantation	444,753	971,979	1,416,732
Pompano Beach	918,495	617,798	1,536,293
Sea Ranch Lakes	59,037	0	59,037
Sunrise	173,630	1,300,672	1,474,302
Tamarac	96,778	888,196	984,974
Wilton Manors	350,732	0	350,732
<b>CALHOUN COUNTY</b>			
Altha	7,411	16,343	23,754
Blountstown	57,485	18,046	75,531
<b>CHARLOTTE COUNTY</b>			
Punta Gorda	146,243	43,965	190,208
<b>CITRUS COUNTY</b>			
Crystal River	95,471	0	95,471
Inverness	119,126	12,085	131,211
<b>CLAY COUNTY</b>			
Green Cove Springs	82,207	20,125	102,332
Keystone Heights	26,696	4,277	30,973
Orange Park	92,507	91,792	184,299
Penney Farms	3,053	29,860	32,913

\* Note: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	Guaranteed	Growth Money	Yearly Total
<b>COLLIER COUNTY</b>			
Everglades	9,969	0	9,969
Naples	386,057	20,488	406,545
<b>COLUMBIA COUNTY</b>			
Fort White	8,215	9,503	17,718
Lake City	241,791	10,031	251,822
<b>DADE COUNTY</b>			
Bal Harbour	43,116	3,288	46,404
Bay Harbor Islands	32,155	45,138	77,293
Biscayne Park	16,156	49,063	65,219
Coral Gables	693,530	94,742	788,272
El Portal	11,922	48,740	60,662
Florida City	61,201	95,369	156,570
Golden Beach	2,533	7,231	9,764
Hialeah	1,930,261	3,082,871	5,013,132
Hialeah Gardens	16,283	154,588	170,871
Homestead	326,447	399,393	725,840
Indian Creek Village	1,391	0	1,391
Key Biscayne	0	117,418	117,418
Medley	10,067	1,256	11,323
Miami	5,721,258	2,804,195	8,525,453
Miami Beach	1,489,227	565,954	2,055,181
Miami Shores	143,763	76,883	220,646
Miami Springs	217,492	72,203	289,695
North Bay	66,164	45,798	111,962
North Miami	755,251	538,821	1,294,072
North Miami Beach	642,052	229,872	871,924
Opa-locka	242,147	120,309	362,456
South Miami	289,293	0	289,293
Surfside	104,228	0	104,228
Sweetwater	38,362	368,753	407,115
Virginia Gardens	40,502	6,546	47,048
West Miami	167,074	0	167,074
Metro Dade	33,106,585	0	33,106,585
<b>DE SOTO COUNTY</b>			
Arcadia	157,477	19,107	176,584
<b>DIXIE COUNTY</b>			
Cross City	60,079	26,074	86,153
Horseshoe Beach	1,856	1,815	3,671
<b>DUVAL COUNTY</b>			
Atlantic Beach	65,115	176,695	241,810
Baldwin	21,646	20,819	42,465
Jacksonville	5,826,077	1,050,372	6,876,449
Jacksonville Beach	219,174	189,997	409,171
Neptune Beach	41,884	102,595	144,479
Jacksonville (Duval)	0	6,792,243	6,792,243

\* Note: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.



Municipal Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>ESCAMBIA COUNTY</b>			
Century	53,674	28,547	82,221
Pensacola	727,797	736,852	1,464,649
<b>FLAGLER COUNTY</b>			
Beverly Beach	4,223	731	4,954
Bunnell	38,218	4,132	42,350
Flagler Beach	23,161	29,140	52,301
<b>FRANKLIN COUNTY</b>			
Apalachicola	51,929	33,130	85,059
Carrabelle	25,647	9,527	35,174
<b>GADSDEN COUNTY</b>			
Chattahoochee	81,632	25,981	107,613
Greensboro	9,894	15,790	25,684
Gretna	11,242	150,814	162,056
Havana	28,337	19,901	48,238
Midway	0	52,252	52,252
Quincy	166,567	40,233	206,800
<b>GILCHRIST COUNTY</b>			
Bell	5,992	3,030	9,022
Trenton	22,161	10,434	32,595
<b>GLADES COUNTY</b>			
Moore Haven	32,012	7,827	39,839
<b>GULF COUNTY</b>			
Port St. Joe	64,183	1,073	65,256
Wewahitchka	23,114	33,965	57,079
<b>HAMILTON COUNTY</b>			
Jasper	59,554	18,522	78,076
Jennings	12,571	10,616	23,187
White Springs	13,231	18,870	32,101
<b>HARDEE COUNTY</b>			
Bowling Green	24,763	39,756	64,519
Wauchula	81,340	10,457	91,797
Zolfo Springs	23,025	16,546	39,571
<b>HENDRY COUNTY</b>			
Clewiston	116,479	25,033	141,512
La Belle	56,826	1,312	58,138

\* Note: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>HERNANDO COUNTY</b>			
Brooksville	175,729	0	175,729
Weeki Wachee	2,118	0	2,118
<b>HIGHLANDS COUNTY</b>			
Avon Park	119,637	91,016	210,653
Lake Placid	53,574	0	53,574
Sebring	168,381	45,788	214,169
<b>HILLSBOROUGH COUNTY</b>			
Plant City	332,397	268,623	601,020
Tampa	4,897,504	2,059,956	6,957,460
Temple Terrace	205,169	152,943	358,112
<b>HOLMES COUNTY</b>			
Bonifay	46,920	19,135	66,055
Esto	4,617	8,011	12,628
Noma	0	14,226	14,226
Ponce de Leon	8,741	1,862	10,603
Westville	2,077	7,035	9,112
<b>INDIAN RIVER COUNTY</b>			
Fellsmere	16,285	70,750	87,035
Indian River Shores	286	24,755	25,041
Orchid	30	140	170
Sebastian	33,165	181,234	214,399
Vero Beach	374,742	0	374,742
<b>JACKSON COUNTY</b>			
Alford	7,420	15,049	22,469
Bascom	2,835	1,437	4,272
Campbellton	7,330	2,084	9,414
Cottondale	15,086	15,861	30,947
Graceville	36,420	36,443	72,863
Grand Ridge	10,018	17,239	27,257
Greenwood	8,020	7,323	15,343
Jacob City	0	14,764	14,764
Malone	15,027	14,803	29,830
Marianna	136,106	36,539	172,645
Sneads	24,498	53,660	78,158
<b>JEFFERSON COUNTY</b>			
Monticello	50,339	17,597	67,936
<b>LAFAYETTE COUNTY</b>			
Mayo	18,739	15,893	34,632

\* Note: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>LAKE COUNTY</b>			
Astatula	3,333	23,115	26,448
Clermont	78,941	64,372	143,313
Eustis	182,142	122,351	304,493
Fruitland Park	20,503	45,751	66,254
Groveland	36,365	24,020	60,385
Howey-in-the-Hills	12,376	386	12,762
Lady Lake	13,366	181,093	194,459
Leesburg	309,234	10,922	320,156
Mascotte	21,939	44,506	66,445
Minneola	15,515	22,141	37,656
Montverde	1,908	17,324	19,232
Mount Dora	111,030	42,694	153,724
Tavares	57,583	102,083	159,666
Umatilla	39,637	14,506	54,143
<b>LEE COUNTY</b>			
Cape Coral	153,484	1,378,572	1,532,056
Fort Myers	893,274	175,816	1,069,090
Sanibel	0	75,504	75,504
<b>LEON COUNTY</b>			
Tallahassee	1,250,960	1,746,540	2,997,500
<b>LEVY COUNTY</b>			
Bronson	10,844	11,084	21,928
Cedar Key	16,864	0	16,864
Chiefland	64,181	0	64,181
Fanning Springs (part)	7,553	3,959	11,512
Inglis	16,801	7,994	24,795
Otter Creek	3,780	28	3,808
Williston	47,202	14,775	61,977
Yankeetown	5,909	4,750	10,659
<b>LIBERTY COUNTY</b>			
Bristol	18,989	12,190	31,179
<b>MADISON COUNTY</b>			
Greenville	23,475	16,069	39,544
Lee	5,990	5,644	11,634
Madison	86,118	12,718	98,836
<b>MANATEE COUNTY</b>			
Anna Maria	13,693	10,692	24,385
Bradenton	376,545	624,032	1,000,577
Bradenton Beach	27,417	135	27,552
Holmes Beach	55,071	20,705	75,776
Palmetto	169,179	55,809	224,988

\* Note: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>MARION COUNTY</b>			
Belleview	57,775	17,172	74,947
Dunnellon	53,800	0	53,800
McIntosh	7,411	2,509	9,920
Ocala	643,622	240,633	884,255
Reddick	5,166	13,407	18,573
<b>MARTIN COUNTY</b>			
Jupiter Island	2,386	4,667	7,053
Ocean Breeze Park	6,147	5,261	11,408
Sewalls Point	1,035	19,987	21,022
Stuart	276,026	0	276,026
<b>MONROE COUNTY</b>			
Key Colony Beach	3,918	12,485	16,403
Key West	392,780	220,569	613,349
Layton	2,685	1,052	3,737
<b>NASSAU COUNTY</b>			
Callahan	25,665	0	25,665
Fernandina Beach	130,679	30,918	161,597
Hilliard	23,263	24,209	47,472
<b>OKALOOSA COUNTY</b>			
Cinco Bayou	21,997	0	21,997
Crestview	138,336	140,622	278,958
Destin	0	113,800	113,800
Ft. Walton Beach	227,379	295,223	522,602
Laurel Hill	4,088	21,685	25,773
Mary Esther	13,743	57,929	71,672
Niceville	54,427	196,665	251,092
Shalimar	10,992	0	10,992
Valparaiso	40,774	154,961	195,735
<b>OSWALDO COUNTY</b>			
Oswald	176,013	0	176,013
<b>ORANGE COUNTY</b>			
Apopka	183,788	226,375	410,163
Belle Isle	9,272	117,890	127,162
Eatonville	18,949	46,640	65,589
Edgewood	63,799	0	63,799
Lake Buena Vista	3,332	0	3,332
Maitland	158,137	61,968	220,105
Oakland	7,322	16,741	24,063
Ocoee	78,748	331,719	410,467
Orlando	1,969,237	2,599,567	4,568,804
Windermere	10,267	23,125	33,392
Winter Garden	149,053	174,173	323,226
Winter Park	458,356	146,416	604,772

\* Note: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>OSCEOLA COUNTY</b>			
Kissimmee	243,964	475,132	719,096
St. Cloud	105,511	240,275	345,786
<b>PALM BEACH COUNTY</b>			
Atlantis	6,296	17,323	23,619
Belle Glade	302,170	320,959	623,129
Boca Raton	523,997	649,959	1,173,956
Boynton Beach	337,969	669,202	1,007,171
Briny Breeze	4,322	3,387	7,709
Cloud Lake	3,753	0	3,753
Delray Beach	362,476	604,851	967,327
Glen Ridge	1,438	2,216	3,654
Golf Village	1,033	1,539	2,572
Golfview	1,333	1,191	2,524
Greenacres City	14,848	470,448	485,296
Gulf Stream	1,397	7,441	8,838
Haverhill	8,402	14,393	22,795
Highland Beach	2,928	40,132	43,060
Hypoluxo	2,273	13,243	15,516
Juno Beach	13,616	18,835	32,451
Jupiter	67,918	384,059	451,977
Jupiter Inlet Colony	1,225	4,184	5,409
Lake Clarke Shores	7,218	56,774	63,992
Lake Park	253,135	0	253,135
Lake Worth	364,734	375,348	740,082
Lantana	209,533	0	209,533
Manalapan	1,985	2,282	4,267
Mangonia Park	15,044	7,957	23,001
North Palm Beach	82,307	131,709	214,016
Ocean Ridge	4,910	16,364	21,274
Pahokee	96,481	205,654	302,135
Palm Beach	171,886	5,143	177,029
Palm Beach Gardens	126,411	360,334	486,745
Palm Beach Shores	11,360	4,759	16,119
Palm Springs	90,524	165,032	255,556
Riviera Beach	369,915	215,641	585,556
Royal Palm Beach	3,712	316,534	320,246
South Bay	42,669	103,161	145,830
South Palm Beach	745	19,276	20,021
Tequesta Village	129,246	0	129,246
West Palm Beach	1,326,451	260,000	1,586,451
<b>PASCO COUNTY</b>			
Dade City	134,787	2,442	137,229
New Port Richey	290,251	12,015	302,266
Port Richey	15,410	22,196	37,606
Saint Leo	9,442	38,057	47,499
San Antonio	14,350	4,366	18,716
Zephyrhills	110,964	54,621	165,585

\* Note: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
PINELLAS COUNTY			
Belleair	15,115	41,010	56,125
Belleair Beach	4,762	23,781	28,543
Belleair Bluffs	66,417	0	66,417
Belleair Shore	352	356	708
Clearwater	1,191,562	876,923	2,068,485
Dunedin	313,081	454,754	767,835
Gulfport	133,248	128,240	261,488
Indian Rocks Beach	54,431	11,542	65,973
Indian Shores	10,610	8,346	18,956
Kenneth City	145,147	0	145,147
Largo	652,934	895,769	1,548,703
Madeira Beach	174,090	0	174,090
North Redington Beach	11,820	4,517	16,337
Oldsmar	19,857	125,659	145,516
Pinellas Park	387,226	542,319	929,545
Redington Beach	4,793	17,709	22,502
Redington Shores	12,192	22,775	34,967
Safety Harbor	57,772	230,258	288,030
St. Petersburg	3,125,822	2,508,321	5,634,143
St. Petersburg Beach	199,235	0	199,235
Seminole	166,578	36,029	202,607
South Pasadena	89,458	24,552	114,010
Tarpon Springs	199,105	164,686	363,791
Treasure Island	104,086	25,709	129,795
POLK COUNTY			
Auburndale	95,208	112,570	207,778
Bartow	247,027	175,744	422,771
Davenport	22,371	19,414	41,785
Dundee	25,917	25,275	51,192
Eagle Lake	20,806	42,245	63,051
Fort Meade	76,018	117,133	193,151
Frostproof	59,573	2,415	61,988
Haines City	182,087	148,270	330,357
Highland Park	0	2,207	2,207
Hillcrest Heights	498	3,459	3,957
Lake Alfred	36,465	47,799	84,264
Lake Hamilton	15,272	9,540	24,812
Lake Wales	190,668	73,530	264,198
Lakeland	973,011	719,835	1,692,846
Mulberry	53,918	16,321	70,239
Polk City	15,070	34,735	49,805
Winter Haven	439,141	156,432	595,573

\* Note: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>PUTNAM COUNTY</b>			
Crescent City	47,077	0	47,077
Interlachen	11,693	15,575	27,268
Palatka	276,527	6,504	283,031
Pomona Park	7,968	8,076	16,044
Welaka	7,493	2,126	9,619
<b>ST. JOHNS COUNTY</b>			
Hastings	15,795	2,712	18,507
St. Augustine	340,862	0	340,862
St. Augustine Beach	7,099	47,592	54,691
<b>ST. LUCIE COUNTY</b>			
Fort Pierce	711,816	186,511	898,327
Port St. Lucie	6,475	1,096,863	1,103,338
St. Lucie Village	2,371	7,517	9,888
<b>SANTA ROSA COUNTY</b>			
Gulf Breeze	75,883	21,316	97,199
Jay	20,822	0	20,822
Milton	116,957	75,162	192,119
<b>SARASOTA COUNTY</b>			
Longboat Key (part)	47,549	37,659	85,208
North Port	24,372	227,853	252,225
Sarasota	937,613	214,092	1,151,705
Venice	240,488	103,896	344,384
<b>SEMINOLE COUNTY</b>			
Altamonte Springs	57,567	603,256	660,823
Casselberry	170,722	337,346	508,068
Lake Mary	0	92,764	92,764
Longwood	80,818	159,580	240,398
Oviedo	39,986	229,333	269,319
Sanford	376,081	465,617	841,698
Winter Springs	13,825	454,147	467,972
<b>SUMTER COUNTY</b>			
Bushnell	36,546	15,750	52,296
Center Hill	8,283	20,079	28,362
Coleman	13,609	24,657	38,266
Webster	17,618	9,883	27,501
Wildwood	61,478	36,960	98,438
<b>SUWANNEE COUNTY</b>			
Branford	20,042	0	20,042
Live Oak	153,904	36,111	190,015

\* Note: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
TAYLOR COUNTY			
Perry	180,555	30,127	210,682
UNION COUNTY			
Lake Butler	29,351	48,820	78,171
Raiford	1,694	12,300	13,994
Worthington Springs	4,563	924	5,487
VOLUSIA COUNTY			
Daytona Beach	1,027,176	376,888	1,404,064
Daytona Beach Shores	91,781	0	91,781
DeLand	318,746	76,965	395,711
Edgewater	68,458	284,275	352,733
Holly Hill	155,248	101,924	257,172
Lake Helen	8,885	45,911	54,796
New Smyrna Beach	201,998	106,733	308,731
Oak Hill	13,952	7,919	21,871
Orange City	21,923	86,020	107,943
Ormond Beach	294,368	300,152	594,520
Pierson	18,098	7,895	25,993
Ponce Inlet	4,946	18,729	23,675
Port Orange	93,493	710,487	803,980
South Daytona	132,655	142,979	275,634
WAKULLA COUNTY			
St. Marks	9,455	0	9,455
Sopchoppy	9,800	0	9,800
WALTON COUNTY			
DeFuniak Springs	100,398	51,380	151,778
Freeport	11,372	12,560	23,932
Paxton	13,228	13,115	26,343
WASHINGTON COUNTY			
Caryville	11,357	33,651	45,008
Chipley	67,615	26,838	94,453
Ebro	4,447	970	5,417
Vernon	12,365	23,319	35,684
Wausau	4,597	12,336	16,933
	=====	=====	=====
Grand Totals	109,598,264	74,191,736	183,790,000 *



Table 3.2

County Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
ALACHUA	254,168	1,007,247	1,941,029	3,202,444
BAKER	28,273	90,639	187,459	306,371
BAY	154,793	684,481	1,524,253	2,363,527
BRADFORD	28,713	129,364	199,446	357,523
BREVARD	464,254	1,807,775	4,461,775	6,733,804
BROWARD	3,573,165	4,779,269	10,900,646	19,253,080
CALHOUN	14,713	68,369	112,449	195,531
CHARLOTTE	187,080	493,387	1,939,591	2,620,058
CITRUS	90,480	499,080	1,490,010	2,079,570
CLAY	102,028	599,690	1,673,494	2,375,212
COLLIER	491,318	594,600	3,221,875	4,307,793
COLUMBIA	72,308	288,232	557,025	917,565
DADE	5,895,217	10,571,522	21,037,719	37,504,458
DE SOTO	30,961	132,516	264,259	427,736
DIXIE	15,487	54,021	107,990	177,498
DUVAL	1,999,042	4,106,467	8,162,844	14,268,353
ESCAMBIA	728,024	1,779,956	3,141,613	5,649,593
FLAGLER	23,543	78,036	521,583	623,162
FRANKLIN	18,862	41,026	95,547	155,435
GADSDEN	80,864	239,311	336,894	657,069
GILCHRIST	5,883	45,494	119,641	171,018
GLADES	12,360	41,438	90,317	144,115
GULF	68,034	19,920	105,653	193,607
HAMILTON	23,270	109,630	78,153	211,053
HARDEE	36,082	144,439	181,886	362,407
HENDRY	28,673	148,507	305,378	482,558
HERNANDO	79,474	409,209	1,736,443	2,225,126
HIGHLANDS	104,948	349,039	981,868	1,435,855
HILLSBOROUGH	1,835,627	4,916,849	11,163,675	17,916,151
HOLMES	20,087	112,718	136,963	269,768
INDIAN RIVER	205,850	425,545	1,178,920	1,810,315
JACKSON	67,470	259,685	400,950	728,105
JEFFERSON	29,079	67,261	118,214	214,554
LAFAYETTE	6,472	29,717	53,471	89,660
LAKE	256,097	708,355	1,819,080	2,783,532
LEE	578,772	1,764,708	5,022,883	7,366,363
LEON	316,798	1,026,649	2,046,183	3,389,630
LEVY	34,157	137,533	313,671	485,361
LIBERTY	8,441	28,423	49,744	86,608
MADISON	34,591	95,970	143,059	273,620
MANATEE	530,269	1,054,577	2,828,857	4,413,703

\* Note: Table 3.2 represents a 95% distribution of estimated County Revenue Sharing monies.

County Revenue Sharing Allocations  
State Fiscal Year 1993-94 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
MARION	251,941	1,024,873	2,918,667	4,195,481
MARTIN	244,331	553,167	1,662,587	2,460,085
MONROE	246,464	455,801	1,255,675	1,957,940
NASSAU	65,716	252,268	605,657	923,641
OKALOOSA	147,680	859,331	1,814,900	2,821,911
OKEECHOBEE	41,041	173,472	428,370	642,883
ORANGE	1,632,765	3,816,110	13,094,540	18,543,415
OSCEOLA	95,114	414,462	2,038,210	2,547,786
PALM BEACH	2,570,430	2,766,174	12,039,060	17,375,664
PASCO	310,426	1,782,481	3,910,712	6,003,619
PINELLAS	2,452,694	3,368,283	7,838,288	13,659,265
POLK	857,616	2,627,126	4,520,606	8,005,348
PUTNAM	98,535	409,282	783,396	1,291,213
ST. JOHNS	152,548	403,262	1,376,780	1,932,590
ST. LUCIE	187,010	618,973	1,650,843	2,456,826
SANTA ROSA	77,885	448,253	1,163,586	1,689,724
SARASOTA	1,119,924	1,148,225	3,912,642	6,180,791
SEMINOLE	339,130	1,316,016	3,955,475	5,610,621
SUMTER	35,653	182,301	389,200	607,154
SUWANNEE	32,719	175,516	305,687	513,922
TAYLOR	36,940	118,139	171,710	326,789
UNION	18,615	33,326	86,787	138,728
VOLUSIA	698,366	1,525,368	4,266,630	6,490,364
WAKULLA	24,054	90,110	176,928	291,092
WALTON	39,806	151,427	421,917	613,150
WASHINGTON	16,827	101,973	162,304	281,104
	=====	=====	=====	=====
GRAND TOTALS	30,329,957	64,756,373	161,703,670	256,790,000 *

\* Note: Table 3.2 represents a 95% distribution of estimated County Revenue Sharing monies.

**CHAPTER 4: MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND  
(TWO-CENT CIGARETTE TAX DISTRIBUTION TO MUNICIPALITIES)**

Sections 200.132 and 210.20, Florida Statutes  
Uniform Accounting System Code: 33511

**Brief Overview**

In 1943, Florida levied its first tax on cigarettes at a rate of 3 cents per pack. It was not until 1971 and the creation of the Municipal Financial Assistance Trust Fund that the state began to share a portion of state cigarette tax revenues with municipalities. Chapter 71-364, Laws of Florida, which created the Municipal Financial Assistance Trust Fund, required that the trust fund be financed with the proceeds from a 2 cent tax per pack of cigarettes, established program eligibility requirements, and prohibited any deductions for administrative costs or service charges imposed by 215.20, F.S.

Prior to the creation of the Municipal Financial Assistance Trust Fund, the state provided municipalities with the authorization to levy their own tax on cigarettes. However, Chapter 72-360, Laws of Florida, prohibited municipalities from levying a tax on cigarettes after July 1, 1972. Although the cigarette tax has nearly doubled between 1971 and 1990, from 17 cents to 33.9 cents per pack of cigarettes, the share that is deposited into the Municipal Financial Assistance Trust Fund remained at 2 cents per pack, until July 1, 1990. Chapter 90-132, Laws of Florida, changed the portion of the cigarette tax for the Municipal Financial Assistance Trust Fund from 2 cents per pack to a percentage (5.8%) of collections per pack. However, the new collection percentage per pack is still approximately equal to 2 cents per pack.

**Major General Law Amendments**

Chapter 71-364, Laws of Florida,  
created the Municipal Financial Assistance Trust Fund and increased the Cigarette Tax by 2 cents per pack of cigarettes with the proceeds to be deposited into the Municipal Financial Assistance Trust Fund beginning October 1, 1971. In addition, it identified eligibility requirements based on millage rates.

Chapter 72-360, Laws of Florida,  
prohibited municipalities from levying tax on cigarettes after July 1, 1972.

Chapter 77-409, Laws of Florida,  
increased cigarette tax to 21 cents per pack of cigarettes.

Chapter 79-164, Laws of Florida,  
repealed obsolete operating millage reduction requirement pursuant to s. 200.132(1), F.S.

Chapter 85-294, Laws of Florida,  
increased cigarette tax to 37 cents per pack of cigarettes; however, tax credit provisions neutralized tax increase.

Chapter 86-123, Laws of Florida,  
decreased cigarette tax to 24 cents per pack of cigarettes; however, the repeal of tax credit provisions  
resulted in a net tax gain of 3 cents per pack of cigarettes.

Chapter 90-132, Laws of Florida,  
amended s. 210.20, F.S., increasing the cigarette tax from 24 cents to 33.9 cents per pack of cigarettes  
and changing the distribution formula of Cigarette Tax Collection Trust Fund from 2/24ths to 5.8% for  
the Municipal Financial Assistance Trust Fund. In addition, it amended s. 210.20(2)(a), F.S., by  
including provisions for a deduction of 0.9% for administrative costs incurred by the Division of  
Alcoholic Beverages and Tobacco, Department of Business Regulation from the Cigarette Tax  
Collection Trust Fund prior to the transfer of monies from that fund to the Municipal Financial  
Assistance Trust Fund.

Chapters 90-132 and 90-110, Laws of Florida,  
amended s. 215.20, F.S., increasing the General Revenue Service Charge on all trust funds, currently  
subject to the 6% service charge. The combined effect of the two bills was to increase the service  
charge from 6% to 7.3% on the Cigarette Tax Collection Trust Fund which contributes revenue to the  
Municipal Financial Assistance Trust Fund.

### **1993 General Law Amendments**

Legislation passed during the 1993 legislative session did not affect the Municipal Financial Assistance Trust  
Fund.

### **Eligibility Requirements**

Only those municipalities qualified to receive Municipal Revenue Sharing funds, as  
determined by s. 218.23(1)(c), F.S., may participate in the Municipal Financial Assistance  
Trust Fund program and receive the 5.8 % cigarette tax distribution.

### **Administrative Procedures**

The Municipal Financial Assistance Trust Fund is administered by the Department of  
Revenue. Section 200.132, F.S., prohibits the levying of service charges or other deductions  
provided for in ss. 215.20 and 215.22, F.S., from this trust fund. As noted previously, the  
initial trust fund used in the collection of the cigarette tax revenues, the Cigarette Tax  
Collection Trust Fund, is subject to deductions for the General Revenue Service Charge and  
a deduction for administrative costs. The Department of Business Regulation administers  
the Cigarette Tax Collection Trust Fund pursuant to s. 210.20, F.S. After the 7.3% General  
Revenue Service Charge and a 0.9% deduction for administrative costs are deducted, 5.8%  
(previously 2-cents) of the remaining monies are transferred to the Municipal Financial  
Assistance Trust Fund.

### **Distribution of Cigarette Tax Proceeds**

For each pack of cigarettes sold, 1.966 cents or 5.8% of the 33.9 cents of tax levied on each  
pack of cigarettes is distributed monthly to municipalities through the Municipal Financial

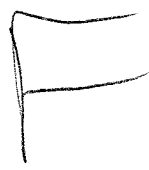
Assistance Trust Fund using the following three-step formula:

$$1) \quad \text{County Allocation} = \frac{\text{Number of Cigarette Packs Sold in County}}{\text{Number of Cigarette Packs Sold Statewide}} \times \text{Amount in the Trust Fund Available for Distribution}$$

$$2) \quad \text{Distribution Factor} = \frac{\text{Eligible Municipality Population}}{\text{County Population}}$$

$$3) \quad \text{Municipal Share} = \text{County Allocation} \times \text{Distribution Factor}$$

The 1992 population of the county allocated to the county as a percent of the amount of revenue



the municipality's distribution factor. The amount distributed by wholesalers in the county during the previous 30-60 days, times

**Authorized Use of (**

Pursuant to s. 200.1, the amount of general revenue and

the cigarette tax revenue as

**Estimated Municipal Share of Assistance Trust Fund Distribution for the Local Government FY 1993-94**

Estimated distributions to eligible municipalities for the local government FY 1993-94 are presented in **Table 4.1**. The total estimated statewide distribution from the Municipal Financial Assistance Trust Fund available to municipalities is \$22,700,000.

Inquiries about this tax should be addressed first to the Office of Tax Research, Department of Revenue at (904) 488-5630 (Suncom 278-5630) or the Florida ACIR at (904) 488-9627 (Suncom 278-9627).

Table 4.1

Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
		Indian Harbour Beach	18,905
		Malabar	5,702
ALACHUA		Melbourne	165,779
Alachua	14,404	Melbourne Beach	8,206
Archer	4,173	Melbourne Village	1,569
Gainesville	249,825	Palm Bay	177,828
Hawthorne	4,054	Palm Shores	1,110
High Springs	9,664	Rockledge	44,490
LaCrosse	368	Satellite Beach	26,214
Micanopy	1,840	Titusville	107,175
Newberry	5,595	West Melbourne	22,331
Waldo	3,015		-----
	-----		688,912
	292,937		
		BROWARD	
BAKER		Coconut Creek	45,108
Glen Saint Mary	3,824	Cooper City	36,008
Macclenny	32,684	Coral Springs	129,764
	-----	Dania	25,400
	36,508	Davie	75,548
		Deerfield Beach	71,130
BAY		Ft. Lauderdale	221,866
Callaway	47,850	Hallandale	46,497
Cedar Grove	5,426	Hillsboro Beach	2,625
Lynn Haven	35,869	Hollywood	185,334
Mexico Beach	3,687	Lauderdale-by-the-Sea	4,470
Panama City	130,073	Lauderdale Lakes	41,453
Panama City Beach	15,540	Lauderhill	75,209
Parker	17,315	Lazy Lake Village	54
Springfield	33,186	Lighthouse Point	15,619
	-----	Margate	66,659
	288,946	Miramar	62,941
		North Lauderdale	39,915
BRADFORD		Oakland Park	41,481
Brooker	1,988	Parkland	9,598
Hampton	1,858	Pembroke Park	7,335
Lawtey	4,187	Pembroke Pines	105,887
Starke	31,132	Plantation	106,039
	-----	Pompano Beach	109,205
	39,165	Sea Ranch Lakes	930
		Sunrise	104,000
BREVARD		Tamarac	69,709
Cape Canaveral	21,510	Wilton Manors	17,530
Cocoa	47,658		-----
Cocoa Beach	32,895		1,717,317
Indialantic	7,539		

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.1

Municipal Financial Assistance Trust Fund  
 2 Cent Cigarette Tax Distribution  
 Local Government Fiscal Year 1993-94 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
CALHOUN		Hialeah Gardens	11,937
Altha	3,889	Homestead	34,921
Blountstown	18,613	Indian Creek Village	57
	-----	Key Biscayne	11,470
	22,501	Medley	1,058
		Miami	460,570
CHARLOTTE		Miami Beach	120,490
Punta Gorda	200,154	Miami Shores	13,017
	-----	Miami Springs	17,056
	200,154	North Bay	7,155
		North Miami	64,405
CITRUS		North Miami Beach	45,468
Crystal River	75,013	Opa-locka	19,667
Inverness	113,835	South Miami	13,484
	-----	Surfside	5,420
	188,848	Sweetwater	18,173
		Virginia Gardens	2,835
CLAY		West Miami	7,364
Green Cove Springs	47,904	Metro Dade	1,363,984
Keystone Heights	13,445		-----
Orange Park	96,895		2,549,142
Penney Farms	6,543		
	-----	DE SOTO	
	164,787	Arcadia	47,827
			-----
COLLIER			47,827
Everglades	5,615	DIXIE	
Naples	328,125	Cross City	23,023
	-----	Horseshoe Beach	2,668
	333,740		-----
			25,691
COLUMBIA		DUVAL	
Fort White	3,906	Jacksonville (Duval)	1,200,185
Lake City	75,275	Atlantic Beach	22,973
	-----	Baldwin	2,778
	79,181	Jacksonville Beach	35,298
		Neptune Beach	13,118
DADE			-----
Bal Harbour	3,910		1,274,353
Bay Harbor Islands	6,086	ESCAMBIA	
Biscayne Park	3,972	Century	15,099
Coral Gables	52,471	Pensacola	458,901
El Portal	3,173		-----
Florida City	7,822		473,999
Golden Beach	1,038		
Hialeah	252,141		

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.1

Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
FLAGLER		HARDEE	
Beverly Beach	2,575	Bowling Green	10,201
Bunnell	16,077	Wauchula	18,953
Flagler Beach	32,579	Zolfo Springs	6,726
	-----		-----
	51,230		35,879
FRANKLIN		HENDRY	
Apalachicola	16,346	Clewiston	34,614
Carrabelle	7,435	La Belle	16,328
	-----		-----
	23,781		50,942
GADSDEN		HERNANDO	
Chattahoochee	12,687	Brooksville	184,990
Greensboro	2,850	Weeki Wachee	272
Gretna	9,618		-----
Havana	8,482		185,262
Midway	5,336	HIGHLANDS	
Quincy	35,088	Avon Park	55,765
	-----	Lake Placid	8,329
	74,061	Sebring	61,127
GILCHRIST			-----
Bell	1,742		125,222
Fanning Springs (part)	1,499	HILLSBOROUGH	
Trenton	8,068	Plant City	100,864
	-----	Tampa	1,178,897
	11,309	Temple Terrace	71,246
GLADES			-----
Moore Haven	5,261		1,351,007
	-----		
	5,261	HOLMES	
GULF		Bonifay	21,360
Port St. Joe	14,142	Esto	2,366
Wewahitchka	6,226	Noma	1,735
	-----	Ponce de Leon	3,349
	20,367	Westville	2,134
			-----
			30,945
HAMILTON		INDIAN RIVER	
Jasper	9,993	Fellsmere	11,954
Jennings	3,410	Indian River Shores	12,410
White Springs	3,581		
	-----		
	16,985		

Note: Grand Totals Represent 100% of Estimated Distributions.



Table 4.1

Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Orchid	89	LEE	
Sebastian	60,682	Cape Coral	426,272
Vero Beach	91,492	Fort Myers	241,497
	-----	Sanibel	29,765
	176,627		-----
			697,534
JACKSON			
Alford	2,491	LEON	
Bascom	461	Tallahassee	269,414
Campbellton	1,189		-----
Cottondale	4,696		269,414
Graceville	13,518		
Grand Ridge	2,820	LEVY	
Greenwood	2,620	Bronson	7,356
Jacob City	1,410	Cedar Key	5,754
Malone	3,768	Chiefland	16,805
Marianna	30,882	Fanning Springs (part)	2,390
Sneads	9,151	Inglis	11,000
	-----	Otter Creek	975
	73,006	Williston	18,627
		Yankeetown	5,347
			-----
JEFFERSON			68,253
Monticello	16,608		
	-----	LIBERTY	
	16,608	Bristol	6,602
			-----
LAFAYETTE			6,602
Mayo	11,870		
	-----	MADISON	
	11,870	Greenville	4,591
LAKE		Lee	1,477
Astatula	4,122	Madison	16,904
Clermont	28,604		-----
Eustis	56,571		22,972
Fruitland Park	11,725	MANATEE	
Groveland	9,786	Anna Maria	10,878
Howey-in-the-Hills	3,054	Bradenton	281,152
Lady Lake	41,883	Bradenton Beach	10,051
Leesburg	62,408	Holmes Beach	29,745
Mascotte	7,748	Longboat Key (part)	15,863
Minneola	7,085	Palmetto	57,203
Montverde	3,866		-----
Mount Dora	31,219		404,891
Tavares	31,815		
Umatilla	9,844		
	-----		
	309,730		

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.1

Municipal Financial Assistance Trust Fund  
 2 Cent Cigarette Tax Distribution  
 Local Government Fiscal Year 1993-94 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
MARION		ORANGE	
Bellevue	28,519	Apopka	80,367
Dunnellon	15,834	Belle Isle	29,625
McIntosh	3,814	Eatonville	13,089
Ocala	390,618	Edgewood	5,890
Reddick	5,244	Maitland	48,000
	-----	Oakland	3,902
	444,029	Ocoee	80,741
		Orlando	906,844
MARTIN		Windermere	8,792
Jupiter Island	7,059	Winter Garden	58,994
Ocean Breeze Park	6,578	Winter Park	119,863
Sewalls Point	20,708		-----
Stuart	154,248		1,356,105
	-----		
	188,593	OSCEOLA	
		Kissimmee	202,483
MONROE		St. Cloud	93,432
Key Colony Beach	8,103		-----
Key West	207,023		295,914
Layton	1,507		
	-----		
	216,633	PALM BEACH	
		Atlantis	5,212
NASSAU		Belle Glade	50,174
Callahan	6,551	Boca Raton	196,952
Fernandina Beach	63,557	Boynton Beach	149,990
Hilliard	13,122	Briny Breeze	1,231
	-----	Cloud Lake	377
	83,230	Delray Beach	150,619
		Glen Ridge	657
OKALOOSA		Golf Village	592
Cinco Bayou	1,264	Golfview	477
Crestview	33,933	Greenacres City	68,347
Destin	27,768	Gulf Stream	2,190
Ft. Walton Beach	73,100	Haverhill	3,595
Laurel Hill	1,735	Highland Beach	10,075
Mary Esther	13,988	Hypoluxo	3,480
Niceville	36,693	Juno Beach	6,807
Shalimar	1,190	Jupiter	80,684
Valparaiso	21,448	Jupiter Inlet Colony	1,265
	-----	Lake Clarke Shores	11,256
	211,118	Lake Park	20,683
		Lake Worth	88,438
OKEECHOBEE		Lantana	25,297
Okeechobee	77,475	Manalapan	1,000
	-----		
	77,475		

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.1

Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Mangonia Park	4,396	St. Petersburg	678,022
North Palm Beach	36,597	St. Petersburg Beach	26,527
Ocean Ridge	4,963	Seminole	26,731
Pahokee	21,406	South Pasadena	16,448
Palm Beach	30,591	Tarpon Springs	52,041
Palm Beach Gardens	85,840	Treasure Island	20,740
Palm Beach Shores	3,212		-----
Palm Springs	30,239		1,693,854
Riviera Beach	84,516		
Royal Palm Beach	51,286	POLK	
South Bay	12,583	Auburndale	44,385
South Palm Beach	4,620	Bartow	72,900
Tequesta Village	14,029	Davenport	8,215
West Palm Beach	212,268	Dundee	11,770
	-----	Eagle Lake	9,374
1,475,946	1,475,946	Fort Meade	25,736
		Frostproof	14,216
PASCO		Haines City	59,107
Dade City	92,437	Highland Park	761
New Port Richey	234,396	Hillcrest Heights	1,085
Port Richey	43,013	Lake Alfred	17,658
Saint Leo	16,551	Lake Hamilton	5,490
San Antonio	12,724	Lake Wales	47,921
Zephyrhills	136,545	Lakeland	353,041
	-----	Mulberry	14,923
535,665	535,665	Polk City	7,793
		Winter Haven	122,034
PINELLAS			-----
Belleair	11,293		816,410
Belleair Beach	5,929		
Belleair Bluffs	6,301	PUTNAM	
Belleair Shore	170	Crescent City	15,868
Clearwater	283,059	Interlachen	10,513
Dunedin	98,639	Palatka	89,671
Gulfport	33,364	Pomona Park	6,268
Indian Rocks Beach	11,262	Welaka	4,710
Indian Shores	4,091		-----
Kenneth City	12,195		127,028
Largo	188,685		
Madeira Beach	12,059	ST. JOHNS	
North Redington Beach	3,223	Hastings	5,855
Oldsmar	24,070	St. Augustine	107,012
Pinellas Park	123,832	St. Augustine Beach	34,828
Redington Beach	4,601		-----
Redington Shores	6,808		147,695
Safety Harbor	43,763		

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.1

Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1993-94 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
ST. LUCIE		TAYLOR	
Fort Pierce	96,217	Perry	40,303
Port St. Lucie	164,579		-----
St. Lucie Village	1,661		40,303
	-----		
	262,456	UNION	
SANTA ROSA		Lake Butler	17,905
Gulf Breeze	61,971	Raiford	1,949
Jay	7,471	Worthington Springs	1,462
Milton	79,893		-----
	-----		21,316
	149,335	VOLUSIA	
SARASOTA		Daytona Beach	239,395
Longboat Key (part)	23,753	Daytona Beach Shores	9,738
North Port	84,824	DeLand	65,466
Sarasota	332,177	Edgewater	62,954
Venice	113,794	Holly Hill	42,982
	-----	Lake Helen	9,116
	554,548	New Smyrna Beach	66,169
SEMINOLE		Oak Hill	3,863
Altamonte Springs	115,915	Orange City	22,019
Casselberry	70,820	Ormond Beach	117,392
Lake Mary	20,475	Pierson	4,527
Longwood	42,415	Ponce Inlet	7,312
Oviedo	46,321	Port Orange	143,278
Sanford	108,733	South Daytona	48,508
Winter Springs	74,405		-----
	-----		842,720
	479,083	WAKULLA	
SUMTER		St. Marks	12,115
Bushnell	15,429	Sopchoppy	15,401
Center Hill	5,463		-----
Coleman	6,320		27,516
Webster	5,705	WALTON	
Wildwood	26,985	DeFuniak Springs	48,948
	-----	Freeport	8,081
	59,901	Paxton	5,567
SUWANNEE			-----
Branford	3,746		62,596
Live Oak	35,153	WASHINGTON	
	-----	Caryville	2,906
	38,900		

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.1

Municipal Financial Assistance Trust Fund  
 2 Cent Cigarette Tax Distribution  
 Local Government Fiscal Year 1993-94 Estimates

	Cigarette Tax -----	Cigarette Tax -----
ChIPLEY	18,327	
Ebro	1,213	
Vernon	3,912	
Wausau	1,505	
	-----	
	27,862	
	=====	
Grand Totals	22,700,000 *	

\* Note: Grand Totals Represent 100%  
of Estimated Distributions.

## CHAPTER 5: STATE SHARED CONSTITUTIONAL AND COUNTY GAS TAXES

### CONSTITUTIONAL GAS TAX

Sections 206.41 and 206.47, Florida Statutes  
Uniform Accounting System Code: 33542

#### Brief Overview

In 1941, the Florida Legislature proposed a constitutional amendment to levy a 2-cent tax on gasoline and "other petroleum products".<sup>1</sup> This gas tax was labelled the "Second Gas Tax" and was adopted by the voters in 1943.<sup>2</sup> According to the 1941 constitutional amendment, the original intent of levying the tax was to cover the costs of state road construction and the contribution amounts established by 1931 certificates pursuant to Chapter 15659, Laws of Florida. With the adoption of the 1941 constitutional amendment, a State Board of Administration comprised of the Governor, State Treasurer, and the State Comptroller was created and given the authority to manage, control, and supervise the tax proceeds.

In its current form, the "Second Gas Tax" is labelled the Constitutional Gas Tax and is considered a revenue source for counties only. Applying a distribution formula similar to that used in 1941, these revenues continue to cover a portion of transportation-related debt service managed by the State Board of Administration across all counties. Surplus funds, available after covering the necessary debt service managed by the State Board of Administration, are distributed to the Boards of County Commissioners.

#### Major General Law Amendments

Chapter 20303, Laws of Florida (1941),

proposed a Constitutional amendment to impose a 2-cent levy on motor fuel, in addition to a statewide 4-cent motor fuel tax already imposed. The proposed amendment to Section 16, Article IX of the 1885 Constitution, adopted in 1942, enacted the "Second Gas Tax" which went into effect on January 1, 1943. The "Second Gas Tax" is currently provided for in Section 9(c), Article XII of the Revised 1968 Florida Constitution.

Chapter 83-3, Laws of Florida,

renamed the "Second Gas Tax", the "Constitutional Gas Tax."

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<sup>1</sup> S.J.R. 324, 1941.

<sup>2</sup> The first gas tax was a 4-cent state motor fuel tax.

Chapter 83-339, Laws of Florida,  
amended s. 215.22, F.S., to add the Gas Tax Collection Trust Fund to the list of trust funds subject to a 6% General Revenue Service Charge; therefore, the 6% service charge was deducted from the Constitutional Gas Tax proceeds before being distributed back to the counties.

Chapter 87-99, Laws of Florida,  
provided for the surplus of the 80% portion of these gas tax proceeds to be returned to the Board of County Commissioners in each county rather than being sent to Department of Transportation.

Chapter 91-82, Laws of Florida,  
required that fuel tax receipts be reported under a new method by clarifying the definitions of the "gross" amount of fuel and the "net" amount of fuel. Motor fuel taxes were to be applied to the "first removal" of the "gross" amount of motor fuel from the loading rack or first storage. In addition, it required a joint study between the Department of Revenue and the Department of Environmental Regulation to evaluate any problems encountered by the motor fuel industry as a result of the application of the tax to the gross amounts of fuel.

Chapter 92-184, Laws of Florida,  
improved the system of motor fuel tax collections by requiring motor fuel taxpayers to report fuel purchases based on the "net" amount of fuel pumped from the loading rack or first storage, rather than using the previous method based on the "gross" amount of the fuel. Upon final sale, motor fuel taxpayers were required to remit any additional taxes due, based upon the actual gallons sold.

### **1993 General Law Amendments**

Chapter 93-71, Laws of Florida, (SB 352)  
expands the uses of surplus gas tax funds to include maintenance of roads. The term "maintenance" includes 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, as necessary for the safe and efficient operation of roads. In addition, these surplus funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes. The changes give counties more flexibility in the use of Constitutional Gas Tax proceeds, but continue to limit such uses to transportation-related activities.

### **Eligibility Requirements**

All counties are eligible to receive proceeds from the Constitutional Gas Tax.

## Administrative Procedures <sup>3</sup>

The Constitutional Gas Tax is collected by the Department of Revenue and is transferred to the State Board of Administration for distribution to the counties. The State Board of Administration deducts administrative costs from the gas tax proceeds, pursuant to Article XII, Section 9(c)(4), Revised 1968 Florida Constitution. During the state FY 1991-92, the State Board of Administration deducted \$ 168,635 or 0.12% from the total Constitutional Gas Tax proceeds. This administrative cost deduction is the only deduction from Constitutional Gas Tax receipts.

## Distribution of Constitutional Gas Tax Proceeds

The State Board of Administration (SBA) calculates a monthly allocation for each county based on the formula in Article XII, Section 9(c)(4), Revised 1968 Florida Constitution. The distribution formula for Constitutional Gas Tax proceeds is comprised of three components: an area component, a population component, and a collection component. A distribution factor is calculated annually for each county, based on these three components, in the form of weighted, county to state ratios.

To determine the monthly allocation for each county, the statewide Constitutional Gas Tax receipts, collected during a month, are multiplied by each county's distribution factors. Before the revenue is distributed to the counties, the monthly allocation is divided into two parts, an 80% portion and a 20% portion. The SBA uses the 80% portion to meet the debt service requirement of bond issues pledging Constitutional Gas Tax receipts. If there is a surplus from the 80% portion, it is distributed to the county. If the SBA determines that the 80% portion is not enough to cover debt service, it will withhold some of the 20% portion. Otherwise, the 20% goes directly to the county. Below is an explanation of how

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<sup>3</sup> In 1984, Leon County and the State Board of Administration (SBA) challenged the legality of the 6% General Revenue Service Charge deduction from the Constitutional Gas Tax proceeds by filing suit in the Leon County Circuit Court (Case no.: 84-628) against the Department of Revenue. On August 23, 1988, the Leon County Circuit Court found that:

"1. The term, "administrative expenses", set forth in Article XII, subsection 9(c)(4), 1968 Revised Florida Constitution which adopts verbatim the provisions of Section 16, Article IX, 1885 Florida Constitution, is intended to be specifically limited to the expense of the State Board of Administration as set forth in Section 16(d) of Article IX, 1885, Florida Constitution."

"2. It would be a violation of these constitutional provisions to allow a deduction of a 6% service charge as it pertains to the 'Constitutional Gas Tax' as a pro rata share of the cost of general government as provided in Chapter 83-339(1), Laws of Florida."

The Department of Revenue appealed the case to the First District Court of Appeals (Case no.: 88-2330). On April 23, 1990, the First District Court of Appeals affirmed the Leon County Circuit Court decision holding that the 6% service charge deducted from the Constitutional Gas Tax was unconstitutional, as provided for in Chapter 83-339, Laws of Florida.



a county's monthly distribution is determined.

1. First, the distribution factor for each county is calculated as follows:

$$\begin{aligned}
 & \frac{1}{4} \quad X \quad \frac{\text{County Area}}{\text{State Area}} \\
 + & \quad \frac{1}{4} \quad X \quad \frac{\text{County Population}}{\text{State Population}} \\
 + & \quad \frac{1}{2} \quad X \quad \frac{\text{Number of Motor Fuel Gallons Sold in County}}{\text{Number of Motor Fuel Gallons Sold Statewide}} \\
 = & \quad \text{County's Distribution Factor}
 \end{aligned}$$

2. Second, the monthly allocation for each county is calculated as follows:

$$\text{Monthly Statewide Constitutional Gas Tax Receipts} \times \text{County's Distribution Factor} = \text{County's Monthly Allocation}$$

3. Before the proceeds are distributed, the monthly allocation is divided into two parts:

$$\text{Monthly Allocation} \times .80 = \text{Amount to Meet Debt Service Requirement}$$

$$\text{Monthly Allocation} \times .20 = \text{Amount to Board of County Commissioners}$$

**Authorized Use of Constitutional Gas Tax Proceeds**

According to s. 206.47(7), F.S., the proceeds from the Constitutional Gas Tax must first be used to meet the debt service requirements, if applicable, from the 80% portion and, if necessary, from the 20% portion. The remaining Constitutional Gas Tax proceeds distributed back to the counties must be used for the acquisition, construction, and maintenance of roads. If a county has not pledged Constitutional Gas Tax revenues for bonds administered by the State Board of Administration, the full amount of both the 80% and 20% portion is distributed back to the county.

**Actual Distribution of Constitutional Gas Tax Revenues for FY 1992-93**

**Table 5.1**, displaying the actual distribution of Constitutional Gas Tax revenues to counties for the state FY 1992-93, is not available for inclusion in this year's edition. When available, the table will indicate those counties which had all or some portion of their proceeds withheld by the State Board of Administration to meet debt service requirements as well as those counties which received the full allocation of Constitutional Gas Tax proceeds.

If you would like to receive a copy of the **Table 5.1**, please contact the Florida ACIR at (904) 488-9627 (Suncom 278-9627) after July 31, 1993.

### **Estimated Distribution of Constitutional Gas Tax Revenue for FY 1993-94**

**Table 5.2** presents the 1993-94 total estimated Constitutional Gas Tax distributions for each county. The table also displays the area component, population component, collection component, and distribution factor for each county. The estimates are adjusted for the local government fiscal year and are based on a statewide estimate for total Constitutional Gas Tax collections from the February 1993 Transportation Estimating Conference. These estimates are net of SBA's administrative deductions.

**The estimates provided in Table 5.2 are the most accurate figures available for inclusion in the Handbook; however, these estimates are not the most accurate figures for FY 1993-94 because the estimates are based on 1992-93 gas tax collection factors.** The actual collection factors for FY 1993-94 will be available this Fall, and the estimates for next fiscal year will then be recalculated. After August 31, 1993, the revised Constitutional Gas Tax estimates for FY 1993-94 should be available upon request from the Office of Tax Research, Department of Revenue at (904) 488-5630 (Suncom 278-5630) or the Florida ACIR at (904) 488-9627 (Suncom 278-9627).

**COUNTY GAS TAX**  
Section 206.60, F.S.  
Uniform Accounting System Code: 33544

**Brief Overview**

The County Gas Tax is levied on motor fuel and special fuel at the rate of 1-cent per gallon imposed at the wholesale level. The Department of Revenue administers the tax and redistributes the net tax proceeds to the counties on a monthly basis, using the same distribution factor used to distribute the Constitutional Gas Tax proceeds. When the tax was enacted in 1941, it was referred to as the "seventh cent." Currently, it is referred to as the County Gas Tax in the statutes. The funds received from this tax can be used by the counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes. The legislative intent of the County Gas Tax, as stated in s. 206.60(6), F.S., is to reduce the reliance on ad valorem taxes.

**Major General Law Amendments**

- Chapter 20228, 1941 Laws of Florida,  
imposed a 1-cent tax on gasoline with 50% of the proceeds distributed into the State General Revenue Fund and 50% into the County School Fund. The tax was passed as an "emergency revenue measure" to be repealed in two years. (The tax was then extended for an additional two years in 1943, 1945, and in 1947.)
- Chapter 26321, 1949 Laws of Florida,  
amended the distribution formula to duplicate the same formula used to distribute the "Constitutional Gas Tax" with 80% distributed to the State Road Department and 20% to the governing body of the county.
- Chapter 67-198, Laws of Florida,  
amended the distribution formula by changing the distribution factors to account for gallons of motor fuel sold and delivered to each county and the area of each county in relation to the total area of the state.
- Chapter 71-212, Laws of Florida,  
amended the 80% and 20% distribution formula by granting all of the tax proceeds to the governing body of the county.
- Chapter 77-165, Laws of Florida,  
deleted the option for the governing body of the county to request that the Department of Transportation maintain secondary roads within the county's boundaries.
- Chapter 83-339, Laws of Florida,  
provided for a 6% service charge to be deducted from the county gas tax proceeds and transferred to the State General Revenue fund.

Chapter 85-342, Laws of Florida,  
changed the base by which the distribution factor was determined to conform to the same method used to determine the distribution factor for the Constitutional Gas Tax. In addition, it amended the provision to allow the Department of Revenue to deduct administrative costs incurred by the department in the collection, administration, and disbursement of the revenues to the county.

Chapters 90-110 and 90-132, Laws of Florida  
both provided for an increase to the General Revenue Service Charge on all trust funds currently subject to the 6% service charge, pursuant to s. 215.20, F.S. County Gas Tax proceeds continue to be deposited into the Gas Tax Collection Trust Fund, which has been subjected to the service charge since 1983. The combined effect of the bills was to increase the service charge by 1.3%; therefore, the General Revenue Service Charge deducted from the Gas Tax Collection Trust Fund was 7.3%.

Chapter 91-82, Laws of Florida,  
required that fuel tax receipts be reported under a new method by clarifying the definitions of the "gross" amount of fuel and the "net" amount of fuel. Motor fuel taxes were to be applied to the "first removal" of the "gross" amount of motor fuel from the loading rack or first storage. In addition, it required a joint study between the Department of Revenue and the Department of Environmental Regulation to evaluate any problems encountered by the motor fuel industry as a result of the application of the tax to the gross amounts of fuel.

Chapter 92-184, Laws of Florida,  
improved the system of motor fuel tax collections by requiring motor fuel taxpayers to report fuel purchases based on the "net" amount of fuel pumped from the loading rack or first storage, rather than using the previous method based on the "gross" amount of the fuel. Upon final sale, motor fuel taxpayers were required to remit any additional taxes due, based upon the actual gallons sold.

### **1993 General Law Amendments**

Legislation passed during the 1993 legislative session did not affect the County Gas Tax.

### **Eligibility Requirements**

All counties are eligible to receive proceeds from the County Gas Tax.

### **Administrative Procedures**<sup>4</sup>

The Department of Revenue is charged with collecting and enforcing the County Gas Tax, and distributing the proceeds back to the counties after deductions. There are four authorized statutory deductions from this tax. The **first deduction** is the dealer collection allowance, pursuant to s. 206.43 and s. 206.91, F.S., which is to compensate the fuel dealers for their collection costs. The **second deduction** is for refunds to local governments for fuel used in their vehicles, pursuant to s. 206.625, F.S. The **third deduction** is the General Revenue Service Charge, pursuant to s. 215.20, F.S., which was implemented in 1983. The

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<sup>4</sup> This section was prepared in large part by staff in the Department of Revenue's Office of Tax Research who are familiar with the procedures used for administering this tax and the statutory provisions that authorize relevant administrative cost deductions.

county tax on special fuel has the same deductions, pursuant to s. 206.875, F.S. The **fourth deduction** is the department's administrative costs authorized in s. 206.60(2)(a) and s. 206.875, F.S.

The Department currently deducts its total costs of administering all highway fuel taxes uniformly levied across counties (except the Local Option, Ninth-Cent, and SCETS Taxes) from the proceeds of the County Gas Tax. This is based upon its long-standing interpretation of s. 206.60, F.S.<sup>5</sup> In addition, the cost of collecting individual portions (or cents) of the fuel taxes cannot be determined, similar to the understanding that the cost of collecting each penny of the sales tax cannot be determined. The costs withheld from the County Gas Tax had not been an issue with local governments until recently. Historically, the amounts had been a small percentage of collections. However, with the imposition and subsequent increase in the General Revenue Service Charge and the high increases in the amount of administrative costs, the County Gas Tax proceeds are currently being reduced almost 30% before being returned to the counties. Based on an estimated collection of \$73.64 million in FY 1993-94, approximately \$15,100,000 and \$4,200,000 will be deducted for administrative costs and the General Revenue Service Charge, respectively.

Under its funding structure, the Department of Revenue has been given the statutory authority to deduct its costs of administering certain taxes from the proceeds of those taxes, and those amounts are the funding for the Department's Administrative Trust Fund. In cases where no reference is made to the cost of administration, it is assumed that the General Revenue Fund must bear those costs. However, in most cases, the proceeds from these taxes are either deposited directly into, or transferred into, the General Revenue Fund. Therefore, since the General Revenue Fund is receiving the direct benefit, it is also bearing the direct cost of administration. Examples of these taxes are the sales tax and the corporate income tax.

In creating an Administrative Trust Fund for operations, it was also necessary to develop a method for determining the costs of collection. The Department chose to begin using a cost survey which has been conducted on a periodic basis since then. The last survey was conducted in 1989, and an updated survey will be completed this year. The total cost of administration of the fuel taxes is derived based upon a survey of employees in each Division to determine the amount of time spent on each tax. Vastly increased levels of auditing and enforcement of the fuel taxes, along with numerous legislative changes to the tax laws are part of the reason for the increase in the fuel tax administrative costs.

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<sup>5</sup> Pursuant to s. 206.60(2)(a), "the department, after deducting its expenses of collection, which shall include the administrative costs incurred by the department in the collection, administration, and distribution back to the counties of the taxes levied pursuant to this section, and after deducting the service charges provided for by s. 215.20, shall monthly divide the proceeds of such tax in the same manner as the constitutional gas tax pursuant to s. 206.47 and the formula contained in s. 9(c)(4), Art. XII of the revised State Constitution of 1968."

Another significant reason for the increase in the fuel tax administrative costs is the increase in the Department's overall budget. The Department's total operating budget and the total Administrative Trust Fund budget have increased substantially over the past five years. Along with a substantial growth in the Department's budget has come an even larger percentage increase in the Legislature's reliance on the Administrative Trust Fund as a funding source for the agency. This fund shift has been further amplified as budget cuts in the Department's General Revenue Fund appropriations have not necessarily resulted in corresponding decreases in Department activities funded by General Revenue.

The current policy is one which the legislature has implicitly sanctioned since 1963, when the tax administration was transferred to the department. As a matter of policy, the Legislature has to balance the competing interests of the need to fund state road projects versus county road projects. Any legislative change would necessarily reduce the share of state level taxes earmarked for state road projects, and enhance funding for county road programs. Legislation filed during the 1992 and 1993 sessions would have made precisely this change; however, the legislation was not adopted.

**Distribution of County Gas Tax Proceeds**

On a monthly basis, the department determines the amount of the allocation for each of the counties based on the same distribution factor used to distribute Constitutional Gas Tax proceeds, pursuant to Article XII, s.9(c)(4), 1968 Revised Florida Constitution. The proceeds are not divided into an 80% portion and a 20% portion (as are the Constitutional Gas Tax proceeds); however, the distribution factor for the County Gas Tax is calculated using the same three weighted ratios, including an area component, a population component, and a collection component. The distribution factor used to determine the monthly allocation for each county is calculated as follows:

1. The distribution factor for each county is calculated as follows:

$$\begin{aligned}
 & \quad 1/4 \quad \times \quad \frac{\text{County Area}}{\text{State Area}} \\
 + & \quad 1/4 \quad \times \quad \frac{\text{County Population}}{\text{State Population}} \\
 + & \quad 1/2 \quad \times \quad \frac{\text{Number of Motor Fuel Gallons Sold in County}}{\text{Number of Motor Fuel Gallons Sold Statewide}} \\
 = & \quad \text{County's Distribution Factor}
 \end{aligned}$$

2. Then the monthly allocation is calculated as follows:

$$\text{Monthly County Gas Tax Receipts} \times \text{County's Distribution Factor} = \text{County's Monthly Allocation}$$

### **Authorized Use of County Gas Tax Proceeds**

The revenues received from the County Gas Tax are to be used for transportation- related expenses. Section 206.60(2)(b)1., F.S., authorizes expenditure of the funds for "the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges therein; or the reduction on bonded indebtedness of such county or of special road and bridge districts within such county, incurred for road and bridge or other transportation purposes."

### **Estimated County Gas Tax Distributions for FY 1993-94**

**Table 5.3** presents the FY 1993-94 estimated distributions of County Gas Tax revenues for each county. The estimates are adjusted for the local government fiscal year and are based on an estimate of the total statewide County Gas Tax collections from the February 1993 Transportation Estimating Conference. To calculate the estimates presented in this table, the statewide estimate is adjusted by deducting the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. Therefore, the estimated distributions displayed in this table are net of all deductions.

**The estimates provided in Table 5.3 are the most accurate figures available for inclusion in the Handbook; however, these estimates are not the most accurate figures for FY 1993-94 because the estimates are based on 1992-93 gas tax collection factors. The actual collection factors for FY 1993-94 will be available this Fall, and the estimates for next fiscal year will then be recalculated. After August 31, 1993, the revised County Gas Tax estimates for FY 1993-94 should be available upon request from the Office of Tax Research, Department of Revenue at (904) 488-5630 (Suncom 278-5630) or the Florida ACIR at (904) 488-9627 (Suncom 278-9627).**

Table 5.1

## Distribution of the Constitutional Gas Tax

July 1, 1992 to June 30, 1993

County	80% Surplus Portion		20% Surplus Portion		Total FY 1992-93	Distributions at the End of the Bond Year
	To SBA	To County	To SBA	To County		
Alachua	\$754,553.96	\$912,792.12	\$0.00	\$416,836.51	\$2,084,182.59	* Bay \$53.47
Baker	136,596.45	287,456.90	0.00	106,013.33	530,066.68	* Broward 195,877.52
Bay	0.00	1,337,892.65	0.00	334,473.14	1,672,365.79	* Dade 22,596.56
Bradford	0.00	311,770.01	0.00	77,942.50	389,712.51	Escambia 1,300,000.00
Brevard	0.00	3,294,431.34	0.00	823,607.82	4,118,039.16	* Escambia 1,709.27
Broward	8,418,957.86	0.00	0.00	2,104,739.47	10,523,697.33	* Glades 1,882.59
Calhoun	0.00	356,819.39	0.00	89,204.85	446,024.24	Hillsborough 6,650,000.00
Charlotte	221,745.16	901,201.45	0.00	280,736.65	1,403,683.26	* Osceola 21.29
Citrus	0.00	886,989.48	0.00	221,747.39	1,108,736.87	* Pinellas 26,352.52
Clay	0.00	972,581.41	0.00	243,145.34	1,215,726.75	* Suwannee 472.86
Collier	564,997.02	1,499,124.11	0.00	516,030.28	2,580,151.41	* Wakulla 1,166.10
Columbia	542,880.93	322,371.35	0.00	216,313.09	1,081,565.37	* Walton 73.30
Dade	0.00	12,456,791.60	0.00	3,114,197.90	15,570,989.50	
DeSoto	0.00	461,629.10	0.00	115,407.27	577,036.37	
Dixie	0.00	433,765.44	0.00	108,441.35	542,206.79	
Duval	0.00	5,284,837.57	0.00	1,321,209.41	6,606,046.98	
Escambia	2,087,285.00	0.00	0.00	521,821.24	2,609,106.24	
Flagler	0.00	445,493.97	0.00	111,373.51	556,867.48	
Franklin	0.00	435,754.02	0.00	108,938.49	544,692.51	
Gadsden	0.00	521,845.47	0.00	130,461.37	652,306.84	
Gilchrist	63,338.19	156,666.83	0.00	55,001.25	275,006.27	
Glades	0.00	526,602.23	0.00	131,650.59	658,252.82	
Gulf	203,033.36	178,455.51	0.00	95,372.22	476,861.09	
Hamilton	0.00	482,728.58	0.00	120,682.14	603,410.72	
Hardee	0.00	449,136.52	0.00	112,284.13	561,420.65	
Hendry	0.00	778,337.73	0.00	194,584.44	972,922.17	
Hernando	307,574.64	572,252.40	0.00	219,956.77	1,099,783.81	
Highlands	0.00	1,016,733.95	0.00	254,183.50	1,270,917.45	
Hillsborough	6,209,385.05	0.00	0.00	1,552,346.28	7,761,731.33	
Holmes	154,144.74	205,244.37	0.00	89,847.27	449,236.38	
Indian River	0.00	890,428.13	0.00	222,607.04	1,113,035.17	
Jackson	0.00	876,766.68	0.00	219,191.70	1,095,958.38	
Jefferson	269,519.47	196,316.64	50,708.82	65,750.22	582,295.15	
Lafayette	159,267.33	141,080.86	0.00	75,087.06	375,435.25	
Lake	0.00	1,544,937.96	0.00	386,234.51	1,931,172.47	
Lee	734,845.78	2,074,039.27	0.00	702,221.27	3,511,106.32	
Leon	0.00	1,652,753.48	0.00	413,188.36	2,065,941.84	
Levy	0.00	768,547.53	0.00	192,136.86	960,684.39	
Liberty	217,042.48	233,588.54	0.00	112,657.76	563,288.78	
Madison	240,804.79	363,525.39	0.00	151,082.55	755,412.73	
Manatee	0.00	1,728,394.35	0.00	432,098.60	2,160,492.95	
Marion	0.00	2,419,580.78	0.00	604,895.19	3,024,475.97	
Martin	0.00	989,663.40	0.00	247,415.86	1,237,079.26	
Monroe	0.00	1,485,580.34	0.00	371,395.09	1,856,975.43	
Nassau	289,117.41	424,747.92	0.00	178,466.32	892,331.65	
Okaloosa	0.00	1,454,736.24	0.00	363,684.05	1,818,420.29	
Okeechobee	0.00	682,438.22	0.00	170,609.57	853,047.79	
Orange	0.00	5,661,161.88	0.00	1,415,290.46	7,076,452.34	
Osceola	0.00	1,623,175.30	0.00	405,793.83	2,028,969.13	
Palm Beach	2,248,285.80	4,320,024.12	0.00	1,642,077.47	8,210,387.39	
Pasco	0.00	2,014,928.24	0.00	503,732.04	2,518,660.28	
Pinellas	0.00	5,021,496.55	0.00	1,255,374.13	6,276,870.68	
Polk	1,711,691.53	2,242,114.88	0.00	988,451.63	4,942,258.04	
Putnam	124,934.29	686,732.08	0.00	202,916.59	1,014,582.96	
St. Johns	0.00	1,040,166.47	0.00	260,041.63	1,300,208.10	
St. Lucie	0.00	1,354,979.08	0.00	338,744.76	1,693,723.84	
Santa Rosa	0.00	1,092,656.17	0.00	273,164.02	1,365,820.19	
Sarasota	0.00	1,997,930.23	0.00	499,482.56	2,497,412.79	
Seminole	0.00	1,856,375.68	0.00	464,093.92	2,320,469.60	
Sumter	0.00	817,375.02	0.00	204,343.74	1,021,718.76	
Suwannee	0.00	598,756.89	0.00	149,689.19	748,446.08	
Taylor	0.00	689,809.20	0.00	172,452.30	862,261.50	
Union	0.00	206,322.47	0.00	51,580.63	257,903.10	
Volusia	0.00	2,962,981.95	0.00	740,745.48	3,703,727.43	
Wakulla	122,718.58	274,575.26	0.00	99,323.44	496,617.28	
Walton	0.00	797,958.01	0.00	199,489.52	997,447.53	
Washington	0.00	417,312.45	0.00	104,328.13	521,640.58	
Totals	\$25,782,719.82	\$89,093,663.16	\$50,708.82	\$28,668,386.98	\$143,595,478.78	
						TOTAL \$8,200,205.48
						* Unspent balances from the 80% gas tax fund previously transferred to DOT secondary road trust fund in August, 1983, to finance ongoing projects on behalf of various counties. Recently, DOT decided to return unspent funds from inactive projects back to respective counties, based on DOT determination on June 22, 1993.
						Administrative Expenses \$157,044.27

Source: State Board of Administration, August, 1993.



TABLE 5.2

CONSTITUTIONAL FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1993-94

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.68983%	0.36290%	0.40960%	1.46230%	\$2,167,275
BAKER	0.08811%	0.03480%	0.24530%	0.36820%	\$545,709
BAY	0.55309%	0.26600%	0.36710%	1.18620%	\$1,758,067
BRADFORD	0.10571%	0.04130%	0.12260%	0.26960%	\$399,574
BREVARD	1.55919%	0.78930%	0.54030%	2.88880%	\$4,281,490
BROWARD	4.38923%	2.43400%	0.51240%	7.33560%	\$10,872,093
CALHOUN	0.04912%	0.02070%	0.24060%	0.31040%	\$460,044
CHARLOTTE	0.42597%	0.19460%	0.33840%	0.95900%	\$1,421,334
CITRUS	0.31717%	0.17940%	0.27480%	0.77140%	\$1,143,292
CLAY	0.38124%	0.20160%	0.26040%	0.84320%	\$1,249,707
COLLIER	0.64066%	0.28380%	0.86260%	1.78710%	\$2,648,661
COLUMBIA	0.33767%	0.08450%	0.33290%	0.75510%	\$1,119,134
DADE	6.18013%	3.66400%	0.91700%	10.76110%	\$15,949,026
DESOTO	0.08960%	0.04420%	0.26590%	0.39970%	\$592,395
DIXIE	0.04774%	0.01950%	0.30930%	0.37650%	\$558,011
DUVAL	2.94325%	1.34500%	0.35900%	4.64720%	\$6,887,615
ESCAMBIA	0.98861%	0.55950%	0.31990%	1.86800%	\$2,768,563
FLAGLER	0.11921%	0.04690%	0.21280%	0.37890%	\$561,568
FRANKLIN	0.04041%	0.01700%	0.32150%	0.37890%	\$561,568
GADSDEN	0.15053%	0.08650%	0.22460%	0.46160%	\$684,137
GILCHRIST	0.02374%	0.01400%	0.14920%	0.18690%	\$277,004
GLADES	0.03156%	0.01520%	0.41210%	0.45890%	\$680,136
GULF	0.03579%	0.02460%	0.27390%	0.33430%	\$495,466
HAMILTON	0.17999%	0.01870%	0.21750%	0.41620%	\$616,850
HARDEE	0.08602%	0.04450%	0.26760%	0.39810%	\$590,024
HENDRY	0.13123%	0.04900%	0.49600%	0.67620%	\$1,002,196
HERNANDO	0.36337%	0.17740%	0.20730%	0.74810%	\$1,108,759
HIGHLANDS	0.29403%	0.13530%	0.45980%	0.88910%	\$1,317,735
HILLSBOROUGH	3.27504%	1.64680%	0.52040%	5.44220%	\$8,065,885
HOLMES	0.07348%	0.03360%	0.20860%	0.31570%	\$467,899
INDIAN RIVER	0.37850%	0.17880%	0.22120%	0.77850%	\$1,153,815
JACKSON	0.28637%	0.08330%	0.39660%	0.76630%	\$1,135,733
JEFFERSON	0.13097%	0.02460%	0.25160%	0.40720%	\$603,511
LAFAYETTE	0.01975%	0.00920%	0.23090%	0.25980%	\$385,050
LAKE	0.56511%	0.28590%	0.48500%	1.33600%	\$1,980,086
LEE	1.36559%	0.63530%	0.42980%	2.43070%	\$3,602,540
LEON	0.76721%	0.37490%	0.29790%	1.44000%	\$2,134,224
LEVY	0.13319%	0.04910%	0.48590%	0.66820%	\$990,339
LIBERTY	0.03389%	0.00930%	0.34770%	0.39090%	\$579,353
MADISON	0.19319%	0.03170%	0.30000%	0.52490%	\$777,954
MANATEE	0.73981%	0.37760%	0.35570%	1.47310%	\$2,183,282
MARION	1.04760%	0.36890%	0.68440%	2.10090%	\$3,113,744
MARTIN	0.38178%	0.18670%	0.28450%	0.85300%	\$1,264,231
MONROE	0.32158%	0.15470%	0.82010%	1.29640%	\$1,921,394
NASSAU	0.26115%	0.09380%	0.27480%	0.62980%	\$933,427
OKALOOSA	0.57383%	0.30680%	0.41760%	1.29820%	\$1,924,062
OKEECHOBEE	0.16576%	0.05840%	0.37080%	0.59500%	\$881,850

TABLE 5.2

CONSTITUTIONAL FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1993-94

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ORANGE	3.19878%	1.28090%	0.41850%	4.89820%	\$7,259,622
OSCEOLA	0.57689%	0.19120%	0.62880%	1.39690%	\$2,070,345
PALM BEACH	3.11008%	1.69430%	0.93300%	5.73740%	\$8,503,401
PASCO	0.88863%	0.53320%	0.32410%	1.74590%	\$2,587,598
PINELLAS	2.54413%	1.67530%	0.18120%	4.40060%	\$6,522,129
POLK	1.81900%	0.80050%	0.83950%	3.45900%	\$5,126,584
PUTNAM	0.23503%	0.12260%	0.34560%	0.70320%	\$1,042,213
ST JOHNS	0.45212%	0.16550%	0.29250%	0.91010%	\$1,348,859
ST LUCIE	0.63611%	0.28060%	0.25450%	1.17120%	\$1,735,836
SANTA ROSA	0.30879%	0.13570%	0.48500%	0.92950%	\$1,377,612
SARASOTA	0.95179%	0.51770%	0.24910%	1.71860%	\$2,547,137
SEMINOLE	0.91339%	0.55090%	0.14620%	1.61050%	\$2,386,922
SUMTER	0.41470%	0.05930%	0.24110%	0.71510%	\$1,059,850
SUWANNEE	0.18131%	0.05430%	0.28870%	0.52430%	\$777,065
TAYLOR	0.12748%	0.03870%	0.44040%	0.60660%	\$899,042
UNION	0.05477%	0.01520%	0.10450%	0.17450%	\$258,626
VOLUSIA	1.34064%	0.70330%	0.52300%	2.56690%	\$3,804,402
WAKULLA	0.05816%	0.02840%	0.26040%	0.34700%	\$514,289
WALTON	0.16222%	0.05680%	0.47960%	0.69860%	\$1,035,395
WASHINGTON	0.07000%	0.03200%	0.26040%	0.36250%	\$537,261
<b>TOTALS</b>	<b>50.00001%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$148,210,000</b>

TABLE 5.3

COUNTY FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1993-94

COUNTY	COLLECTION COMPONEN	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.68983%	0.36290%	0.40960%	1.46230%	\$760,908
BAKER	0.08811%	0.03480%	0.24530%	0.36820%	\$191,593
BAY	0.55309%	0.26600%	0.36710%	1.18620%	\$617,239
BRADFORD	0.10571%	0.04130%	0.12260%	0.26960%	\$140,286
BREVARD	1.55919%	0.78930%	0.54030%	2.88880%	\$1,503,187
BROWARD	4.38923%	2.43400%	0.51240%	7.33560%	\$3,817,079
CALHOUN	0.04912%	0.02070%	0.24060%	0.31040%	\$161,517
CHARLOTTE	0.42597%	0.19460%	0.33840%	0.95900%	\$499,016
CITRUS	0.31717%	0.17940%	0.27480%	0.77140%	\$401,398
CLAY	0.38124%	0.20160%	0.26040%	0.84320%	\$438,759
COLLIER	0.64066%	0.28380%	0.86260%	1.78710%	\$929,917
COLUMBIA	0.33767%	0.08450%	0.33290%	0.75510%	\$392,916
DADE	6.18013%	3.66400%	0.91700%	10.76110%	\$5,599,538
DESOTO	0.08960%	0.04420%	0.26590%	0.39970%	\$207,984
DIXIE	0.04774%	0.01950%	0.30930%	0.37650%	\$195,912
DUVAL	2.94325%	1.34500%	0.35900%	4.64720%	\$2,418,171
ESCAMBIA	0.98861%	0.55950%	0.31990%	1.86800%	\$972,014
FLAGLER	0.11921%	0.04690%	0.21280%	0.37890%	\$197,161
FRANKLIN	0.04041%	0.01700%	0.32150%	0.37890%	\$197,161
GADSDEN	0.15053%	0.08650%	0.22460%	0.46160%	\$240,194
GILCHRIST	0.02374%	0.01400%	0.14920%	0.18690%	\$97,253
GLADES	0.03156%	0.01520%	0.41210%	0.45890%	\$238,789
GULF	0.03579%	0.02460%	0.27390%	0.33430%	\$173,953
HAMILTON	0.17999%	0.01870%	0.21750%	0.41620%	\$216,570
HARDEE	0.08602%	0.04450%	0.26760%	0.39810%	\$207,151
HENDRY	0.13123%	0.04900%	0.49600%	0.67620%	\$351,861
HERNANDO	0.36337%	0.17740%	0.20730%	0.74810%	\$389,274
HIGHLANDS	0.29403%	0.13530%	0.45980%	0.88910%	\$462,643
HILLSBOROUGH	3.27504%	1.64680%	0.52040%	5.44220%	\$2,831,849
HOLMES	0.07348%	0.03360%	0.20860%	0.31570%	\$164,274
INDIAN RIVER	0.37850%	0.17880%	0.22120%	0.77850%	\$405,092
JACKSON	0.28637%	0.08330%	0.39660%	0.76630%	\$398,744
JEFFERSON	0.13097%	0.02460%	0.25160%	0.40720%	\$211,887
LAFAYETTE	0.01975%	0.00920%	0.23090%	0.25980%	\$135,187
LAKE	0.56511%	0.28590%	0.48500%	1.33600%	\$695,188
LEE	1.36559%	0.63530%	0.42980%	2.43070%	\$1,264,815
LEON	0.76721%	0.37490%	0.29790%	1.44000%	\$749,304
LEVY	0.13319%	0.04910%	0.48590%	0.66820%	\$347,698
LIBERTY	0.03389%	0.00930%	0.34770%	0.39090%	\$203,405
MADISON	0.19319%	0.03170%	0.30000%	0.52490%	\$273,132
MANATEE	0.73981%	0.37760%	0.35570%	1.47310%	\$766,528
MARION	1.04760%	0.36890%	0.68440%	2.10090%	\$1,093,203
MARTIN	0.38178%	0.18670%	0.28450%	0.85300%	\$443,859
MONROE	0.32158%	0.15470%	0.82010%	1.29640%	\$674,582
NASSAU	0.26115%	0.09380%	0.27480%	0.62980%	\$327,716
OKALOOSA	0.57383%	0.30680%	0.41760%	1.29820%	\$675,518
OKEECHOBEE	0.16576%	0.05840%	0.37080%	0.59500%	\$309,608

TABLE 5.3

COUNTY FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1993-94

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ORANGE	3.19878%	1.28090%	0.41650%	4.89820%	\$2,548,778
OSCEOLA	0.57689%	0.19120%	0.62880%	1.39690%	\$726,877
PALM BEACH	3.11008%	1.69430%	0.93300%	5.73740%	\$2,985,456
PASCO	0.88863%	0.53320%	0.32410%	1.74590%	\$908,479
PINELLAS	2.54413%	1.67530%	0.18120%	4.40060%	\$2,289,852
POLK	1.81900%	0.80050%	0.83950%	3.45900%	\$1,799,891
PUTNAM	0.23503%	0.12260%	0.34560%	0.70320%	\$365,910
ST JOHNS	0.45212%	0.16550%	0.29250%	0.91010%	\$473,571
ST LUCIE	0.63611%	0.28060%	0.25450%	1.17120%	\$609,434
SANTA ROSA	0.30879%	0.13570%	0.48500%	0.92950%	\$483,665
SARASOTA	0.95179%	0.51770%	0.24910%	1.71860%	\$894,274
SEMINOLE	0.91339%	0.55090%	0.14620%	1.61050%	\$838,024
SUMTER	0.41470%	0.05930%	0.24110%	0.71510%	\$372,102
SUWANNEE	0.18131%	0.05430%	0.28870%	0.52430%	\$272,820
TAYLOR	0.12748%	0.03870%	0.44040%	0.60660%	\$315,644
UNION	0.05477%	0.01520%	0.10450%	0.17450%	\$90,801
VOLUSIA	1.34064%	0.70330%	0.52300%	2.56690%	\$1,335,686
WAKULLA	0.05816%	0.02840%	0.26040%	0.34700%	\$180,561
WALTON	0.16222%	0.05680%	0.47960%	0.69860%	\$363,517
WASHINGTON	0.07000%	0.03200%	0.26040%	0.36250%	\$188,627
TOTALS	50.00001%	25.00000%	25.00000%	100.00000%	\$52,035,000

## CHAPTER 6: OTHER STATE SHARED REVENUE SOURCES

### Brief Overview

This Chapter, entitled "Other State Shared Revenue Sources," describes several revenue sources. The revenues addressed in this chapter are generated from taxes levied by the State and shared with local governments on a formula or percentage basis. The actual total statewide distribution for each revenue source, if available, is provided in the State of Florida Annual Report of the Comptroller Fiscal Year 1991-92. The description of each revenue sharing source in this Chapter is presented in the order that the revenue source was enacted by general law.

Pari-mutuel Tax:	1931
Oil & Gas Production Tax:	1945
Mobile Home License Tax:	1947
Insurance License Tax:	1959
Insurance Premium Tax:	1963
Beverage License Tax:	1971
Solid Mineral Severance Tax:	1981
Local Government Cooperative Assistance Program:	1985

### PARI-MUTUEL TAX

Section 550.135, Florida Statutes  
Uniform Accounting System Code: 33516

Revenue generated through license fees and taxes related to pari-mutuel betting, pursuant to Chapters 550 and 551, Florida Statutes, are deposited into the Pari-mutuel Wagering Trust Fund. According to s. 550.135, F.S., a guaranteed entitlement of \$29,915,500 is deducted from the trust fund for equal distributions among Florida's sixty-seven counties, providing each county's general revenue fund with \$446,500. The use of the revenue is at the discretion of the board of county commissioners.

According to information provided by the Department of Banking and Finance, Bureau of Special Programs, the total guaranteed entitlement of \$ 29,915,500 was distributed in the following manner during the state FY 1991-92.

Board of County Commissioners	\$17,205,614	in 61 counties
School Boards	\$12,405,281	in 50 counties
Hospitals	\$ 152,675	in 5 counties
Other Funds	\$ 151,930	in 6 counties

## **Major General Law Amendments**

Chapter 14832, Laws of Florida, 1931,  
authorized pari-mutuel betting, contingent upon the passage of a referendum in each county where pari-mutuel betting would occur and provided for 10% of revenue deposited in the Pari-mutuel Tax Collection Trust Fund would be distributed to the "State Racing Commission" and 90% equally divided and distributed to counties to "use as they choose."

Chapter 71-98 or 71-129, Laws of Florida,  
placed a ceiling of \$ 446,500 on the amount of racing revenues distributed annually to each county.

Chapter 80-57, Laws of Florida,  
rewrote s.550.13, F.S., providing for a guaranteed entitlement of \$29,915,500 to be distributed equally among Florida's sixty-seven counties, which in effect kept the ceiling at \$446,500 for each county. ( $29,915,500/67 = 446,500$ ).

Chapter 90-352, Laws of Florida,  
combined three pari-mutuel trust funds into one fund, to be referred to as the Pari-mutuel Wagering Trust Fund. The statutory requirement to transfer funds to counties would be subtracted from the fund first. Secondly, revenue would be deducted from the fund to cover the operating costs of Division of Pari-mutuel Wagering and then the balance would be transferred to the State General Revenue Fund.

Chapter 91-197, Laws of Florida,  
scheduled for repeal the majority of the pari-mutuel statutes. The repeal date was scheduled for July 1, 1992. The rationale behind the repeal of these statutes was to allow an orderly and timely review of these laws.

During the interim prior to the 1992 regular session, major revisions to the pari-mutuel code were proposed. However, during the regular session and subsequent special sessions, pari-mutuel legislation failed to pass. Therefore, the repeal of a substantial part of the code was effective. Immediately upon repeal, litigation forced the issue of repeal into the courts on several fronts. Initially, the court suspended the implementation of the repeal by temporary injunction pending judicial interpretation of the legislative actions. After reviewing the constitutional and regulatory questions raised, the Circuit Court of the Second Judicial Circuit upheld the actions of the Legislature. Therefore, the repeal was then made effective on August 25, 1992.

Chapter 92-348, Laws of Florida,  
rewrote and reenacted the Florida Pari-mutuel Code, including the provision regarding the guaranteed entitlement to all Florida counties.

## **1993 General Law Amendments**

Legislation passed during the 1993 legislative session did not affect the proportion of Pari-mutuel Tax that counties receive.

## OIL, GAS, AND SULFUR PRODUCTION TAX

Section 211.06, Florida Statutes  
Uniform Accounting System Code: 33543

An excise tax is levied on every person who severs gas, oil, or sulphur in the state for sale, transport, storage, profit, or commercial use. The tax rate is calculated differently for oil, gas, or sulphur; however, the tax rates are all based on the volume of oil, gas, or sulphur produced in a month. The revenue generated from this type of excise tax is deposited into the Oil and Gas Tax Trust Fund which is administered by the Department of Revenue. The Oil and Gas Tax Trust Fund is subject to a 7.3% General Revenue Service Charge. According to the Department of Revenue, \$ 903,447 was distributed to Collier, Escambia, Hendry, Lee, and Santa Rosa counties during the state FY 1991-92. An estimated \$1,030,000 will be distributed in FY 1993-94. The distribution of the revenues is as follows:

1. An appropriation is made from the trust fund to refund any overpayment which has been properly approved, pursuant to s. 211.06(1), F.S.
2. The majority of the proceeds are paid to the State General Revenue Fund, pursuant to s. 211.06(2)(a), F.S.
3. According to s. 211.06(2)(b), F.S., the general revenue fund of the county, where the oil, gas, or sulphur is produced, receives the following percentage of the tax proceeds:
  - a. 12.5% of the proceeds from the tax on oil imposed under s. 211.02(1)(b), F.S.
  - b. 20% of the proceeds from the tax on small well and tertiary oil under s. 211.02(1)(a), F.S.
  - c. 20% of the proceeds from the tax on gas imposed under s. 211.025, F.S.
  - d. 20% of the proceeds from the tax on sulphur imposed under s. 211.026, F.S.

### Major General Law Amendments

Chapter 22784, Laws of Florida, (1945)

provided the enabling legislation for the severance taxation of oil and gas. Small well and tertiary oil was subject to taxation rate of 5% of gross value. A 5% tax rate was also levied on the production of gas.

Chapter 77-408, Laws of Florida,

provided for the taxation on the production of "all other oil" at the rate of 8% of gross value.

Chapter 86-178, Laws of Florida,

provided for the taxation of sulphur production.

Chapter 87-96, Laws of Florida, changed the percentages for disbursing the tax proceeds, and provided the current statutory language regarding the distribution formulas. The State General Revenue Fund receives the major portion of the tax proceeds.

Chapter 90-110 and Chapter 90-132, Laws of Florida, both provided for an increase to the General Revenue Service Charge on all trust funds currently subject to the 6% service charge pursuant to Chapter 215.20, F.S. The counties' portion of the proceeds from the Oil, Gas and Sulfur Production Tax has been subject to the 6% service charge since 1983. The combined effect of the bills was to increase the service charge by 1.3%; therefore, the General Revenue Service Charge on the counties' portion of the proceeds from the Oil and Gas Tax Trust Fund is now 7.3%.

### **1993 Major General Law Amendments**

Legislation passed during the 1993 legislative session did not affect the proportion of Oil, Gas, and Sulfur Production Tax that counties receive.



**MOBILE HOME LICENSE TAX**  
Section 320.081, Florida Statutes  
Uniform Accounting System Code: 33514

An annual license tax is levied on park trailers and mobile homes, pursuant to s. 320.08(10) and (11), F.S, and is in lieu of ad valorem taxes. The license tax fees, ranging from \$25 to \$80, are collected by the county tax collectors and then remitted to the Department of Highway Safety and Motor Vehicles. The department deducts \$1.50 from each license for the State General Revenue Fund, with the remaining balance deposited into the License Tax Collection Trust Fund. The proceeds are then remitted back to local governments wherein such units are located. The proceeds, less the amount of \$1.50, shall be distributed as follows:

1. 50% of the proceeds to the District School Board, and
2. 50% of the proceeds to the Board of County Commissioners for units located within the unincorporated area, or 50% to any city within the county on units located its corporate limits.

During the state FY 1991-92, \$19,042,518 of mobile home license tax proceeds were distributed to local governments. The school boards received \$9,521,263, the counties received \$6,743,699, and municipalities received \$2,777,556.

Another type of tax imposed on mobile homes is for a "real property" or RP series sticker. Mobile homes which are permanently affixed, defined as tied down and connected to normal utilities, are presumed to be real property and must have a \$3.00 RP series sticker. Ad valorem taxes are imposed if the owner of the mobile home also owns the property on which the mobile home is affixed. The proceeds from the tax are distributed in the following proportions.

1. \$2.50 for the County's Tax Collector
2. \$0.25 for the County's Property Appraiser
3. \$0.25 to the Department of Highway Safety and Motor Vehicles

**Major General Law Amendments**

Chapter 23969, Laws of Florida, 1947,  
imposed a license tax fee on mobile homes with the proceeds being paid to the Department of Motor Vehicles.

Chapter 65-446, Laws of Florida,  
provided for a deduction of \$15.00 per license service charge for the State General Revenue Fund, with the remaining balance of the proceeds being distributed back to the Board of County Commissioners and the School Boards.

Chapter 72-360, Laws of Florida,  
provided the current distribution formula in s. 320.081, F.S., allowing for a \$1.50 deduction per license for the State General Revenue Fund with the balance being returned to local governments.

Chapter 91-241, Laws of Florida,  
clarified the classification of a mobile home as real property if the owner of the land also owned the mobile home and the home was permanently affixed to the land, meaning it was tied down and connected to normal utilities. Owners of mobile homes in this category must have had a \$3.00 "real property" (RP) series sticker and paid ad valorem taxes. Mobile Home License Tax fees, as defined in s.320.08(11), F.S., would be reduced as a result of this bill.

### **1993 General Law Amendments**

Legislation passed during the 1993 legislative session did not affect the proportion of Mobile Home License taxes that counties and municipalities receive.

**INSURANCE LICENSE TAX**  
Section 624.501, Florida Statutes  
Uniform Accounting System Code: 33515

The Department of Insurance administers the Insurance Agents and Solicitors Tax. Currently, the counties portion of the tax equals \$6.00 per license. These tax proceeds are deposited into the Agents and Solicitors County Tax Trust Fund, created in s. 624.506(1), F.S., which is subject to the State General Revenue Fund service charge imposed in s.215.20, F.S. A separate account within the trust fund is maintained for each county to facilitate the distribution of the proceeds back to the county where the tax originated. According to the current provisions in s.624.505, F.S., the county license tax applies to agents and solicitors with business offices located within the county's jurisdiction, or to their place of residence if no business office is required. If an agent maintains a business office in more than one county the agent is required to pay the county license tax in each of those counties.

The application form used for an insurance agent or solicitor license, requires that the applicant designate the county where the office is located in order for the Department of Insurance to determine the amount of revenue each county is entitled to receive.

According to the Department of Insurance, \$1,697,333 in Insurance License Tax proceeds were distributed back to the counties for the state FY 1991-92.

**Major General Law Amendments**

Chapter 59-205, Laws of Florida,  
authorized revenue sharing for counties from a tax imposed on insurance agents and solicitors' licenses, with the counties' portion of the tax capped at 50% of the state license tax. The 50% cap requirement has since been deleted from the statutes; however, the county's portion of the tax remains at 50% of the state license tax in the current statutes.

Chapter 90-110 and Chapter 90-132, Laws of Florida,  
both provided for an increase to the State General Revenue Service Charge on all trust funds currently subject to the 6% service charge pursuant to Chapter 215.20, F.S. The counties' portion of the proceeds from the Agents and Solicitors License Tax has been subject to the 6% service charge since 1983. The combined effect of the bills was to increase the service charge by 1.3%; therefore, the State General Revenue Service Charge on the counties' portion of the proceeds from the Agents and Solicitors County Tax Trust Fund is now 7.3%.

**1993 General Law Amendments**

Legislation passed during the 1993 legislative session did not affect the proportion of Insurance License Tax that counties receive.

## INSURANCE PREMIUM TAX

Sections 175.101, 185.08, 624.509, Florida Statutes  
Uniform Accounting System Code: 31251 and 31252

Insurance companies are assessed a 1.75% tax rate on the gross receipts of insurance policies covering the residents of Florida, pursuant to s. 624.509, F.S. Municipalities may assess a tax of 1.85% on property insurance premiums to supplement their Firefighters' Pension Trust Fund, under s. 175.101, F.S. Municipalities may also assess a tax of 0.85% on casualty insurance premiums to supplement their Police Officers Retirement Trust Fund, according to s. 185.08, F.S. The Insurance Premium Taxes are collected by the Department of Insurance. The Insurance Commissioner keeps a separate account of all tax proceeds collected for each eligible municipality. After deductions for expenses incurred by the Department of Insurance, pursuant to ss. 175.121 and 185.10, F.S., the tax proceeds are deposited into the Insurance Commissioner's Regulatory Trust Fund, which is subject to a 7.3% General Revenue Service Charge, pursuant to s. 215.20, F.S. The net proceeds are remitted on an annual basis to the municipalities entitled to receive Insurance Premium Tax proceeds. Tax proceeds may be used to fund locally established and administered Health Insurance Subsidy programs for police officers and firefighters of an amount equivalent to one-half of the net increase over the previous year's amount of insurance premium taxes. Eligibility requirements for municipalities to receive Insurance Premium Tax proceeds are listed here by type of trust fund. According to the Department of Insurance, 162 Police Officers' Retirement Trust Funds and 138 Fire Fighters' Pension Trust Funds were supplemented by insurance premium taxes during the state FY 1991-92.

**Municipal Police Officer's Retirement Trust Fund:** Municipality must be incorporated and must have established such a trust fund by July 31, 1953. The governing body of the municipality must have passed an ordinance assessing and imposing the tax and filed a certified copy of the ordinance with the Department of Banking and Finance and the Department of Insurance. In FY 1991-92, \$50,395,689 was distributed to municipalities through this trust fund.

**Municipal Firefighters' Pension Trust Fund:** Municipality must be incorporated and have established such a trust fund. The governing body of the municipality must pass an ordinance assessing and imposing the tax and send a certified copy of the ordinance to the Department of Banking and Finance and the Department of Insurance. Each municipality shall receive Insurance Premium tax proceeds not to exceed 6% of its fire department payroll. In FY 1991-92, \$28,951,737 was distributed to municipalities through this trust fund.

**Firefighters' Supplemental Compensation Trust Fund:** Pursuant to s. 633.382, F.S., Insurance Premium Tax proceeds collected under s. 175.101, F.S., but not distributed to the municipalities due to the 6% of fire department payroll cap or the municipality not qualifying in a given year, are transferred from the Insurance Commissioner's Regulatory Trust Fund to the Firefighters' Supplemental Compensation Trust Fund. This trust fund is administered by the Department of Revenue. The proration of the appropriation among

counties, municipalities, and special fire service taxing districts equals the ratio of compensation paid in the prior year to county, municipal, and special fire service taxing district firefighters.

### **Major General Law Amendments**

Chapter 28230, Laws of Florida, 1953,  
provided municipalities with the authority to create a Municipal Police Officers' Trust Fund and supplement the fund by imposing an Insurance Premium Tax on casualty insurance policies.

Chapter 63-249, Laws of Florida,  
provided municipalities with the authority to create a Municipal Firefighters' Pension Trust Fund and supplement the fund by imposing an Insurance Premium Tax on property insurance policies.

Chapter 81-287, Laws of Florida,  
created the Firefighters Supplemental Compensation Trust Fund.

Chapter 90-110 and 90-132, Laws of Florida,  
The combined effect of the two laws was an increase of 1.3% to the State general revenue service charge on all trust funds currently subject to the 6% service charge pursuant to Chapter 212.20, F.S. Therefore, the general revenue service charge on the Insurance Commissioner's Regulatory Trust Fund was increased from 6% to 7.3%.

Chapter 92-51, Laws of Florida,  
allowed the payment of tax proceeds to fund locally established and administered Health Insurance Subsidy programs for police officers and firefighters of an amount equivalent to one-half of the net increase over the previous year's amount of Insurance Premium Taxes.

### **1993 General Law Amendments**

Chapter 93-193, Laws of Florida, (CS/CS/SB 42)  
authorizes special fire control districts and not the Florida Retirement System to establish their own local retirement plans for their employees in the same manner as now permitted for municipalities pursuant to Chapter 175, F.S. Those districts which elect to establish a pension fund would also be permitted to share in the distribution of Insurance Premium Tax as a partial funding source for their pension fund.

**BEVERAGE LICENSE TAX**  
Section 561.342, Florida Statutes  
Uniform Accounting System Code: 33515

Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors, and sales agents of alcoholic beverages in Florida. The tax is administered, collected, enforced and distributed back to the local governments by the Division of Alcoholic Beverages and Tobacco within the Department of Business Regulation. Proceeds from the license tax fees are deposited into the Alcoholic Beverage and Tobacco Trust Fund, which is subject to the 7.3% State General Revenue Service Charge pursuant to s.215.20, F.S. According to the Department of Business Regulation, \$2,645,944 in beverage license tax revenue was distributed to municipalities and \$2,593,065 to counties through this trust fund during the state FY 1991-92.

The percentages of the beverage license tax proceeds, imposed under ss. 563.02, 564.02, 565.02(1),(4), and (5) and 565.03, F.S., are returned to local governments as follows:

1. 24% of the license tax proceeds from the tax imposed within each county is returned to that county's tax collector.
2. 38% of the proceeds from the tax collected within an incorporated municipality is returned to that municipality.

**Major General Law Amendments**

Chapter 16774, Laws of Florida, 1935,  
created the Division of Alcoholic Beverages and Tobacco and established the Beverage Law, levying a tax on alcoholic beverage licenses.

Chapter 71-361, Laws of Florida,  
established percentages of the beverage license tax revenues to be shared with local governments. The distribution formula created in 1971 is currently reflected in s.561.342, F.S.

Chapter 90-233, Laws of Florida,  
required "bottle clubs" to obtain an alcoholic beverage license. To the extent that additional license fees will be collected, local governments may experience a slight increase in the revenue received from the Beverage License Tax.

Chapter 92-176, Laws of Florida,  
increased the population basis for issuance of quota liquor licenses from one license for every 2,500 persons living in a county to one license per 5,000 persons. This reduction in future license revenues was temporarily offset by a 4% increase in annual license renewal fees.

**1993 General Law Amendments**

Legislation passed during the 1993 legislative session did not affect the proportion of Beverage License Tax that counties receive.

## **SOLID MINERAL SEVERANCE TAX**

Section 211.3103, Florida Statutes  
Uniform Accounting System Code: 33519

The Solid Mineral Severance Tax is levied upon every person engaging in the business of severing phosphate rock from the soils or waters in Florida. The tax is administered, collected and enforced by the Department of Revenue and placed in the Severance Tax and Solid Mineral Trust Fund. Based on production information reported by the producers on the most recent annual returns, the Department of Revenue determines the amount of revenue to be distributed back to the those counties where phosphate rock matrixes are located. According to the Department of Revenue, an estimated \$5.18 million will be distributed in FY 1993-94. The tax proceeds received by the county from this tax are authorized for only phosphate-related expenses. Three distribution formulas are specified in the current statutes under s. 211.3103, F.S. as follows:

1. For the period beginning July 1, 1987, and ending June 30, 1989, the proceeds of all taxes, interest, and penalties imposed by s. 211.3103, F.S., are to be paid into the State Treasury as follows:
  - a. 95% to the State General Revenue Fund
  - b. 5% to the counties in proportion to the number of tons of phosphate produced within the county.
  
2. Beginning July 1, 1989, funds will be paid into the State Treasury as follows:
  - a. the first \$10 million in revenue collected shall be deposited in the Conservation and Recreation Land Trust Fund.
  - b. the remaining revenue shall be distributed as follows:
    - (1) 60% to the State General Revenue Fund
    - (2) 20% to the Nonmandatory Land Reclamation Trust Fund
    - (3) 10% to the Phosphate Research Trust Fund
    - (4) 10% to the county where the phosphate is mined in proportion to the number of tons of phosphate produced in the county.
  
3. If the base rate is reduced pursuant to s. 211.3103(4)(c), F.S., then the proceeds of the tax shall be paid into the State Treasury as follows:
  - a. the first \$10 million in revenue collected shall be deposited in the Conservation and Recreation Land Trust Fund
  - b. the remaining revenue shall be distributed as follows:
    - (1) 80% to the State General Revenue Fund
    - (2) 10% to the Phosphate Research Trust Fund
    - (3) 10% to the county where the phosphate is mined in proportion to the number of tons of phosphate produced in the county.

## **Major General Law Amendments**

Chapter 81-35, Laws of Florida,  
provided for the taxation of phosphate severance.

Chapter 82-184, Laws of Florida,  
authorized revenue sharing from the proceeds of the tax to counties where phosphate rock was  
produced.

Chapter 87-96, Laws of Florida,  
provided the current statutory provisions listing three different distribution formulas.

## **1993 General Law Amendments**

Legislation passed during the 1993 legislative session did not affect the proportion of Solid Mineral Severance  
taxes that counties receive.



## **LOCAL GOVERNMENT COOPERATIVE ASSISTANCE PROGRAM**

Section 335.20, Florida Statutes  
Uniform Accounting System Code: 33549

In 1985, the Local Government Transportation Assistance Act was enacted by Chapter 85-180, Laws of Florida, creating the Local Government Cooperative Assistance Program. The purpose of the program is to construct and improve the state transportation system in cooperation with local governments through the joint funding of projects that improve traffic flow and reduce congestion on the State Highway System. State financial assistance is provided to local governments in the form of matching grants for transportation projects which meet both local and state transportation needs.

### **Major General Law Amendments**

Chapter 85-180, Laws of Florida,

Provided the implementing language for the Local Government Transportation Assistance Act.

Chapter 86-243, Laws of Florida,

Changed the condition requiring a 6-cent local option gas tax rate, in order for local governments to receive funding under this program, to an eligibility requirement of at least 5-cents of local option gas taxes.

Chapter 87-164, Laws of Florida,

Included "advance right-of-way acquisition" as an authorized use of state funds provided through this program and reduced from 5 to 4 cents the rate of the local option gas tax a county must levy to be eligible for the program.

Chapter 90-227, Laws of Florida,

changed the percentage of revenue the state will match to revenues pledged by local governments. Previously, the state would match 20% of the project's cost to the local governments' 80% portion. As a result of this bill, if a local government contributes 50% of local revenues to the project, the State will now match it with 50% of the project's cost. The bill also removed the requirement for local governments to levy at least 4-cents of local option gas taxes and deleted the requirement limiting local governments to the use of revenue from only the local option gas taxes for this program.

### **1993 General Law Amendments**

Legislation passed during the 1993 legislative session did not affect the Local Government Cooperative Assistance Program.

### **Eligibility Requirements**

As a result of Chapter 90-227, Laws of Florida, local governments are no longer required to levy at least 4-cents of local option gas taxes; furthermore, local governments are now authorized to use any source of revenue for matching purposes, not just local option gas tax proceeds or proceeds from bonds by the local option gas taxes.

Applications to determine eligibility for the Local Government Cooperative Assistance Program is based on the following criteria:

1. The application is consistent with Chapter 14-89.004, Florida Administrative Code.
2. The project is on the State Highway System and can be shown to substantially alleviate the need for construction or improvements to the State Highway System.
3. The project is consistent with the state transportation plan, the comprehensive Metropolitan Planning Organization (MPO) transportation plan, where applicable, and the local government comprehensive plan.

The applications for proposed projects are rank-ordered according to the road's structural adequacy, safety, service, age, volume of traffic and any other factor determined by administrative rule. The Department of Transportation then evaluates the projects and assigns highest priority to those projects identified in the department's five-year work plan.

### **Administrative Procedures**

The Department of Transportation announces the availability of funds twice a year (July 1 and January 1) to be allocated to the Local Government Cooperative Assistance Program. Funds were not allocated for this program during FY 1989-90, FY 1990-91, and FY 1991-92. The FY 1992-93 budget for the Department of Transportation allocated \$5 million to this program. This program is administered through the seven Transportation Districts listed in **Table 6.1**. Each district conducts an initial screening of all applications within the district to determine eligibility. Inquiries regarding this program should be addressed to the Local Government Cooperative Assistance Program Coordinator representing the Transportation District in which the local government is located. Refer to the contact person listed in **Table 6.1**.

### **Distribution of Local Government Cooperative Assistance Program Proceeds**

According to s. 335.20(12), F.S., the Department of Transportation provides 50% of the cost of any project funded under this program. The amount of funds distributed to transportation districts is based on the following criteria:

1. 50% by the district's population as a percentage of the overall state population; and
2. 50% by the district's motor fuel and special fuel tax collections as a percentage of the overall state motor fuel and special fuel tax collections.

Section 335.20(11), F.S., provides a redistribution formula for excess funds not expended in the districts by April 1 of any year.

### **Authorized Use of Local Government Cooperative Assistance Program Proceeds**

The authorized use of revenue received from the Local Government Cooperative Assistance Program, as provided for in s. 335.20(7), F.S., is as follows:

1. Project design and planning;
2. Purchase of right-of-way needed for the project, including advance right-of-way purchases;
3. Construction costs related to the project;
4. Relocation of traffic signals, traffic signs, or other similar devices required for the project.

Figure 6.1

**TRANSPORTATION DISTRICTS**  
(current information as of May 1, 1993)

**District 1**

P.O. Box 1249/801 N. Broadway  
Bartow, FL 33830-1249  
Phone: 813-533-8161  
David A. May, Secretary

**District 2**

P.O. Box 1089/1901 S. Marion St.  
Lake City, FL 32056-1089  
Phone: 904-752-3300  
Grady Greene, Secretary

**District 3**

P.O. Box 607/U.S. 90 East  
Chipley, FL 32428-0607  
Phone: 904-638-0250  
Bill Waddell, Secretary

**District 4**

3400 W. Commercial Blvd.  
Ft. Lauderdale, FL 33309-3421  
Phone: 305-524-8621  
Rick Chesser, Secretary

**District 5**

719 South Woodland Blvd.  
Deland, FL 32720  
Phone: 904-943-5000  
Nancy Houston, Secretary

**District 6**

1000 N.W. 111th Ave.  
Miami, FL 33172  
Phone: 305-470-5197  
Stan Cann, Secretary

**District 7**

11201 N. Malcolm McKinley Dr.  
Tampa, FL 33612  
Phone: 813-975-6000  
Bill McDaniel, Secretary

## CHAPTER 7: LOCAL OPTION GAS TAXES AND NINTH CENT GAS TAX

As a result of legislation enacted in 1993, there are now three optional gas taxes. Two are actually labelled Local Option Gas Taxes with one, authorized in 1983, now ranging from 1 to 6 cents and the second, authorized in 1993, ranging from 1 to 5 cents. The third optional gas tax is the Ninth-Cent Gas Tax, authorized initially in 1972. **Figure 7.1** summarizes the highlights of these three optional gas taxes. **Figure 7.2** profiles the optional gas tax interlocal agreements, as of February, 1993.

### LOCAL OPTION GAS TAXES

Section 336.025, Florida Statutes  
Uniform Accounting System Code: 31241

#### Brief Overview

Local governments are now authorized to levy two separate Local Option Gas Taxes. The first is a tax of 1 to 6 cents on every gallon of motor fuel and special fuel sold at retail in a county, pursuant to s. 336.025(1)(a), F.S. This tax may be levied by an ordinance adopted by a majority vote of the governing body or upon approval by referendum. The proceeds may be used for transportation expenditures. In addition, small counties (population 50,000 or less on April 1, 1992) may use the proceeds of this tax to fund infrastructure projects, under certain conditions.

The second tax, which was passed during the 1993 legislative session and resides in s. 336.025(1)(b), F.S., is a 1 to 5 cents levy upon every gallon of motor fuel sold at retail in a county. Special 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 by 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 comprehensive plan.

Local governments may pledge the revenues from these two optional gas taxes to secure payment of bonds issued through the provisions of this section.

#### Major General Law Amendments

Chapter 83-3, Laws of Florida,  
provided the implementing language for the levy of the Local Option Gas Tax (4-cents) on motor fuel and special fuel.

Chapter 83-339, Laws of Florida,  
increased the General Revenue Service Charge on the Local Option Gas Tax Collection Trust Fund from 4 percent to 6 percent.

- Chapter 84-369, Laws of Florida,  
required a certified copy of the interlocal agreement established for the distribution of optional gas tax proceeds be sent to the Department of Revenue.
- Chapter 85-180, Laws of Florida,  
increased the rate at which the Local Option Gas Tax could be levied by including a 5-cent or 6-cent levy and allowed local governments to pledge the revenues from the third, fourth, fifth, and sixth cents toward bond issues.
- Chapter 85-342, Laws of Florida,  
established a collection allowance for dealers. This allowance was set at 3 percent of the first \$1,000 of tax and 1 percent of any remaining tax.
- Chapter 86-152, Laws of Florida,  
changed the requirements to levy the Local Option Gas Taxes and requirements regarding interlocal agreements and distribution of the tax proceeds.
- Chapter 86-243, Laws of Florida,  
allowed for all 6-cents of the Local Option Gas Tax to be pledged toward bonds.
- Chapters 90-110 and Chapter 90-132, Laws of Florida,  
both provided for an increase to the General Revenue Service Charge on all trust funds currently subject to the 6% service charge, pursuant to s. 215.20, F.S. The Local Option Gas Tax Trust Fund has been subject to the 6% service charge since 1983. The combined effect of the bills increased the General Revenue Service Charge to 7.3% on the Local Option Gas Tax Trust Fund.
- Chapter 90-351, Laws of Florida,  
provided for the statewide equalization of the Local Option Gas Tax on special fuel. Under previous laws, motor fuel and special fuel were subject to the same Local Option Gas Tax rate. Subsection 8 was added to s. 336.025, F.S., stating that a tax rate of 4-cents in 1991, 5-cents in 1992, and 6-cents in 1993 shall be imposed on special fuel. This law affected only those counties with a tax rate lower than 4-cents by Sept. 1, 1990, 5-cents by Sept. 1, 1991, or 6-cents by Sept. 1, 1992.
- Chapter 92-184, Laws of Florida,  
improved the system of motor fuel tax collections by requiring motor fuel taxpayers to report fuel purchases based on the "net" amount of fuel pumped from the loading rack or first storage, rather than using the previous method based on the "gross" amount of fuel. Upon final sale, motor fuel taxpayers were required to remit any additional taxes due, based upon the actual gallons sold.
- Chapter 92-309, Laws of Florida,  
amended s. 336.025, F.S., to authorize counties with a population of 50,000 or less on April 1, 1992, to use the proceeds of the Local Option Gas Tax on motor fuel and special fuel to fund infrastructure projects, if designated projects were consistent with the local government's approved comprehensive plan and all transportation needs as identified in the comprehensive plan had been met.
- Chapters 92-319 and 92-320, Laws of Florida,  
required counties that locally administered local option taxes (tourist, sales, motor fuel, and documentary taxes) to compile and distribute an annual report to the Legislature, the county, and other affected entities, enumerating the amounts of tax proceeds that were withheld, deducted, or redirected from the principle recipient of the tax.

## **1993 General Law Amendments**

Chapter 93-164, Laws of Florida, (CS/SB 1328)

amends s. 336.025(7)(b), F.S., to authorize local governments to use the proceeds of the Local Option Gas Tax to fund the costs of structures used for the storage and maintenance of road equipment.

Chapter 93-206, Laws of Florida, (CS/CS/HB 2315)

amends s. 336.025(1), F.S., to authorize local governments to impose an additional optional gas tax of 1 cent to 5 cents on each gallon of motor fuel sold at the retail level within the county. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum. Local governments must utilize these additional gas tax monies only for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. In addition, local governments may pledge the revenues of this additional gas tax to secure the payment of bonds issued pursuant to this section. Also, s. 336.025(7)(b), F.S., is amended to allow local governments to use the proceeds to fund the costs of structures used for the storage and maintenance of road equipment. Finally, the law clarifies that small counties (population 50,000 or less on April 1, 1992) may only use the proceeds of the "original" 1 to 6 cents of optional gas tax to fund infrastructure projects.

Chapter 93-222, Laws of Florida, (CS/HB 729)

amends s. 212.055(2)(d)2., F.S., to expand the definition of "infrastructure" to include "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." This change expands the uses to which small counties (population 50,000 or less on April 1, 1992) may use the proceeds of the "original" 1 cent to 6 cents of optional gas tax.

### **Authorization to Levy Local Option Gas Taxes**

**The "original" 1 cent to 6 cents of gas tax, pursuant to s. 336.025(1)(a), F.S., shall be imposed using either of the following procedures:**

1. This gas 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. The county may, prior to June 1st, establish by interlocal agreement with one or more of the municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of this gas 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 agreed to in this paragraph after the initial imposition of the tax, extension of the tax, or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes

authorized by this section. 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 paragraph 1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the optional gas tax, establishing the duration of the levy and the rate authorized in s. 336.025(1)(a), F.S., and setting the date for a countywide referendum on whether or not to impose 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 thereof. The tax shall be imposed and collected countywide on September 1st, following 30 days after voter approval.

If this 1 to 6 cents of optional gas tax is imposed under the conditions of paragraphs 1b or 2 above, then the proceeds shall be distributed among the county and eligible municipalities based on the transportation expenditures of each of the immediately preceding five fiscal years. This transportation expenditures methodology is described in more detail in the section, "Distribution of Local Option Gas Tax Proceeds."

Pursuant to s. 336.025(1)(a)1., F.S., the tax shall be imposed before July 1st to be effective September 1st of that same year for a period not to exceed 30 years. Upon expiration, the tax may be reimposed provided that a redetermination of the method of distribution is made as provided in the section.

**The "additional" 1 cent to 5 cents of gas tax, pursuant to s. 336.025(1)(b), F.S., shall be imposed using the following procedure:**

3. This gas 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. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances:
  - a. This tax shall be imposed before July 1st, to be effective September 1st of the same year.
  - b. The county may, prior to imposition of the tax, establish by interlocal agreement with one or more of the municipalities located therein,



representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of this gas tax among the county government and all eligible municipalities within the county. 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 Local Option Gas Tax Proceeds." If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement agreed to in this paragraph after the initial imposition of the tax, or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this paragraph. 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.

**For calendar year 1993**, this additional 1 cent to 5 cents of gas tax shall be imposed before November 1, 1993, in order to be effective January 1, 1994. In addition, the county may, prior to September 1, 1993, establish an interlocal agreement with one or more municipalities for the distribution of these proceeds. If no interlocal agreement is reached prior to September 1, 1993, the proceeds of this additional gas tax imposed before November 1, 1993, shall be distributed to the county government and eligible municipalities based on the transportation expenditures of each for the immediately preceding five fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every ten years based on the transportation expenditures of the immediately preceding five years.

### **Eligibility Requirements**

Pursuant to s. 336.025(6), F.S., counties and municipalities must meet the same eligibility requirements as specified for the Half-Cent Sales Tax Program and County and Municipal Revenue Sharing Programs in order to receive proceeds from the Local Option Gas Taxes. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in proportion to other monies distributed pursuant to s. 336.025, F.S.

### **Administrative Procedures**

The "original" 1 to 6 cents of gas tax, pursuant to s. 336.025(1)(a), F.S., shall be collected and remitted by any person engaged in selling at retail motor fuel or using or selling at

retail special fuel within a county in which the tax is authorized. The "additional" 1 to 5 cents of gas tax, pursuant to s. 336.025(1)(b), F.S., shall be collected and remitted by any person engaged in selling at retail motor fuel within a county in which the tax is authorized. The taxes remitted shall be distributed monthly by the Department of Revenue to the county where it was collected and transferred to the Local Option Gas Tax Trust Fund. This trust fund is subject to the service charge imposed in Chapter 215, F.S. The department has the authority to promulgate rules necessary to enforce the Local Option Gas Taxes, and these rules shall have the full force and effect of law.

Three types of deductions from the Local Option Gas Tax proceeds are statutorily authorized:

1. Dealer Collection Allowance [s. 336.025(2)(c), F.S.]  
If the dealer remits the taxes on or before the 20th of the month, the dealer is authorized to deduct from the amount of the tax due, 3% of the tax imposed on motor fuel and special fuel on the first \$1000 and 1% on the amount exceeding \$1000. This allowance only applies to the tax imposed pursuant to s. 336.025(1)(a), F.S., the "original" 1 to 6 cents of optional gas tax.
2. Refunds [s. 212.67(1)(a) and (e), F.S.]  
Refunds on motor fuel or special fuel are provided to persons authorized to operate mass transportation systems within any city, town, municipality, county, or transit authority region in this state. Any persons using motor fuel for agricultural, aquacultural, or commercial fishing purposes is entitled to a refund of such tax paid. The provisions for these refunds apply to the tax levied pursuant to paragraphs (1)(a) or (1)(b) of s. 336.025, F.S.; however, the amount refunded shall be deducted from monies otherwise distributed to the county area in which the taxes are levied. Refunds on Local Option Gas Taxes are not provided to municipalities, counties, or school districts.
3. General Revenue Service Charge [s. 215.20(1) and (3), F.S.]  
The Local Option Gas Tax Trust Fund is subject to the 7.3% General Revenue Service Charge.<sup>1</sup>

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<sup>1</sup> Notwithstanding any other provision of law, the 7.3% General Revenue Service Charge deducted from revenues raised by the additional 1 to 5 cents of local option gas tax levied pursuant to s. 336.025(1)(b), F.S., as created by Chapter 93-206, Laws of Florida, (CS/CS/HB 2315) shall be deposited in the State University System Concurrency Trust Fund. Monies deposited into this newly created trust fund shall be used for the purpose of funding State University System offsite improvements required to meet concurrency standards adopted under Part II of Chapter 163, F.S.

## **Reporting Requirements**

According to s. 336.025(5)(a), F.S., by July 1 of each year, the county must notify the Department of Revenue of the rate of tax levied pursuant to s. 336.025(1)(a) and (b), F.S., and provide the department 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. The distribution proportions submitted by the county become effective on October 1 of that same year. A decision to rescind the tax must also be reported to the Department; however, no decision to rescind the tax shall take effect until at least 60 days after the county notifies the Department of Revenue of such decision.

Any dispute as to the determination by the county of distribution proportions 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 proceeding, the tax shall be collected, and such funds shall be held in escrow by the Clerk of the Circuit Court of the county until final disposition.

## **Distribution of Local Option Gas Tax Proceeds**

The proceeds collected for the Local Option Gas Taxes may be distributed by the Department of Revenue 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, as described in paragraphs 1b, 2, or 3b of the previous section, "Authorization to Levy Local Option Gas Taxes," then the distribution of the tax proceeds 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. After the initial imposition of this tax being distributed, the proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. However, 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 this 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.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Revenue Sharing and Half-Cent Sales Tax Programs and located in a county levying the "original" 1 to 6 cents or the "additional" 1 to 5 cents of optional gas tax, is entitled to receive a share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The distribution to a newly incorporated municipality shall be:

1. Equal to the county's per lane mile expenditures in the previous year times the lane miles within the jurisdiction or responsibility of the municipality, in which case the county's share shall be reduced proportionately; or
2. Determined by the local act incorporating the municipality.

Such distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this section. 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.

### **Authorized Use of Local Option Gas Tax Proceeds**

Local Option Gas Tax proceeds must be used for transportation expenditures. Section 336.025(7), F.S., defines transportation expenditures as:

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.

In addition, s. 336.025(8), F.S., authorizes small counties (pop. 50,000 or less on April 1, 1992) to use the proceeds of the "original" 1 to 6 cents of optional gas tax to fund infrastructure projects, if such projects are consistent with the local government's approved comprehensive plan or, if the approval or denial of the plan has not been final, consistent with the plan last submitted to the state land planning agency. Except as provided 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 has adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan or, if the approval or denial of the plan has not become final, consistent with the plan last submitted to the state land planning agency. The proceeds shall not be pledged for bonded indebtedness for a period exceeding 10 years. For the purposes of this paragraph, "infrastructure" has the same meaning as provided in s. 212.055, F.S., as amended in 1992 and 1993.

Section 212.055(2)(d)2., F.S., 1992 Supplement, defines "infrastructure" 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 land acquisition, land improvement, design, and engineering costs related thereto. Chapter 93-222, Laws of Florida (CS/HB 729), expands the definition of "infrastructure" in s. 212.055(2)(d)2., F.S., to include "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."

Pursuant to s. 336.025(1)(c), F.S., 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 the provisions of this section and may pledge the revenues from these Local Option Gas Taxes to secure the payment of bonds. In no case may a jurisdiction issue bonds pursuant to this section more frequently than once a year. Counties and municipalities may join together for the issuance of bonds pursuant to this section.

#### **Estimated Fuel Tax Rates for Calendar Year 1994**

**Table 7.1** displays the Local Option Gas Tax rates in each county for the 1994 calendar year. The table is divided into two sections, each section illustrating the motor fuel and special fuel(diesel fuel) tax rates for each county.

The tax rate given under the column labeled, "State Tax," is comprised of the 8.1 cents sales tax pursuant to Part II of Chapter 212, F.S., and the 4 cents of Constitutional, County, and Municipal Gas Taxes pursuant to Chapter 206, F.S. The optional gas tax rates are for FY 1992-93. The optional gas tax rates for special fuel reflect statewide equalization. The tax on special fuel shall be levied in every county at the rate of 6 cents. In addition, all counties must levy the Ninth-Cent Gas Tax on special fuel beginning January 1, 1994. The column labelled, "Total Local," is the sum of the Local Option Gas Tax rate and the 1 penny of Ninth-Cent Gas Tax.

The column labelled, "SCETS Tax," reflects the State Comprehensive Enhanced Transportation System Tax which is authorized in s. 336.026, F.S. This tax is imposed in each county upon every gallon of motor fuel and special fuel sold in that county and taxed under the provisions of Parts I and II of Chapter 206, F.S. The rate of this tax on motor fuel shall be equal to two-thirds of the lesser of: (1) the sum of the taxes imposed on motor fuel pursuant to ss. 336.021 and 336.025, F.S., (the Ninth-Cent Gas Tax and Local Option Gas Tax, respectively) in such county, or (2) 6 cents, rounded to the nearest tenth of a cent. The rate of this tax on special fuel shall be 75 percent of the maximum rate pursuant to s. 336.026(1)(a), F.S., for calendar year 1993, and shall be equal to the maximum rate thereafter. Each rate shall be rounded to the nearest tenth of a cent.

Monies received from the SCETS Tax may be used only for projects in the adopted work program in the Transportation District in which the tax proceeds are collected. To the maximum extent feasible, such monies should be programmed for use in the county where collected. However, no revenue from the SCETS Tax imposed in a county shall be expended unless the projects funded with such revenues have been included in the work program adopted pursuant to s. 339.135, F.S.

As can be seen in **Table 7.1**, all counties, with the exception of Franklin and Liberty, impose a Local Option Gas Tax levy on motor fuel. Fifty-three counties levy the maximum rate of 6 cents, five counties levy 5 cents, five counties levy 4 cents, and two counties levy three cents. As of January 1, 1993, special fuel was subject to the full 6 cents per gallon tax in every county of the state, regardless of whether the county has levied the tax.

#### **Estimated Local Option Gas Tax Proceeds for FY 1993-94**

**Table 7.2** lists estimated gallons by type of fuel for each county and also provides gross tax estimates per 1 cent of tax, after deducting for the dealer collection allowance and refunds. These estimates can be used by counties without further adjustment for the Ninth-Cent Gas Tax since this tax is not subject to the 7.3% General Revenue Service Charge. The table can also be used for counties which only have the Local Option and Ninth-Cent Gas Taxes on special fuel as a result of statewide equalization. The tax estimated will have to be adjusted for the 7.3% service charge on the Local Option Gas Tax portion and multiplied by the number of cents being levied. When estimating first time revenues or tax rate increases, please note that monies will not be available for distribution until the month after imposition.

**Table 7.3** provides estimated tax per penny for total fuel consumption and also for just motor fuel consumption. The Total Fuel estimates can be used for the "original" 1 to 6 cents of Local Option Gas Tax, which applies to sales of all fuel sold at retail. The Motor Fuel estimates are to be used for the newly authorized 1 to 5 cent levy pursuant to s. 336.025(1)(b), F.S. This tax applies only to motor fuel sold at retail. These estimates have been adjusted for all deductions and utilize current fiscal year distribution factors. When estimating first time revenues or tax rate increases, please note that monies will not be available for distribution until the month after imposition.

## **NINTH-CENT GAS TAX (FORMERLY VOTED GAS TAX)**

Section 336.021, F.S.

Uniform Accounting System Code: 31230

### **Brief Overview**

In addition to the Local Option Gas Taxes, any county, by extraordinary vote of the membership of the governing body or by referendum may impose a 1 cent per gallon tax on motor fuel and special fuel sold within the county's jurisdiction. The Ninth-Cent Gas Tax shall be levied in every county at the rate of 1 cent per gallon of special fuel beginning January 1, 1994, pursuant to s. 336.021(6), F.S. The proceeds shall be used to pay the costs and expenses of establishing, operating, and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction, and maintenance of roads and streets.

Counties are not required to share the revenue from the Ninth-Cent Gas Tax with municipalities; however, the revenue is often shared with municipalities by interlocal agreement. Currently, twenty-one counties levy the Ninth-Cent Gas Tax.

### **Major General Law Amendments**

Chapter 72-384, Laws of Florida,  
provided the implementing language allowing for the imposition of a 1-cent tax on motor fuel and special fuel at the discretion of the governing body of the county, and subject to a referendum.

Chapter 77-390, Laws of Florida,  
allowed the governing body of the county to limit the number of years the tax would be in effect and expanded the authorized uses of the tax proceeds.

Chapter 80-397, Laws of Florida,  
provided for a joint agreement between a county and the municipalities within the county's boundaries to allow the tax proceeds of the tax to be used in both the incorporated and unincorporated areas of the county.

Chapter 83-3, Laws of Florida,  
designated the name "Voted Gas Tax" in reference to the tax imposed according to s. 336.021, F.S.

Chapter 83-137, Laws of Florida,  
required a copy of the ordinance proposing to levy the tax be sent to the Department of Revenue ten days after approval by the governing body and ten days after the referendum passes.

Chapter 85-342, Laws of Florida,  
provided for a dealer collection allowance. (3% on the first \$1000.00 due and 1% on the taxes due above \$1000.000)

Chapter 87-99, Laws of Florida,  
provided for an effective date, 60 days, after passage of the referendum.

Chapter 90-351, Laws of Florida, created s. 336.021(6), F.S., requiring all counties to impose a 1-cent "voted gas tax" on special fuel by Jan. 1, 1994. The language was amended to override the referendum requirement on the "Voted Gas Tax" applicable only to special fuel.

Chapter 92-184, Laws of Florida, improved the system of motor fuel tax collections by requiring motor fuel taxpayers to report fuel purchases based on the "net" amount of fuel pumped from the loading rack or first storage, rather than using the previous method based on the "gross" amount of fuel. Upon final sale, motor fuel taxpayers were required to remit any additional taxes due, based upon the actual gallons sold.

Chapter 92-309, Laws of Florida, amended s. 336.021, F.S., to rename the "Voted Gas Tax" as the "Ninth-Cent Gas Tax" and authorized counties with a population of 50,000 or less on April 1, 1992, to levy the tax by extraordinary vote of the governing body. If enacted by ordinance, the proceeds may not be used to service bonded indebtedness.

### **1993 General Law Amendments**

Chapter 93-206, Laws of Florida, (CS/CS/HB 2315) amends s. 336.021, F.S., to allow any county, by extraordinary vote of the membership of the governing body or by referendum, to impose a 1 cent per gallon tax on motor fuels and special fuels sold in the county. This law also provides that counties with population of 50,000 or less are no longer precluded from using these funds for bonding purposes.

### **Authorization to Levy the Ninth-Cent Gas Tax**

Any county in the state, by extraordinary vote of the membership of its governing body or subject to a referendum, may impose a 1 cent gas tax upon every gallon of motor fuel and special fuel sold in the county and taxed under Parts I or II of Chapter 206, F.S. Pursuant to s. 336.021(5), F.S., the tax shall be imposed before November 1, 1993, to be effective January 1, 1994, and before July 1st of each year thereafter to be effective September 1st of that year. Previous statutory language allowing the governing body to include language on the referendum that would limit the number of years the Ninth-Cent Gas Tax could remain in effect was eliminated.

### **Eligibility Requirements**

There are no special eligibility requirements for counties wishing to levy the Ninth-Cent Gas Tax.

### **Administrative Procedures**

The Ninth-Cent Gas Tax shall be collected and remitted by any person engaged in selling at retail motor fuel or using or selling at retail special fuel within a county in which the tax is authorized. The tax collected by the Department of Revenue shall be transferred to the Ninth-Cent Gas Tax Trust Fund. The department administers the Ninth-Cent Gas Tax and has the authority to promulgate rules as may be necessary for the enforcement of this tax.



There are no deductions based on the General Revenue Service Charge or refunds. However, a dealer collection allowance is provided for in s. 336.021(1)(b), F.S. If the retail dealer remits the proceeds collected for the Ninth-Cent Gas Tax by the 20th of the month, the dealer is authorized to deduct 3% of the tax proceeds up to \$1000 and 1% of the proceeds on any amount of taxes due exceeding \$1000.

### **Reporting Requirements**

In accordance with the imposition deadlines described in the section, "Authorization to Levy the Ninth-Cent Gas Tax," a certified copy of the ordinance proposing to levy the tax subject to referendum shall be furnished to the Department of Revenue by the county within 10 days after approval of such ordinance pursuant to s. 336.021(4)(a), F.S. In addition, the county levying the tax pursuant to referendum shall notify the department within 10 days after passage of the referendum of: (1) such passage and (2) the time period during which the tax will be levied. The failure to furnish the certified copy will not invalidate the passage of the ordinance.

A county levying the tax subject to ordinance shall notify the department within 10 days after the governing body adopts the ordinance, pursuant to s. 336.021(4)(b), F.S. At the same time, the county shall furnish the department with a certified copy of the ordinance.

No decision to rescind the tax shall take effect until at least 60 days after the county notifies the department of such decision.

### **Distribution of Ninth-Cent Gas Tax Proceeds**

Pursuant to s. 336.021(1)(b), F.S., the governing body of the county may, by joint agreement with one or more municipalities located therein, provide for the transportation purposes authorized in s. 336.021(1)(a), F.S., and the distribution of the proceeds of this tax within both the unincorporated and incorporated areas of the county. However, the county is not required to share the proceeds of the Ninth-Cent Gas Tax with municipalities.

### **Authorized Use of Ninth-Cent Gas Tax Proceeds**

Section 336.021(1)(a), F.S., specifies that the Ninth-Cent Gas Tax proceeds must be used for the purpose of paying the costs and expenses of establishing, operating, and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction, and maintenance of roads. Counties are also authorized to expend the funds in conjunction with the state or federal government for joint transportation projects, pursuant to s. 336.021(3), F.S.

## **Estimated Ninth-Cent Gas Tax Proceeds for FY 1993-94**

Those counties levying the Ninth-Cent Gas Tax are indicated in **Table 7.1**. The Ninth-Cent Gas Tax shall be levied in every county at the rate of 1 cent per gallon of special fuel beginning January 1, 1994, pursuant to s. 336.021(6), F.S.

**Table 7.2** lists estimated gallons by type of fuel for each county and also provides gross tax estimates per 1 cent of tax, after deducting for the dealer collection allowance and refunds. These estimates can be used by counties without further adjustment for the Ninth-Cent Gas Tax since this tax is not subject to the 7.3% General Revenue Service Charge. The table can also be used for counties which only have the Local Option and Ninth-Cent Gas Taxes on special fuel as a result of statewide equalization. The tax estimated will have to be adjusted for the 7.3% service charge on the Local Option Gas Tax portion and multiplied by the number of cents being levied. When estimating first time revenues or tax rate increases, please note that monies will not be available for distribution until the month after imposition.

**Table 7.3** provides estimated tax per penny for total fuel consumption and also for just motor fuel consumption. The Total Fuel estimates can be used for the "original" 1 to 6 cents of Local Option Gas Tax, which applies to sales of all fuel sold at retail. The Motor Fuel estimates are to be used for the newly authorized 1 to 5 cent levy pursuant to s. 336.025(1)(b), F.S. This tax applies only to motor fuel sold at retail. These estimates have been adjusted for all deductions and utilize current fiscal year distribution factors. When estimating first time revenues or tax rate increases, please note that monies will not be available for distribution until the month after imposition.

Inquiries about this taxes should be addressed first to the Office of Tax Research, Department of Revenue, at (904) 488-5630 (Suncom 278-5630) or the Florida ACIR at (904) 488-9627 (Suncom 278-9627).

**FIGURE 7.1  
HIGHLIGHTS OF THE LOCAL OPTION GAS AND NINTH-CENT GAS TAXES**

Type of Tax & Statutory Authorization	# of Cents	Levied Upon	Authority to Levy	Effective Date	Eligibility Requirements	Reporting Requirements	Authorized Uses of Gas Tax Proceeds
Local Option Gas Tax s. 336.025(1)(a), F.S.	1 - 6	Motor & Special Fuels  see footnote (1) below	(1) Ordinance may be adopted by a majority vote of the governing body or approval by referendum. Ordinance must be adopted in accordance with the requirements imposed under one or more circumstances:  (a) Prior to June 1st, county may establish by inter-local agreement, with one or more municipalities representing a majority population of the incorporated area, a distribution formula  (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 (1) above is not adopted then municipalities representing more than 50% of county pop. may, prior to June 20th, adopt uniform resolutions approving the tax and hold a referendum	Imposed before July 1st of each year to be effective September 1st of that year, for a period not to exceed 30 years	Counties and municipalities eligible for participation in distribution of monies under Parts II and VI of Ch. 218, F.S. (Revenue Sharing and Half-Cent Sales Tax)	By July 1st of each year, the county must notify the DOR of:  (1) the rate of tax;  (2) a decision to rescind the tax, if applicable; and  (3) provide DOR with a certified copy of the interlocal agreement, if applicable, listing distribution proportions	To fund transportation expenditures, including:  (1) Public transportation operations and maintenance  (2) Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maint. of equipment  (3) Roadway and right-of-way drainage  (4) Street lighting  (5) Traffic signs and engineering signalization, and pavement markings  (6) Bridge maintenance/operation  (7) Debt service and current expend. on transportation capital projects in the foregoing program areas including construction and reconstruction of roads  In addition, small counties may use the proceeds to fund infrastructure projects, if projects are consistent with approved comp. plan, or the plan last submitted to the state land planning agency, if approval or denial of the plan has not become final (see text for more details)

(1) Effective 1/1/93, all counties levy the full 6 cents of Local Option Gas Tax on special fuels.

Compiled by the Florida Advisory Council on Intergovernmental Relations, May 1993

**FIGURE 7.1 CONTINUED**  
**HIGHLIGHTS OF THE LOCAL OPTION GAS AND NINTH-CENT GAS TAXES**

Type of Tax & Statutory Authorization	# of Cents	Levied Upon	Authority to Levy	Effective Date	Eligibility Requirements	Reporting Requirements	Authorized Uses of Gas Tax Proceeds
Local Option Gas Tax s. 336.025(1)(b), F.S.	1 - 5	Motor Fuel only	<p>(1) Ordinance may be adopted by a majority plus one vote of the governing body or upon referendum approval.</p> <p>(a) Prior to imposition, county may establish by interlocal agreement (prior to September 1st for calendar year 1993), with one or more municipalities representing a majority population of the incorporated area, a distribution formula</p> <p>(b) If no interlocal agreement is established (prior to September 1st, for calendar year 1993), proceeds shall be distributed among the county gov't and eligible municipalities according to transportation expenditures methodology</p>	<p>For calendar year 1993, imposed before November 1, 1993, to be effective January 1, 1994</p> <p>For each year thereafter, imposed before July 1st of each year to be effective September 1st of that year</p>	Counties and municipalities eligible for participation in distribution of monies under Parts II and VI of Ch. 218, F.S. (Revenue Sharing and Half-Cent Sales Tax)	<p>By July 1st of each year, the county must notify the DOR of:</p> <p>(1) the rate of tax;</p> <p>(2) a decision to rescind the tax, if applicable; and</p> <p>(3) provide DOR with a certified copy of the interlocal agreement, if applicable, listing distribution proportions</p>	To fund transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan

Compiled by the Florida Advisory Council on Intergovernmental Relations, May 1993

**FIGURE 7.1 CONTINUED**  
**HIGHLIGHTS OF THE LOCAL OPTION GAS AND NINTH-CENT GAS TAXES**

Type of Tax & Statutory Authorization	# of Cents	Levied Upon	Authority to Levy	Effective Date	Eligibility Requirements	Reporting Requirements	Authorized Uses of Gas Tax Proceeds
Ninth-Cent Gas Tax s. 336.021(1)(a), F.S.	1	Motor & Special Fuels see footnote (2) below	By extraordinary vote of the governing body or by referendum approval	For calendar year 1993, imposed before November 1, 1993, to be effective January 1, 1994  For each year thereafter, imposed before July 1st of each year to be effective September 1st of that year	No special eligibility requirements	Furnish DOR with a certified copy of ordinance within 10 days after adoption by governing body  Furnish DOR with a certified copy of ordinance, proposing the levy by referendum, within 10 days after adoption by governing body and notify DOR within 10 days after passage by referendum of:  (1) the tax rate; and  (2) the time period of the levy	Paying the costs and expenses of establishing, operating, & maintaining a transportation system and related facilities  Paying the costs of acquisition, construction, reconstruction, and maintenance of roads

(2) Effective 1/1/94, all counties will levy the Ninth-Cent Gas Tax on special fuel.

Compiled by the Florida Advisory Council on Intergovernmental Relations, May 1993

FIGURE 7.2

PROFILE OF LOCAL OPTION AND NINTH-CENT GAS TAX DISTRIBUTION INTERLOCAL AGREEMENTS  
AS OF 2/13/93

Notes: (1) 100% of Ninth-Cent Gas Tax Collections are distributed to BOCC of the levying county.  
(2) Effective 1/1/93, all counties levying 6 cents of Local Option Gas Tax on special fuel as a result of statewide equalization.

COUNTY	TOTAL LEVY	EFFECTIVE DATES	METHOD OF DISTRIBUTION
1 Alachua	0.07	3 cents effective 9/1/88 through 8/31/18 3 cents effective 9/1/85 through 8/31/15 1 cent of Ninth-Cent Gas Tax effective 1/1/81	Via two interlocal agreements.
2 Baker	0.06	6 cents extended effective 9/1/92 through 8/31/02	Distribution based on transportation expenditures of each for the five fiscal years preceding FY 1987-88.
3 Bay	0.06	4 cents effective 9/1/85 through 8/31/95 2 cents effective 9/1/89 through 8/31/19	Distributions are based on transportation expenditures of each municipality and the county for the five fiscal years preceding FY 1988-89 as a proportion of total transportation expenditures.
4 Bradford	0.06	6 cents effective 9/1/88 through 8/31/18	Pursuant to interlocal agreement based on the latest annual population figures as promulgated by the Bureau of Economic and Business Research (BEBR), University of Florida.
5 Brevard	0.06	6 cents effective 9/1/86 through 8/31/01	Pursuant to interlocal agreement based on: 50% population and 50% of the previous 5 year transportation expenditures.
6 Broward	0.06	6 cents effective 9/1/88 through 8/31/18	62.5% of proceeds shall be distributed to the county and the remaining 37.5% shall be distributed to eligible municipalities within the county as follows: Population of individual municipality divided by the total incorporated area population multiplied by 37.5%.
7 Calhoun	0.06	6 cents effective 9/1/90 through 8/31/00	Distributions are based on transportation expenditures of each municipality and the county for the five fiscal years preceding FY 1988-89 as a proportion of total transportation expenditures.
8 Charlotte	0.06	6 cents effective 9/1/83 through 8/31/13	Pursuant to interlocal agreement formula that gives equal weight to population and to road miles maintained.
9 Citrus	0.06	4 cents effective 9/1/83 through 8/31/93 2 cents effective 9/1/87 through 8/31/13	Pursuant to interlocal agreement: (1) Ratio of road miles maintained by each recipient to total number of road miles maintained by all recipients is weighted 35% and (2) the ratio of population of each recipient to the total population of all recipients is weighted 65%. Adjusted annually.
10 Clay	0.07	2 cents effective 9/1/89 through 8/31/09 4 cents effective 9/1/89 through 8/31/97 1 cent of Ninth-Cent Gas Tax effective 1/1/81	Pursuant to interlocal agreement (containing 100% of the population of the county's incorporated area).
11 Collier	0.07	6 cents effective 9/1/89 through 8/31/99 1 cent of Ninth-Cent Gas Tax effective 6/1/80 through 5/31/10	Pursuant to interlocal agreement.
12 Columbia	0.07	4 cents effective 9/1/85 through 8/31/02 2 cents effective 9/1/86 through 8/31/99 1 cent of Ninth-Cent Gas Tax effective 1/1/81 through 12/31/96	Pursuant to interlocal agreement.

FIGURE 7.2

PROFILE OF LOCAL OPTION AND NINTH-CENT GAS TAX DISTRIBUTION INTERLOCAL AGREEMENTS  
AS OF 2/13/93

Notes: (1) 100% of Ninth-Cent Gas Tax Collections are distributed to BOCC of the levying county.  
(2) Effective 1/1/93, all counties levying 6 cents of Local Option Gas Tax on special fuel as a result of statewide equalization.

COUNTY	TOTAL LEVY	EFFECTIVE DATES	METHOD OF DISTRIBUTION
13 Dade	0.06	6 cents effective 9/1/88 through 8/31/93	Pursuant to interlocal agreement to be based on ratio of recipient population to total population of all recipients weighted by 75% and the ratio of centerline roadway miles maintained by each recipient to total centerline roadway miles for all recipients.
14 DeSoto	0.07	6 cents 9/1/85 through 8/31/15 1 cent of Ninth-Cent Gas Tax effective 10/1/82	Pursuant to interlocal agreement.
15 Dixie	0.06	6 cents effective 9/1/88 through 8/31/93	Pursuant to interlocal agreement.
16 Duval	0.06	6 cents effective 9/1/86 through 8/31/96	Pursuant to interlocal agreement based on population (April 1, 1991 official estimates).
17 Escambia	0.06	6 cents effective 9/1/86 through 8/31/96	Distributions are made pursuant to an interlocal agreement based on transportation expenditures for the preceding five years.
18 Flagler	0.06	4 cents effective 9/1/87 through 8/31/17 2 cents effective 9/1/90 through 8/31/17	Pursuant to interlocal agreement based on the official April 1, 1988 population estimates published by the Bureau of Economic and Business Research (BEBR), University of Florida.
19 Franklin	N/A		
20 Gadsden	0.06	4 cents effective 9/1/85 through 8/31/95 2 cents effective 9/1/87 through 8/31/97	Tax is based on transportation expenditures for the preceding five years.
21 Gilchrist	0.07	6 cents effective 9/1/88 through 8/31/95 1 cent of Ninth-Cent Gas Tax effective 11/1/92	Based on transportation expenditures of the preceding five years.
22 Glades	0.06	6 cents effective 9/1/90 through 8/31/00	Distribution pursuant to interlocal agreement based on transportation expenditures.
23 Gulf	0.06	6 cents effective 9/1/89 through 8/31/09	Pursuant to interlocal agreement.
24 Hamilton	0.03	3 cents effective 9/1/92 through 8/31/94	Pursuant to interlocal agreement.
25 Hardee	0.06	6 cents effective 9/1/88 through 8/31/98 1 cent of Ninth-Cent Gas Tax effective 3/1/93	Pursuant to interlocal agreement. (Valid through 8/31/98)
26 Hendry	0.05	2 cents effective 9/1/86 through 8/31/00 2 cents effective 9/1/90 through 8/31/00 1 cent of Ninth-Cent Gas Tax effective 1/1/83	Pursuant to interlocal agreement.
27 Hernando	0.06	2 cents effective 9/1/85 through 8/31/15 4 cents effective 9/1/85 through 8/31/15	Pursuant to interlocal agreement to be adjusted annually based on the ratio of miles of road maintained by each recipient to total number of miles of road maintained by all weighted by 33% and the ratio of population of each recipient to total population are weighted by 67%.

FIGURE 7.2

PROFILE OF LOCAL OPTION AND NINTH-CENT GAS TAX DISTRIBUTION INTERLOCAL AGREEMENTS  
AS OF 2/13/93

Notes: (1) 100% of Ninth-Cent Gas Tax Collections are distributed to BOCC of the levying county.  
(2) Effective 1/1/93, all counties levying 6 cents of Local Option Gas Tax on special fuel as a result of statewide equalization.

COUNTY	TOTAL LEVY	EFFECTIVE DATES	METHOD OF DISTRIBUTION
28 Highlands	0.06	4 cents effective 9/1/88 through 8/31/16 2 cents effective 9/1/86 through 8/31/16	Pursuant to interlocal agreement based on transportation expenditures.
29 Hillsborough	0.07	6 cents effective 9/1/85 through 8/31/13 1 cent of Ninth-Cent Gas Tax effective 10/1/80 through 9/31/00	Pursuant to interlocal agreement based on the most recent official population estimates published by the Bureau of Economic and Business Research (BEBR), University of Florida.
30 Holmes	0.05	5 cents effective 9/1/87 through 8/31/97 6 cents effective 1/1/93 - special fuel only	Distribution based on five year transportation expenditures.
31 Indian River	0.06	6 cents effective 9/1/86 through 8/31/96	Distribution pursuant to interlocal agreement based on a proportion of population, lane mileage, and transportation expenditures.
32 Jackson	0.06	5 cents effective 9/1/86 through 8/31/96 1 cent of Ninth-Cent Gas Tax effective 1/1/86 through 12/31/96 6 cents effective 1/1/93 - special fuel only	Distribution pursuant to interlocal agreement based on a proportion of population and road miles.
33 Jefferson	0.05	2 cents effective 9/1/92 through 8/31/97 2 cents effective 9/1/91 through 8/31/06 1 cent of Ninth-Cent Gas Tax effective 12/1/92	Distribution based on five year transportation expenditures.
34 Lafayette	0.06	6 cents effective 9/1/90 through 8/31/95.	Pursuant to interlocal agreement.
35 Lake	0.07	2 cents effective 9/1/84 through 8/31/94 2 cents effective 9/1/85 through 8/31/15 2 cents effective 9/1/86 through 8/31/16 1 cent of Ninth-Cent Gas Tax effective 1/1/83	Distribution via two methods. The first four cents distributed based on transportation expenditures; the 5th and 6th cents distributed pursuant to interlocal agreement.
36 Lee	0.07	6 cents effective 9/1/89 through 8/31/19 1 cent of Ninth-Cent Gas Tax effective 1/1/82	Pursuant to interlocal agreement for the term of the ordinance (30 years) beginning 9/1/89.
37 Leon	0.06	6 cents effective 9/1/87 through 8/31/15.	Pursuant to interlocal agreement.
38 Levy	0.06	6 cents effective 9/1/86 through 8/31/15	Pursuant to interlocal agreement.
39 Liberty	0.01	1 cent of Ninth-Cent Gas Tax effective 1/1/93	
40 Madison	0.03	3 cents effective 9/1/88 through 8/31/97	Distribution based on five year transportation expenditures.
41 Manatee	0.07	4 cents effective 9/1/83 through 8/31/13 2 cents effective 9/1/85 through 8/31/15 1 cent of Ninth-Cent Gas Tax effective 10/1/82	Pursuant to interlocal agreements and transportation expenditures. The Board of County Commissioners is distributing the monies to participating cities.
42 Marion	0.07	6 cents effective 9/1/83 through 8/31/13 1 cent of Ninth-Cent Gas Tax effective 2/1/90	Pursuant to interlocal agreement.
43 Martin	0.06	4 cents effective 9/1/85 through 8/31/15 2 cents effective 9/1/86 through 8/31/16	Pursuant to interlocal agreement.



FIGURE 7.2

PROFILE OF LOCAL OPTION AND NINTH-CENT GAS TAX DISTRIBUTION INTERLOCAL AGREEMENTS  
AS OF 2/13/93

Notes: (1) 100% of Ninth-Cent Gas Tax Collections are distributed to BOCC of the levying county.  
(2) Effective 1/1/93, all counties levying 6 cents of Local Option Gas Tax on special fuel as a result of statewide equalization.

COUNTY	TOTAL LEVY	EFFECTIVE DATES	METHOD OF DISTRIBUTION
44 Monroe	0.06	6 cents effective 9/1/89 through 8/31/19	Pursuant to interlocal agreement.
45 Nassau	0.06	2 cents effective 9/1/86 through 8/31/16 4 cents effective 9/1/87 through 8/31/17	Based on previous five year transportation expenditures.
46 Okaloosa	0.05	5 cents effective 9/1/87 through 8/31/17	Distribution based on previous five year transportation expenditures.
47 Okeechobee	0.06	4 cents effective 9/1/83 through 8/31/08 2 cents effective 9/1/85 through 8/31/08	Distribution pursuant to two agreements based on previous five year transportation expenditures. Distribution rates are effective October 1, 1992.
48 Orange	0.06	4 cents effective 9/1/85 through 8/31/15 2 cents effective 9/1/85 through 8/31/15	Pursuant to interlocal agreement based on population proportions.
49 Osceola	0.07	4 cents effective 9/1/83 through 8/31/13 2 cents effective 9/1/86 through 8/31/13 1 cent of Ninth-Cent Gas Tax effective 1/1/87 through 12/31/96	Pursuant to interlocal agreement.
50 Palm Beach	0.06	6 cents effective 9/1/86 through 8/31/95	Distribution pursuant to interlocal agreement. Board of County Commissioners receives flat rate and the remainder is apportioned based on population to lane miles.
51 Pasco	0.06	4 cents effective 9/1/84 through 8/31/13 2 cents effective 9/1/86 through 8/31/13	Pursuant to interlocal agreement based on a proportion of road miles maintained.
52 Pinellas	0.06	4 cents effective 9/1/85 through 8/31/95 2 cents effective 9/1/87 through 8/31/95 6 cents effective 9/1/95 through 8/31/97	Pursuant to interlocal agreement. Board of County Commissioner is distributing all monies to participating cities. This agreement shall be effective from September 1, 1987 and shall expire August 31, 1997.
53 Polk	0.06	6 cents effective 9/1/87 through 8/31/17	Pursuant to interlocal agreement based on: (1) ratio of miles of road maintained by each recipient to total number of miles of road maintained by all recipients weighted 40% (2) ratio of population is weighted 60%.
54 Putnam	0.06	4 cents effective 9/1/85 through 8/31/95 2 cents effective 9/1/88 through 8/31/17	Pursuant to interlocal agreement based upon population proportions.
55 St. Johns	0.06	6 cents effective 9/1/86 through 8/31/16	Pursuant to interlocal agreement based on population figures provided annually by the Bureau of Economic and Business Research (BEBR), University of Florida.
56 St. Lucie	0.06	6 cents effective 9/1/87 through 8/31/15	Pursuant to interlocal agreement based on transportation expenditures for the previous five years.
57 Santa Rosa	0.06	6 cents effective 9/1/86 through 8/31/96	Pursuant to interlocal agreement based on a proportion of transportation expenditures to population.

FIGURE 7.2

PROFILE OF LOCAL OPTION AND NINTH-CENT GAS TAX DISTRIBUTION INTERLOCAL AGREEMENTS  
AS OF 2/13/93

Notes: (1) 100% of Ninth-Cent Gas Tax Collections are distributed to BOCC of the levying county.  
(2) Effective 1/1/93, all counties levying 6 cents of Local Option Gas Tax on special fuel as a result of statewide equalization.

COUNTY	TOTAL LEVY	EFFECTIVE DATES	METHOD OF DISTRIBUTION
58 Sarasota	0.07	6 cents effective 9/1/86 through 8/31/16 1 cent of Ninth-Cent Gas Tax effective 6/1/88	Pursuant to interlocal agreement based on population to be adjusted annually.
59 Seminole	0.06	4 cents effective 9/1/83 through 8/31/13 2 cents effective 9/1/85 through 8/31/15	Pursuant to interlocal agreement. The county's portion is fixed at 63.6%; the balance of 36.4% is distributed to eligible municipalities based on a five year floating formula.
60 Sumter	0.04	2 cents extended effective 9/1/92 through 8/31/22 2 cents effective 9/1/88 through 8/31/18 1 cent of Ninth-Cent Gas Tax effective 12/1/92	Pursuant to interlocal agreement based on population to be adjusted annually.
61 Suwannee	0.06	3 cents effective 9/1/89 through 8/31/14 2 cents effective 9/1/85 through 8/31/95 1 cent effective 9/1/88 through 8/31/95	Based on transportation expenditures for preceding five years.
62 Taylor	0.04	4 cents effective 9/1/90 through 8/31/95	Pursuant to interlocal agreement.
63 Union	0.05	4 cents effective 9/1/84 through 8/31/94 1 cent effective 9/1/89 through 8/31/99	Based on previous five year transportation expenditures.
64 Volusia	0.07	6 cents effective 9/1/88 through 8/31/13 1 cent of Ninth-Cent Gas Tax effective 11/1/82	Pursuant to interlocal agreements.
65 Wakulla	0.05	4 cents effective 9/1/88 through 8/31/93 1 cent of Ninth-Cent Gas Tax effective 4/1/93	Pursuant to interlocal agreement with the county assuming full responsibility for all transportation functions.
66 Walton	0.05	5 cents effective 9/1/87 through 8/31/97	Based on five year transportation expenditures.
67 Washington	0.06	4 cents effective 9/1/85 through 8/31/95 2 cents effective 9/1/90 through 8/31/95	Based on transportation expenditures from preceding five years.



TABLE 7 2

LOCAL OPTION/NINTH CENT GAS TAX  
ESTIMATED GALLONS AND TAX BY FUEL TYPE  
FY 1993-94

County Name	Estimated Motor Fuel Gallons	Estimated \$ 01 Tax Per Gallon	Estimated Special Fuel Gallons	Estimated \$ 01 Tax Per Gallon	Estimated Total Highway Gallons	Estimated \$ 01 Tax Per Gallon
	(m)	(\$m)	(m)	(\$m)	(m)	(\$m)
Alachua	97.08	\$0.95	6.71	\$0.07	103.79	\$1.01
Baker	11.51	0.11	1.76	0.02	13.27	0.13
Bay	73.89	0.72	7.34	0.07	81.23	0.79
Bradford	14.04	0.14	1.63	0.02	15.68	0.15
Brevard	208.68	2.03	21.18	0.21	229.86	2.24
Broward	599.99	5.85	48.80	0.48	648.78	6.33
Calhoun	5.52	0.05	1.86	0.02	7.38	0.07
Charlotte	55.38	0.54	7.89	0.08	63.27	0.62
Citrus	44.44	0.43	3.33	0.03	47.77	0.47
Clay	51.99	0.51	5.15	0.05	57.14	0.56
Collier	89.64	0.87	6.60	0.06	96.24	0.94
Columbia	37.53	0.37	10.34	0.10	47.87	0.47
Dade	835.20	8.14	79.04	0.77	914.25	8.91
Desoto	11.94	0.12	2.02	0.02	13.96	0.14
Dixie	6.33	0.06	1.43	0.01	7.76	0.08
Duval	350.17	3.41	82.26	0.80	432.43	4.22
Escambia	132.46	1.29	17.43	0.17	149.89	1.46
Flagler	15.23	0.15	2.09	0.02	17.32	0.17
Franklin	5.26	0.05	0.92	0.01	6.18	0.06
Gadsden	19.07	0.19	3.30	0.03	22.37	0.22
Gilchrist	3.23	0.03	0.44	0.00	3.67	0.04
Glades	4.11	0.04	0.79	0.01	4.90	0.05
Gulf	5.11	0.05	0.59	0.01	5.70	0.06
Hamilton	15.67	0.15	13.51	0.13	29.18	0.28
Hardee	11.24	0.11	1.53	0.01	12.78	0.12
Hendry	15.71	0.15	4.31	0.04	20.02	0.20
Hernando	45.60	0.44	7.48	0.07	53.07	0.52
Highlands	36.97	0.36	6.64	0.06	43.61	0.43
Hillsborough	417.07	4.07	70.61	0.69	487.68	4.75
Holmes	9.06	0.09	2.88	0.03	11.93	0.12
Indian River	46.56	0.45	10.95	0.11	57.51	0.56
Jackson	30.19	0.29	14.97	0.15	45.15	0.44
Jefferson	10.22	0.10	10.98	0.11	21.21	0.21
Lafayette	2.59	0.03	0.44	0.00	3.04	0.03
Lake	75.39	0.74	11.23	0.11	86.61	0.84
Lee	181.45	1.77	22.19	0.22	203.65	1.99
Leon	106.03	1.03	9.41	0.09	115.44	1.13
Levy	17.81	0.17	2.87	0.03	20.68	0.20
Liberty	3.82	0.04	1.44	0.01	5.26	0.05
Madison	11.03	0.11	20.30	0.20	31.33	0.31
Manatee	96.19	0.94	13.01	0.13	109.20	1.06
Marion	120.26	1.17	27.38	0.27	147.65	1.44
Martin	52.37	0.51	5.14	0.05	57.51	0.56
Monroe	47.47	0.46	2.13	0.02	49.60	0.48
Nassau	29.39	0.29	10.74	0.10	40.13	0.39
Okaloosa	78.15	0.76	4.52	0.04	82.67	0.81

SOURCE: FLORIDA DEPARTMENT OF REVENUE, JUNE, 1993

TABLE 7 2

LOCAL OPTION/NINTH CENT GAS TAX  
ESTIMATED GALLONS AND TAX BY FUEL TYPE  
FY 1993-94

County Name	Estimated Motor Fuel Gallons	Estimated \$ 01 Tax Per Gallon	Estimated Special Fuel Gallons	Estimated \$ 01 Tax Per Gallon	Estimated Total Highway Gallons	Estimated \$ 01 Tax Per Gallon
	(m)	(\$m)	(m)	(\$m)	(m)	(\$m)
Okeechobee	21.82	\$0.21	3.49	\$0.03	25.31	\$0.25
Orange	408.50	3.98	70.97	0.69	479.46	4.67
Osceola	76.00	0.74	8.34	0.08	84.34	0.82
Palm Beach	424.17	4.14	36.05	0.35	460.22	4.49
Pasco	118.18	1.15	10.51	0.10	128.69	1.25
Pinellas	355.19	3.46	22.41	0.22	377.60	3.68
Polk	214.01	2.09	57.00	0.56	271.01	2.64
Putnam	31.05	0.30	3.81	0.04	34.86	0.34
St. Johns	54.35	0.53	13.45	0.13	67.81	0.66
St. Lucie	78.98	0.77	13.47	0.13	92.45	0.90
Santa Rosa	41.99	0.41	3.30	0.03	45.29	0.44
Sarasota	130.17	1.27	10.05	0.10	140.22	1.37
Seminole	126.87	1.24	9.42	0.09	136.28	1.33
Sumter	34.19	0.33	29.73	0.29	63.92	0.62
Suwannee	19.01	0.19	9.36	0.09	28.36	0.28
Taylor	14.20	0.14	4.62	0.05	18.82	0.18
Union	4.33	0.04	5.15	0.05	9.48	0.09
Volusia	184.84	1.80	14.42	0.14	199.25	1.94
Wakulla	7.33	0.07	1.09	0.01	8.42	0.08
Walton	20.92	0.20	3.87	0.04	24.79	0.24
Washington	9.94	0.10	0.70	0.01	10.65	0.10
<b>Totals</b>	<b>6,514.11</b>	<b>\$63.51</b>	<b>918.76</b>	<b>\$8.96</b>	<b>7,432.87</b>	<b>\$72.47</b>

SOURCE: FLORIDA DEPARTMENT OF REVENUE, JUNE, 1993

Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Alachua	52.150000	\$494,225	\$462,278
Alachua	1.875000	17,769	16,621
Archer	0.855000	8,103	7,579
Gainesville	38.635000	366,143	342,476
Hawthorne	1.060000	10,046	9,396
High Springs	2.110000	19,996	18,704
LaCrosse	0.295000	2,796	2,615
Micanopy	0.900000	8,529	7,978
Newberry	1.255000	11,894	11,125
Waldo	0.865000	8,198	7,668
	----- 100.000000	----- \$947,698	----- \$886,439
BOCC Baker	86.000000	\$104,209	\$90,395
Glen St. Mary	1.000000	1,212	1,051
Macclenny	13.000000	15,753	13,664
	----- 100.000000	----- \$121,174	----- \$105,111
BOCC Bay	58.672000	\$435,159	\$395,861
Callaway	3.873000	28,725	26,131
Lynn Haven	3.653000	27,094	24,647
Mexico Beach	1.095000	8,121	7,388
Panama City	23.618000	175,170	159,351
Panama City Beach	3.515000	26,070	23,716
Parker	1.963000	14,559	13,244
Springfield	3.176000	23,556	21,429
Town of Cedar Grove	0.435000	3,226	2,935
	----- 100.000000	----- \$741,681	----- \$674,703
BOCC Bradford	70.000000	\$100,193	\$89,750
Brooker	1.800000	2,576	2,308
Hampton	1.900000	2,720	2,436
Lawtey	2.900000	4,151	3,718
Starke	23.400000	33,493	30,002
	----- 100.000000	----- \$143,133	----- \$128,215

Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Brevard	48.026199	\$1,008,007	\$915,127
Cape Canaveral	1.502217	31,530	28,624
Cocoa	3.379775	70,937	64,401
Cocoa Beach	2.795642	58,677	53,270
Indialantic	0.610481	12,813	11,633
Indian Harbor Beach	1.398475	29,352	26,648
Malabar	0.391409	8,215	7,458
Melbourne	12.500326	262,365	238,191
Melbourne Beach	0.591176	12,408	11,265
Melbourne Village	0.105790	2,220	2,016
Palm Bay	12.390628	260,063	236,100
Palm Shores	0.038727	813	738
Rockledge	3.664820	76,920	69,832
Satellite Beach	1.867064	39,187	35,576
Titusville	9.324796	195,715	177,682
West Melbourne	1.412476	29,646	26,914
	-----	-----	-----
	100.000000	\$2,098,868	\$1,905,475
BOCC Broward	62.500000	\$3,702,501	\$3,424,021
Coconut Creek	0.979879	58,048	53,682
Cooper City	0.736266	43,616	40,336
Coral Springs	2.771989	164,213	151,862
Dania	0.555430	32,904	30,429
Davie	1.632954	96,736	89,460
Deerfield Beach	1.553260	92,015	85,094
Fort Lauderdale	4.955511	293,565	271,484
Hallandale	1.028702	60,940	56,357
Hillsboro Beach	0.058347	3,456	3,197
Hollywood	4.085266	242,011	223,809
Lauderdale Lakes	0.905713	53,654	49,619
Lauderdale-by-the-Sea	0.099044	5,867	5,426
Lauderhill	1.666857	98,745	91,318
Lazy Lake	0.001199	71	66
Lighthouse Point	0.345953	20,494	18,953
Margate	1.450753	85,943	79,479
Miramar	1.389375	82,307	76,116
North Lauderdale	0.883267	52,325	48,389
Oakland Park	0.885531	52,459	48,513
Parkland	0.180803	10,711	9,905
Pembroke Park	0.164817	9,764	9,029
Pembroke Pines	2.274773	134,758	124,622
Plantation	2.306511	136,638	126,361
Pompano Beach	2.413081	142,951	132,199
Sea Ranch Lakes	0.020548	1,217	1,126
Sunrise	2.225451	131,836	121,920
Tamarac	1.536608	91,029	84,182
Wilton Manors	0.392212	23,235	21,487
	-----	-----	-----
	100.000000	\$5,924,001	\$5,478,43

Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Calhoun	71.600000	\$48,255	\$36,085
Blountstown	28.000000	18,871	14,112
Altha	0.400000	270	202
	-----	-----	-----
	100.000000	\$67,395	\$50,399
BOCC Charlotte	91.500000	\$528,594	\$462,706
Punta Gorda	8.500000	49,104	42,984
	-----	-----	-----
	100.000000	\$577,698	\$505,690
BOCC Citrus	90.400000	\$394,320	\$366,825
Crystal River	4.050000	17,666	\$16,434
Inverness	5.550000	24,209	\$22,521
	-----	-----	-----
	100.000000	\$436,195	\$405,780
BOCC Clay	84.000000	\$438,273	\$398,745
Green Cove Springs	6.300000	32,870	29,906
Keystone Heights	1.900000	9,913	9,019
Orange Park	7.200000	37,566	34,178
Penney Farms	0.600000	3,131	2,848
	-----	-----	-----
	100.000000	\$521,753	\$474,697
BOCC Collier	80.150000	\$704,344	\$656,060
Everglades	0.750000	6,591	6,139
Naples	19.100000	167,847	156,341
	-----	-----	-----
	100.000000	\$878,782	\$818,540
BOCC Columbia	71.390000	\$312,053	\$244,629
Ft. White	1.100000	4,808	3,769
Lake City	27.510000	120,249	94,267
	-----	-----	-----
	100.000000	\$437,110	\$342,666



Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Dade	74.000000	\$6,177,473	\$5,643,392
Bal Harbour	0.078867	6,584	6,015
Bay Harbor Islands	0.125218	10,453	9,549
Biscayne Park	0.113403	9,467	8,648
Coral Gables	1.513359	126,334	115,412
El Portal	0.083612	6,980	6,376
Florida City	0.225778	18,848	17,218
Golden Beach	0.038103	3,181	2,906
Hialeah	5.450249	454,983	415,647
Hialeah Gardens	0.216684	18,089	16,525
Homestead	0.866346	72,322	66,069
Indian Creek	0.007212	602	550
Islandia	0.000000	0	0
Key Biscayne	0.247501	20,661	18,875
Medley	0.074972	6,259	5,718
Miami	9.524575	795,105	726,364
Miami Beach	2.444618	204,075	186,432
Miami Shores	0.329598	27,515	25,136
Miami Springs	0.438301	36,589	33,426
N. Bay Village	0.134900	11,261	10,288
N. Miami Beach	1.063869	88,811	81,133
North Miami	1.366936	114,111	104,245
Opa Locka	0.513024	42,827	39,124
South Miami	0.358256	29,907	27,321
Surfside	0.122377	10,216	9,333
Sweetwater	0.344175	28,732	26,247
Virginia Gardens	0.064695	5,401	4,934
West Miami	0.253376	21,152	19,323
	----- 100.000000	----- \$8,347,936	----- \$7,626,205
BOCC DeSoto	77.000000	\$98,172	\$83,980
Arcadia	23.000000	29,324	25,085
	----- 100.000000	----- \$127,496	----- \$109,065
BOCC Dixie	81.250000	\$57,583	\$46,964
Cross City	12.500000	8,859	7,225
Horseshoe	6.250000	4,429	3,613
	----- 100.000000	----- \$70,871	----- \$57,802

Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
Jacksonville-Duval	94.248000	\$3,721,382	\$3,013,462
Atlantic Beach	1.787000	70,560	57,137
Baldwin	0.217000	8,568	6,938
Jacksonville Beach	2.727000	107,676	87,192
Neptune Beach	1.021000	40,314	32,645
	-----	-----	-----
	100.000000	\$3,948,500	\$3,197,375
BOCC Escambia	75.300000	\$1,030,586	\$910,732
Century	0.700000	9,580	8,466
Pensacola	24.000000	328,474	290,273
	-----	-----	-----
	100.000000	\$1,368,640	\$1,209,471
BOCC Flagler	72.000000	\$113,874	\$100,155
Beverly Beach	2.000000	3,163	2,782
Bunnell	10.000000	15,816	13,910
Flagler Beach	16.000000	25,305	22,257
	-----	-----	-----
	100.000000	\$158,158	\$139,104
BOCC Franklin	N/A	\$56,419	\$48,056
BOCC Gadsden	73.560000	\$150,242	\$128,060
Chattahoochee	7.080000	14,461	12,326
Greensboro	0.310000	633	540
Gretna	0.450000	919	783
Havana	3.700000	7,557	6,441
Quincy	14.900000	30,432	25,939
	-----	-----	-----
	100.000000	\$204,245	\$174,089
BOCC Gilchrist	86.640000	\$29,024	\$25,542
Bell	1.000000	335	295
Fanning Springs	1.430000	479	422
Trenton	10.930000	3,661	3,222
	-----	-----	-----
	100.000000	\$33,499	\$29,481
BOCC Glades	80.000000	\$35,807	\$30,043
Moore Haven	20.000000	8,952	7,511
	-----	-----	-----
	100.000000	\$44,759	\$37,553

Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Gulf	100.000000	\$52,049	\$46,627
BOCC Hamilton	82.000000	\$218,507	\$117,363
Jasper	10.000000	26,647	14,313
Jennings	4.000000	10,659	5,725
White Springs	4.000000	10,659	5,725
	-----	-----	-----
	100.000000	\$266,473	\$143,126
BOCC Hardee	75.600000	\$88,197	\$77,620
Bowling Green	8.500000	9,916	8,727
Wachula	10.600000	12,366	10,883
Zolfo Springs	5.300000	6,183	5,442
	-----	-----	-----
	100.000000	\$116,662	\$102,672
BOCC Hendry	60.000000	\$109,662	\$86,074
Clewiston	23.500000	42,951	33,712
LaBelle	16.500000	30,157	23,670
	-----	-----	-----
	100.000000	\$182,770	\$143,456
BOCC Hernando	88.500000	\$428,875	\$368,462
Brooksville	11.500000	55,730	47,879
	-----	-----	-----
	100.000000	\$484,604	\$416,341
BOCC Highlands	84.833330	\$337,845	\$286,390
Avon park	7.453330	29,683	25,162
Lake Placid	1.526670	6,080	5,154
Sebring	6.186670	24,638	20,886
	-----	-----	-----
	100.000000	\$398,246	\$337,591
BOCC Hillsborough	62.020000	\$2,761,743	\$2,361,893
Plant City	2.800000	124,684	106,632
Tampa	33.220000	1,479,283	1,265,109
Temple Terrace	1.960000	87,279	74,642
	-----	-----	-----
	100.000000	\$4,452,988	\$3,808,276

Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Holmes	88.980000	\$96,956	\$73,584
Bonifay	9.540000	10,395	7,889
Noma	0.460000	501	380
Ponce de Leon	0.370000	403	306
Westville	0.650000	708	538
	----- 100.000000	----- \$108,964	----- \$82,697
BOCC Indian River	67.110000	\$352,421	\$285,322
Fellsmere	1.980000	10,398	8,418
Indian River Shores	1.053300	5,531	4,478
Orchid	0.003300	17	14
Sebastian	10.826700	56,855	46,030
Vero Beach	19.026700	99,917	80,893
	----- 100.000000	----- \$525,140	----- \$425,156
BOCC Jackson	71.200000	\$293,561	\$196,257
Alford	0.700000	2,886	1,929
Cottondale	1.600000	6,597	4,410
Graceville	6.100000	25,151	16,814
Grand Ridge	1.100000	4,535	3,032
Greenwood	0.900000	3,711	2,481
Malone	1.400000	5,772	3,859
Marianna	14.000000	57,723	38,590
Sneads	3.000000	12,369	8,269
	----- 100.000000	----- \$412,305	----- \$275,642
BOCC Jefferson	80.000000	\$154,904	\$74,691
Monticello	20.000000	38,726	18,673
	----- 100.000000	----- \$193,630	----- \$93,363
BOCC Lafayette	100.000000	\$27,714	\$23,659

Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Lake	69.040000	\$546,021	\$475,232
Astatula	0.350000	2,768	2,409
Clermont	3.326700	26,310	22,899
Eustis	6.506700	51,460	44,788
Fruitland Park	0.803300	6,353	5,529
Groveland	0.836700	6,617	5,759
Howey-in-the-Hills	0.300000	2,373	2,065
Lady Lake	0.706600	5,588	4,864
Leesburg	8.566700	67,752	58,968
Mascotte	0.813300	6,432	5,598
Minneola	0.480000	3,796	3,304
Montverde	0.333300	2,636	2,294
Mount Dora	4.503400	35,616	30,999
Tavares	2.270000	17,953	15,625
Umatilla	1.163300	9,200	8,007
	100.000000	\$790,877	\$688,343
BOCC Lee	64.000000	\$1,190,066	\$1,060,366
Cape Coral	17.000000	316,111	281,660
Fort Myers	14.000000	260,327	231,955
Sanibel	5.000000	92,974	82,841
	100.000000	\$1,859,478	\$1,656,821
BOCC Leon	48.330000	\$509,429	\$467,905
Tallahassee	51.670000	544,635	500,241
	100.000000	\$1,054,064	\$968,147
BOCC Levy	89.230000	\$168,474	\$145,081
Bronson	1.300000	2,455	2,114
Cedar Key	0.930000	1,756	1,512
Chiefland	3.000000	5,664	4,878
Fanning Springs	0.240000	453	390
Inglis	2.200000	4,154	3,577
Otter Creek	0.140000	264	228
Williston	2.350000	4,437	3,821
Yankeetown	0.610000	1,152	992
	100.000000	\$188,809	\$162,592
BOCC Liberty	N/A	\$48,003	\$34,853

Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Madison	72.723000	\$208,062	\$73,267
Greenville	4.497000	12,866	4,531
Madison	22.780000	65,174	22,950
	100.000000	\$286,102	\$100,748
BOCC Manatee	100.000000	\$997,113	\$878,295
BOCC Marion	70.100000	\$945,058	\$769,778
Belleview	2.560000	34,513	28,112
Dunnellon	2.560000	34,513	28,112
McIntosh	0.640000	8,628	7,028
Ocala	23.500000	316,817	258,057
Reddick	0.640000	8,628	7,028
	100.000000	\$1,348,157	\$1,098,114
BOCC Martin	87.470000	\$459,285	\$418,263
Jupiter Island	0.650000	3,413	3,108
Ocean Breeze	0.080000	420	383
Sewalls Point	1.270000	6,668	6,073
Stuart	10.530000	55,291	50,352
	100.000000	\$525,077	\$478,179
BOCC Monroe	60.500000	\$273,998	\$262,210
Key Colony Beach	2.000000	9,058	8,668
Key West	36.500000	165,304	158,193
Layton	1.000000	4,529	4,334
	100.000000	\$452,889	\$433,404
BOCC Nassau	80.837500	\$296,243	\$216,953
Callahan	1.229300	4,505	3,299
Fernandina Beach	10.774800	39,486	28,918
Hilliard	7.158400	26,233	19,212
	100.000000	\$366,468	\$268,381

Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Okaloosa	67.000000	\$505,766	\$478,111
Cinco Bayou	0.200000	1,510	1,427
Crestview	5.840000	44,085	41,674
Destin	5.000000	37,744	35,680
Ft. Walton Beach	14.300000	107,947	102,045
Laurel Hill	0.450000	3,397	3,211
Mary Esther	2.500000	18,872	17,840
Niceville	3.040000	22,948	21,693
Shalimar	0.110000	830	785
Valparaiso	1.560000	11,776	11,132
	----- 100.000000	----- \$754,875	----- \$713,598
BOCC Okeechobee	77.870000	\$179,953	\$155,157
Okeechobee	22.130000	51,141	44,094
	----- 100.000000	----- \$231,094	----- \$199,252
BOCC Orange	60.000000	\$2,626,773	\$2,237,969
Apopka	1.010000	44,217	37,672
Belle Isle	0.480000	21,014	17,904
Eatonville	0.370000	16,198	13,801
Edgewood	0.180000	7,880	6,714
Maitland	1.470000	64,356	54,830
Oakland	0.110000	4,816	4,103
Ocoee	1.300000	56,913	48,489
Orlando	30.000000	1,313,387	1,118,985
Windermere	0.220000	9,632	8,206
Winter Garden	1.130000	49,471	42,148
Winter Park	3.730000	163,298	139,127
	----- 100.000000	----- \$4,377,956	----- \$3,729,949
BOCC Osceola	62.500000	\$481,292	\$433,703
Kissimmee	25.000000	192,517	173,481
St. Cloud	12.500000	96,258	86,741
	----- 100.000000	----- \$770,067	----- \$693,925

Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Palm Beach	66.666670	\$2,801,486	\$2,582,062
Atlantis	0.219000	9,203	8,482
Belle Glade	1.398310	58,760	54,158
Boca Raton	5.122560	215,262	198,402
Boynton Beach	2.865940	120,433	111,001
Briny Breezes	0.008000	336	310
Cloud Lake	0.014000	588	542
Delray Beach	3.745590	157,398	145,070
Glen Ridge	0.030330	1,275	1,175
Golf	0.057000	2,395	2,208
Golfview	0.023000	967	891
Greenacres City	0.771320	32,413	29,874
Gulfstream	0.088670	3,726	3,434
Haverhill	0.094660	3,978	3,666
Highland Beach	0.099000	4,160	3,834
Hypoluxo	0.026000	1,093	1,007
Juno Beach	0.067000	2,815	2,595
Jupiter	1.522300	63,971	58,960
Jupiter Inlet Colony	0.050000	2,101	1,937
Lake Clarke Shores	0.284330	11,948	11,012
Lake Park	0.602320	25,311	23,328
Lake Worth	2.064630	86,760	79,965
Lantana	0.627650	26,375	24,309
Manalapan	0.079000	3,320	3,060
Mangonian Park	0.135330	5,687	5,241
North Palm Beach	0.674320	28,336	26,117
Ocean Ridge	0.233660	9,819	9,050
Pahokee	0.274660	11,542	10,638
Palm Beach	0.961310	40,396	37,232
Palm Beach Gardens	1.030650	43,310	39,918
Palm Beach Shores	0.106330	4,468	4,118
Palm Springs	0.417990	17,565	16,189
Riviera Beach	2.226290	93,554	86,226
Royal Palm Beach	1.456640	61,211	56,417
South Bay	0.308660	12,971	11,955
South Palm Beach	0.031330	1,317	1,213
Tequesta	0.443990	18,657	17,196
West Palm Beach	5.171560	217,321	200,299
	100.000000	\$4,202,229	\$3,873,093



Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Pasco	87.000000	\$1,022,310	\$938,826
Dade City	2.600000	30,552	28,057
New Port Richey	4.300000	50,528	46,402
Port Richey	1.300000	15,276	14,028
San Antonio	0.700000	8,225	7,554
St. Leo	0.200000	2,350	2,158
Zephyrhills	3.900000	45,828	42,085
	-----	-----	-----
	100.000000	\$1,175,069	\$1,079,110
BOCC Pinellas	100.000000	\$3,447,825	\$3,243,223
BOCC Polk	64.885000	\$1,605,652	\$1,267,951
Auburndale	1.896000	46,919	37,051
Bartow	3.402000	84,186	66,480
Davenport	0.471000	11,655	9,204
Dundee	0.577000	14,279	11,275
Eagle lake	0.458000	11,334	8,950
Ft. Meade	1.235000	30,561	24,134
Frostproof	1.044000	25,835	20,401
Haines City	2.444000	60,480	47,759
Highland Park	0.046000	1,138	899
Hillcrest Heights	0.056000	1,386	1,094
Lake Alfred	0.743000	18,386	14,519
Lake Hamilton	0.283000	7,003	5,530
Lakeland	14.006000	346,594	273,698
Lake Wales	2.201000	54,466	43,011
Mulberry	0.754000	18,659	14,734
Polk City	0.340000	8,414	6,644
Winter Haven	5.159000	127,665	100,815
	-----	-----	-----
	100.000000	\$2,474,612	\$1,954,151
BOCC Putnam	73.250000	\$233,152	\$207,655
Crescent City	3.130000	9,963	8,873
Interlachen	1.840000	5,857	5,216
Palatka	19.340000	61,558	54,826
Pomona Park	1.510000	4,806	4,281
Welaka	0.930000	2,960	2,636
	-----	-----	-----
	100.000000	\$318,296	\$283,487
BOCC St. Johns	81.000000	\$501,511	\$401,999
St. Augustine	14.000000	86,681	69,481
St. Augustine Beach	4.000000	24,766	19,852
Hastings	1.000000	6,191	4,963
	-----	-----	-----
	100.000000	\$619,150	\$496,295

Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC St. Lucie	42.140000	\$355,742	\$303,897
Fort Pierce	16.780000	141,655	121,011
Port St. Lucie	41.080000	346,794	296,253
	-----	-----	-----
	100.000000	\$844,191	\$721,161
BOCC Santa Rosa	83.160000	\$343,921	\$318,862
Gulf Breeze	6.980000	28,867	26,764
Jay	1.490000	6,162	5,713
Milton	8.370000	34,615	32,093
	-----	-----	-----
	100.000000	\$413,566	\$383,432
BOCC Sarasota	70.310000	\$900,203	\$835,679
Longboat Key	1.260000	16,132	14,976
North Port	4.430000	56,719	52,653
Sarasota	17.920000	229,436	212,991
Venice	6.080000	77,844	72,265
	-----	-----	-----
	100.000000	\$1,280,334	\$1,188,563
BOCC Seminole	63.600000	\$791,436	\$736,761
Altamonte Springs	11.990000	149,203	138,896
Casselberry	3.930000	48,905	45,526
Lake Mary	1.700000	21,155	19,693
Longwood	4.530000	56,371	52,477
Oviedo	3.250000	40,443	37,649
Sanford	7.690000	95,694	89,083
Winter Springs	3.310000	41,190	38,344
	-----	-----	-----
	100.000000	\$1,244,397	\$1,158,428
BOCC Sumter	75.255000	\$439,213	\$234,951
Bushnell	6.374000	37,201	19,900
Center Hill	2.257000	13,173	7,047
Coleman	2.611000	15,239	8,152
Webster	2.357000	13,756	7,359
Wildwood	11.146000	65,052	34,799
	-----	-----	-----
	100.000000	\$583,633	\$312,207

Table 7.3  
 Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Suwannee	80.500000	\$208,490	\$139,713
Branford	1.000000	2,590	1,736
Live Oak	18.500000	47,914	32,108
	-----	-----	-----
	100.000000	\$258,994	\$173,556
BOCC Taylor	60.000000	\$103,134	\$77,807
Perry	40.000000	68,756	51,871
	-----	-----	-----
	100.000000	\$171,889	\$129,678
BOCC Union	88.480000	\$76,609	\$35,007
Lake Butler	9.350000	8,096	3,699
Raiford	1.720000	1,489	681
Worthington Springs	0.450000	390	178
	-----	-----	-----
	100.000000	\$86,583	\$39,565
BOCC Volusia	66.666700	\$1,212,914	\$1,125,152
Daytona Beach	9.530700	173,399	160,852
Daytona Beach Shores	1.310300	23,839	22,114
Deland	2.286900	41,607	38,597
Edgewater	2.002000	36,424	33,788
Holly Hill	1.443500	26,263	24,362
Lake Helen	0.267000	4,858	4,506
New Smyrna Beach	3.341400	60,792	56,394
Oak Hill	0.124300	2,261	2,098
Orange City	0.793500	14,437	13,392
Ormond Beach	5.194700	94,511	87,672
Pierson	0.147400	2,682	2,488
Ponce Inlet	0.525900	9,568	8,876
Port Orange	4.704900	85,600	79,406
South Daytona	1.660800	30,216	28,030
	-----	-----	-----
	100.000000	\$1,819,370	\$1,687,728
BOCC Wakulla	100.000000	\$76,921	\$66,961
BOCC Walton	85.760000	\$194,087	\$163,816
Defuniak Springs	13.450000	30,439	25,692
Freeport	0.790000	1,788	1,509
	-----	-----	-----
	100.000000	\$226,314	\$191,016

Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC Washington	83.860000	\$81,514	\$76,125
Caryville	0.430000	418	390
Chipley	12.850000	12,491	11,665
Vernon	2.070000	2,012	1,879
Wausau	0.790000	768	717
	-----	-----	-----
	100.000000	\$97,203	\$90,777
	=====	=====	=====
Grand Totals		\$67,869,158	\$59,479,991

## CHAPTER 8: LOCAL OPTION DISCRETIONARY SALES SURTAXES <sup>1</sup>

Sections 212.0306, 212.054, and 212.055, Florida Statutes  
Uniform Accounting System Code: 31260

### Brief Overview

Local governments are authorized to levy six types of Local Option Discretionary Sales Surtaxes pursuant to s. 212.055, F.S. The six types are the **Charter County Transit System Surtax** (s. 212.055(1), F.S.), the **Local Government Infrastructure Surtax** (s. 212.055(2), F.S.), the **Small County Surtax** (s. 212.055(3), F.S.), the **Indigent Care Surtax** (s. 212.055(4), F.S.), the **County Public Hospital Surtax** (s. 212.055(5), F.S.), and the **Small County Indigent Care Surtax** (s. 212.055(6), F.S.). In addition, Chapter 93-233, Laws of Florida, authorizes an additional levy on food, beverages, and alcoholic beverages in Dade County establishments with a state-issued alcoholic beverage license. **Table 8.1** displays the tax rate authorized for each tax, the counties eligible to levy a particular surtax, and the number of counties currently levying each tax.

The following surtaxes: the Indigent Care Surtax, the County Public Hospital Surtax, and the Small County Surtax, can be imposed by either an extraordinary vote of the county's governing body or by referendum approval. The Small County Indigent Care Surtax can be imposed by extraordinary vote only. Both the Charter County Transit System Surtax and the Local Government Infrastructure Surtax require referendum approval. The new Dade County surtax, authorized in Chapter 93-233, Laws of Florida, can be adopted by majority vote of the governing body.

Under the provisions of s. 212.054(2)(a), F.S., the six types of Local Option Discretionary Sales Surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other transactions. The surtax is computed by multiplying the rate imposed by the county where the sale occurs by the amount of the taxable sale. The sales amount is not subject to the surtax if the property or service is delivered within a county that does not impose a surtax. However, the tax on any sales amount above \$5,000 on any item of tangible personal property and on long distance telephone service shall not be subject to the tax. This exemption does not apply to the sale of any other service. Section 212.054, F.S., further provides for the Department of Revenue to administer, collect, and enforce the surtaxes, except the newly authorized Dade County 1% surtax on food and beverages which must be administered locally.

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<sup>1</sup> **Tables 8.1 and 8.2** summarize the discretionary sales surtaxes being levied in Florida counties as of May, 1993. The tables indicate those counties eligible to levy particular surtaxes, the current rate of levy, and the effective dates as well as the distribution method. In addition, those surtaxes requiring approval by referendum, majority vote, or extraordinary vote are specified. **Figure 8.1** summarizes the results of a recent Florida ACIR FAXNET Survey on Local Option Discretionary Sales Surtaxes: History of Local Referenda Defeats and Approvals, by Year.

The first discretionary sales surtax currently provided for under s. 212.055(1), F.S., is the **Charter County Transit System Surtax**. This surtax may be levied at a rate of up to 1% by those charter counties that adopted a charter prior to June 1, 1976, as well as by those county governments that have consolidated with one or more municipalities. Expenditure of the proceeds of this surtax is restricted to costs associated with the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

The second discretionary sales surtax currently provided for under s. 212.055(2), F.S., is the **Local Government Infrastructure Surtax**. This surtax can be levied by county governing bodies at a rate of 0.5 or 1%. If the surtax was levied pursuant to a referendum held before July 1, 1993, the surtax may not be levied beyond the time limit established in the ordinance. If the ordinance did not limit the period of the levy, the surtax may not be levied more than 15 years. Tax proceeds must be expended for the following purposes:

- (1) to finance, plan, and construct infrastructure;
- (2) to acquire land for public recreation or conservation or protection of natural resources; and
- (3) 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 Regulation.

However, counties with a population of 50,000 or less (and municipalities located therein) on April 1, 1992, that imposed the surtax before July 1, 1992, may now use the proceeds and interest of the surtax for operating purposes if they satisfy specified requirements. In addition, municipalities representing a majority of the county's population may provide for the levy of the Infrastructure Surtax in lieu of its authorization by the county governing body, under certain circumstances.

The third discretionary sales surtax currently provided for under s. 212.055(3), F.S., is the **Small County Surtax**. This surtax authorizes counties which had a population of 50,000 or less on April 1, 1992, to levy the tax at a rate of 0.5 or 1%. County governments seeking to impose the levy may either enact an ordinance by an extraordinary vote of the members of the county governing authority, if the proceeds are to be expended for operating purposes or by county-wide referendum approval, if the proceeds are to be used to service bonded indebtedness.

The fourth discretionary sales surtax currently provided for under s. 212.055(4), F.S., is the **Indigent Care Surtax**. Non-consolidated counties with a population of 800,000 or more are eligible to levy this tax at a rate of up to 0.5%. Like the Small County Surtax, the Indigent Care Surtax may be imposed by either an extraordinary vote of the county's governing board or by referendum approval. The tax proceeds are authorized to fund health care services for the medically poor and related health services.

Pursuant to s. 212.055(5), F.S., any county as defined in s. 125.011(1), F.S. (Dade County), is authorized to levy the **County Public Hospital Surtax** at a rate of 0.5%. The tax may be enacted either by an extraordinary vote of the county commission or by referendum approval. Proceeds shall be used to supplement the operation, maintenance, and administration of the county public general hospital.

The sixth discretionary sales surtax currently provided for under s. 212.055(6), F.S., is the **Small County Indigent Care Surtax**. Enacted in 1992, counties with a population of 50,000 or less on April 1, 1992, are authorized to levy this tax at a rate of 0.5%. To enact the tax, county governments must enact an ordinance by an extraordinary vote of the members of the county governing authority. Proceeds may only be expended on health services for indigent or medically poor county residents.

A county shall not levy certain discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, County Public Hospital Surtax, and Small County Indigent Care Surtax) in excess of a combined rate of 1%.

Chapter 93-233, Laws of Florida, authorizes an additional levy in any county as defined in s. 125.011(1), F.S. (Dade County), at the rate of 1%. Although not officially labelled, it is referred to here as the **Dade County Food and Beverage Surtax**. This tax may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, the tax shall not apply to any item sold by the package for off-premises consumption. This surtax can be imposed by majority vote of the county's governing body. For the first 12 months, the proceeds shall be used for programs to assist the homeless. Thereafter, not less than 15% of the proceeds shall be used for construction and operation of a spouse abuse treatment facility, and the remainder shall be used for the programs for the homeless.

### **Major General Law Amendments**

#### **General Law Amendments Affecting All Local Option Discretionary Sales Surtaxes**

Chapter 85-342, Laws of Florida,  
authorized the levy of discretionary sales surtaxes by creating s. 212.054, F.S.

Chapter 86-152, Laws of Florida,  
amended s. 212.054, F.S., to state that dealers need not indicate the amount of the surtax on sales slips, invoices, charge tickets, or any other tangible evidence of sale.

Chapter 87-6, Laws of Florida,  
amended s. 212.054, F.S., to include services, except those otherwise exempted in the section, as a transaction subject to the surtax.

Chapter 87-548, Laws of Florida, amended s. 212.054, F.S., to increase the threshold for sales of any item of tangible personal property and long distance phone service to be exempt from the surtax. Any sales amount of said items above \$5,000 was not subject to the surtax. Previously, the threshold was \$1,000.

Chapter 88-119, Laws of Florida, amended s. 212.054, F.S., in order to exempt from the tax those purchases of taxable property where the property was delivered to a location outside the taxing county, unless the delivery was made in another county that levied the tax. Prior to this change, all sales by a dealer located in a taxing county were subject to the tax.

Chapter 89-356, Laws of Florida, amended s. 212.054, F.S., in order to clarify further legislative intent relative to the levy of surtaxes on purchases that crossed county lines. Specifically, where a wholesaler or manufacturer located in a county, with a surtax, sold to a dealer located outside the county and made delivery of the property to a customer of the dealer in a county, with a surtax, the transaction was considered taxable. In such cases it was the dealer's responsibility to collect and remit the surtax imposed by the county in which the manufacturer or wholesaler was located.

Chapter 90-132, Laws Of Florida, amended s. 212.0596, F.S., in order to create an exemption to these surtaxes for certain mail-order transactions. In addition, the act expanded the definition of "mail order sale" to include sales of tangible personal property ordered by means of communication other than mail.

Chapter 91-112, Laws of Florida, amended s. 212.054, F.S., to require that any change in the distribution formula must have taken effect on the first day of any month that began at least 60 days after written notification of that change had been sent to the Department of Revenue. Also, it adjusted the sales tax base through changes in tax administration and enforcement measures, resulting in effectively closing various tax loopholes.

Chapter 92-319, Laws of Florida, amended s. 212.05, F.S., by revising the sales tax on boats and airplanes and expanding the sale tax base to include the "sale, use, consumption, and storage" of rare coins, and detective, burglar protection, nonresidential cleaning, and nonresidential pest control services.

Chapter 92-320, Laws of Florida, required counties that locally administer local option taxes (tourist, sales, motor fuel, and documentary taxes) to compile and distribute an annual report to the Legislature, the county, and other affected entities, enumerating the amounts of tax proceeds that were withheld, deducted, or redirected from the principle recipient of the tax and the purpose(s) for the withholding, deduction, or redirection.

### Charter County Transit System Surtax

Chapter 76-284, Laws of Florida, created ss. 125.0165 and 212.055, F.S., in order to authorize charter counties which had adopted a charter prior to June 1, 1976, to levy a discretionary 1% sales tax on all taxable transactions under Chapter 212, F.S. Expenditure of tax proceeds was restricted to costs associated with developing and constructing fixed guideway rapid transit systems. Under the provisions of this enabling legislation, the Charter County Transit System Surtax could be levied only upon voter approval expressed in a county-wide referendum. The tax was applicable to all transactions subject to the state sales tax, with the exception of single transactions in excess of \$1000. The Department of Revenue was charged with the



administration and collection of the tax and directed to distribute tax proceeds on a regular and periodic basis to the governing body in each county where the tax was levied.

Chapter 83-3, Laws of Florida,  
amended ss. 212.055, and 125.0165, F.S., in order to exempt from the Charter County Transit System Surtax all sales of motor fuel and special fuel as defined in s. 212.02, F.S.

Chapter 85-180, Laws of Florida,  
amended s. 125.0165, F.S., in order to permit the expenditure of tax proceeds on county-wide bus systems that function as supportive services for a fixed guideway rapid transit system.

Chapter 85-342, Laws of Florida,  
transferred s. 125.0165, F.S., to s. 212.055, F.S., and amended the latter to conform to statutory changes in the state's sales tax program.

Chapters 87-99 and 87-100, Laws of Florida,  
amended s. 212.055, F.S., in order to permit counties to remit tax proceeds to an expressway or transportation authority to be used for the development, construction, operation, and maintenance of roads or bridges, or for the operation and maintenance of a bus system.

Chapter 87-548, Laws of Florida,  
authorized counties that had consolidated with one or more municipalities to levy the Charter County Transit System Surtax. It also specified that the tax could be levied at a rate of up to 1% by such counties. Finally, it provided that the sale of any item of tangible personal property would be exempt from the surtax when the amount was in excess of \$5000.

### Local Government Infrastructure Surtax

Chapter 87-239, Laws of Florida,  
created the "Local Government Infrastructure Commitment Act," which authorized county governments, pursuant to voter approval expressed in a county-wide referendum, to levy a sales tax of up to 1% on all taxable transactions under Chapter 212, F.S. In lieu of county government authorization, the act permitted municipalities representing a majority of the county's population to place the required referendum on the ballot through the adoption of uniform resolutions calling for the imposition of the tax. No referenda proposing the tax could be held subsequent to November 30, 1992. The surtax could be levied in increments of 1/4 cent for a period of up to 15 years. An exemption from the tax was provided in the case of any item of tangible personal property where the amount was in excess of \$5000. Distribution of tax proceeds was to be governed by interlocal agreement or by the formula established in s. 212.62, F.S., for distribution of the Half-Cent Sales Tax. Expenditure of tax proceeds was restricted to the financing, planning, and construction of infrastructure. Counties and municipalities were prohibited from using surtax revenues to supplant user fees or to reduce existing ad valorem levies.

Chapter 87-548, Laws of Florida,  
amended s. 212.055, F.S., in order to authorize the levy of the Infrastructure Surtax at a rate of 0.5% or 1% only. In addition, one or more municipalities representing a majority of the county's municipal population were authorized to place a referendum on the ballot calling for the levy of the tax by adopting uniform resolutions to that effect.

Chapter 90-132, Laws Of Florida, amended s. 212.055, F.S., in order to permit the proceeds of the Local Government Infrastructure Surtax to be used to acquire land for public recreation or conservation, or for the protection of natural resources. Previously, the proceeds of the Infrastructure Surtax could be used only to fund capital costs associated with the construction of public facilities, and any land acquisition or improvement related thereto.

Chapter 90-203, Laws of Florida, amended s. 212.055(2), F.S., to require that municipalities adopting uniform resolutions calling for a referendum on the surtax represent a majority of a county's population. Previously, such municipalities were required to represent a majority of the county's municipal population only.

Chapter 90-282, Laws of Florida, amended s. 212.055(2)(c), F.S., to permit local school boards to share in the proceeds of the Local Government Infrastructure Surtax pursuant to an interlocal agreement. For this to occur, the consent of the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population was required.

Chapter 92-309, Laws of Florida, amended s. 212.055, F.S., to limit the combined total, in varying combinations, of the Small County Surtax, the Local Government Infrastructure Surtax, the Indigent Care Surtax, the County Public Hospital Surtax, and the Small County Indigent Care Surtax to a combined rate of 1%. In addition, it removed the restriction on use of the Local Government Infrastructure Surtax proceeds and interest in certain cases. Specifically, counties with a population of 50,000 or less on April 1, 1992 (and municipalities located therein), were authorized to use the proceeds for "any public purpose" so long as the following conditions were met:

- (1) The county imposed the Local Government Infrastructure Surtax before July 1, 1992; and
- (2) The county met their annual debt obligations; and
- (3) The county was in compliance with its comprehensive plan.

### Small County Surtax

Chapter 92-309, Laws of Florida, amended s. 212.055, F.S., to create the Small County Surtax. This provision authorized counties with a population of 50,000 or less on April 1, 1992, to levy a discretionary sales surtax of 0.5% or 1% by extraordinary vote of the governing body for operating purposes or by referendum for bonded indebtedness. Proceeds from the tax were to be shared with municipalities located within the county and if levied pursuant to referendum, shared with the county school district or shared with another county for joint county projects as conditioned by the referendum. In addition, it limited the combined total, in varying combinations, of the Small County Surtax, the Local Government Infrastructure Surtax, the Indigent Care Surtax, the County Public Hospital Surtax, and the Small County Indigent Care Surtax to a combined rate of 1%.

### Indigent Care Surtax

Chapter 91-81, Laws of Florida, amended s. 212.055, F.S., to establish the Indigent Care Surtax, with a tax rate of 0.5%. Counties with a population of 800,000 or more were eligible to levy the tax, if the county was not currently levying an Infrastructure Surtax or if it was, then the Infrastructure Surtax rate could not have exceeded 0.5%. The

tax proceeds were authorized to fund health care services for indigent and medically poor persons and to supplement funding of the county public general hospital.

Chapter 92-309, Laws of Florida,  
amended s. 212.055, F.S., to limit the combined total, in varying combinations, of the Small County Surtax, the Local Government Infrastructure Surtax, the Indigent Care Surtax, the County Public Hospital Surtax, and the Small County Indigent Care Surtax to a combined rate of 1%. In addition, it set the expiration date of the Indigent Care Surtax as October 1, 1998.

### County Public Hospital Surtax

Chapter 91-81, Laws of Florida,  
amended s. 212.055, F.S., to authorize any county as defined in s. 125.011(1), F.S., by referendum approval or extraordinary vote the levy of a 0.5% surtax. The proceeds of this levy were designated for the operation, maintenance, and administration of the county public general hospital.

Chapter 92-309, Laws of Florida,  
amended s. 212.055, F.S., to limit the combined total, in varying combinations, of the Small County Surtax, the Local Government Infrastructure Surtax, the Indigent Care Surtax, the County Public Hospital Surtax, and the Small County Indigent Care Surtax to a combined rate of 1%.

### Small County Indigent Care Surtax

Chapter 92-309, Laws of Florida,  
amended s. 212.055, F.S., to create the Small County Indigent Care Surtax. This provision authorized counties with a population of 50,000 or less on April 1, 1992, to levy a discretionary sales surtax of 0.5% by extraordinary vote of the governing body. Proceeds were to be expended on health services for indigent or medically poor county residents. Counties levying this surtax were required to continue to expend funds for health services in an amount equal to the funds expended the year preceding the adoption of the surtax. This tax was scheduled to expire on October 1, 1998. In addition, it limited the combined total, in varying combinations, of the Small County Surtax, the Local Government Infrastructure Surtax, the Indigent Care Surtax, the County Public Hospital Surtax, and the Small County Indigent Care Surtax to a combined rate of 1%.

## 1993 General Law Amendments

### General Law Amendments Affecting All Local Option Discretionary Sales Surtaxes

Chapter 93-222, Laws of Florida, (CS/HB 729)  
amends s. 212.054, F.S., to provide for the application of such surtaxes to services. The tax on any sales amount above \$5,000 applies to services, except for long distance telephone service. The law revises the conditions under which a service is deemed to occur in a certain county and specifies when the surtax applies to dealers outside the county.

### Local Government Infrastructure Surtax

Chapter 93-207, Laws of Florida, (CS/HB 461)  
amends s. 212.055(2), F.S., to allow local governments to use the proceeds and accrued interest of the Infrastructure Surtax to finance the closure of county-owned or municipal-owned solid waste landfills that are already closed or are required to be closed by order of the Department of Environmental

Regulation. Any use of the proceeds or interest for purposes of landfill closure prior to July 1, 1993, is ratified. In addition, small counties (population <50,000) may use the proceeds or accrued interest for long-term maintenance costs associated with landfill closures.

Chapter 93-222, Laws of Florida, (CS/HB 729)

amends s. 212.055(2), F.S., to specify that if the Infrastructure Surtax was levied pursuant to a referendum held before July 1, 1993, the surtax may not be levied beyond the time established in the ordinance or 15 years, if the ordinance set no time limit. The levy may only be extended by referendum approval. The limitation on the period during which a referendum may be held is removed. In addition, the definition of "infrastructure" is expanded to include emergency vehicles and equipment. Purchases of such items with surtax revenues is approved retroactively.

### Dade County Food and Beverage Surtax

Chapter 93-233, Laws of Florida, (CS/CS/HB 557)

amends and renumbers s. 125.0104(3)(n), F.S., as newly created s. 212.0306, F.S. The law authorizes the levy of an additional 1% tax on food, beverages, and alcoholic beverages in Dade County establishments with a state-issued alcoholic beverage license for consumption on premises, except for hotels and motels. The tax does not apply in Bal Harbour, Miami Beach, and Surfside which are presently imposing the Municipal Resort Tax. For the first 12 months after imposition, the proceeds of this new 1% surtax shall be used for programs to assist the homeless. The county must self-administer the tax, and the tax is repealed on October 1, 2008.

## Authorization to Levy Local Option Discretionary Sales Surtaxes

### Charter County Transit System Surtax

Under the provisions of s. 212.055(1), F.S., charter counties that adopted a charter prior to June 1, 1976, and county governments that have consolidated with one or more municipalities, may levy the Charter County Transit System Surtax, subject to approval by a majority vote of the county's electorate or by a charter amendment approved by a majority vote of the county's electorate. The surtax may be levied at a rate of up to 1%.

### Local Government Infrastructure Surtax

Under the provisions of s. 212.055(2), F.S., local governments may levy the Local Government Infrastructure Surtax at a rate of 0.5 or 1%. 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 county-wide 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 county-wide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy shall take effect. Previous language, stating that no referendum proposing the levy of the surtax could be held after November 30, 1992, was eliminated as a result of language contained in Chapter 93-222, Laws of Florida.

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 ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. The levy may only be extended by approval of a majority of electors voting in a county-wide referendum.

Pursuant to s. 212.055(2)(g), F.S., the Infrastructure Surtax must take effect on the first day of a month, as fixed by the ordinance. The surtax may not take effect until at least 60 days after the referendum approving the levy is held.

Pursuant to s. 212.055(2)(i), F.S., a county shall not levy these local option sales surtaxes (the Local Government Infrastructure Surtax, the Small County Surtax, the Indigent Care Surtax, the County Public Hospital Surtax, and the Small County Indigent Care Surtax) in excess of a combined rate of 1%.

#### Small County Surtax

Under the provisions of s. 212.055(3), F.S., counties with a population of 50,000 or less on April 1, 1992, are authorized to levy the Small County Surtax at a rate of 0.5 or 1%. County governments seeking to impose the levy may enact an ordinance by an extraordinary vote of the members of the county's governing body if the revenues are to be expended for operating purposes. If the revenues are to be used to service bonded indebtedness, the surtax must be approved in a county-wide referendum.

Pursuant to s. 212.055(3)(f), F.S., the Small County Surtax must take effect on the first day of a month, as fixed by the ordinance. The surtax may not take effect until at least 60 days after the referendum approving the levy is held.

#### Indigent Care Surtax

Under the provisions of s. 212.055(4), F.S., non-consolidated counties with a population of 800,000 or more are eligible to levy the Indigent Care Surtax at a rate of up to 0.5%. However, Dade county is restricted from levying this surtax because it is authorized to levy the County Public Hospital Surtax. This surtax can be imposed by either an extraordinary vote of the county's governing body or by referendum approval. Any county levying this surtax must continue to expend county funds for the medically poor and related health services in an amount equal to the amounts expended for these purposes in the fiscal year preceding the adoption of the authorizing ordinance. The ordinance adopted by the governing board shall include a plan for providing health care services to qualified residents as defined in s. 212.055(6)(d), F.S.

Pursuant to s. 212.055(4)(c), F.S., the Indigent Care Surtax must take effect on the first day of a month, as fixed by the ordinance, but no earlier than 60 days after the date of

ordinance adoption. The surtax may not take effect until at least 60 days after the referendum approving the levy is held.

Pursuant to s. 212.055 (4)(h), F.S., this surtax expires October 1, 1998.

#### County Public Hospital Surtax

Pursuant to s. 212.055(5), F.S., any county as defined in s. 125.011(1), F.S. (Dade county), is authorized to levy the County Public Hospital Surtax at a rate of 0.5%. The tax may be enacted either by an extraordinary vote of the county commission or by referendum approval. For purposes of this subsection, a "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.

Pursuant to s. 212.055(5)(d), F.S., the county must continue to contribute each year at least 80% of that percentage of the total county budget appropriated for the operation, administration, and maintenance of the county public general hospital from the county's general revenues in the local fiscal year ending September 30, 1991.

#### Small County Indigent Care Surtax

Pursuant to s. 212.055(6), F.S., counties with a population of 50,000 or less on April 1, 1992, are authorized to levy the Small County Indigent Care Surtax at a rate of 0.5%. To enact the tax, county governments must enact an ordinance by an extraordinary vote of the county's governing body. Counties levying this surtax are required to continue to expend funds for health services in an amount equal to the funds expended the year preceding the adoption of the surtax.

Pursuant to s. 212.055(6)(b), F.S., the Small County Indigent Care Surtax must take effect on the first day of a month, as fixed by the ordinance, but no earlier than 60 days after the date of ordinance adoption.

Pursuant to s. 212.055(6)(g), F.S., this surtax expires October 1, 1998.

#### Dade County Food and Beverage Surtax

Under the provisions of newly created s. 212.0306, F.S., any county, as defined in s. 125.011(1), F.S. (Dade County), is authorized to levy a 1% tax 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. The tax shall not apply to any item sold by package for off-premises consumption. The tax shall be enacted by a majority vote of the county's governing body; and the tax must be locally administered.

Prior to enactment of the ordinance levying and imposing the surtax, the county shall appoint a representative task force to prepare and submit to the county's governing body for its approval. The plan must address the needs of persons who have become or are about to become homeless. The county must adopt this countywide plan as part of the ordinance levying the surtax.

Sales in municipalities presently imposing the Municipal Resort Tax are exempt for this surtax. In addition, sales in licensed establishments that had gross annual revenues of \$400,000 or less in the previous calendar year are exempt. Also, sales in any veterans', fraternal, or other chartered or incorporated club licensed under s. 565.02(4), F.S., are exempt.

Pursuant to s. 212.0306(5), F.S., the Dade County Food and Beverage Surtax must take effect on the first day of a month, as fixed by the ordinance, but no earlier than 60 days after the date of ordinance adoption.

Pursuant to s. 212.0306(7), F.S., this surtax expires October 1, 2008.

### **Eligibility Requirements**

#### **Charter County Transit System Surtax**

Charter counties and county governments that have consolidated with one or more municipalities are eligible to levy this surtax. As **Table 8.1** illustrates, five counties are eligible to levy this surtax: Broward, Dade, Duval, Sarasota, and Volusia. Currently, only Duval County levies the surtax at a rate of 0.5%.

#### **Local Government Infrastructure Surtax**

All counties are eligible to levy the Infrastructure Surtax. As noted in **Table 8.1**, twenty-six counties are currently imposing the Infrastructure Surtax. All but one of those counties is levying at the maximum rate of 1%. Bay County is currently levying at a rate of 0.5%.

#### **Small County Surtax**

Only small counties, defined as having a population of 50,000 or less on April 1, 1992, are eligible to levy the Small County Surtax. As noted in **Table 8.1**, fourteen of the thirty-one small counties currently levy the Local Government Infrastructure Surtax at 1%; therefore, only the seventeen remaining small counties are currently eligible to levy the Small County Surtax. However, of those seventeen small counties eligible to levy the Small County Surtax, seven of those are already levying.

### Indigent Care Surtax

Only non-consolidated counties with a population of 800,000 or more not already authorized to levy the County Public Hospital Surtax are eligible to levy the Indigent Care Surtax. Currently, Broward, Hillsborough, Palm Beach, and Pinellas counties are eligible to levy this surtax. As noted in **Table 8.1**, Hillsborough is currently the only county levying.

### County Public Hospital Surtax

Only a county as defined in s. 125.011(1), F.S. (Dade County), may levy this surtax. As noted in **Table 8.1**, only Dade County is levying.

### Small County Indigent Care Surtax

Only small counties, defined as having a population of 50,000 or less on April 1, 1992, are eligible to levy the Small County Indigent Care Surtax. As noted in **Table 8.1**, fourteen of the thirty-one small counties currently levy the Local Government Infrastructure Surtax at 1% and seven small counties currently levy the Small County Surtax; therefore, only ten counties remain eligible to levy the Small County Indigent Care Surtax. Currently, none of the ten eligible small counties are levying this surtax.

### Dade County Food and Beverage Surtax

Only a county as defined in s. 125.011(1), F.S. (Dade County), may levy this surtax.

### Administrative Procedures

Pursuant to s. 212.054(4), F.S., the Department of Revenue is charged with administering, collecting, and enforcing the Local Option Discretionary Sales Surtaxes in accordance with the same procedures used for the general state sales tax. The proceeds of each county's discretionary sales surtax collections shall be transferred to the Discretionary Sales Surtax Trust Fund. A separate account in the trust fund shall be established for each county imposing such a surtax. The Department of Revenue is authorized to deduct 3% of the total revenue generated for all counties levying a discretionary surtax for administrative costs. The amount deducted for administrative costs shall be used only for those costs solely and directly attributable to the surtax. The total administrative 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. **Currently, however, the Department does not deduct any amount of revenue for administering these taxes, even though the authorization is in the statutes.**

The Department of Revenue is required to submit, no later than March 1 of each year, an annual report detailing the expenses and amounts deducted for administrative costs to the



President of the Senate, the Speaker of the House of Representatives, and the governing board of each county levying a Local Option Discretionary Sales Surtax.

Pursuant to s. 212.054(4)(c)1., F.S., any dealer, located in a county not imposing a surtax but who collects the surtax due to sales of property or services delivered outside the county, shall remit monthly the proceeds of the surtax to the Department for deposit into an account in the trust fund which is separate from the county surtax collection accounts. The Department shall distribute the funds using a distribution factor multiplied by the amount available for distribution. The distribution factor for each county equal the product of:

1. the county's latest official population, pursuant to 186. 901, F.S;
2. the county's rate of surtax; and
3. the number of months the county has levied a 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. Proceeds collected in this manner from January 1, 1994, until June 30, 1994, shall be distributed to eligible counties by September 1, 1994, based on distribution factors computed for that period. Thereafter, the department shall compute distribution factors for eligible counties once each quarter and make appropriate quarterly distributions. A county's failure to provide the information stated above that is needed for distribution of these proceeds in a timely fashion authorizes the Department to use the best available information. If the information is unavailable to the Department, it may partially or entirely disqualify the county from receiving these proceeds. **A county's failure to provide timely information waives its rights to challenge the Department's determination of the county's share of proceeds, if any.**

### **Reporting Requirements**

#### **All Local Option Discretionary Sales Surtaxes**

Pursuant to s. 212.054(6), F.S., the governing body of any county levying any of the sales surtaxes is required to enact an ordinance providing its imposition and must notify the Department of Revenue within 10 days of the adoption of the ordinance. The notice shall include the time period during which the surtax will be in effect, the rate, a copy of the ordinance, and such other information as the Department may prescribe by rule. Such notification and final adoption of the enabling ordinance must occur no later than 45 days prior to initial imposition of the tax. Please note the additional information summarized in the "Administrative Procedures" section that the Department strongly requests be furnished to it in a timely fashion.

### Local Government Infrastructure Surtax and Small County Surtax

In addition to those reporting requirements applicable to all discretionary sales surtaxes, the county must notify the Department of Revenue of any change in the formula used to distribute the proceeds of the Infrastructure Surtax or the Small County Surtax. Any change must take effect on the first day on any month that begins at least 60 days after written notification has been made to the Department.

### Dade County Food and Beverage Surtax

Pursuant to s. 212.0306(4), F.S., a certified copy of the ordinance that authorizes the imposition of the surtax must be furnished by the county to the Department of Revenue within 10 days after adoption of the ordinance.

### Distribution of Local Option Discretionary Sales Surtax Proceeds

#### Charter County Transit System Surtax

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

### Local Government Infrastructure Surtax and Small County Surtax

Pursuant to s. 212.054(4), F.S., the proceeds of these surtaxes shall be distributed to the county and the municipalities within the county according to either 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 proceeds will be distributed according to the Half-Cent Sales Tax distribution formulas provided in s. 218.62, F.S.

Any change in the distribution formula must take effect on the first day on any month that begins at least 60 days after written notification of that change has been made to the Department of Revenue.

### Indigent Care Surtax and Small County Indigent Care Surtax

The proceeds from these surtaxes 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 tax proceeds, as specified in s.212.055(4)(f) and (6)(e), F.S. The Clerk of the Circuit Court shall:

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; and
3. Disburse the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county.

#### County Public Hospital Surtax

The proceeds from this surtax shall be:

1. 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; and
2. Remitted promptly by the county to the agency, authority, or public health trust created by law which administers or operates the county public general hospital.

#### Dade County Food and Beverage Surtax

The proceeds shall be distributed by the county for the uses described in the next section. The county and each municipality in the county shall continue to contribute each year at least 85% of aggregate expenditures from the respective county or municipal general budget fund for county or municipal operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the date of levy.

#### Authorized Uses of Local Option Discretionary Sales Surtax Proceeds

##### Charter County Transit System Surtax

Pursuant to s. 212.055(1), F.S., proceeds of the Charter County Transit System Surtax may be distributed in one of two ways. The first option calls for tax proceeds to be deposited into the county rapid transit system trust fund for the purposes of development, construction, equipment, maintenance, operation, and supportive services for a fixed guideway rapid transit system. Under the provisions of s. 212.055(1), F.S., "supportive services" may include a countywide bus system.

Under the second option, tax proceeds are remitted by the county's governing body to an expressway or transportation authority created by law. Such proceeds can be, at the discretion of the authority, used for one or more of the following purposes:

1. for development, construction, operation, or maintenance of a bus system; or
2. for payment of principal and interest on existing bonds issued for the construction of roads or bridges; or

3. upon approval by the county commission, to back bonds issued to refinance existing bonds or new bonds issued for road and bridge construction.

For each county, as defined in s. 125.011(1), F.S. (Dade County), the proceeds may be used for one or more of following purposes:

1. for development, construction, operation, or maintenance of roads and bridges in the county; or
2. for the expansion, operation, and maintenance of an existing bus system; or
3. for the payment of principal and interest on existing bonds issued for the construction of fixed guideway rapid transit systems, roads, or bridges; or
4. to back bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, roads, or bridges.

#### Local Government Infrastructure Surtax

Pursuant to s. 212.055(2)(d), F.S., the proceeds of the Local Government Infrastructure Surtax and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, only for the purposes of:

1. financing, planning, and constructing infrastructure;<sup>2</sup>
2. acquiring land for public recreation or conservation or protection of natural resources; and
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 Regulation. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified.

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<sup>2</sup> Section 212.055(2)(b), 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 in excess of 5 years. Under the provisions of this subsection, tax proceeds can be used to fund any land acquisition, improvement, design, and engineering costs related to the construction, reconstruction, or improvement of such facilities. Chapter 93-222, Laws of Florida, amended this subsection to expand the definition of infrastructure to include fire department, emergency medical services, sheriff's office, police department vehicles or any other vehicles and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

Neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.<sup>3</sup>

Pursuant to s. 212.055(2)(e), F.S., school districts, counties, and municipalities receiving proceeds from this surtax may pledge such proceeds for the purpose of servicing new bonded indebtedness incurred. 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 pursuant to this subsection more frequently than once per year. Counties and municipalities may join together for the issuance of bonds authorized by this subsection. In addition, counties as defined in s. 125.011(1), F.S., may use the proceeds to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes.

Pursuant to s. 212.055(2)(f), F.S., counties and municipalities are prohibited from using such proceeds to supplant or replace user fees or to reduce ad valorem taxes existing prior to the levy of the surtax.

### Small County Surtax

Pursuant to s. 212.055(3)(d), F.S., the proceeds of the Local Government Infrastructure Surtax and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, for the purpose of servicing bond indebtedness to finance, plan, and construct infrastructure and to acquire land for public recreation, conservation, or protection of natural resources if the surtax is levied as a result of referendum approval. In this case, infrastructure means any fixed capital expenditure or cost associated with the construction,

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<sup>3</sup> Pursuant to s. 212.055(2)(h), F.S., a county with a population of 50,000 or less on April 1, 1992, that imposed the surtax before July 1, 1992, may use the proceeds and interest of the surtax for "any public purpose" if they satisfy the following criteria:

1. the debt service obligations for any year are met;
2. the county's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, F.S.; and
3. the county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 125.66, F.S., authorizing additional uses of the surtax proceeds and interest.

Likewise, a municipality located within counties that had a population of 50,000 or less on April 1, 1992, and imposed the surtax before July 1, 1992, may use surtax proceeds for any public purpose if the municipality's comprehensive plan has been determined to be in compliance with Part II of Chapter 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 surtax proceeds and interest. Such municipality may expend the surtax proceeds and interest for any public purpose authorized in the amendment.

In addition, any county with a population of 50,000 or less that is required to close a landfill by order of the Department of Environmental Regulation may use the proceeds and accrued interest of the Infrastructure Surtax for long-term maintenance costs associated with landfill closures.

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.

Pursuant to s. 212.055(3)(e), F.S., school districts, counties, and municipalities receiving proceeds from this surtax may pledge such proceeds for the purpose of servicing new bonded indebtedness incurred. 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 pursuant to this subsection more frequently than once per year. Counties and municipalities may join together for the issuance of bonds authorized by this subsection

#### Indigent Care Surtax and Small County Indigent Care Surtax

Proceeds of these surtaxes are to be used for providing health care services for both indigent persons and the medically poor.

#### County Public Hospital Surtax

Proceeds of the County Public Hospital Surtax are designated to supplement the operation, maintenance, and administration of the county public general hospital.

#### Dade County Food and Beverage Surtax

Pursuant to s. 212.0306(3)(b), F.S., 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 for the first 12 months. Thereafter, not less than 15% of these funds shall be made available for construction and operation of a spouse abuse emergency treatment and shelter facility, and the remainder shall be used for the other purposes set forth in this paragraph.

#### **Estimated Local Government Infrastructure Surtax Receipts**

**Table 8.3** provides an estimate of the revenues Florida's county and municipal governments may expect to receive under a 0.5% and 1% levy of the Local Government Discretionary Sales Surtaxes during the 1993-94 local government fiscal year.

Revenue estimates were derived on the basis of actual taxable sales data for counties currently levying the Infrastructure Surtax. An average ratio of discretionary sales surtax to total taxable sales was determined for each Department of Revenue establishment code. The Department has developed a 99 category coding scheme to classify taxpayers according to business type. These ratios were then applied to all 67 counties in order to estimate

taxable sales subject to the discretionary sales surtaxes in the respective counties. The revenue estimates detailed in **Table 8.3** were generated by multiplying taxable sales estimates by 0.5% and 1%.

Inquiries regarding the Department of Revenue's administration or estimation of the Local Option Discretionary Sales Surtaxes should be addressed to the Office of Tax Research, Department of Revenue at (904) 488-5630 (Suncom 278-5630). Other questions can be addressed to the Florida ACIR at (904) 488-9627 (Suncom 278-9627).

FIGURE 8.1

**Local Option Discretionary Sales Surtaxes:  
History of Local Referenda Defeats and Approvals, by Year**

<u>Defeated in 1987</u>	<u>Defeated in 1988</u>	<u>Defeated in 1989</u>	<u>Defeated in 1990</u>	<u>Defeated in 1991</u>	<u>Defeated in 1992</u>
Alachua ** (11/87) Clay * (10/87) Lee (12/87) Manatee * (11/87) Monroe * (10/87) Orange (11/87) Seminole *** (11/87)	Glades * (3/88) Hamilton * (3/88) Hardee * (3/88) Highlands 3 (3/88) St. Lucie (3/88)	Brevard ** (11/89) Hillsborough (11/89)	Alachua ** (3/90) Broward (3/90) Charlotte (6/90) Citrus ** (11/90) Collier (11/90) Dade 1 (11/90) Escambia * (9/90) Nassua (11/90) Palm Beach (11/90) Putnam (10/90) Seminole *** (11/90)	Dade 1 (11/91)	Brevard ** (11/92) Citrus ** (11/92) Polk (9/92) Putnam (11/92) Volusia (10/92)
<u>Approved in 1987</u>	<u>Approved in 1988</u>	<u>Approved in 1989</u>	<u>Approved in 1990</u>	<u>Approved in 1991</u>	<u>Approved in 1992</u>
Desoto (11/87) Gadsden (11/87) Hendry (11/87) Highlands 3 (10/87) Lake (11/87) Suwannee (9/87) Wakulla (11/87)	Bay 4 (3/88) Duval 1 (3/88) Jackson 6 (3/88) Jefferson (3/88)	Clay * (11/89) Hardee * (10/89) Highland 3 (8/89) Indian River (3/89) Leon (9/89) Madison (5/89) Manatee * (6/89) Monroe * (8/89) Okaloosa 7 (8/89) Pinellas (11/89) Sarasota (6/89) Taylor (5/89)	Dixie (1/90) Flagler (9/90) Hamilton * (4/90) Osceola (6/90)	Dade 2 (9/91) Glades * (11/91) Lafayette (5/91) Seminole *** (7/91)	Bay 4 (11/92) Escambia * (3/92) Santa Rosa 5 (9/92)

- \* Indicates that a referendum had been defeated and was approved at a later date.
- \*\* Indicates that a referendum had been defeated twice and was not approved at a later date.
- \*\*\* Indicates that a referendum had been defeated twice and was approved at a later date.

- 1 The referendum was for the levy of 1/2 cent of Charter County Transit System Surtax. No time limit for the length of levy was specified.
- 2 The referendum was for the levy of the 1/2 cent County Public Hospital Surtax. No time limit for the length of levy was specified.
- 3 Highlands County voters approved a referendum in 1987 for the levy of 1 cent of Infrastructure Surtax. It was later repealed through a referendum vote in the spring of 1988. A third referendum, allowing a 15 year levy of 1 cent of Infrastructure Surtax, was approved in 1989.
- 4 Bay County voters approved a referendum in 1988 for a 15 year levy of 1/2 cent of Infrastructure Surtax. Voters also approved a referendum in 1992 for an additional 1/2 cent of Infrastructure Surtax; however, the interlocal agreements are not in place. Therefore, the tax is not yet being collected.
- 5 Santa Rosa County voters approved a referendum in 1992 for the levy of 1 cent of Infrastructure Surtax to finance the property acquisition and construction of a United States Department of Defense Finance and Accounting Service Center on the condition that the county was selected as the site. Since the county was not selected as the site, the tax did not take effect.
- 6 Although Jackson County voters approved the 1 cent levy of the Infrastructure Surtax for 10 years, the surtax was repealed, effective July 1, 1992.
- 7 The authority to levy the 1/2 cent of Infrastructure Surtax in Okaloosa County expired, effective October 1, 1991.

Notes:

- (A) The length of the levy was approved for 15 years in the following counties: Bay, Clay, Desoto, Dixie, Flagler, Glades, Hamilton, Hardee, Hendry, Highlands, Indian River, Jefferson, Lafayette, Lake, Leon, Madison, Monroe, Osceola, Santa Rosa, Suwannee, Taylor, and Wakulla.
- (B) The length of the levy was approved for 10 years in the following counties: Pinellas, Sarasota, and Seminole.
- (C) The length of the levy was approved for 8 years in Gadsden County.
- (D) The length of the levy was approved for 7 years in Escambia County.
- (E) The length of the levy was approved for 4 years in Manatee County.

Source: The Florida ACIR, based on the results of an ACIR FAXNET survey conducted February, 1993.



TABLE 8.1

**COUNTY DISCRETIONARY SURTAXES (1)**  
 (  Boxed ) areas indicate those counties eligible to impose the tax )

A COMBINED TOTAL LEVY OF THESE SURTAXES SHALL NOT EXCEED 1%

COUNTY	April 1, 1992 Official Pop. Est.	Charter County Transit System Surtax (up to 1%)	Dade Co. Food and Beverage Surtax (2) (1%)	Infrastructure Surtax (1/2 or 1%)	Indigent Care Surtax (up to 1/2 %)	County Public Hospital Surtax (1/2 %)	SMALL COUNTY SURTAXES		TOTAL % LEVY AS OF 5/93
							Small County Surtax (1/2 or 1%)	Indigent Care Surtax (1/2 %)	
1 Alachua	186,201								
2 Baker	19,159								
3 Bay	131,347			1/2					1/2
4 Bradford	23,056						1		1
5 Brevard	417,740								
6 Broward	1,294,090	<input type="checkbox"/>							
7 Calhoun	11,828						1		1
8 Charlotte	118,682								
9 Citrus	98,623								
10 Clay	113,382			1					1
11 Collier	168,514								
12 Columbia	45,192								
13 Dade	1,982,901	<input type="checkbox"/>	<input type="checkbox"/>			1/2			1/2
14 DeSoto	24,830			1					1
15 Dixie	10,933			1					1
16 Duval	693,546	<input type="checkbox"/>							
17 Escambia	267,800	<input type="checkbox"/>		1					1/2
18 Flagler	31,999			1					1
19 Franklin	9,368								
20 Gadsden	42,472			1					1
21 Gilchrist	10,196						1		1
22 Glades	8,135			1					1
23 Gulf	11,700								
24 Hamilton	11,535			1					1
25 Hardee	21,058			1					1
26 Hendry	27,844			1					1
27 Hernando	108,112								
28 Highlands	72,157			1					1
29 Hillsborough	853,990				1/2				1/2
30 Holmes	16,188								
31 Indian River	94,091			1					1
32 Jackson	42,577			repealed					
33 Jefferson	12,338			1					1
34 Lafayette	5,593			1					1
35 Lake	162,579			1					1
36 Lee	350,809								
37 Leon	202,570			1					1
38 Levy	27,457						1		1
39 Liberty	5,506						1		1
40 Madison	17,034			1					1
41 Manatee	219,313			repealed					
42 Marion	206,642								
43 Martin	105,031								
44 Monroe	80,968			1					1
45 Nassau	45,546								
46 Okaloosa	149,997			expired					
47 Okeechobee	31,102								
48 Orange	712,637								
49 Osceola	119,760			1					1
50 Palm Beach	896,970								
51 Pasco	290,274								
52 Pinellas	860,736			1					1
53 Polk	420,885								
54 Putnam	67,752								
55 Santa Rosa	87,992								
56 Sarasota	287,203	<input type="checkbox"/>		1					1
57 Seminole	305,872			1					1
58 St Johns	88,417								
59 St Lucie	158,937								
60 Sumter	33,057								
61 Suwannee	27,562			1			1		1
62 Taylor	17,424			1					1
63 Union	11,442								
64 Volusia	383,983	<input type="checkbox"/>					1		1
65 Wakulla	14,659			1					1
66 Walton	29,689								
67 Washington	17,434								

TOTAL POP: 13,424,416

# ELIGIBLE TO LEVY:	5	1	67	4	1	31	31	67
# ACTUALLY LEVYING:	1	0	26	1	1	7	0	36

- (1) These surtaxes require voter approval by referendum: Charter County Transit System Surtax and Infrastructure Surtax. These surtaxes can be imposed by either extraordinary vote or referendum approval: Indigent Care Surtax, County Public Hospital Surtax, and Small County Surtax. The Small County Indigent Care Surtax can be imposed by extraordinary vote.
- (2) Chapter 93-233, Laws of Florida, authorizes the levy of this 1% tax. This surtax can be imposed by majority vote of the governing body.

Compiled by the Florida Advisory Council on Intergovernmental Relations, May 1993.

TABLE 8 2

Discretionary Sales Surtaxes  
Imposition and Levy

Infrastructure Surtax						
County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)	
(2) Bay	3/88, 11/92	1/2%, 1%	6/89, ?	15 yrs.	I	
Clay	11/89	1%	2/90	15 yrs.	F	
DeSoto	11/87	1%	1/88	15 yrs.	I	
Dixie	1/90	1%	4/90	15 yrs.	I	
Escambia	3/92	1%	6/92	7 yrs.	F	
Flagler	9/90	1%	12/90	15 yrs.	I	
Gadsden	11/87	1%	1/88	8 yrs.	I	
Glades	11/91	1%	2/92	15 yrs.	F	
Hamilton	4/90	1%	6/90	15 yrs.	F	
Hardee	10/89	1%	1/90	15 yrs.	I	
Hendry	11/87	1%	1/88	15 yrs.	F	
(3) Highlands	10/87, 8/89	1%	1-6/88, 11/89	15 yrs.	F	
Indian River	3/89	1%	6/89	15 yrs.	F	
Jackson	3/88	1%	6/88	10 yrs.	I	(repealed eff 7/1/92)
Jefferson	3/88	1%	6/88	15 yrs.	F	
Lafayette	5/91	1%	9/91	15 yrs.	F	
Lake	11/87	1%	1/88	15 yrs.	F	
Leon	9/89	1%	12/89	15 yrs.	I	
Madison	5/89	1%	8/89	15 yrs.	I	
Manatee	6/89	1%	1/90	4 yrs.	I	(repealed eff 1/1/93)
Monroe	8/89	1%	11/89	15 yrs.	F	
Okaloosa	8/89	1/2%	10/89	2 yrs.	I	(repealed eff 10/1/91)
Osceola	6/90	1%	9/90	15 yrs.	F	
Pinellas	11/89	1%	2/90	10 yrs.	I	
Santa Rosa	9/92	1%	?	15 yrs.	I	
Sarasota	6/89	1%	9/89	10 yrs.	I	
Seminole	7/91	1%	10/91	10 yrs.	I	
Suwannee	9/87	1%	1/88	15 yrs.	F	
Taylor	5/89	1%	8/89	15 yrs.	F	
Wakulla	11/87	1%	1/88	15 yrs.	I	

? - not available as of June, 1993

n/a - not applicable

(1) Distribution method:

I = interlocal agreement

F = Half-Cent Sales Tax formula

(2) Bay County voters approved an increase to 1%, but the rate has not yet gone into effect

(3) Highlands County repealed their original levy after six months by referendum.  
Voters passed a second levy in a subsequent referendum

TABLE 8 2

Discretionary Sales Surtaxes  
Imposition and Levy

Small County Surtax

County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)
Bradford	n/a	1%	3/93		F
Calhoun	n/a	1%	1/93	8 yrs.	F
Gilchrist	n/a	1%	10/92	1 yr.	F
Levy	n/a	1%	10/92		F
Liberty	n/a	1%	11/92		F
Sumter	n/a	1%	1/93		F
Union	n/a	1%	2/93	3 yrs.	F

(l eff. 1/94)

Charter County Transit System Surtax

County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)
Duval	3/88	1/2%	1/89	indet.	100% to county

Indigent Care Surtax

County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)
Dade	9/91	1/2%	1/92		100% to county
Hillsborough	n/a	1/2%	12/91	7 yrs.	100% to county

? - not available as of June, 1993

n/a - not applicable

(1) Distribution method:

I = interlocal agreement

F = Half-Cent Sales Tax formula

Table 8.3

Local Government Infrastructure Surtax  
Local Government Fiscal Year 1993-94 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ALACHUA	5,005,487	10,010,973
Alachua	160,375	320,749
Archer	46,463	92,927
Gainesville	2,781,656	5,563,312
Hawthorne	45,142	90,283
High Springs	107,599	215,199
LaCrosse	4,098	8,196
Micanopy	20,489	40,978
Newberry	62,293	124,585
Waldo	33,575	67,150
	-----	-----
	8,267,176	16,534,352
 BOCC, BAKER	 261,564	 523,129
Glen Saint Mary	7,799	15,597
Macclenny	66,662	133,324
	-----	-----
	336,025	672,050
 BOCC, BAY	 3,673,374	 7,346,749
Callaway	455,013	910,027
Cedar Grove	51,598	103,196
Lynn Haven	341,085	682,170
Mexico Beach	35,063	70,126
Panama City	1,236,884	2,473,768
Panama City Beach	147,767	295,535
Parker	164,652	329,304
Springfield	315,566	631,132
	-----	-----
	6,421,003	12,842,006
 BOCC, BRADFORD	 435,138	 870,277
Brooker	7,992	15,983
Hampton	7,467	14,934
Lawtey	16,832	33,665
Starke	125,145	250,289
	-----	-----
	592,574	1,185,148

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
Local Government Fiscal Year 1993-94 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, BREVARD	10,054,211	20,108,422
Cape Canaveral	246,828	493,656
Cocoa	546,861	1,093,723
Cocoa Beach	377,464	754,928
Indialantic	86,512	173,023
Indian Harbour Beach	216,934	433,869
Malabar	65,425	130,849
Melbourne	1,902,283	3,804,565
Melbourne Beach	94,160	188,321
Melbourne Village	18,009	36,019
Palm Bay	2,040,537	4,081,074
Palm Shores	12,738	25,475
Rockledge	510,507	1,021,015
Satellite Beach	300,795	601,590
Titusville	1,229,813	2,459,626
West Melbourne	256,244	512,488
	-----	-----
	17,959,322	35,918,644
BOCC, BROWARD	33,100,665	66,201,330
Coconut Creek	1,089,187	2,178,375
Cooper City	869,455	1,738,911
Coral Springs	3,133,269	6,266,539
Dania	613,319	1,226,638
Davie	1,824,168	3,648,337
Deerfield Beach	1,717,496	3,434,993
Ft. Lauderdale	5,357,159	10,714,317
Hallandale	1,122,724	2,245,449
Hillsboro Beach	63,372	126,743
Hollywood	4,475,073	8,950,145
Lauderdale-by-the-Sea	107,942	215,885
Lauderdale Lakes	1,000,917	2,001,834
Lauderhill	1,816,002	3,632,004
Lazy Lake Village	1,307	2,613
Lighthouse Point	377,145	754,290
Margate	1,609,554	3,219,108
Miramar	1,519,759	3,039,518
North Lauderdale	963,787	1,927,574
Oakland Park	1,001,607	2,003,213
Parkland	231,746	463,492
Pembroke Park	177,121	354,243
Pembroke Pines	2,556,754	5,113,508
Plantation	2,560,420	5,120,840
Pompano Beach	2,636,858	5,273,716

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1993-94 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Sea Ranch Lakes	22,467	44,934
Sunrise	2,511,167	5,022,334
Tamarac	1,683,197	3,366,394
Wilton Manors	423,276	846,553
	-----	-----
	74,566,914	149,133,829
BOCC, CALHOUN	181,903	363,806
Altha	9,463	18,927
Blountstown	45,294	90,587
	-----	-----
	236,660	473,320
BOCC, CHARLOTTE	4,536,758	9,073,516
Punta Gorda	462,100	924,200
	-----	-----
	4,998,858	9,997,715
BOCC, CITRUS	2,838,822	5,677,643
Crystal River	120,615	241,230
Inverness	183,039	366,078
	-----	-----
	3,142,475	6,284,951
BOCC, CLAY	3,499,776	6,999,553
Green Cove Springs	151,329	302,658
Keystone Heights	42,473	84,946
Orange Park	306,092	612,184
Penney Farms	20,670	41,339
	-----	-----
	4,020,340	8,040,680
BOCC, COLLIER	10,536,463	21,072,925
Everglades	22,153	44,306
Naples	1,294,506	2,589,012
	-----	-----
	11,853,121	23,706,243
BOCC, COLUMBIA	1,386,341	2,772,682
Fort White	16,815	33,630
Lake City	324,078	648,157
	-----	-----
	1,727,234	3,454,469

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1993-94 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, DADE	69,547,015	139,094,030
Bal Harbour	126,243	252,487
Bay Harbor Islands	196,503	393,007
Biscayne Park	128,241	256,482
Coral Gables	1,694,066	3,388,133
El Portal	102,435	204,870
Florida City	252,528	505,057
Golden Beach	33,507	67,013
Hialeah	8,140,634	16,281,268
Hialeah Gardens	385,390	770,779
Homestead	1,127,449	2,254,898
Indian Creek Village	1,831	3,663
Key Biscayne	370,322	740,644
Medley	34,173	68,345
Miami	14,869,990	29,739,980
Miami Beach	3,890,151	7,780,301
Miami Shores	420,270	840,540
Miami Springs	550,676	1,101,351
North Bay	231,009	462,018
North Miami	2,079,373	4,158,746
North Miami Beach	1,467,969	2,935,938
Opa-locka	634,963	1,269,925
South Miami	435,338	870,675
Surfside	174,984	349,968
Sweetwater	586,721	1,173,443
Virginia Gardens	91,530	183,059
West Miami	237,752	475,504
	-----	-----
	107,811,062	215,622,124
BOCC, DE SOTO	506,086	1,012,173
Arcadia	156,217	312,434
	-----	-----
	662,303	1,324,606
BOCC, DIXIE	170,459	340,917
Cross City	37,782	75,563
Horseshoe Beach	4,378	8,756
	-----	-----
	212,618	425,237

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
Local Government Fiscal Year 1993-94 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, DUVAL	33,860,263	67,720,525
Atlantic Beach	622,475	1,244,950
Baldwin	75,275	150,550
Jacksonville Beach	956,454	1,912,909
Neptune Beach	355,451	710,902
	-----	-----
	35,869,918	71,739,835
BOCC, ESCAMBIA	9,181,293	18,362,587
Century	73,296	146,593
Pensacola	2,227,694	4,455,388
	-----	-----
	11,482,284	22,964,568
BOCC, FLAGLER	735,754	1,471,508
Beverly Beach	7,749	15,498
Bunnell	48,387	96,773
Flagler Beach	98,052	196,105
	-----	-----
	889,942	1,779,884
BOCC, FRANKLIN	162,368	324,735
Apalachicola	54,802	109,604
Carrabelle	24,927	49,853
	-----	-----
	242,096	484,192
BOCC, GADSDEN	545,317	1,090,634
Chattahoochee	40,826	81,652
Greensboro	9,170	18,340
Gretna	30,950	61,900
Havana	27,294	54,589
Midway	17,172	34,344
Quincy	112,910	225,819
	-----	-----
	783,639	1,567,278
BOCC, GILCHRIST	116,605	233,210
Bell	3,642	7,284
Fanning Springs (part)	3,133	6,266
Trenton	16,866	33,732
	-----	-----
	140,246	280,493

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.



Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1993-94 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, GLADES	92,091	184,182
Moore Haven	18,569	37,138
	-----	-----
	110,660	221,319
BOCC, GULF	244,644	489,287
Port St. Joe	103,147	206,295
Wewahitchka	45,408	90,817
	-----	-----
	393,199	786,398
BOCC, HAMILTON	373,159	746,318
Jasper	84,205	168,410
Jennings	28,736	57,473
White Springs	30,179	60,358
	-----	-----
	516,280	1,032,559
BOCC, HARDEE	398,382	796,764
Bowling Green	41,335	82,670
Wauchula	76,803	153,605
Zolfo Springs	27,254	54,508
	-----	-----
	543,774	1,087,547
BOCC, HENDRY	575,588	1,151,176
Clewiston	149,901	299,803
La Belle	70,712	141,425
	-----	-----
	796,201	1,592,403
BOCC, HERNANDO	2,583,161	5,166,323
Brooksville	183,243	366,486
Weeki Wachee	269	539
	-----	-----
	2,766,674	5,533,348
BOCC, HIGHLANDS	2,061,041	4,122,082
Avon Park	252,980	505,959
Lake Placid	37,786	75,572
Sebring	277,306	554,613
	-----	-----
	2,629,113	5,258,226

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1993-94 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, HILLSBOROUGH	33,183,810	66,367,620
Plant City	1,070,048	2,140,096
Tampa	12,506,736	25,013,471
Temple Terrace	755,841	1,511,683
	-----	-----
	47,516,435	95,032,870
BOCC, HOLMES	195,556	391,112
Bonifay	36,902	73,805
Esto	4,088	8,176
Noma	2,997	5,994
Ponce de Leon	5,787	11,573
Westville	3,687	7,375
	-----	-----
	249,018	498,035
BOCC, INDIAN RIVER	2,818,933	5,637,867
Fellsmere	77,757	155,513
Indian River Shores	80,725	161,450
Orchid	580	1,160
Sebastian	394,719	789,439
Vero Beach	595,133	1,190,265
	-----	-----
	3,967,847	7,935,694
BOCC, JACKSON	920,209	1,840,418
Alford	12,794	25,588
Bascom	2,369	4,738
Campbellton	6,107	12,215
Cottondale	24,113	48,227
Graceville	69,418	138,837
Grand Ridge	14,479	28,957
Greenwood	13,452	26,904
Jacob City	7,239	14,479
Malone	19,349	38,697
Marianna	158,580	317,161
Sneads	46,990	93,979
	-----	-----
	1,295,100	2,590,200

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1993-94 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, JEFFERSON	159,790	319,581
Monticello	39,006	78,013
	-----	-----
	198,797	397,593
BOCC, LAFAYETTE	59,214	118,429
Mayo	11,616	23,233
	-----	-----
	70,831	141,662
BOCC, LAKE	3,545,518	7,091,036
Astatula	25,730	51,460
Clermont	178,531	357,063
Eustis	353,080	706,161
Fruitland Park	73,181	146,363
Groveland	61,079	122,158
Howey-in-the-Hills	19,058	38,116
Lady Lake	261,410	522,820
Leesburg	389,516	779,032
Mascotte	48,357	96,713
Minneola	44,219	88,438
Montverde	24,127	48,253
Mount Dora	194,848	389,697
Tavares	198,572	397,144
Umatilla	61,441	122,883
	-----	-----
	5,478,668	10,957,336
BOCC, LEE	13,836,604	27,673,208
Cape Coral	3,571,837	7,143,673
Fort Myers	2,023,563	4,047,126
Sanibel	249,408	498,815
	-----	-----
	19,681,411	39,362,822
BOCC, LEON	5,633,370	11,266,740
Tallahassee	4,548,084	9,096,167
	-----	-----
	10,181,453	20,362,907

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
Local Government Fiscal Year 1993-94 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, LEVY	471,897	943,794
Bronson	16,676	33,351
Cedar Key	13,045	26,089
Chiefland	38,096	76,193
Fanning Springs (part)	5,418	10,835
Inglis	24,936	49,873
Otter Creek	2,209	4,419
Williston	42,227	84,453
Yankeetown	12,122	24,245
	-----	-----
	626,626	1,253,251
BOCC, LIBERTY	69,127	138,254
Bristol	14,909	29,818
	-----	-----
	84,036	168,073
BOCC, MADISON	225,560	451,120
Greenville	14,739	29,478
Lee	4,740	9,480
Madison	54,264	108,528
	-----	-----
	299,303	598,606
BOCC, MANATEE	7,775,887	15,551,774
Anna Maria	70,610	141,219
Bradenton	1,825,033	3,650,066
Bradenton Beach	65,242	130,484
Holmes Beach	193,081	386,162
Longboat Key (part)	102,974	205,948
Palmetto	371,322	742,643
	-----	-----
	10,404,148	20,808,295
BOCC, MARION	6,525,863	13,051,727
Belleview	105,669	211,338
Dunnellon	58,670	117,341
McIntosh	14,131	28,261
Ocala	1,447,327	2,894,655
Reddick	19,430	38,860
	-----	-----
	8,171,090	16,342,181

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1993-94 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, MARTIN	5,088,632	10,177,264
Jupiter Island	28,753	57,506
Ocean Breeze Park	26,791	53,583
Sewalls Point	84,349	168,698
Stuart	628,280	1,256,560
	-----	-----
	5,856,805	11,713,610
BOCC, MONROE	4,887,458	9,774,915
Key Colony Beach	68,747	137,494
Key West	1,756,340	3,512,681
Layton	12,784	25,568
	-----	-----
	6,725,329	13,450,657
BOCC, NASSAU	1,344,231	2,688,462
Callahan	30,122	60,244
Fernandina Beach	292,258	584,516
Hilliard	60,341	120,682
	-----	-----
	1,726,952	3,453,904
BOCC, OKALOOSA	4,522,195	9,044,390
Cinco Bayou	13,339	26,677
Crestview	358,088	716,176
Destin	293,026	586,053
Ft. Walton Beach	771,411	1,542,822
Laurel Hill	18,305	36,611
Mary Esther	147,613	295,226
Niceville	387,213	774,427
Shalimar	12,558	25,117
Valparaiso	226,333	452,665
	-----	-----
	6,750,082	13,500,164
BOCC, OKEECHOBEE	955,375	1,910,750
Okeechobee	159,737	319,474
	-----	-----
	1,115,112	2,230,224

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
Local Government Fiscal Year 1993-94 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ORANGE	48,139,380	96,278,759
Apopka	1,156,542	2,313,085
Belle Isle	426,329	852,659
Eatonville	188,360	376,720
Edgewood	84,758	169,517
Maitland	690,757	1,381,513
Oakland	56,147	112,293
Ocoee	1,161,926	2,323,853
Orlando	13,050,233	26,100,465
Windermere	126,522	253,044
Winter Garden	848,967	1,697,934
Winter Park	1,724,930	3,449,861
	-----	-----
	67,654,852	135,309,703
BOCC, OSCEOLA	4,655,584	9,311,167
Kissimmee	1,378,900	2,757,801
St. Cloud	636,268	1,272,537
	-----	-----
	6,670,752	13,341,504
BOCC, PALM BEACH	32,446,292	64,892,584
Atlantis	73,543	147,085
Belle Glade	707,952	1,415,903
Boca Raton	2,778,968	5,557,936
Boynton Beach	2,116,338	4,232,675
Briny Breeze	17,364	34,727
Cloud Lake	5,319	10,638
Delray Beach	2,125,217	4,250,435
Glen Ridge	9,275	18,550
Golf Village	8,352	16,704
Golfview	6,726	13,451
Greenacres City	854,641	1,709,282
Gulf Stream	30,903	61,806
Haverhill	50,728	101,456
Highland Beach	142,162	284,324
Hypoluxo	49,102	98,203
Juno Beach	96,049	192,099
Jupiter	1,138,437	2,276,874
Jupiter Inlet Colony	17,847	35,694
Lake Clarke Shores	158,822	317,644
Lake Park	291,840	583,681
Lake Worth	1,247,850	2,495,700
Lantana	356,943	713,886

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
Local Government Fiscal Year 1993-94 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Manalapan	14,111	28,221
Mangonia Park	62,025	124,051
North Palm Beach	516,380	1,032,761
Ocean Ridge	70,026	140,052
Pahokee	302,039	604,078
Palm Beach	431,628	863,257
Palm Beach Gardens	1,211,188	2,422,377
Palm Beach Shores	45,321	90,642
Palm Springs	426,661	853,322
Riviera Beach	1,192,506	2,385,012
Royal Palm Beach	723,645	1,447,289
South Bay	151,569	303,138
South Palm Beach	65,190	130,381
Tequesta Village	197,945	395,890
West Palm Beach	2,995,068	5,990,136
	-----	-----
	53,135,973	106,271,945
BOCC, PASCO	7,881,674	15,763,347
Dade City	159,800	319,600
New Port Richey	405,212	810,423
Port Richey	74,359	148,717
Saint Leo	28,612	57,225
San Antonio	21,997	43,993
Zephyrhills	236,053	472,106
	-----	-----
	8,807,706	17,615,412
BOCC, PINELLAS	20,796,664	41,593,327
Belleair	125,367	250,734
Belleair Beach	65,817	131,634
Belleair Bluffs	69,942	139,884
Belleair Shore	1,889	3,779
Clearwater	3,142,233	6,284,466
Dunedin	1,094,984	2,189,968
Gulfport	370,369	740,738
Indian Rocks Beach	125,020	250,041
Indian Shores	45,410	90,821
Kenneth City	135,381	270,762
Largo	2,094,581	4,189,161
Madeira Beach	133,870	267,739
North Redington Beach	35,774	71,548
Oldsmar	267,204	534,407
Pinellas Park	1,374,658	2,749,316

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
Local Government Fiscal Year 1993-94 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Redington Beach	51,079	102,158
Redington Shores	75,579	151,158
Safety Harbor	485,816	971,632
St. Petersburg	7,526,703	15,053,407
St. Petersburg Beach	294,475	588,950
Seminole	296,742	593,485
South Pasadena	182,587	365,173
Tarpon Springs	577,708	1,155,416
Treasure Island	230,233	460,466
	-----	-----
	39,600,086	79,200,171
 BOCC, POLK	 12,265,769	 24,531,539
Auburndale	305,330	610,660
Bartow	501,486	1,002,972
Davenport	56,513	113,025
Dundee	80,969	161,938
Eagle Lake	64,484	128,969
Fort Meade	177,037	354,074
Frostproof	97,791	195,582
Haines City	406,600	813,201
Highland Park	5,236	10,472
Hillcrest Heights	7,465	14,930
Lake Alfred	121,470	242,940
Lake Hamilton	37,765	75,530
Lake Wales	329,651	659,302
Lakeland	2,428,590	4,857,179
Mulberry	102,655	205,310
Polk City	53,608	107,215
Winter Haven	839,481	1,678,962
	-----	-----
	17,881,900	35,763,799
 BOCC, PUTNAM	 1,542,580	 3,085,161
Crescent City	45,559	91,118
Interlachen	30,183	60,366
Palatka	257,459	514,919
Pomona Park	17,996	35,992
Welaka	13,522	27,044
	-----	-----
	1,907,300	3,814,600

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.



Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1993-94 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ST. JOHNS	3,318,667	6,637,335
Hastings	25,536	51,072
St. Augustine	466,725	933,450
St. Augustine Beach	151,898	303,797
	-----	-----
	3,962,827	7,925,654
BOCC, ST. LUCIE	3,204,749	6,409,497
Fort Pierce	938,136	1,876,272
Port St. Lucie	1,604,682	3,209,364
St. Lucie Village	16,197	32,394
	-----	-----
	5,763,763	11,527,527
BOCC, SANTA ROSA	1,479,723	2,959,447
Gulf Breeze	102,142	204,283
Jay	12,314	24,628
Milton	131,681	263,361
	-----	-----
	1,725,859	3,451,719
BOCC, SARASOTA	11,333,958	22,667,916
Longboat Key (part)	159,907	319,814
North Port	571,040	1,142,079
Sarasota	2,236,244	4,472,488
Venice	766,073	1,532,145
	-----	-----
	15,067,221	30,134,442
BOCC, SEMINOLE	9,107,631	18,215,263
Altamonte Springs	1,296,337	2,592,675
Casselberry	792,020	1,584,040
Lake Mary	228,979	457,958
Longwood	474,350	948,699
Oviedo	518,036	1,036,072
Sanford	1,216,020	2,432,040
Winter Springs	832,108	1,664,215
	-----	-----
	14,465,482	28,930,963

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
Local Government Fiscal Year 1993-94 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, SUMTER	658,760	1,317,521
Bushnell	47,524	95,048
Center Hill	16,826	33,653
Coleman	19,465	38,931
Webster	17,571	35,141
Wildwood	83,117	166,233
	-----	-----
	843,263	1,686,527
BOCC, SUWANNEE	548,951	1,097,902
Branford	14,689	29,378
Live Oak	137,838	275,676
	-----	-----
	701,478	1,402,956
BOCC, TAYLOR	475,578	951,156
Perry	228,464	456,927
	-----	-----
	704,042	1,408,083
BOCC, UNION	112,246	224,491
Lake Butler	32,923	65,846
Raiford	3,584	7,169
Worthington Springs	2,688	5,376
	-----	-----
	151,441	302,882
BOCC, VOLUSIA	9,337,129	18,674,259
Daytona Beach	1,882,263	3,764,525
Daytona Beach Shores	76,569	153,139
DeLand	514,731	1,029,461
Edgewater	494,984	989,969
Holly Hill	337,950	675,901
Lake Helen	71,678	143,356
New Smyrna Beach	520,256	1,040,512
Oak Hill	30,374	60,748
Orange City	173,127	346,253
Ormond Beach	923,000	1,846,001
Pierson	35,598	71,195
Ponce Inlet	57,487	114,975
Port Orange	1,126,532	2,253,063
South Daytona	381,398	762,796
	-----	-----
	15,963,077	31,926,154

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1993-94 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1993-94 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, WAKULLA	233,877	467,755
St. Marks	4,960	9,921
Sopchoppy	6,306	12,612
	-----	-----
	245,144	490,288
BOCC, WALTON	987,374	1,974,749
DeFuniak Springs	188,098	376,197
Freeport	31,054	62,107
Paxton	21,393	42,787
	-----	-----
	1,227,920	2,455,839
BOCC, WASHINGTON	179,848	359,696
Caryville	7,228	14,456
Chipley	45,589	91,177
Ebro	3,017	6,035
Vernon	9,731	19,461
Wausau	3,743	7,485
	-----	-----
	249,155	498,310
Grand Totals *	=====	=====
	687,099,994	1,374,199,988

\* Note: Table 8.3 represents a 100% distribution of estimated Infrastructure Surtax Monies.

## CHAPTER 9: OPTIONAL TOURIST TAXES <sup>1</sup>

Sections 125.0104, 125.0108, 212.0305, and 212.0306, Florida Statutes  
Uniform Accounting System Code: 31210

### Brief Overview

Florida's four tourism-related taxes: the **Municipal Resort Tax** (Ch. 67-930, L.O.F., as amended), the **Tourist Development Taxes** (ss. 125.0104 and 212.0306, F.S.), the **Tourist Impact Tax** (s. 125.0108, F.S.), and the **Convention Development Taxes** (s. 212.0305, F.S.) have a number of common characteristics although each is statutorily distinct. The transient rental trade is the primary base for the levy of these taxes. As defined in ss. 125.0104 and 212.0305, F.S., a transient rental transaction is "any payment made by any person to rent, lease, or use for a period of 6 months or less any living quarters or accommodations in a hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming-house, tourist or trailer camp, mobile home park, or condominium." A secondary base for the levy of tourist-related taxes is the sale of food, beverages, and alcoholic beverages for on-premise consumption in certain facilities, particularly hotels and motels. This base is associated with the **Municipal Resort Tax** and the **Tourist Development Taxes** in certain counties.

The **Municipal Resort Tax** may be levied, up to 4%, on transient rental transactions and the sale of food and beverages consumed on hotel or motel premises, in certain municipalities whose populations fall within specified limits. Revenues can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of certain ad valorem taxes used for those purposes.

**Tourist Development Taxes** may be levied in any county on transient rental transactions and on the sale of food and beverages in certain facilities located in specified charter counties at a variety of rates. Under specific conditions, the revenues may be used for certain types of capital construction, tourist promotion, and beach and shoreline maintenance.

The **Tourist Impact Tax** may be levied, in areas of critical state concern as designated by the Administration Commission, on transient rental transactions at the rate of 1%. Counties may use revenues to purchase property in such designated areas and to offset ad valorem taxes lost to the county due to those purchases.

**Convention Development Taxes** may be levied on transient rental transactions at a variety of rates. Depending on the particular tax, the revenues may be used to construct and maintain convention centers, fund convention and tourist bureaus, and promote tourism.

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<sup>1</sup> This chapter was substantially rewritten in May 1993 to provide more complete coverage of the optional tourist taxes. Some of the information in this chapter was obtained from the final report of the Joint Study Committee on Tourist-Related Taxes.

## Major General Law Amendments

### Municipal Resort Tax

Chapter 67-930, Laws of Florida, authorized municipalities in counties having a total population of between 330,000 and 340,000 or a total population of more than 900,000, according to the latest official decennial census, to levy a Municipal Resort Tax within the corporate limits. The tax was not to exceed 2% on certain rentals and the sale of food and beverage, if the charter of the municipality permits. The levy of this tax could have been adopted by a referendum election in which a majority of the voters in the municipality approved the tax prior to January 1, 1968, or if five-sevenths of the governing body and four-fifths of the authority appointed to administer the tax, voted affirmatively to levy the tax. The proceeds were to be used to promote tourism.

Chapter 82-142, Laws of Florida, amended section 2 of Chapter 67-930, Laws of Florida, to authorize an increase in the Municipal Resort Tax on transient rentals to a rate not to exceed 3%, provided the increase was approved in another referendum election prior to January 1, 1983.

Chapter 83-363, Laws of Florida, amended section 2 of Chapter 67-930, Laws of Florida, to authorize an increase in the Municipal Resort Tax on transient rentals to a rate not to exceed 4%, provided the increase was approved by referendum.

### Tourist Development Taxes

Chapter 77-209, Laws of Florida, authorized, subject to voter approval, the Local Option Tourist Development Tax (1% or 2% levy) for Florida's counties. In addition, it stipulated that proceeds were to be used to promote tourism, finance tourist-related facilities, or fund tourist promotion bureaus.

Chapter 86-4, Laws of Florida, authorized an additional 1% levy for those counties that had imposed the 1% or 2% Tourist Development Tax for the previous three years. Also, it prohibited the proceeds from the additional tax from being used for debt service on or refinancing of existing facilities unless approved by an extraordinary majority of the county governing board. Finally, it prohibited counties that levy a Convention Development Tax, pursuant to s. 212.0305, F.S., from levying more than 2% Tourist Development Tax.

Chapter 87-175, Laws of Florida, allowed counties levying the Tourist Development Tax the option of collecting and administering the tax at the local level, instead of the Department of Revenue and restricted counties from retaining more than 3% of the collections for administrative costs. In addition, it amended s. 213.053, F.S., to allow the Department of Revenue to share certain confidential information with a county which chose to collect and administer the Tourist Development Tax. The department was given the authority to disclose names and addresses of those businesses who, according to the department's records, were subject to the collection of the tax under s. 125.0104, F.S.

- Chapter 87-280, Laws of Florida, authorized counties with a population of less than 500,000 to use Tourist Development Tax proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more museums, zoological parks, fishing piers or nature centers which were publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
- Chapter 88-226, Laws of Florida, allowed counties to impose an additional 1% Tourist Development Tax in order to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility.
- Chapter 89-217, Laws of Florida, amended s. 125.0104, (3)(1), F.S., to allow a county to impose a Tourist Development Tax of up to 1% to pay for bond payments. Also, it clarified that a majority vote of the county governing board was required to impose this tax.
- Chapter 89-356, Laws of Florida, authorized an additional 1% levy for counties certified as "high tourism impact counties." Also, the law imposed new auditing and accounting requirements on counties that locally administered the tax.
- Chapter 89-362, Laws of Florida, allowed Dade County to impose an additional 2% Tourist Development Tax on the sale of food, beverages, or alcoholic beverages in hotels and motels, under specified conditions.
- Chapter 90-107, Laws of Florida, added an optional condition for qualification as a "high tourism impact county," which allowed Osceola County to levy an additional 1% tax.
- Chapter 90-349, Laws of Florida, allowed counties levying more than 2% of Convention Development Taxes to levy the additional 1% Tourist Development Tax to pay debt service on a professional sports franchise facility.
- Chapters 92-175 and 92-204, Laws of Florida, expanded the authorized uses of Tourist Development Tax revenue pursuant to s. 125.0104(5), F.S., to allow any county to use the proceeds to fund museums that were publicly owned and operated or owned and operated by a not-for-profit organization. Previously, this use was limited to counties with a population of less than 500,000. These museums are subject to the same statutory requirements in s. 125.0104(7), F.S., which dictated the automatic expiration of the Tourist Development Tax upon the retirement of bonds used to finance such museums. Also, s. 125.0104(9)(d), F.S., was created to allow a county tourism promotion agency to undertake marketing research and advertising research studies and provide reservations and booking services. In addition, certain information was exempted from the government public records requirement to provide confidentiality to clients. Consequences were specified for any county levying a Tourist Development Tax before December 1, 1991, if the tax was invalidated for failure to follow the requirements of s. 125.0104(4), F.S. Finally, a joint interim study committee was created to review current tourist-related tax laws, such as levying procedures, taxpayer compliance, and local tax revenue use policies, duties of both the tourist development councils and county governing boards regarding the authority to levy the tax and approve tax revenue expenditure plans, as well as other tourist development tax related topics.

Chapter 92-320, Laws of Florida, amended s. 125.0104, F.S., to require the Department of Revenue to pay interest to local governments on undistributed proceeds from Tourist Development Taxes. In addition, it required counties that locally administered local option taxes (tourist, sales, motor fuel, and documentary taxes) to compile and distribute an annual report to the Legislature, the county, and other affected entities, enumerating the amount of tax proceeds that were withheld, deducted, or redirected from the principle recipient of the tax and the purpose(s) for that withholding, deduction, or redirection.

### Tourist Impact Tax

Chapter 86-170, Laws of Florida, authorized counties in which an area of critical state concern is located to levy a tax, at the rate of 1%, on the leasing of transient rentals, the sale of food and beverages at a public food service establishment, or the purchase of admissions if the county had created a Land Development Authority. The levy of the tax must have been approved in a referendum election by a majority of the voters. Half of the proceeds were to be used to purchase property in areas of critical state concern. The remaining proceeds were to be distributed to the governing body of the counties and used to offset the loss of property taxes resulting from the county's or state's acquisition of land within the designated areas of critical state concern.

Chapter 87-280, Laws of Florida, deleted the references in s. 125.0108(1)(b), F.S., to the tax's applicability on the sale of food or beverages at public food service establishments and the value of admissions. The results of these changes made the tax applicable to transient rentals only.

### Convention Development Taxes

Chapter 83-326, Laws of Florida, authorized the Consolidated County Convention Development Tax, which allowed a 2% levy for each county operating under a government consolidated with one or more municipalities in the county (at the time, Jacksonville-Duval).

Chapter 83-354, Laws of Florida, created the Charter County Convention Development Tax which provided for a 3% levy for all counties, as defined in s. 125.011(1), F.S. (In 1983, Dade County was the only county chartered pursuant to s. 125.011(1), F.S., although Hillsborough and Monroe also met the statutory criteria to be chartered pursuant to that section. Since that time, Hillsborough has adopted a charter through another mechanism and Monroe no longer meets the criteria, as defined.

Chapters 84-67, 84-324, and 84-373, Laws of Florida, allowed counties levying a tourist advertising ad valorem tax within a special taxing district (pursuant to s. 212.057, F.S.) to levy a Special District Convention Development Tax within the boundaries of such special taxing district (North East Volusia County). Also, counties were prohibited from levying the ad valorem tax previously authorized.

Chapter 87-99, Laws of Florida, allowed counties already levying Convention Development Tax the option of collecting and administering the tax locally instead of the Department of Revenue.

Chapter 87-258, Laws of Florida,  
created the Special Convention Development Tax and the Subcounty Convention Development Tax. This law authorized Volusia County to levy a 1% tax in two separate, non-overlapping, geographically designated areas outside of the Special District Convention Development Taxing district. In effect, this change allowed a 1% Convention Development Tax to be levied countywide in three separate taxing districts.

Chapter 90-349, Laws of Florida,  
allowed municipalities in Duval County to use proceeds from the Consolidated County Convention Development Tax to acquire and develop municipal parks, lifeguard stations, or athletic fields. Section. 212.0305(4)(a), F.S., had previously restricted tax proceeds to convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums. In addition, it authorized counties levying a Convention Development Tax, pursuant to s. 212.0305, F.S., to levy an additional 1% Tourist Development Tax to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility.

Chapter 91-112, Laws of Florida,  
amended s.212.0305, F.S., to allow a dependent special district to invest Convention Development Taxes in the same manner as a municipality, located within the district, invested the surplus funds.

Chapter 91-155, Laws of Florida,  
increased the authorized tax rate from 1% to 2% for the Convention Development Taxes, pursuant to s. 212.0305(4)(c),(d), and (e), F.S. (At the time, Volusia County was the only county levying these types of taxes.)

## **1993 General Law Amendments**

### **Municipal Resort Tax**

Chapter 93-286, Laws of Florida, (HB 1969)  
amends sections 1,2, and 3 of Chapter 67-930, Laws of Florida, to remove the exemption which prevented the three cities in Dade County currently imposing the Municipal Resort Tax (Bal Harbour, Miami Beach, and Surfside) from levying the tax on the retail sales price of beer and malt beverages. These three cities should see an increase in the amount of tax revenue generated from this levy.

### **Tourist Development Taxes**

Chapter 93-233, Laws of Florida, (CS/CS/HB 557)  
amends and renumbers s. 125.0104(3)(n), F.S., as newly created s. 212.0306, F.S. The law authorizes the levy of two separate taxes in any county, as defined in s. 125.011(1), F.S. Currently, Dade County is the only county which meets this definition. (The newly authorized 1% tax is discussed in Chapter 8: Local Option Discretionary Sales Surtaxes.) The law authorizes the continued levy of the 2% tax on the sale of food, beverages, or alcoholic beverages in hotels and motels only, as originally authorized in s. 125.0104(3)(n), F.S. The proceeds are to be used for the tourist promotion purposes, as outlined in s. 125.0104(5)(a)2. or 3., F.S. The tax does not apply in Bal Harbour, Miami Beach, and Surfside which are presently imposing the Municipal Resort Tax. The county must self-administer this 2% tax, and the tax is repealed on October 1, 2008.



A number of recommendations were made in the February 1993 final report of the Joint Study Committee on Tourist-Related Taxes. This committee was authorized in Chapters 92-175 and 92-204, Laws of Florida, to address the confusion surrounding the proliferation of amendments to Florida's tourist-related tax statutes. Recommendations were made; however, no consensus could be reached on reforming tourism-related taxes during the 1993 session. Indications are that this issue will resurface during the 1994 session.

### Convention Development Taxes

Chapter 93-286, Laws of Florida, (HB 1969)

amends s. 212.0305(2), F.S., to authorize any county or municipality wherein the tax is levied to adopt and implement a convention center booking policy to apply to convention centers owned or operated by the local government which gives priority to bookings after July 1, 1993, in accordance with the minimum number of hotel rooms to be utilized in connection with such convention center bookings or in accordance with the impact of such bookings on the amount of Convention Development Tax generated.

### Authorization to Levy Local Option Tourist Taxes - Refer to summary Tables 9.1 - 9.3

#### Municipal Resort Tax

Pursuant to section 2 of Chapter 67-930, Laws of Florida (as amended), municipalities with populations between 330,000 and 340,000, or with populations of more than 900,000, are authorized to levy a tax not to exceed 4% on certain rentals and the sale of food and beverages. These population figures are to be based on the latest official decennial census. The levy of this tax could be adopted by a referendum election in which a majority of the voters in the municipality approved the tax, or if five-sevenths of the governing body and four-fifths of the authority appointed to administer the tax, vote affirmatively to levy the tax. Currently, only three municipalities in Dade County impose the Municipal Resort Tax: Bal Harbour (3%), Miami Beach (2%), and Surfside (2%).

#### Tourist Development Taxes

Pursuant to s. 125.0104(3)(b), F.S., any county in the state may levy and impose a Tourist Development Tax within its boundaries of the taxable privilege described in s. 125.0104(3)(a), F.S.; however, there shall be no additional levy under this section in any municipalities presently imposing the Municipal Resort Tax pursuant to Chapter 67-930, Laws of Florida. In addition, no county authorized to levy the Convention Development Tax pursuant to s. 212.0305, F.S., or s. 8 of Chapter 84-324, Laws of Florida, shall be allowed to levy more than 2% of Tourist Development Tax. However, this provision does not apply to the additional 1% tax authorized in s. 125.0104(3)(1), F.S., to pay the debt service on bonds issued to finance professional sports franchise facilities. In addition, a county may elect to levy and impose the Tourist Development Tax in a subcounty special district; however, if it should elect to do so, the district shall embrace all or a significant, contiguous portion of the county. The county should assist the Department of Revenue in identifying the rental units subject to tax in the district.

Pursuant to s. 125.0104(3)(c), F.S., a Tourist Development Tax shall be levied, imposed, and set by the governing board of the county at a rate of 1% or 2% (hereafter referred to as the "original 1% or 2% tax") on the total consideration charged for such lease or rental. In addition to this 1% or 2% tax, the county governing board may levy, impose, and set an additional 1% tax (hereafter referred to as the "additional 1% tax") by extraordinary vote of the board or by referendum approval, pursuant to s. 125.0104(3)(d), F.S. However, in order to levy this "additional 1% tax," the county must have imposed the "original 1% or 2% tax" authorized in s. 125.0104(3)(c), F.S., for a minimum of 3 years prior to the effective date and imposition of the "additional 1% tax". If the "original 1% or 2% tax" is levied within a subcounty special taxing district, the "additional 1% tax" shall only be levied therein.

Section 125.0104(3)(l), F.S., authorizes any county, in addition to any other Tourist Development Taxes authorized in this section, to impose up to an additional 1% tax (hereafter referred to as the "professional sports franchise facility tax") on the exercise of the privilege described in s. 125.0104(3)(b), F.S., by a majority vote of the county's governing body.

Newly created s. 212.0306, F.S., amends and renumbers s. 125.0104(3)(n), F.S., to authorize the levy of two separate taxes in any county, as defined in s. 125.011(1), F.S. Currently, Dade County is the only county which meets this definition. The 2% tax (hereafter referred to as "Dade County's 2% tourist development tax"), as originally authorized in s. 125.0104(3)(n), F.S., on the sale of food, beverage, or alcoholic beverages in hotels and motels only was continued. An additional 1% tax was authorized. However, it qualifies as a discretionary sales surtax; therefore, a complete description can be found in Chapter 8 of this Handbook. Both taxes may be imposed by ordinance adopted by a majority vote of the governing body. Sales, in municipalities presently imposing the Municipal Resort Tax (Bal Harbour, Miami Beach, and Surfside), are exempt from both taxes. Both taxes are set for repeal on October 1, 2008.

Section 125.0104(3)(o), F.S., authorizes a high tourism impact county, in addition to any other Tourist Development Taxes authorized in this section, to impose an additional 1% tax (hereafter referred to as the "high tourism impact tax") on the exercise of the privilege described in s. 125.0104(3)(a), F.S., by extraordinary vote of the county's governing board. A county is considered a "high tourism impact county" after the Department of Revenue has certified to such county that the sales subject to the tax exceeded \$600 million during the previous calendar year, or were at least 18% of the county's total taxable sales under Part I of Chapter 212, F.S., and sales subject to the tax were a minimum of \$200 million during the previous calendar year. No county authorized to levy a Convention Development Tax pursuant to s. 212.0305, F.S., shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the duration of time that the tax is levied.

To impose the "original 1% or 2% tax," the governing body of the county must, at least 60 days prior to enactment of the ordinance levying the tax, adopt a resolution establishing and appointing the members of the county tourist development council. Prior to enactment of the ordinance levying and imposing the tax, this council shall prepare and submit to the county's governing board for its approval a plan for tourist development. According to s. 125.0104(4)(c), F.S., this plan must:

1. set forth the anticipated net Tourist Development Tax revenue to be derived by the county for the first 24 months following the levy of the tax;
2. identify the tax district in which the tax is proposed; and
3. list, in order of priority, the proposed uses of the tax revenue by specific project or special use, including the approximate cost or expense allocation for each specific project or special use.

Pursuant to s. 125.0104(4)(d), F.S., the governing board of the county shall adopt the plan for tourist development as part of the ordinance levying the tax. After enactment of the ordinance levying and imposing the tax, the plan may not be substantially amended except by ordinance enacted by an affirmative vote of the majority plus one additional member of the county's governing body. The enacting ordinance containing the county tourist development plan must be approved by a majority of the electors in the county (or, if applicable, subcounty special district). The provisions of s. 125.0104(4)(a) through (d), F.S., outlining the procedure for levying the Tourist Development Tax, shall not apply to the adoption of the "additional 1% tax" authorized in s. 125.0104(3)(d), F.S.

The provision contained in s. 125.0104(3)(b), F.S., which prohibits any county authorized to levy a Convention Development Tax pursuant to s. 212.0305, F.S., from levying more than the 2% tax and the provisions contained in s. 125.0104(4)(a) through (d), F.S., outlining the procedure for levying the Tourist Development Tax, shall not apply to the up to 1% "professional sports franchise facility tax" authorized in s. 125.0104(3)(l), F.S.

The provision contained in s. 212.0306(1), F.S., restricts the levy of the "Dade County 2% tourist development tax" to any county, as defined in s. 125.011(1), F.S. Currently, Dade County is the only county which meets this definition. The tax may take effect on the first day of any month, but not take effect until at least 60 days after the adoption of the ordinance levying the tax.

The provisions contained in s. 125.0104(4)(a) through (d), F.S., outlining the procedure for levying the Tourist Development Tax shall not apply to the 1% "high tourism impact tax" authorized in s. 125.0104(3)(o), F.S.

The effective date of the levy and the imposition of all Tourist Development Taxes, except the "Dade County 2% tourist development 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 specified in the ordinance.

## Tourist Impact Tax

Section 125.0108(1)(a), F.S., states that any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance, in the area or areas within the county designated as an area of critical state concern, a 1% tax on transient rentals. However, the tax shall not be effective unless and until land development regulations and a local comprehensive plan that meet the requirements of Chapter 380, F.S., have become effective and such tax is approved by a majority vote of those qualified voters in the area or areas of critical state concern seeking to levy the tax. Currently, only Monroe County levies the tax.

The effective date of the levy and the imposition of the Tourist Impact 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.

The governing body of the county may, by passage of a resolution by four-fifths vote, repeal the Tourist Impact Tax. If not repealed sooner by the county, the tax shall be repealed 10 years after the date the area of critical state concern designation is removed.

## Convention Development Taxes

Section 212.0305(4)(a)1., F.S., states that each county which operates under a government consolidated with one or more municipalities in the county may impose, pursuant to an ordinance enacted by the governing body of the county, a 2% levy (hereafter referred to as the "Consolidated County Convention Development Tax") upon the exercise of taxable privilege within the county boundaries.

According to s. 212.0305(4)(b)1., F.S., each county, as defined in s. 125.011(1), F.S., may impose, pursuant to an ordinance enacted by the governing body of the county, a 3% levy (hereafter referred to as the "Charter County Convention Development Tax") upon the exercise of taxable privilege within the county boundaries. Currently, only Dade County meets this criteria. In addition, the governing body of each municipality which imposes the Municipal Resort Tax may adopt a resolution prohibiting imposition of the Charter County Convention Development Tax within the municipality. If adopted, the levy will not be imposed within the municipality, and no funds collected from this Convention Development Tax may be expended in a municipality which has adopted such a resolution.

Section 212.0305(4)(c)1., F.S., states that each county which was chartered under Article VIII of the State Constitution and which on January 1, 1984, levied a tourist advertising ad valorem tax within a special taxing district in that county may impose, pursuant to an ordinance enacted by the governing body of the county, a 2% levy (hereafter referred to as the "Special District Convention Development Tax") upon the exercise of taxable privilege within the boundaries of the special taxing district. Currently, only Volusia County meets this criteria.

According to s. 212.0305(4)(d)1., F.S., each county which was chartered under Article VIII of the State Constitution and which on January 1, 1984, levied a tourist advertising ad valorem tax within a special taxing district in that county may impose, pursuant to an ordinance enacted by the governing body of the county, a 2% levy (hereafter referred to as the "Special Convention Development Tax") upon the exercise of taxable privilege outside the boundaries of the special taxing district and to the southeast of State Road 415. Currently, only Volusia County meets this criteria.

Section 212.0305(4)(e)1., F.S., states that each county which was chartered under Article VIII of the State Constitution and which on January 1, 1984, levied a tourist advertising ad valorem tax within a special taxing district in that county may impose, pursuant to an ordinance enacted by the governing body of the county, a 2% levy (hereafter referred to as the "Subcounty Convention Development Tax") upon the exercise of taxable privilege outside the boundaries of the special taxing district and to the northwest of State Road 415. Currently, only Volusia County meets this criteria.

The effective date of imposition of all of these Convention Development Taxes shall be the first day of any month at least 60 days after enactment of the ordinance.

#### **Administrative Procedures** (State and Local Administration)

##### **Municipal Resort Tax**

Section 1 of Chapter 67-930, Laws of Florida, declares as the intent of the Legislature the levy of the tax upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, and tourist or trailer camp and upon the retail sales price of all items of food, beverages, and alcoholic beverages, other than beer or malt beverages, sold at retail for consumption on the premises of 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 in the amount of less than fifty cents.

It is the duty of every person renting a room or rooms and every person selling at retail for consumption on the premises, food, beverages, and alcoholic beverages, other than beer or malt beverages, to act as the collection agent to collect, report, and pay over to the municipality all such taxes imposed, levied, and collected. The governing body, may adopt by ordinance such penalties for non-compliance as they deem appropriate.

The governing body may 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.

## Tourist Development Taxes

Section 125.0104(3)(a), F.S., declares as the intent of the Legislature 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 6 months or less is exercising a privilege subject to taxation under this section. Pursuant to s. 125.0104(3)(f), F.S., Tourist Development Taxes are to 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 to the Department of Revenue, if applicable, tax proceeds under the provisions outlined in s. 212.03, F.S.

The Department of Revenue shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected for and from each county in which the tax is applicable. Collections received by the Department of Revenue from this tax, less the costs of administration, shall be paid and returned monthly to the county which imposes the tax. The proceeds shall be placed in the county tourist development trust fund, established by each county as a precondition to receipt of such funds. The Department shall promulgate such rules and shall prescribe and publish such forms as necessary to enforce this section.

A county may be exempt from the provisions described above if the county adopts an ordinance providing for the collection and administration of the tax on a local basis. Pursuant to s. 125.0104(10)(b), F.S., the ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Part I of Chapter 212, F.S., (the sales tax).
2. Designation of the local government official to whom the tax shall be remitted, and that official's powers and duties with respect thereto.
3. Requirements respecting the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Part I of Chapter 212, F.S.
5. A portion of the tax collected may be retained by the county for costs of administration, but such portion shall not exceed 3% of collections.

Pursuant to s. 125.0104(10)(c), F.S., a county collecting and administering the tax on a local basis 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 Department of Revenue. If the county elects to assume such responsibility, it may use the powers granted in this section to the Department of Revenue to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. If the county

delegates such authority to the Department of Revenue, the Department shall distribute to the county any collections so received, less the costs of administration solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes authorized in this section. If the county elects to delegate such authority to the Department of Revenue, the Department shall audit only those businesses in the county that it audits pursuant to Part I of Chapter 212, F.S.

Dade County must locally administer the tax, authorized in s. 212.0306(1)(a), F.S., using the powers and duties described above for local administration.

Currently, twenty-four counties locally administer their Tourist Development Taxes, as indicated in **Table 9.4**.

### Tourist Impact Tax

Section 125.0108(1)(b), F.S., declares as the intent of the Legislature 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 6 months or less is exercising a privilege subject to taxation under this section. Pursuant to s. 125.0108(1)(f), F.S., the Tourist Impact Tax is to 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 to the Department of Revenue, the tax in the manner provided in Part I of Chapter 212, F.S.

The Department of Revenue shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected for and from each county in which the tax is applicable. Collections received by the Department of Revenue from this tax, less the costs of administration, shall be paid and returned monthly to the county and the land authority which imposed the tax. The Department shall promulgate such rules and shall prescribe and publish such forms as necessary to enforce this section and is authorized to establish audit procedures and to assess for delinquent taxes.

### Convention Development Taxes

Section 212.0305(3)(a), F.S., declares as the intent of the Legislature 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 6 months or less is exercising a privilege subject to taxation under this section. Pursuant to s. 212.0305(3)(b), F.S., Convention Development Taxes are to 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 to the Department of Revenue, if applicable, tax proceeds under the provisions outlined in s. 212.03, F.S.

It is the Legislature's intent that each enactment shall specify the types of local governments authorized to levy a Convention Development Tax; the rate or rates which may be imposed; the maximum length of time the tax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; and the purpose for which the proceeds may be expended.

The Department of Revenue shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a local government resort tax is levied. Collections received by the Department of Revenue from this tax, less the costs of administration, shall be paid and returned monthly to the county which imposed the tax. The proceeds shall be placed in a specific trust fund or funds, established by each county as a precondition to receipt of such funds. The Department shall promulgate such rules and shall prescribe and publish such forms as necessary to enforce this section. The Department is authorized to establish audit procedures and to assess for delinquent taxes.

A county may be exempt from the provisions described above if the county adopts an ordinance providing for the collection and administration of the tax on a local basis. Pursuant to s. 212.0305(5)(b), F.S., the ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Part I of Chapter 212, F.S., (the sales tax).
2. Designation of the local government official to whom the tax shall be remitted, and that official's powers and duties with respect thereto.
3. Requirements respecting the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Part I of Chapter 212, F.S.
5. A portion of the tax collected may be retained by the county for costs of administration, but such portion shall not exceed 2% of collections.

Pursuant to s. 212.0305(5)(c), F.S., a county collecting and administering the tax on a local basis 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 Department of Revenue. If the county elects to assume such responsibility, it may use the powers granted in this section to the Department of Revenue to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. If the county delegates such authority to the Department of Revenue, the Department shall distribute to the county any collections so received, less the costs of administration solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes authorized in this section. If the county elects to delegate such authority



to the Department of Revenue, the Department shall audit only those businesses in the county that it audits pursuant to Part I of Chapter 212, F.S.

### **Reporting Requirements**

#### **Municipal Resort Tax**

Chapter 67-930, Laws of Florida (as amended), does not specify any special reporting requirements.

#### **Tourist Development Taxes**

For each levy listed below, the county is responsible for furnishing the Department of Revenue with a certified copy of the ordinance within 10 days after approval of such ordinance, pursuant to s. 125.0104(4)(a), F.S.

- (1) the "original 1% or 2% tax" (pursuant to s. 125.0104(3)(c), F.S.)
- (2) the "additional 1% tax" (pursuant to s. 125.0104(3)(d), F.S.)
- (3) the "professional sports franchise facilities tax" (pursuant to s. 125.0104(3)(l), F.S.)
- (4) the "Dade County 2% tourist development tax" (pursuant to s. 212.0306(1)(a), F.S.)
- (5) the "high tourism impact tax" (pursuant to s. 125.0104(3)(o), F.S.)

In addition, the county shall notify the Department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

#### **Tourist Impact Tax**

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 Department of Revenue within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum.

In addition, the county levying the tax shall provide the Department of Revenue with a list of the businesses in the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification. The Department shall assist the county in compiling such a list.

#### **Convention Development Taxes**

In the case of each levy listed below, the county is responsible for furnishing the Department of Revenue with a certified copy of the ordinance within 10 days after approval of such ordinance.

- (1) the Consolidated County Convention Development Tax (pursuant to s. 212.0305(4)(a), F.S.)
- (2) the Charter County Convention Development Tax (pursuant to s. 212.0305(4)(b), F.S.)
- (3) the Special District Convention Development Tax (pursuant to s. 212.0305(4)(c), F.S.)
- (4) the Special Convention Development Tax (pursuant to s. 212.0305(4)(d), F.S.)
- (5) the Subcounty Convention Development Tax (pursuant to s. 212.0305(4)(e), F.S.)

In addition, any county trying to enact the Charter County Convention Development Tax shall first notify the governing body of each municipality in which projects are to be developed, pursuant to s. 212.0305(4)(b)2.a. or b., F.S. The governing bodies of such municipalities shall designate and appoint an authority that shall have the sole power to approve the concept, location, program, and design of facilities or improvements to be built.

### **Distribution of Local Option Tourist Taxes**

#### **Municipal Resort Tax**

The governing body may 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 expend such portion of the proceeds of this tax as the body may determine.

#### **Tourist Development Taxes**

Pursuant to s. 125.0104(3)(i), F.S., the proceeds of the Tourist Development Taxes shall be placed in the respective county's tourist development trust fund for use by the county in accordance with the provisions of s. 125.0104, F.S.

Pursuant to s. 212.0306(3)(a), F.S., the proceeds of the "Dade County 2% tourist development tax" shall be allocated by the county to a countywide convention and visitor bureau which, by interlocal agreement and contract with the county, has been given the primary responsibility for promoting the county and its constituent cities as a destination site for conventions, trade shows, and pleasure travel. 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 of such a tax.

#### **Tourist Impact Tax**

Pursuant to s. 125.0108(2)(c), F.S., the proceeds of the Tourist Impact Tax shall be returned monthly to the county and the land authority for the uses specified in s. 125.0108(3), F.S.

## Convention Development Taxes

Revenues collected from the levy of Convention Development Taxes shall be deposited into a trust fund or funds. This procedure shall be established by the county as a condition precedent to receipt of such funds.

Except for the Charter County Convention Development Tax, the county may designate or appoint an authority to administer and disburse the proceeds of the Convention Development Taxes. The annual budget of such an authority shall be subject to approval of the governing body of the county.

Section 212.0305(4)(b)4.a., F.S., states that the county shall notify the governing bodies of each municipality in which projects pursuant to s. 212.0305(4)(b)2.a. or b., F.S., are to be developed before the county enacts an ordinance imposing the levy. The governing bodies of those municipalities shall designate and appoint an authority to, among other things, disburse the proceeds of the Charter County Convention Development Tax. The annual budget of this authority shall be subject to approval of the governing body of the municipality.

## Authorized Uses of Local Option Tourist Taxes

### Municipal Resort Tax

Pursuant to section 6 of Chapter 67-930, Laws of Florida, the proceeds received from this tax shall be used for the following purposes only:

1. Creation and maintenance of convention and publicity bureaus.
2. Development and maintenance of art and cultural centers.
3. Enhancement of tourism.
4. Publicity and advertising.
5. Construction, operation, and maintenance of auditoriums, community centers, and convention structures.
6. Relief from ad valorem taxes being used for any of the above purposes.

### Tourist Development Taxes

Pursuant to s. 125.0104(5)(a), F.S., all revenues received by a county imposing a Tourist Development Tax shall be used by that county for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, 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. However, these purposes may be implemented through service contracts and leases with persons who maintain and operate adequate existing facilities;

2. To promote and advertise tourism in the state of Florida and nationally and internationally;
3. To fund convention bureaus, tourist bureaus, tourist information centers, and new bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county; or
4. To finance 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.

Section 125.0104(5)(b), F.S., states that tax revenues, received by a county of less than 600,000 population imposing a Tourist Development Tax, may only be used by that county for other purposes in addition to purpose #1 described on the preceding page. The revenues may be used to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which 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 paragraph shall be based on the most recent population estimates prepared pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1 of each year.

Also, s. 125.0104(5)(c), F.S., states that revenues derived from the Tourist Development Tax may be pledged to secure and liquidate revenue bonds issued by the county for the purposes #1 through #4 or for the purpose of refunding bonds issued previously issued for such purposes or both. However, no more than 50% of the revenues may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose #4.

Proceeds raised by the "additional 1% tax" authorized in s. 125.0104(3)(d), F.S., may be used for the purposes set forth in s. 125.0104(5), F.S. However, the proceeds shall not be used for debt service on or refinancing of existing facilities specified in s. 125.0104(5)(a)1., F.S., unless approved by resolution adopted by an extraordinary majority of the total membership of the county's governing board.

Proceeds raised by the "professional sports franchise facilities tax" authorized in s. 125.0104(3)(l), F.S., shall be used to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility.

Proceeds raised by the "Dade County 2% tourist development tax" authorized in s. 212.0306(1)(a), F.S., shall be used for the purposes provided for in s. 125.0104(5)(a)2. or 3., F.S.

Proceeds raised by the "high tourism impact tax" authorized in s. 125.0104(3)(o), F.S., shall be used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S.

### Tourist Impact Tax

Section 125.0108(3), F.S., states that all tax revenues, less administrative costs, shall be distributed for the following uses:

- (a) 50% shall be transferred to the land authority to be used to purchase property in the area of critical state concern from which the revenue is generated. No more than 5% may be used for administration and other costs incident to such purchases.
- (b) 50% shall be distributed to the government body of the county where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to property acquisitions provided for in this section.

### Convention Development Taxes

Pursuant to s. 212.0305(4)(a)3., F.S., the proceeds of the Consolidated County Convention Development Tax, including any accrued interest, shall be used as follows:

- (a) To extend, enlarge, and improve existing publicly owned convention centers in the county;
- (b) To construct a multipurpose convention/coliseum/exhibition center or the maximum components thereof as funds permit in the county; and
- (c) To acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums.

In addition, one-half of the proceeds of the Consolidated County Convention Development Tax which is collected within a municipality the government of which is not consolidated with the county shall, at the request of the municipality's governing body, be remitted to the municipality. The revenues may be used by the municipality in the manner described in the preceding paragraph; however, the municipality may use the revenue to acquire and develop municipal parks, lifeguard stations, or athletic fields, if the governing body adopts a resolution stating that the municipality is unable to use such revenue for any purpose described in the preceding paragraph.

Pursuant to s. 212.0305(4)(b)2., F.S., the proceeds of the Charter County Convention Development Tax, including any accrued interest, shall be used as follows:

- a. Two-thirds of the proceeds shall be used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.

- b. 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.
- c. After completion of any project described in paragraph a. above, the revenues and accrued interest 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.
- d. After completion of any project described in paragraph b. above, the revenues and accrued interest may be used to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums in the most populous municipality in the county as determined by the county.

For the purposes of completion of any project described in this section thus far, tax revenues and accrued interest may be used as collateral for any of those projects, including bonds issued in connection with those projects. In addition, the revenues and interest may 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 projects authorized.

Pursuant to ss. 212.0305(4)(c)3., 212.0305(4)(d)3., and 212.0305(4)(e)3., F.S., the proceeds and accrued interest received by any county imposing the Special District Convention Development Tax, the Special Convention Development Tax, or the Subcounty Convention Development Tax, respectively, shall be used as follows:

- a. To promote and advertise tourism.
- b. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.

### **Actual Tourist Development Tax Revenues**

According to a recent Florida ACIR survey, conducted in March of 1993, 40 of the 67 counties levied Tourist Development Taxes in FY 1992-93. Thirty-six counties levied these taxes in FY 1991-92. **Table 9.4** lists the counties which levied in FY 1991-92 and displays the percentage of tax proceeds used by counties for each type of authorized use.

According to Department of Revenue records, counties levying Tourist Development Taxes during the state FY 1991-92 generated approximately \$142.6 million. **Table 9.5** identifies

tax proceeds, by county, since FY 1988-89. These tax proceeds may be used for a variety of purposes, ranging from tourist promotion to development of tourist facilities. Tourist Development Tax revenue may also be pledged to secure and liquidate revenue bonds issued by the county for the purposes specified in this section.

### **Tourist Tax Revenue Estimating Tables**

Optional tourist taxes, as evidenced by the experiences of the counties levying them, can be a valuable source of revenue for tourist promotion and tourist facilities development. **Tables 9.6 and 9.7** are designed to aid counties in estimating how much revenue they could generate by imposing a tourist tax. It is important to note that these estimates of taxable sales are based on state fiscal years.

**These tables are estimating tools. The user should recognize their limitations. Besides seasonal factors and normal variation due to general economic conditions, county optional tourist tax revenues can be influenced by a variety of factors. These include the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel room, availability of convention facilities and so forth. In estimating revenue from such a limited tax base, there is not substitute for a working knowledge of local events and conditions.**

#### **Table 9.6 - Taxable Sales Reported by Transient Rental Facilities**

This 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. It represents 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 involves 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 which have imposed a tourist tax, the Department of Revenue has calculated that taxable room charges represent an average of 70.0% of total reported hotel and motel sales. However, there is considerable variation from county to county.

Given the considerations above, in order to arrive at a forecast, multiply the taxable sales estimate from **Table 9.6**, by 70%. Take that product and multiply by 1%, 2%, or 3%, depending on the tax rate considered. This will produce an estimate of revenue generated by Tourist Development Taxes. This methodology applies to the Convention Development Tax as well since the tax bases are the same.

**Table 9.7 - Estimated Taxable Sales for Tourist Development Tax**

Based upon experience in those counties which have imposed Tourist Development Taxes, the Department of Revenue has identified a three-tiered estimated tax base for counties who currently do not levy the tax. The three tiers are derived from the ratio of room sales to total transient facilities sales for the counties who impose the tax.

The low room/total sales ratio represents counties where taxable room charges represent approximately 55.2% of total reported transient rental facilities sales. The average ratio is 70.0% of total sales, and the high ratio is 81.6% of total sales.

In order to arrive at a forecast of revenues, first determine which percentage in **Table 9.7** best represents the ratio of room sales to total transient facility rates in a particular county. Next, multiply that percentage by the taxable sales reported for the county from **Table 9.6** to find the estimated tax base for that county. Take that product and multiply by 1%, 2%, or 3%, depending on the tax rate considered. The same methodology applies to the convention development tax, since the tax bases are the same.

Questions regarding all tables should be directed to the Office of Tax Research, Department of Revenue at (904) 487-5630 (Suncom 278-5630) or the Florida ACIR at (904) 488-9627 or (Suncom 278-9627).

Persons interested in obtaining a copy of the Final Report of the Joint Study Committee on Tourist-Related Taxes (February 1993) should contact the House Committee on Tourism and Economic Development at (904) 488-9406 or the Senate Committee on International Trade, Economic Development, and Tourism at (904) 487-5757.



**TABLE 9.1**

**TOURIST DEVELOPMENT TAXES**

<b><u>NAME AND STATUTORY AUTHORIZATION</u></b>	<b><u>CHAPTER LAW</u></b>	<b><u>% LEVY</u></b>	<b><u>CONDITIONS OF ELIGIBILITY</u></b>	<b><u>USE OF PROCEEDS (See explanations below)</u></b>
"Original 1 or 2% Tax" s. 125.0104(3)(c), F.S.	77-209	1% or 2%	All Counties Eligible; Referendum Approval [ 40 Counties Levying in FY 1992-93]	(1)
"Additional 1% Tax" s. 125.0104(3)(d), F.S.	86-4	1%	Must Have Levied 1-2% Tax for at least 3 years; Extraordinary Vote of BOCC or Referendum Approval [ 18 Counties Levying in FY 1992-93]	(1) or (2)
"Professional Sports Franchise Facilities Tax" s. 125.0104(3)(l), F.S.	88-226 89-217 90-349	1%	Majority Vote of BOCC [Hillsborough & Dade Counties Levying in FY 1992-93]	Debt Service on Professional Sports Franchise Facility
"Dade County Tourist Development Tax" s. 212.0306(1)(a), F.S.	89-362 93-233	2%	Only Counties as Defined in s. 125.011(1), F.S.; Majority Vote of BOCC; [Dade County Levying in FY 1992-93]	(1)(b) or (1)(c)
"High Tourism Impact Tax" s. 125.0104(3)(o), F.S.	89-356 90-107	1%	High Tourism Impact Co.; Extraordinary Vote of BOCC; [Orange & Osceola Counties Levying in FY 1992-93]	(1)

NOTES: (1) Pursuant to s. 125.0104(5), F.S., revenues shall be used for the following purposes:

(a) To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, auditoriums or musuems 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. (Note: Counties of less than 600,000 population may also apply the above uses to one or more zoological parks, fishing piers, or nature centers operated for public use.)

(b) To promote and advertise tourism in the state of Florida and nationally and internationally.

(c) To fund convention bureaus, tourist bureaus, tourist information centers, and new bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

(d) To finance 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.

(2) Revenues may be pledged to secure and liquidate revenue bonds issued for the purposes set forth in paragraphs (a) and (d) above or for the purpose of refunding bonds issued previously issued for such purposes or both. However, no more than 50% of the revenues may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in paragraph (d) above.

Source: The Florida Advisory Council on Intergovernmental Relations, May, 1993, based in part on results of an ACIR FAXNET Survey conducted March, 1993.

**TABLE 9.2**

**CONVENTION DEVELOPMENT TAXES**

<b><u>TAX NAME</u></b>	<b><u>COUNTY</u></b>	<b><u>CHAPTER LAW</u></b>	<b><u>% LEVY</u></b>	<b><u>USE OF PROCEEDS</u></b>
Consolidated County Convention Development Tax s. 212.0305(4)(a), F.S.	Duval	83-326	2%	(1) To extend, enlarge, and improve existing publicly owned convention centers in the county; (2) To construct a multipurpose convention/coliseum/exhibition center or the maximum components thereof as funds permit in the county; (3) To acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums.
Charter County Convention Development Tax s. 212.0305(4)(b), F.S.	Dade	83-354	3%	(1) 2/3 of proceeds dedicated to extend, enlarge, and improve the largest existing publicly owned convention center in the county (SEE NOTE 1 BELOW); (2) 1/3 of proceeds used to construct a new multipurpose convention/coliseum/exhibition center/stadium or maximum components thereof as funds permit in the most populous municipality in the county (SEE NOTE 2 BELOW).
Special District Convention Development Tax s. 212.0305(4)(c), F.S.	Volusia (part)	84-67 84-324 84-373 91-112	2%	(1) To promote and advertise tourism; (2) To fund convention bureaus, tourist bureaus, tourist information centers and news bureaus.
Special Convention Development Tax s. 212.0305(4)(d), F.S.	Volusia (part)	87-258	2%	(1) To promote and advertise tourism; (2) To fund convention bureaus, tourist bureaus, tourist information centers and news bureaus.
Subcounty Convention Development Tax s. 212.0305(4)(e), F.S.	Volusia (part)	87-258	2%	(1) To promote and advertise tourism; (2) To fund convention bureaus, tourist bureaus, tourist information centers and news bureaus.

NOTES:

(1) After completion of this project, the tax revenues and interest accrued under this section 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 a means to transport persons to and from the largest existing publicly owned convention center in the county and hotels north of the convention center and to and from the downtown area of the most populous municipality in the county.

(2) After completion of this project, the tax revenues and interest accrued under this section may be used to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums in the most populous municipality in the county.

Source: The Florida Advisory Council on Intergovernmental Relations, May, 1993.

**TABLE 9.3**

**MUNICIPAL RESORT TAX AND TOURIST IMPACT TAX**

<b><u>STATUTORY AUTHORIZATION</u></b>	<b><u>CHAPTER LAW</u></b>	<b><u>% LEVY</u></b>	<b><u>CONDITIONS OF ELIGIBILITY</u></b>	<b><u>USE OF PROCEEDS (See explanations below)</u></b>
Municipal Resort Tax	67-930 82-142 83-363 93-286	up to 4%	Municipalities in counties having a total population between 330,000 and 340,000 or over 900,000; Referendum approval or approval by 5/7ths of governing body and 4/5ths of administering authority [Three municipalities in Dade Co. levying: Bal Harbour (3%), Miami Beach (2%), Surfside (2%)]	(1)
-----				
Tourist Impact Tax s. 125.0108, F.S.	86-170 87-280	1%	Counties with Area of Critical State Concern; Referendum approval [Monroe County]	(2)
-----				

**NOTES:**

- (1) Pursuant to section 6 of Chapter 67-930, Laws of Florida, the revenues shall be used for the following purposes:
- (a) Creation and maintenance of convention and publicity bureaus.
  - (b) Development and maintenance of art and cultural centers.
  - (c) Enhancement of tourism.
  - (d) Publicity and advertising.
  - (e) Construction, operation, and maintenance of auditoriums, community centers, and convention structures.
  - (f) Relief from ad valorem taxes being used for any of the above purposes.
- (2) Pursuant to s. 125.0108(3), F.S., the revenues shall be used for the following purposes:
- (a) 50% shall be distributed to the land authority to be used to purchase property in the area of critical state concern from which the revenue is generated. An amount not to exceed 5% may be used for administration and other costs incident to such purchases.
  - (b) 50% shall be distributed to the governing body of the county where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to acquisitions provided for by this act.

Source: The Florida Advisory Council on Intergovernmental Relations, May, 1993, based in part on results of an ACIR FAXNET Survey conducted March, 1993.

TABLE 9.4

**TOURIST DEVELOPMENT TAXES: COUNTIES LEVYING IN FY 1991/92**  
**TOTAL TAX RATE AND PERCENTAGE OF PROCEEDS FOR AUTHORIZED USES (PURSUANT TO S. 125.0104, F.S.)**

County (1)	Levied in FY 1991/92?	% Levied in FY 1991/92	USES				
			To Acquire or Operate Facilities	To Promote/ Advertise Tourism	To Fund Tourist Bureaus	To Finance Beach/Lake Projects	Other Uses (2)
ALACHUA	Yes	2	0	0	45	0	55
BAY	Yes	2	0	52	10	23	15
BRADFORD	Yes	2	0	10	0	0	90
BREVARD (10/92)	Yes	3	5	46.7	5	31.7	11.6
BROWARD	Yes	3	50	0	50	0	0
CHARLOTTE (9/90)	Yes	2	100	0	0	0	0
CITRUS (9/91)	Yes	2	0	51	18	31	0
CLAY (1/89)	Yes	2	80	0	0	0	20
COLUMBIA	Yes	3	50	0	50	0	0
DADE (4/88)	Yes	5	14	14	72	0	0
DUVAL (12/90)	Yes	2	20	20	60	0	0
ESCAMBIA (7/89)	Yes	3	60.9	18.3	0	17.2	3.6
FLAGLER	Yes	2	60	25	0	15	0
HILLSBOROUGH (1/92)	Yes	4	34	19	47	0	0
INDIAN RIVER	Yes	2	52	30	18	0	0
LAKE	Yes	2	0	52.17	0	0	47.83
LEE (5/88)	Yes	3	13.4	0	53.6	33	0
LEON	Yes	2	0	36	65	0	0
MANATEE (10/89)	Yes	3	23	32	7	34	4
MONROE (1/91)	Yes	3	5	25	0	10	60
NASSAU (6/89)	Yes	2	0	75	0	10	15
OKALOOSA (7/92)	Yes	2	25 (3)	41	0	25 (3)	34
ORANGE (1/92)	Yes	4	85.6	0	14.4	0	0
OSCEOLA (5/92)	Yes	4	16.27	53.45	30.28	0	0
PALM BEACH (1/93)	Yes	3	0	55 (4)	55 (4)	16.7	28.3
PASCO	Yes	2	50 (5)	40	10	50 (5)	0
PINELLAS (10/90)	Yes	3	27.4	43.9	12.4	16.3	0
POLK	Yes	3	35	35	0	0	30
ST. JOHNS (1/90)	Yes	2	0	35	5	30	30
ST. LUCIE (10/92)	Yes	3	66	33	0	0	0
SANTA ROSA	Yes	2	0	0	0	0	100
SARASOTA (6/92)	Yes	3	0	25	25	50	0
SEMINOLE	Yes	2	50	50	0	0	0
SUWANNEE	Yes	2	0	60	0	0	40
VOLUSIA (4/90)	Yes	2	100	0	0	0	0
WALTON (10/91)	Yes	2	0	50	0	50	0
<b>TOTAL LEVYING</b>		<b>36</b>					
<b>TOTAL ALLOCATING FOR PARTICULAR USE</b>			23	27	20	16	16
<b>% OF TOTAL LEVYING</b>			64 %	75 %	56 %	44 %	44 %

- (1) If the county self administers Tourist Development Taxes, the month and year that self-administration began is indicated in parenthesis. Dade County indicated the year only.
- (2) Counties indicated a portion of the revenue was used for other purposes: Alachua: performing arts center (45%), administration (10%); Bay: cash balance (15%); Bradford: renovate information center (50%), future projects (40%); Brevard: cultural events (3.3%), zoological park (8.3%); Clay: local tourist events (20%); Escambia: comptroller's fees (3.1%), administration (0.5%); Lake: personal service (24.74%), travel (4.97%), operating expenses (18.12%); Manatee: tax collector administrative charge (2%), contingency (2%); Monroe: events (60%); Nassua: research & administration (15%); Okaloosa: contingency & public improvements (19%), administration (15%); Palm Beach: arts development (25%), sports events (3.3%); Polk: administration (15%), special events (12%), reserve (3%); St. Johns: local cultural events (30%); Santa Rosa: FY 1991-92 funds were carried over pending allocation plan development (100%); Suwannee: administration (10%), local tourist-related events (30%).
- (3) The county indicated that 25% of the total proceeds were allocated for these two uses combined.
- (4) The county indicated that 55% of the total proceeds were allocated for these two uses combined.
- (5) The county indicated that 50% of the total proceeds were allocated for these two uses combined.

Source: The Florida ACIR, based on the results of an ACIR FAXNET Survey conducted March, 1993.

TABLE 9 5

Tourist Development Tax  
Imposition and Tax Collections  
( State Fiscal Year )

(\$ thousands)

County	Initial Levy	Date of Local Administration	Tax Rate	FY			
				1988-89	1989-90	1990-91	1991-92
Alachua	6/87		3%	491.1	514.5	520.2	528.6
Bay	3/86		2%	1,729.4	1,788.4	1,986.5	2,171.0
Bradford	11/90		2%	0.0	0.0	24.9	41.1
* Brevard	12/86	10/92	3%	1,596.4	2,180.1	2,536.0	2,534.8
Broward	12/80		3%	10,276.0	10,375.5	10,675.5	10,419.6
* Charlotte	4/84	9/90	2%	431.6	501.8	496.3	521.6
* Citrus	12/86	9/91	2%	195.2	188.4	180.5	176.1
* Clay	1/89	1/89	2%	64.1	133.7	110.8	113.6
* Collier (1)	11/90	11/90	2%	0.0	0.0	3,903.3	1,199.2
Columbia	1/85		3%	214.8	217.6	212.7	312.5
* Dade	12/78	4/88	3%	8,348.5	9,336.3	10,329.7	13,120.8
* Duval	1/79	12/90	2%	1,678.6	1,846.6	1,741.3	1,827.6
* Escambia	12/80	6/89	3%	1,411.1	1,510.0	1,608.3	1,766.3
Flagler	12/86		2%	133.3	141.8	139.6	129.0
* Hernando	1/93	1/93	2%	0.0	0.0	0.0	0.0
* Hillsborough	10/78	1/92	4%	4,446.2	5,541.4	5,742.6	6,425.4
Indian River	4/87		2%	359.4	374.0	353.6	367.2
Lake	12/84		2%	302.4	327.5	332.4	391.2
* Lee	11/82	5/88	3%	5,109.8	5,766.1	6,308.3	6,429.6
Leon	5/88		2%	680.6	730.5	742.2	759.7
* Manatee	1/81	10/89	3%	1,279.4	1,422.4	1,525.5	1,528.8
* Monroe	12/81	1/91	3%	4,908.6	5,683.4	6,038.3	6,438.9
* Nassau	1/89	5/89	2%	145.3	412.3	450.4	683.5
* Okaloosa	11/89	7/92	2%	0.0	491.9	1,264.0	1,389.7
Okeechobee	1/93		2%	0.0	0.0	0.0	0.0
* Orange	5/78	1/92	4%	24,922.9	37,001.5	43,039.9	44,958.4
* Osceola	12/77	5/92	4%	6,589.0	8,338.0	9,367.5	10,321.3
* Palm Beach	10/82	1/93	3%	5,748.5	7,286.2	7,253.8	7,568.8
Pasco	1/91		2%	0.0	0.0	299.7	469.0
* Pinellas	11/78	10/90	3%	7,488.7	8,534.0	8,922.7	8,448.2
Polk	12/86		3%	1,169.5	1,144.4	1,399.0	1,487.7
Putnam	1/93		2%	0.0	0.0	0.0	0.0
* St. Johns	12/86	8/88	3%	1,012.9	1,170.1	1,281.6	1,602.5
* St. Lucie	11/84	5/91	3%	737.3	724.3	694.3	774.1
Santa Rosa	1/92		2%	0.0	0.0	0.0	30.6
* Sarasota	11/88	6/92	2%	1,542.2	2,235.2	2,406.7	2,437.4
Seminole	1/89		3%	299.6	673.9	640.1	613.6
Suwannee	1/91		2%	0.0	0.0	10.1	31.3
* Volusia	5/78	4/90	2%	3,278.0	3,633.2	3,652.1	3,542.0
* Walton	10/86	10/91	2%	702.4	755.4	964.2	1,070.1
<b>Total</b>				<b>\$97,292.8</b>	<b>\$120,980.3</b>	<b>\$137,154.4</b>	<b>\$142,630.8</b>

\* Indicates self-administration.

(1) Tax at 3% was repealed; a 2% tax was imposed eff 1/93

Zero amounts indicate that no levy of the tax took place that year.

Taxes collected under self-administration (provided by the counties' Tax Collectors) are included in the table.

TABLE 9 6

Taxable Sales Reported By Transient Rental Facilities  
State Fiscal Years  
(\$ millions)

County	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93(est)	1993-94(est)
Alachua	27.1	30.4	32.3	32.0	31.6	33.3	35.8
Baker	0.1	0.1	0.4	0.7	0.8	0.8	0.9
Bay	96.0	106.9	110.1	125.0	132.6	139.8	150.2
Bradford	4.6	2.6	3.0	2.9	2.9	3.1	3.3
Brevard	87.8	103.5	114.6	113.4	116.5	122.8	132.0
Broward	436.7	500.4	511.9	525.6	513.6	541.3	581.9
Calhoun	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Charlotte	22.2	26.3	30.9	31.8	29.9	31.5	33.9
Citrus	11.5	14.4	13.9	14.8	14.9	15.7	16.9
Clay	9.5	10.0	10.3	10.0	8.7	9.2	9.8
Collier	154.3	180.2	186.2	180.5	224.4	236.5	254.3
Columbia	11.6	13.0	13.2	12.5	12.8	13.4	14.5
Dade	678.1	715.8	773.1	803.5	861.1	907.6	975.6
DeSoto	1.6	2.7	1.9	1.8	1.8	1.8	2.0
Dixie	0.7	0.8	0.8	0.7	0.8	0.8	0.9
Duval	112.6	113.9	127.1	121.6	119.4	125.8	135.3
Escambia	52.8	55.6	60.3	62.5	64.7	68.2	73.4
Flagler	8.7	9.8	10.6	9.9	9.3	9.8	10.5
Franklin	2.8	3.3	3.9	5.2	6.5	6.8	7.4
Gadsden	0.5	0.6	0.6	0.4	0.6	0.7	0.7
Gilchrist	0.6	0.4	0.4	0.4	0.3	0.3	0.4
Glades	1.4	1.0	1.0	1.1	0.9	1.0	1.1
Gulf	1.7	1.9	1.6	1.4	1.8	1.9	2.0
Hamilton	2.4	3.0	2.8	2.6	2.6	2.7	2.9
Hardee	0.4	0.5	0.6	0.7	0.6	0.6	0.7
Hendry	1.7	1.8	1.9	1.8	1.8	1.9	2.0
Hernando	10.2	8.9	7.0	6.9	7.5	7.9	8.5
Highlands	6.1	6.7	8.4	11.5	15.3	16.1	17.3
Hillsborough	259.7	303.0	313.6	213.1	226.8	239.0	256.9
Holmes	1.0	1.1	1.1	1.0	1.0	1.1	1.1
Indian River	19.8	22.1	23.9	24.3	24.2	25.5	27.4
Jackson	4.0	4.0	4.5	4.6	4.6	4.9	5.2
Jefferson	0.2	0.2	0.4	0.2	0.2	0.2	0.2
Lafayette	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lake	21.3	24.1	27.5	26.2	30.1	31.8	34.1
Lee	202.8	235.0	255.7	259.6	270.6	285.2	306.6
Leon	34.6	42.6	45.4	45.7	46.8	49.3	53.0
Levy	2.3	3.1	3.4	3.7	4.1	4.3	4.7
Liberty	0.1	0.1	0.2	0.2	0.2	0.2	0.2
Madison	0.4	0.4	0.6	0.8	1.1	1.1	1.2
Manatee	46.7	51.1	59.2	62.3	65.1	68.6	73.7
Marion	28.2	32.2	32.7	34.9	38.0	40.1	43.1
Martin	15.5	14.7	15.7	14.2	15.3	16.1	17.3
Monroe	213.6	240.4	267.0	284.5	296.1	312.1	335.5
Nassau	9.5	13.7	10.7	11.2	59.8	63.0	67.7
Okaloosa	64.0	65.1	70.5	76.8	83.3	87.8	94.3
Okeechobee	2.4	3.9	3.6	3.5	3.9	4.1	4.4

TABLE 9 6

Taxable Sales Reported By Transient Rental Facilities  
State Fiscal Years  
(\$ millions)

County	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93(est)	1993-94(est)
Orange	893.1	1,067.0	1,273.1	1,424.1	1,504.6	1,585.9	1,704.8
Osceola	218.7	270.7	326.0	304.4	309.7	326.4	350.9
Palm Beach	318.2	376.3	404.0	410.1	430.1	453.3	487.3
Pasco	29.9	32.5	35.1	37.1	32.4	34.1	36.7
Pinellas	275.1	291.8	341.3	344.6	338.5	356.8	383.5
Polk	80.4	84.9	80.6	76.8	73.5	77.5	83.3
Putnam	4.2	4.6	4.1	4.2	4.5	4.8	5.1
St. Johns	60.3	79.8	89.5	94.4	104.8	110.5	118.7
St Lucie	26.5	39.4	40.8	38.8	37.6	39.6	42.6
Santa Rosa	3.3	4.0	4.1	5.3	6.7	7.0	7.6
Sarasota	127.2	132.0	141.4	154.7	154.6	162.9	175.1
Seminole	36.0	39.8	44.5	40.1	36.6	38.6	41.5
Sumter	4.7	4.2	3.8	3.1	4.4	4.7	5.0
Suwannee	1.6	1.9	2.1	1.7	1.8	1.9	2.1
Taylor	2.3	2.5	2.5	2.5	2.6	2.7	2.9
Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Volusia	173.0	198.3	226.6	222.3	216.1	227.8	244.9
Wakulla	2.4	1.8	1.4	1.6	1.6	1.7	1.8
Walton	31.5	50.9	54.3	66.8	68.3	72.0	77.4
Washington	0.4	0.4	0.5	0.5	0.7	0.7	0.8
<b>TOTAL</b>	<b>4,958.6</b>	<b>5,653.8</b>	<b>6,240.3</b>	<b>6,381.3</b>	<b>6,683.9</b>	<b>7,044.8</b>	<b>7,573.2</b>

TABLE 9.7

ESTIMATED TAXABLE SALES FOR TOURIST DEVELOPMENT TAX  
Based on Ratio of Room Sales to Total Transient Facility Sales  
Counties Currently Not Levying the Tax

STATE FISCAL YEAR  
(\$ in millions)

County	Transient Facility Taxable Sales# 1993-94(est)	Est tax base low room ratio (55.2%)	Est tax base aver room ratio (70.0%)	Est tax base high room ratio (81.6%)
Baker	\$0.9	\$0.5	\$0.6	\$0.7
Calhoun	0.1	0.1	0.1	0.1
DeSoto	2.0	1.1	1.4	1.6
Dixie	0.9	0.5	0.6	0.7
Franklin	7.4	4.1	5.2	6.0
Gadsden	0.7	0.4	0.5	0.6
Gilchrist	0.4	0.2	0.3	0.3
Glades	1.1	0.6	0.8	0.9
Gulf	2.0	1.1	1.4	1.6
Hamilton	2.9	1.6	2.0	2.4
Hardee	0.7	0.4	0.5	0.6
Hendry	2.0	1.1	1.4	1.6
Highlands	17.3	9.5	12.1	14.1
Holmes	1.1	0.6	0.8	0.9
Jackson	5.2	2.9	3.6	4.2
Jefferson	0.2	0.1	0.1	0.2
Lafayette	0.0	0.0	0.0	0.0
Levy	4.7	2.6	3.3	3.8
Liberty	0.2	0.1	0.1	0.2
Madison	1.2	0.7	0.8	1.0
Marion	43.1	23.8	30.2	35.2
Martin	17.3	9.5	12.1	14.1
Sumter	5.0	2.8	3.5	4.1
Taylor	2.9	1.6	2.0	2.4
Union	0.0	0.0	0.0	0.0
Wakulla	1.8	1.0	1.3	1.5
Washington	0.8	0.4	0.6	0.7
<b>Total</b>	<b>\$122.0</b>	<b>\$67.3</b>	<b>\$85.4</b>	<b>\$99.5</b>

# Includes meal, beverage and miscellaneous sales in addition to room rentals.

Source: Florida Department of Revenue, June, 1993



## **CHAPTER 10: COUNTY CONSTITUTIONAL OFFICERS' SALARIES**

Chapter 145 and Sections 230.202 and 230.303, Florida Statutes

### **Brief Overview**

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and has continued under the Constitution of 1968. Under the provisions of s. 145.16, F.S., special laws or general laws of local application pertaining to the compensation of the county officers are prohibited. The salaries of all county constitutional officers are set by state law, except for officials in charter counties where the home rule charter contains provisions specifying that officer salaries are to be determined at the local level.

In 1961, the Legislature determined the most practical basis to arrive at an adequate, uniform salary system is a classification of counties based on the county's population. The latest official population estimate for each county serves as the main component of the salary computation. The salary formula contains five components in addition to population. Three components, the base salary, the group rate, and the initial factor remain the same unless a change is made through a statutory amendment. The other two components, the cumulative factor and the annual factor, change every year. The cumulative factor is the product of multiplying the annual factor and cumulative factor from the previous year. The annual factor is based on promotions and minimum salary adjustments, in conjunction with the average percent salary increase of state career service employees. The Florida Department of Management Services certifies the annual and cumulative factors in late August to early September of each year.

Using the certified factors, staff of the Florida ACIR compute and distribute the actual salary figures to the constitutional officers. During the 1984 legislative session, the statute requiring the Florida Department of Community Affairs to compute the annual salaries for county constitutional officers was deleted. Although not officially required by law, the Florida ACIR agreed to compute the salaries of county officers as a service. As an additional service, the Florida ACIR provides estimated salaries to county officers in March in order to assist in the local government budgetary process.

### **Major General Law Amendments**

The 1885 Florida Constitution required the Legislature to fix by law the compensation of all county officers pursuant to Art. III, Section 27, 1885 Florida Constitution and Art. VIII, S. 6, 1885 Florida Constitution.

Chapter 61-461, Laws of Florida,  
provided that county officials' salaries must be figured based on county population.

Article 2, Section 5, Subsection (c) Florida Constitution,  
was revised by the Constitutional Revision Commission to read:

"The powers, duties, compensation and method of payment of state and county officers shall be fixed by law."

This Subsection (c) combined a portion of Article III, Section 27 and Article XVI, Section 3 of the 1885 Constitution. The last part of Section 27 provided that the legislature should fix the duties and compensation of all state and county officers not otherwise provided for in the constitution by law. The new constitution added that the powers of such officers also shall be fixed by law.

The current structure of Subsection (c) added a new element to the constitution by providing that the method of payment of state and county officers shall be fixed by law. The most closely related provision in the 1885 Constitution as amended (Article XVI, Section 3) simply stated that every officer's salary was payable on his requisition.

Chapter 69-211, Laws of Florida,  
clarified the original legislative intent which formed the basis for uniform computation of constitutional officers' compensation by creating s. 145.16, F.S., as follows:

"(1) The legislature declares that the preservation of statewide uniformity of county officials' salaries is essential to the fulfillment of the legislative intent expressed in this chapter and intends by this section to prevent any laws which would allow officials in individual counties to be excepted from the uniform classification provided in this chapter.

(2) Pursuant to Section 11 (a) (21), Art. III of the state constitution, the legislature hereby prohibits special laws or general laws of local application pertaining to the compensation of the following county officials:

- (a) Members of the board of county commissioners;
- (b) Clerk of the circuit court;
- (c) Sheriff;
- (d) Superintendent of schools;
- (e) Supervisor of elections;
- (f) Tax assessor; and
- (g) Tax collector."

Chapter 69-346, Laws of Florida,  
reworded Section 145.011, F.S., to its current reading and deleted the lengthy criteria used to classify constitutional officers instituted by Chapter 67-576, Laws of Florida. This chapter law determined that population should be used as the basis of the classification scheme used to calculate uniform salary schedules.

Chapter 73-173, Laws of Florida,  
changed the definition of "population" used to calculate constitutional officers' salaries from using the decennial census to using "the latest annual determination of population." In addition, it provided that officer salaries be adjusted annually by a factor based upon the U.S. Department of Labor's Consumer Price Index (1967=100) and required the Florida Department of Administration to certify this factor.

Also, it limited the annual salary increase to be less than 20% excluding the special qualification salary. It established the base salary as a component of a formula to calculate salaries of all constitutional

officers and specified seven population groupings used to calculate the salaries of all constitutional officers. Finally, it allowed qualified Tax Assessors (later renamed Property Appraisers) to be the first constitutional officers to receive up to \$2,000 as a "special qualification salary."

Chapter 79-327, Laws of Florida,

provided for the salaries of all county officers to be adjusted annually, effective June 30, 1979, based on the average percent increase in State Career Service employees' salaries as determined by the Department of Management Services (not to exceed 7 percent). In addition, it raised the base salaries for Supervisor of Elections \$4,300, effective October 1, 1978. (Note: a retroactive raise).

Chapter 80-377, Laws of Florida,

allowed, for the first time, the Clerk, Superintendent of Schools, Sheriff, Supervisor of Elections, and Tax Collector to qualify for the \$2,000 special qualification salary under specified conditions. In addition, it raised the base salaries and changed the group rates for seven county officers. The following salary range increases correspond to the different population groupings: School Board (\$2000-\$4000), Superintendent of Schools (\$800-\$1675), Clerk (\$700-\$1575), Sheriff (\$750-\$1575), Property Appraiser (\$2750-\$3565), Tax Collector (\$600 - \$1425), and Supervisor of Elections (\$3,328 all population categories). Also, it moved the statutes governing salary calculations for School Board Members and Superintendent of Schools from Chapter 145 to Chapter 230, Florida Statutes.

Chapter 85-322, Laws of Florida,

raised the base salaries for: Clerks/Comptrollers (\$1,300 increase in the base), Supervisor of Elections (\$1,300 increase in the base), Property Appraisers (\$1,300 increase in the base), Tax Collectors (\$4,450 increase in the base), Sheriffs (\$3,400 increase in the base), and Superintendent of Schools (\$1,300 increase in the base). In addition, it consolidated the lowest two population groupings used in the formula calculation into one population grouping. In other words, Population Group I (0-9,999) and Population Group II (10,000-49,999) were consolidated into population Group I (0-49,999).

Chapter 88-175, Laws of Florida,

revised the definition of the "Annual Factor."

Chapter 88-42, Laws of Florida,

raised by \$2,100, the base salaries for Clerks/Comptrollers, Tax Collectors, Property Appraisers, Supervisor of Elections.

Chapter 89-178, Laws of Florida,

raised by \$2,100, the base salary for Sheriffs.

Chapter 92-326, Laws of Florida,

included language in the appropriations implementing bill that set 1992-93 compensation for School Board Members and elected School Superintendents at 1991-92 levels to reflect recently-discovered ambiguities over whether elected district school officials were eligible to receive the annual cost of living salary adjustments provided for in s. 145.19, F.S.

### **1993 General Law Amendments**

Chapter 93-146, Laws of Florida, (HB 1545)

ratified previous salary increases awarded to school officials under the provisions of this section in order to address uncertainties concerning the eligibility of elected district school officials for the annual salary adjustments provided for in s. 145.19, F.S. In addition, the legislation amended relevant provisions of

Chapters 145 and 230, F.S., in order to continue to provide for annual adjustments in elected district school officials' salaries in a manner similar to those awarded to county constitutional officers.

## **General Provisions Under Chapter 145 and Chapter 230, Florida Statutes**

### **School District Officials**

As a result of statutory ambiguity in defining the relevant fiscal year, the effective date of the salary increases for Superintendents of Schools and School Board Members is unclear. Section 145.19(2), F.S., requires that county officers' salaries be adjusted "each fiscal year", but fails to specify whether the state or local fiscal year shall be applied. The local government fiscal year, October 1 to September 30, applies to all county officers except Superintendents of Schools and School Board Members. Florida's school districts operate on a July 1 to June 30 fiscal year, which corresponds with the state fiscal year. The absence of statutory clarification on this issue has resulted in uncertainty concerning the effective date of salary increases for school district officials.

Annual salary increases for school district officials are subject to further uncertainty due to the timing of the annual factor certification process by the Department of Management Services, pursuant to s. 145.19(2), F.S. Depending on the complexity involved in calculating the annual factor, the Department of Management Services does not certify the annual factor until August or September. Therefore, the certification process is tailored to the local government fiscal year and presents no difficulties for most county officials. In light of the uncertainty regarding the effective date of school official salaries, local school district officials have had to develop their own policies in this area. In the past, salary increases in most school districts have been considered to be effective July 1, with the Superintendent of Schools and School Board Members receiving retroactive payments in September or October for these increases.

A final ambiguity that surfaced in recent years concerning salary levels for elected school district officials pertains to their eligibility for annual increases based upon increases awarded to state career service employees under the provisions of s. 145.19, F.S. Pursuant to its statutory responsibility under Chapter 80-377, Laws of Florida, the Department of Community Affairs (DCA) incorporated the provisions of s. 145.19, F.S., in computing School Board Member and elected School Superintendent salaries over the 1980-84 period. The ACIR followed this method after DCA's statutory responsibility for determining county officer salaries was deleted by the legislature in 1984. However, a review of relevant statutes undertaken by legislative staff over the 1991-92 interim determined that the computation of School Board Member salaries should be based solely on the provisions of s. 230.202, F.S. In addition, legislative staff determined that minimum salaries for elected district School Superintendents should be based solely on the provisions of s. 230.303, F.S. Although the 1992 Florida Legislature responded to these uncertainties by freezing the salaries of School Board Members and elected School Superintendents for FY 1992-93 at 1991-92 levels, the 1993 Legislature adopted legislation that expressed the intent to ratify

previous salary increases awarded to school officials under the provisions of s. 145.19, F.S. Beyond this, the legislation amended relevant provisions of Chapters 145 and 230, F.S., in order to provide for future annual adjustments in elected district school officials' salaries in a manner similar to those awarded to county constitutional officers.<sup>1</sup>

### \$2,000 Supplement

County officials from both charter and non-charter counties are eligible for a \$2,000 supplement to their salary. Certification programs are offered to the Clerks of Court, Property Appraisers, Sheriffs, Tax Collectors, Supervisors of Elections, and Superintendents of Schools. After they are certified they receive the special qualification salary. The \$2,000 supplement is added to their salary after all calculations are completed; therefore, it is not subject to adjustment factors.

### Salary Computation Method

The **first step** is to determine which population group number corresponds with the county estimated population. **Table 11.1** lists the official 1992 state population estimates that were used to estimate the salaries for the local government FY 1993-94.

Two sets of population groupings are used to determine salary figures. For Set 1 the first group number includes counties with a population less than 49,999, while the first group number in Set 2 includes counties with a population less than 9,999. Both sets of population groupings are listed below.

SET 1: For Clerk of Court, Tax Collector, Property Appraiser, Supervisor of Elections, Sheriff, and Comptroller:

<u>Group Number</u>	<u>Minimum Population</u>		<u>Maximum Population</u>
I	0	-	49,999
II	50,000	-	99,999
III	100,000	-	199,999
IV	200,000	-	399,999
V	400,000	-	999,999
VI	1,000,000	and	above

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<sup>1</sup> See HB 1545, which became Chapter 93-146, Laws of Florida.

SET 2: For County Commissioners:

Group Number	Minimum Population	Maximum Population
I	0	- 9,999
II	10,000	- 49,999
III	50,000	- 99,999
IV	100,000	- 199,999
V	200,000	- 399,999
VI	400,000	- 999,999
VII	1,000,000	and above

The **second step** is to determine which set of base salaries and group rates is applicable. **Table 10.1** displays four sets of base salaries and group rates. The first set of base salaries and group rates includes four of the seven county constitutional officers that are addressed in this report: Clerk of Court, Tax Collector, Property Appraiser, and Comptroller. The remaining county officers addressed in this report each have a separate set of base salaries and group rates. Set II applies to Supervisors of Elections, Set III applies to County Commissioners, and Set IV applies to Sheriffs. The base salary and group rate to be used for the salary computation corresponds with the population group number determined in the first step.

The **third step** involves computing the salary using the formula listed below. Based on the appropriate population group number, subtract the minimum population from the county's population estimate to get the population above the category minimum, then multiply by the group rate. Add this value to the base salary, and then multiply this value by the initial factor, cumulative factor, and annual factor.

Salary Formula

$$\text{Adjusted Salary} = \text{Base Salary} + [\text{Population Above Group Minimum} \times \text{Group Rate}] \times \text{Initial Factor} \\ \times \text{Cumulative Factor} \times \text{Annual Factor}$$

Sample Computation of Salary

Alachua County:	Tax Collector
Population :	186,201
Group Number (III) Minimum:	100,000
Base Salary:	\$27,550
Group Rate:	.02625
Adjusted Salary:	\$75,722

$$\text{Adjusted Salary} = \$ 27,550 + [(186,201-100,000) \times .02625] \times 1.292 \times 1.895 \times 1.0374 = \$ 75,722$$

## Estimated Salaries for County Constitutional Officers

**Table 10.2** displays the estimated salary figures for seven county officers. The estimated salaries were distributed by the ACIR in May. An estimated annual factor of 1.0374 was used to estimate the salaries. This estimated annual factor of 1.0374 is an average of the actual annual factors from the past five years. The initial and cumulative factors used in the calculation of these estimates are 1.292 and 1.895 respectively. After the annual factor and cumulative factor are certified by the Department of Management Services, the actual salary figures for FY 1993-94 will be distributed in early September. If you have not received a copy of the estimated salaries or actual salaries in the past, but you would like to be included on the mailing list, please call the Florida ACIR at (904) 488-9627 (Suncom 278-9627).

**Table 10.1**

**Salary Computation Statistics**

<u>County Officer(s)</u>	<u>Population Group Numbers</u>	<u>Base Salary</u>	<u>Group Rate</u>
<u>Set I</u>			
Clerk of the Court	I	\$21,250	.07875
Comptroller	II	24,400	.06300
Tax Collector	III	27,550	.02625
Property Appraiser	IV	30,175	.01575
	V	33,325	.00525
	VI	36,475	.00400
<u>Set II</u>			
Supervisor of Elections	I	\$17,228	.075
	II	20,228	.060
	III	23,228	.025
	IV	25,728	.015
	V	28,728	.005
	VI	31,728	.004
<u>Set III</u>			
County Commissioners	I	\$4,500	.150
	II	6,000	.075
	III	9,000	.060
	IV	12,000	.045
	V	16,500	.015
	VI	19,500	.005
	VII	22,500	.000
<u>Set IV</u>			
Sheriff	I	\$23,350	.07875
	II	26,500	.06300
	III	29,650	.02625
	IV	32,275	.01575
	V	35,425	.00525
	VI	38,575	.00400



TABLE 10.2

ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS  
For FY 1993-94

(Based on Cumulative Factor: 1.895 & Est. Annual Factor: 1.0374)

County	Tax Collector	Clerk of the Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners
ALACHUA *	\$75,722	\$75,722	\$75,722	\$75,722	\$64,471	\$81,056	\$40,331
BAKER	\$57,805	\$57,805	\$57,805	\$57,805	\$47,407	\$63,139	\$16,984
BAY	\$72,064	\$72,064	\$72,064	\$72,064	\$60,987	\$77,398	\$34,062
BRADFORD	\$58,585	\$58,585	\$58,585	\$58,585	\$48,150	\$63,918	\$17,727
BREVARD *	\$84,879	\$84,879	\$84,879	\$84,879	\$73,192	\$90,213	\$49,753
BROWARD *	\$95,631	\$95,631	\$95,631	\$95,631	\$83,574	\$100,965	\$57,148
CALHOUN	\$56,339	\$56,339	\$56,339	\$56,339	\$46,011	\$61,673	\$15,588
CHARLOTTE *	\$71,220	\$71,220	\$71,220	\$71,220	\$60,183	\$76,554	\$32,614
CITRUS	\$69,754	\$69,754	\$69,754	\$69,754	\$58,787	\$75,088	\$30,269
CLAY *	\$70,867	\$70,867	\$70,867	\$70,867	\$59,847	\$76,200	\$32,008
COLLIER	\$74,542	\$74,542	\$74,542	\$74,542	\$63,347	\$79,876	\$38,310
COLUMBIA	\$63,012	\$63,012	\$63,012	\$63,012	\$52,366	\$68,346	\$21,943
DADE *	\$102,629	\$102,629	\$102,629	\$102,629	\$90,572	\$107,963	\$57,148
DESOTO	\$58,939	\$58,939	\$58,939	\$58,939	\$48,487	\$64,273	\$18,064
DIXIE	\$56,160	\$56,160	\$56,160	\$56,160	\$45,840	\$61,494	\$15,417
DUVAL *	\$88,557	\$88,557	\$88,557	\$88,557	\$76,694	\$93,891	\$53,256
ESCAMBIA	\$79,354	\$79,354	\$79,354	\$79,354	\$67,930	\$84,688	\$44,492
FLAGLER	\$60,373	\$60,373	\$60,373	\$60,373	\$49,853	\$65,707	\$19,430
FRANKLIN	\$55,847	\$55,847	\$55,847	\$55,847	\$45,542	\$61,181	\$14,999
GADSDEN	\$62,468	\$62,468	\$62,468	\$62,468	\$51,848	\$67,802	\$21,425
GILCHRIST	\$56,012	\$56,012	\$56,012	\$56,012	\$45,700	\$61,346	\$15,277
GLADES	\$55,600	\$55,600	\$55,600	\$55,600	\$45,307	\$60,934	\$14,529
GULF	\$56,313	\$56,313	\$56,313	\$56,313	\$45,986	\$61,647	\$15,563
HAMILTON	\$56,280	\$56,280	\$56,280	\$56,280	\$45,955	\$63,519	\$15,532
HARDEE	\$58,185	\$58,185	\$58,185	\$58,185	\$47,769	\$63,519	\$17,346
HENDRY	\$59,542	\$59,542	\$59,542	\$59,542	\$49,062	\$64,876	\$18,639
HERNANDO	\$70,515	\$70,515	\$70,515	\$70,515	\$59,512	\$75,849	\$31,406
HIGHLANDS	\$65,519	\$65,519	\$65,519	\$65,519	\$54,754	\$70,853	\$26,236
HILLSBOROUGH *	\$90,696	\$90,696	\$90,696	\$90,696	\$78,732	\$96,030	\$55,294
HOLMES	\$57,211	\$57,211	\$57,211	\$57,211	\$46,841	\$62,545	\$16,418
INDIAN RIVER	\$69,029	\$69,029	\$69,029	\$69,029	\$58,096	\$74,363	\$29,578
JACKSON	\$62,489	\$62,489	\$62,489	\$62,489	\$51,868	\$67,823	\$21,445
JEFFERSON	\$56,441	\$56,441	\$56,441	\$56,441	\$46,108	\$61,775	\$15,685
LAFAYETTE	\$55,092	\$55,092	\$55,092	\$55,092	\$44,823	\$60,426	\$13,560
LAKE	\$74,147	\$74,147	\$74,147	\$74,147	\$62,971	\$79,481	\$37,631
LEE	\$82,675	\$82,675	\$82,675	\$82,675	\$71,092	\$88,008	\$47,654
LEON	\$76,745	\$76,745	\$76,745	\$76,745	\$65,445	\$82,078	\$42,006
LEVY	\$59,465	\$59,465	\$59,465	\$59,465	\$48,988	\$64,799	\$18,565
LIBERTY	\$55,074	\$55,074	\$55,074	\$55,074	\$44,806	\$60,408	\$13,527
MADISON	\$57,380	\$57,380	\$57,380	\$57,380	\$47,002	\$62,714	\$16,579
MANATEE	\$77,414	\$77,414	\$77,414	\$77,414	\$66,083	\$82,748	\$42,644
MARION	\$76,907	\$76,907	\$76,907	\$76,907	\$65,600	\$82,241	\$42,162
MARTIN	\$70,310	\$70,310	\$70,310	\$70,310	\$59,316	\$75,644	\$31,054
MONROE	\$66,929	\$66,929	\$66,929	\$66,929	\$56,097	\$72,263	\$27,579
NASSAU	\$63,083	\$63,083	\$63,083	\$63,083	\$52,434	\$68,417	\$22,011

\* Denotes Charter County

NOTE: These figures do not include the \$2,000 supplement for certification.

SOURCE: Florida ACIR, May 1993

TABLE 10.2 - continued

ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS  
For FY 1993-94

(Based on Cumulative Factor: 1.895 & Est. Annual Factor: 1.0374)

County	Tax Collector	Clerk of the Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commis- sioners
OKALOOSA	\$73,308	\$73,308	\$73,308	\$73,308	\$62,172	\$78,642	\$36,193
OKEECHOBEE	\$60,194	\$60,194	\$60,194	\$60,194	\$49,682	\$65,528	\$19,259
ORANGE *	\$88,811	\$88,811	\$88,811	\$88,811	\$76,937	\$94,145	\$53,499
OSCEOLA *	\$71,292	\$71,292	\$71,292	\$71,292	\$60,252	\$76,626	\$32,737
PALM BEACH *	\$91,269	\$91,269	\$91,269	\$91,269	\$79,278	\$96,603	\$55,839
PASCO	\$80,253	\$80,253	\$80,253	\$80,253	\$68,786	\$85,587	\$45,348
PINELLAS *	\$90,786	\$90,786	\$90,786	\$90,786	\$78,818	\$96,120	\$55,379
POLK	\$84,921	\$84,921	\$84,921	\$84,921	\$73,232	\$90,255	\$49,793
PUTNAM	\$64,814	\$64,814	\$64,814	\$64,814	\$54,083	\$70,148	\$25,564
ST. JOHNS	\$68,121	\$68,121	\$68,121	\$68,121	\$57,232	\$73,455	\$28,714
ST. LUCIE	\$73,904	\$73,904	\$73,904	\$73,904	\$62,739	\$79,238	\$37,215
SANTA ROSA	\$68,053	\$68,053	\$68,053	\$68,053	\$57,167	\$73,387	\$28,649
SARASOTA *	\$80,130	\$80,130	\$80,130	\$80,130	\$68,669	\$85,464	\$45,231
SEMINOLE *	\$80,877	\$80,877	\$80,877	\$80,877	\$69,380	\$86,211	\$45,942
SUMTER	\$60,585	\$60,585	\$60,585	\$60,585	\$50,055	\$65,919	\$19,632
SUWANNEE	\$59,486	\$59,486	\$59,486	\$59,486	\$49,008	\$64,820	\$18,585
TAYLOR	\$57,458	\$57,458	\$57,458	\$57,458	\$47,077	\$62,792	\$16,654
UNION	\$56,262	\$56,262	\$56,262	\$56,262	\$45,937	\$61,595	\$15,514
VOLUSIA*	\$84,002	\$84,002	\$84,002	\$84,002	\$72,356	\$89,336	\$48,918
WAKULLA	\$56,905	\$56,905	\$56,905	\$56,905	\$46,550	\$62,239	\$16,127
WALTON	\$59,911	\$59,911	\$59,911	\$59,911	\$49,413	\$65,245	\$18,990
WASHINGTON	\$57,460	\$57,460	\$57,460	\$57,460	\$47,079	\$62,794	\$16,656

\* Denotes Charter County

NOTE: These figures do not include the \$2,000 supplement for certification.

SOURCE: Florida ACIR, May 1993

## **CHAPTER 11: COUNTY AND MUNICIPAL POPULATION: STATE METHODOLOGIES AND APPLICATIONS**

### **Brief Overview**

Both estimates and projections of local government populations have become increasingly important for revenue distribution and planning throughout the state. Annually updated population estimates and projections now play an integral role in calculating and forecasting municipal and county revenue sharing funding as in all formula-driven state shared revenue programs. Annual estimates of municipal and county population have been required by state law since 1972. Chapter 72-360, Laws of Florida, commonly known as "the Revenue Sharing Act of 1972," initiated this requirement. This act designated separate revenue sharing trust funds for municipalities and counties utilizing two separate formulas to distribute funds. Each formula required an annual estimation of population for each county and municipality.

For the years in between the decennial censuses, population estimates and projections are generated at the Bureau of Economic and Business Research (BEBR), University of Florida and are available to state officials for a variety of applications in the executive and legislative branches of government. Section 186.901, F.S., specifies the requirements placed on the local government population estimates generated by BEBR.

186.901 Population census determination. (1) The Executive Office of the Governor, either through its own resources or by contract, shall produce population estimates of local governmental units as of April 1 of each year, utilizing accepted statistical practices. The population of local governments, as determined by the Executive Office of the Governor, shall apply to any revenue-sharing formula with local governments under the provisions of ss. 218.20-218.26, part II of Chapter 218. For municipal annexations or consolidations occurring during the period April 1 through February 28, the Executive Office of the Governor shall determine the population count of the annexed areas as of April 1 and include such in its certification to the Department of Revenue for the annual revenue-sharing calculation.

(2)(a) Population shall be computed as the number of residents, employing the same general guidelines used by the United States Bureau of the Census.

(b) For the purpose of revenue-sharing distribution formulas and distribution proportions for the local government half-cent sales tax, inmates and patients residing in institutions operated by the Federal Government, the Department of Corrections, or the Department of Health and Rehabilitative Services shall not be considered to be residents of the governmental unit in which the institutions are located.

(c) Nothing herein shall be construed to prohibit the separate determination of any categories of persons, whether residents or nonresident.

(3) In cases of annexation or consolidation, local governments shall be required to submit to the Executive Office of the Governor, within 30 days following annexation or consolidation, a statement as to the population census effect of the action.

(4) Estimates of inmates and patients pursuant to paragraph (2)(b) shall be separately stated in population reports issued pursuant to this section.

The population totals presented in **Tables 11.1** and **11.2** refer to the resident or permanent populations, which also include the inmate populations and patients residing in institutions operated by the Federal Government, the Department of Corrections, and the Department of Health and Rehabilitative Services.

### **County and Municipal Population Estimates (Table 11.1)**

**Figure 11.1** presents a time frame for the generation and availability of demographic data during the 1993-94 state fiscal year. **Table 11.1** displays the population estimates for April 1, 1992, along with the 1980 and adjusted 1990 census figures and the revised 1991 population estimates. It is important to keep in mind that the accuracy of population estimates decreases for each subsequent year during the decade following the decennial census.

During the summer months of this year, BEBR will generate the April 1, 1993, population estimates. These estimates should be distributed to local governments in August, and local governments will be allowed to contest the estimates before the final version is sent to the Legislature. The procedure for contesting the estimates involves the completion of a BEBR form that accompanies the distributed estimates. A local government challenging an estimate is strongly encouraged to notify BEBR of that challenge prior to the stated deadline and to provide BEBR with supporting documentation for the methodology used to produce the preferred estimate.

In February of 1994, the April 1, 1993, population estimates will be published in the Florida Estimates of Population by BEBR. As explained in that publication, the methodology used to generate the population estimates is based on housing unit data in each city or county. In the housing-unit methodology applied by BEBR, the final estimate equals the number of permanently occupied housing units times the average number of persons occupying these housing units with the number of persons living in group quarters (college dormitories, military barracks, and penal institutions) added to that product.

**Population Estimate = [(# of permanently occupied housing units) X (average # of persons occupying the housing units)] + (# of persons living in group quarters)**

The number of permanently occupied housing units or households is considered a very important parameter in the estimation formula. An accurate determination of the number of occupied housing units depends on the availability of complete and current building permit information and/or residential electric customer information. While BEBR has found the residential electric customer data to be more accurate in estimating the number of households, the best population estimates are derived when both data series are available.

The average household size across each local government will be based on a combination of 1990 census data and observed shifts in the type of housing units (single family, multiple family, and mobile homes) in each local government's jurisdiction. The local government population inhabiting group quarters during the years after the 1990 census will be estimated by a technique based on the ratio of the 1990 total population in group quarters to the 1990 population living in housing units. Data on state supported populations, such as the number of people in prisons, will also be used as part of this procedure in addition to a systematic tracking of the group quarters population. This tracking is done to make sure the rate of the growth in the group quarters population remains consistent with that of the household population.

A more complete explanation of the methodology used to estimate county and municipal populations is given in the BEBR publication, 1992 Florida Estimates of Population, dated February, 1993.

### **Municipal and County Population Estimates and Projections (Tables 11.1 & 11.2)**

County population projections are generated to serve the Florida Consensus Estimating Conferences defined by s. 216.133, F.S., and subject to ss. 216.134 and 216.136, F.S. These population projections are used by state agencies for planning purposes, and presented in this handbook for use by local governments. County population projections have been published in Book 3, Volume 8 (Spring 1992) of the Florida Consensus Estimating Conference series titled, State of Florida Population and Demographic Forecast. In addition, 1993 county population estimates by age group, race, and sex are available in the same publication. The Spring 1993 version of this publication, which would contain the 1994 county population estimates, should be available in the near future. Contact the Economic and Demographic Research Division (EDR) of the Florida Legislature at (904) 487-1402 for more information regarding these publications.

The county projections, for 1995, 2000, 2010, displayed in **Table 11.2** are based on modified 1990 census population counts. A more complete explanation of the methodology used for projecting county populations appears in another BEBR publication. The appropriate reference is, "Projections of Florida Population by County, 1992-2020," Population Studies, Volume 26, Number 1, Bulletin No. 103, February, 1993. The 1991 (revised) and 1992 population estimates for Florida counties and municipalities appearing in **Tables 11.1 and 11.2** are the official ones prepared under a contractual agreement between the Florida Legislature and the Bureau of Business and Economic Research (BEBR), University of Florida.

Questions regarding the population estimates and projections appearing in **Tables 11.1 and 11.2** should be directed to the Bureau of Economic and Business Research (BEBR), University of Florida at (904) 392-0171 (Suncom 622-0171).

**Figure 11.1**

**Time Frame for the Generation and Availability of Demographic Data  
of Interest to Local Governments:  
1993-94 State Fiscal Year**

<b>September 1993</b>	<p>Preliminary population estimates for counties, municipalities, and consolidated governments as of April 1, 1993, will be provided by the Bureau of Economic and Business Research (BEBR) to the Legislature by September 1, 1993. In addition, BEBR will report to the Legislature the population of areas annexed between April 1, 1992, and March 31, 1993, as reported on the annexation ordinance and as estimated by BEBR.</p> <p>The results of an electric utility survey and active residential meter data as of April 1, 1993, by company and municipalities served by that company will be made available to the Legislature by BEBR no later than September 15, 1993.</p> <p>County estimates of the number of persons residing in prisons, college dormitories, military barracks, and long-term hospitals as of April 1, 1993, will be made available to the Legislature by BEBR no later than September 15, 1993.</p>
<b>October 1993</b>	<p>Fall 1993 State Demographic Estimating Conference. (tentative)</p>
<b>November 1993</b>	<p>Final population estimates for counties, municipalities, and consolidated governments as of April 1, 1993, will be provided to the Legislature by BEBR no later than November 1, 1993.</p> <p>Preliminary population projections of total population for the state, by five-year intervals from April 1, 1995, to April 1, 2020, will be made available to the Legislature by BEBR. The state population projections will be consistent with the April 1, 1994, to April 1, 1995, state population projections made during the Fall 1993 State Demographic Estimating Conference.</p>
<b>February 1994</b>	<p>Spring 1994 State Demographic Estimating Conference. (tentative)</p> <p>Low, medium, and high projections of total population for each county, by five-year intervals from April 1, 1995, to April 1, 2020, consistent with the April 1, 1995, state population projections made by the Demographic Estimating Conference during the Fall 1993 estimating conference and with the state population projections made by BEBR will be made available to the Legislature by February 15, 1994.</p>
<b>March 1994</b>	<p>BEBR will deliver to the Legislature and the Governor's Office of Planning and Budgeting, no later than March 1, 1994, the <u>Florida Estimates of Population</u>, reporting the finalized April 1, 1993, populations.</p>
<b>May 1994</b>	<p>For the state and each county, population estimates by age, sex, and race for April 1, 1993, and population projections by age, sex, and race by five-year intervals from April 1, 1995, to April 1, 2010, will be made available to the Legislature by BEBR.</p>

TABLE 11.1

**CENSUS POPULATION COUNTS AND BEBR POPULATION ESTIMATES  
BY COUNTY AND MUNICIPALITY  
1980, 1990, 1991, and 1992**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates
<b>ALACHUA</b>	<b>151,369</b>	<b>181,596</b>	<b>183,773</b>	<b>186,201</b>
Alachua	3,561	4,541	4,655	4,853
Archer	1,230	1,372	1,424	1,406
Gainesville	81,371	85,075	84,849	85,587
Hawthorne	1,303	1,305	1,307	1,366
High Springs	2,491	3,144	3,181	3,256
LaCrosse	170	122	124	124
Micanopy	737	626	620	620
Newberry	1,826	1,644	1,662	1,885
Waldo	993	1,017	1,012	1,016
UNINCORPORATED	57,687	82,750	84,939	86,088
<b>BAKER</b>	<b>15,289</b>	<b>18,486</b>	<b>18,905</b>	<b>19,159</b>
Glen Saint Mary	462	480	470	471
Maclenny	3,851	3,966	4,007	4,026
UNINCORPORATED	10,976	14,040	14,428	14,662
<b>BAY</b>	<b>97,740</b>	<b>126,994</b>	<b>128,575</b>	<b>131,347</b>
Callaway	7,154	12,253	12,559	13,016
Cedar Grove	1,104	1,479	1,459	1,476
Lynn Haven	6,239	9,298	9,493	9,757
Mexico Beach	632	992	993	1,003
Panama City	33,346	34,378	34,723	35,427
Panama City Beach	2,148	4,051	4,115	4,227
Parker	4,298	4,598	4,632	4,710
Springfield	7,220	8,715	8,707	9,027
UNINCORPORATED	35,599	51,230	51,894	52,704
<b>BRADFORD</b>	<b>20,023</b>	<b>22,515</b>	<b>22,749</b>	<b>23,056</b>
Brooker	429	312	308	320
Hampton	466	296	297	299
Lawtey	692	676	674	674
Starke	5,306	5,226	5,038	5,011
UNINCORPORATED	13,130	16,005	16,432	16,752
<b>BREVARD</b>	<b>272,959</b>	<b>398,978</b>	<b>409,370</b>	<b>417,740</b>
Cape Canaveral	5,733	8,014	8,085	8,100
Cocoa	16,096	17,722	17,724	17,946
Cocoa Beach	10,926	12,123	12,306	12,387
Indialantic	2,883	2,844	2,834	2,839
Indian Harbour Beach	5,967	6,933	7,017	7,119
Malabar	1,118	1,977	2,106	2,147
Melbourne	46,536	59,646	61,295	62,426
Melbourne Beach	2,713	3,078	3,081	3,090
Melbourne Village	1,004	591	584	591
Palm Bay	18,560	62,543	64,926	66,963
Palm Shores	77	210	298	418
Rockledge	11,877	16,023	16,475	16,753
Satellite Beach	9,163	9,889	9,852	9,871
Titusville	31,910	39,394	39,783	40,405
West Melbourne	5,078	8,399	8,329	8,409
UNINCORPORATED	103,318	149,592	154,675	158,276

TABLE 11.1

**CENSUS POPULATION COUNTS AND BEBR POPULATION ESTIMATES  
BY COUNTY AND MUNICIPALITY  
1980, 1990, 1991, and 1992**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates
<b>BROWARD</b>	<b>1,018,257</b>	<b>1,255,488</b>	<b>1,278,384</b>	<b>1,294,090</b>
Coconut Creek	6,288	27,484	29,422	30,009
Cooper City	10,140	21,269	22,586	23,955
Coral Springs	37,349	79,443	83,235	86,327
Dania	11,796	13,163	16,817	16,898
Davie	20,515	47,217	49,033	50,259
Deerfield Beach	39,193	46,997	47,312	47,320
Ft. Lauderdale	153,279	149,238	148,661	147,678
Hacienda Village (1)	126			
Hallandale	36,517	30,997	30,890	30,933
Hillsboro Beach	1,554	1,748	1,752	1,746
Hollywood	121,323	121,696	122,668	123,296
Lauderdale-by-the-Sea	2,639	2,990	2,974	2,974
Lauderdale Lakes	25,426	27,341	27,196	27,577
Lauderhill	37,271	49,708	50,051	50,034
Lazy Lake Village	31	33	36	36
Lighthouse Point	11,488	10,378	10,388	10,391
Margate	35,900	42,985	43,562	44,346
Miramar	32,813	40,663	41,719	41,872
North Lauderdale	18,653	26,506	26,522	26,554
Oakland Park	22,944	26,326	26,590	27,596
Parkland	545	3,558	5,429	6,385
Pembroke Park	5,326	4,933	4,949	4,880
Pembroke Pines	35,776	65,452	68,305	70,909
Plantation	48,653	66,692	69,258	70,544
Pompano Beach	52,618	72,411	72,458	72,671
Sea Ranch Lakes	584	619	617	619
Sunrise	39,681	64,407	66,824	69,187
Tamarac	29,376	44,822	46,140	46,375
Wilton Manors	12,742	11,804	11,774	11,662
UNINCORPORATED	167,711	154,608	151,216	151,057
<b>CALHOUN</b>	<b>9,294</b>	<b>11,011</b>	<b>11,216</b>	<b>11,828</b>
Altha	478	497	496	524
Blountstown	2,632	2,404	2,365	2,508
UNINCORPORATED	6,184	8,110	8,355	8,796
<b>CHARLOTTE</b>	<b>58,460</b>	<b>110,975</b>	<b>115,557</b>	<b>118,682</b>
Punta Gorda	6,797	10,747	11,207	11,587
UNINCORPORATED	51,663	100,228	104,350	107,095
<b>CITRUS</b>	<b>54,703</b>	<b>93,515</b>	<b>95,915</b>	<b>98,623</b>
Crystal River	2,778	4,044	4,045	4,046
Inverness	4,095	5,797	5,973	6,140
UNINCORPORATED	47,830	83,674	85,897	88,437
<b>CLAY</b>	<b>67,052</b>	<b>105,986</b>	<b>108,191</b>	<b>113,382</b>
Green Cove Springs	4,154	4,497	4,593	4,671
Keystone Heights	1,056	1,315	1,329	1,311
Orange Park	8,766	9,488	9,445	9,448
Penney Farms	630	609	619	638
UNINCORPORATED	52,446	90,077	92,205	97,314



TABLE 11.1

**CENSUS POPULATION COUNTS AND BEBR POPULATION ESTIMATES  
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County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates
<b>COLLIER</b>	<b>85,971</b>	<b>152,099</b>	<b>161,600</b>	<b>168,514</b>
Everglades	524	321	339	340
Naples	17,581	19,505	19,781	19,868
UNINCORPORATED	67,866	132,273	141,480	148,306
<b>COLUMBIA</b>	<b>35,399</b>	<b>42,613</b>	<b>43,534</b>	<b>45,192</b>
Fort White	386	468	482	502
Lake City	9,257	10,005	10,015	10,087
UNINCORPORATED	25,756	32,140	33,037	34,603
<b>DADE</b>	<b>1,625,509</b>	<b>1,937,094</b>	<b>1,961,694</b>	<b>1,982,901</b>
Bal Harbour	2,973	3,045	3,026	3,033
Bay Harbor Islands	4,869	4,703	4,676	4,721
Biscayne Park	3,088	3,068	3,041	3,081
Coral Gables	43,241	40,091	40,404	40,700
El Portal	2,055	2,457	2,447	2,461
Florida City	6,174	5,978	6,059	6,067
Golden Beach	612	774	783	805
Hialeah	145,254	188,008	192,006	195,579
Hialeah Gardens	2,700	7,727	8,493	9,259
Homestead	20,668	26,694	27,049	27,087
Indian Creek Village	103	44	44	44
Islandia	12	13	13	13
Key Biscayne (2)				8,897
Medley	537	663	707	821
Miami	346,681	358,648	359,176	359,973
Miami Beach	96,298	92,639	92,939	93,461
Miami Shores	9,244	10,084	10,095	10,097
Miami Springs	12,350	13,268	13,183	13,230
North Bay	4,920	5,383	5,490	5,550
North Miami	42,566	50,001	49,544	50,090
North Miami Beach	36,533	35,361	35,272	35,268
Opa-locka	14,460	15,283	15,187	15,255
Pennsuco (1)	15			
South Miami	10,895	10,404	10,449	10,459
Surfside	3,763	4,108	4,129	4,204
Sweetwater	8,251	13,909	14,036	14,096
Virginia Gardens	2,098	2,212	2,202	2,199
West Miami	6,076	5,727	5,724	5,712
UNINCORPORATED	799,073	1,036,802	1,055,520	1,060,739
<b>DE SOTO</b>	<b>19,039</b>	<b>23,865</b>	<b>24,534</b>	<b>24,830</b>
Arcadia	6,002	6,488	6,498	6,482
UNINCORPORATED	13,037	17,377	18,036	18,348
<b>DIXIE</b>	<b>7,751</b>	<b>10,585</b>	<b>10,534</b>	<b>10,933</b>
Cross City	2,154	2,041	1,995	2,028
Horseshoe Beach	304	252	244	235
UNINCORPORATED	5,293	8,292	8,295	8,670
<b>DUVAL (3)</b>	<b>571,003</b>	<b>672,971</b>	<b>681,631</b>	<b>693,546</b>
Atlantic Beach	7,847	11,636	12,180	12,495
Baldwin	1,526	1,450	1,481	1,511
Jacksonville Beach	15,462	17,839	18,588	19,199
Neptune Beach	5,248	6,816	6,956	7,135
Jacksonville (Duval)	540,920	635,230	642,426	653,206

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<b>ESCAMBIA</b>	<b>233,794</b>	<b>262,798</b>	<b>265,118</b>	<b>267,800</b>
Century	2,394	1,989	1,979	1,967
Pensacola	57,619	59,198	59,197	59,833
UNINCORPORATED	173,781	201,611	203,942	206,000
<b>FLAGLER</b>	<b>10,913</b>	<b>28,701</b>	<b>30,465</b>	<b>31,999</b>
Beverly Beach	217	314	316	315
Bunnell	1,816	1,873	1,873	1,967
Flagler Beach	2,208	3,818	3,910	3,986
Marineland (part)	8	21	12	12
Painter's Hill (1)	40			
UNINCORPORATED	6,624	22,675	24,354	25,719
<b>FRANKLIN</b>	<b>7,661</b>	<b>8,967</b>	<b>9,221</b>	<b>9,368</b>
Apalachicola	2,565	2,602	2,640	2,680
Carrabelle	1,304	1,200	1,204	1,219
UNINCORPORATED	3,792	5,165	5,377	5,469
<b>GADSDEN</b>	<b>41,674</b>	<b>41,105</b>	<b>42,194</b>	<b>42,472</b>
Chattahoochee	5,332	4,382	4,538	4,334
Greensboro	562	586	586	597
Gretna	1,557	1,981	2,041	2,015
Havana	2,782	1,717	1,738	1,777
Midway (4)		976	1,118	1,118
Quincy	8,591	7,452	7,415	7,472
UNINCORPORATED	22,850	24,011	24,758	25,159
<b>GILCHRIST</b>	<b>5,767</b>	<b>9,667</b>	<b>9,984</b>	<b>10,196</b>
Bell	227	267	256	279
Fanning Springs (part)	164	230	237	240
Trenton	1,131	1,287	1,310	1,292
UNINCORPORATED	4,245	7,883	8,181	8,385
<b>GLADES</b>	<b>5,992</b>	<b>7,591</b>	<b>7,922</b>	<b>8,135</b>
Moore Haven	1,250	1,432	1,453	1,537
UNINCORPORATED	4,742	6,159	6,469	6,598
<b>GULF</b>	<b>10,658</b>	<b>11,504</b>	<b>11,576</b>	<b>11,700</b>
Port St. Joe	4,027	4,044	4,056	4,057
Wewahitchka	1,742	1,779	1,772	1,786
Ward Ridge (1)	104			
UNINCORPORATED	4,785	5,681	5,748	5,857
<b>HAMILTON</b>	<b>8,761</b>	<b>10,930</b>	<b>10,996</b>	<b>11,535</b>
Jasper	2,093	2,099	2,099	2,101
Jennings	749	712	707	717
White Springs	781	704	699	753
UNINCORPORATED	5,138	7,415	7,491	7,964

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<b>HARDEE</b>	<b>20,357</b>	<b>19,499</b>	<b>19,812</b>	<b>21,058</b>
Bowling Green	2,310	1,836	1,836	1,867
Wauchula	3,296	3,253	3,385	3,469
Zolfo Springs	1,495	1,219	1,227	1,231
UNINCORPORATED	13,256	13,191	13,364	14,491
<b>HENDRY</b>	<b>18,599</b>	<b>25,773</b>	<b>27,231</b>	<b>27,844</b>
Clewiston	5,219	6,085	6,243	6,154
La Belle	2,287	2,703	2,806	2,903
UNINCORPORATED	11,093	16,985	18,182	18,787
<b>HERNANDO</b>	<b>44,469</b>	<b>101,115</b>	<b>104,394</b>	<b>108,112</b>
Brooksville	5,582	7,440	7,418	7,485
Weeki Wachee	8	11	5	11
UNINCORPORATED	38,879	93,664	96,971	100,616
<b>HIGHLANDS</b>	<b>47,526</b>	<b>68,432</b>	<b>70,609</b>	<b>72,157</b>
Avon Park	8,026	8,042	8,194	8,101
Lake Placid	963	1,158	1,194	1,210
Sebring	8,736	8,900	8,913	8,880
UNINCORPORATED	29,801	50,332	52,308	53,966
<b>HILLSBOROUGH</b>	<b>646,939</b>	<b>834,054</b>	<b>843,203</b>	<b>853,990</b>
Plant City	17,064	22,754	23,574	24,033
Tampa	271,577	280,015	280,120	281,837
Temple Terrace	11,097	16,444	16,537	16,976
UNINCORPORATED	347,201	514,841	522,972	531,144
<b>HOLMES</b>	<b>14,723</b>	<b>15,778</b>	<b>16,000</b>	<b>16,188</b>
Bonifay	2,534	2,612	2,639	2,672
Esto	304	253	257	296
Noma	113	207	211	217
Ponce de Leon	454	406	406	419
Westville	343	257	263	267
UNINCORPORATED	10,975	12,043	12,224	12,317
<b>INDIAN RIVER</b>	<b>59,896</b>	<b>90,208</b>	<b>92,429</b>	<b>94,091</b>
Fellsmere	1,161	2,179	2,193	2,279
Indian River Shores	1,254	2,278	2,323	2,366
Orchid	19	10	11	17
Sebastian	2,831	10,205	11,019	11,569
Vero Beach	16,176	17,350	17,434	17,443
UNINCORPORATED	38,455	58,186	59,449	60,417

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<b>JACKSON</b>	<b>39,154</b>	<b>41,375</b>	<b>41,579</b>	<b>42,577</b>
Alford	548	482	475	486
Bascom	134	90	87	90
Campbellton	336	202	232	232
Cottondale	1,056	900	895	916
Graceville	2,918	2,675	2,659	2,637
Grand Ridge	591	536	546	550
Greenwood	577	474	477	511
Jacob City (5)		261	265	275
Malone	897	765	732	1,442
Marianna	7,006	6,292	6,200	6,187
Sneads	1,690	1,746	1,777	1,785
UNINCORPORATED	23,401	26,952	27,234	27,466
<b>JEFFERSON</b>	<b>10,703</b>	<b>11,296</b>	<b>11,997</b>	<b>12,338</b>
Monticello	2,994	2,573	2,661	2,673
UNINCORPORATED	7,709	8,723	9,336	9,665
<b>LAFAYETTE</b>	<b>4,035</b>	<b>5,578</b>	<b>5,674</b>	<b>5,593</b>
Mayo	891	917	917	910
UNINCORPORATED	3,144	4,661	4,757	4,683
<b>LAKE</b>	<b>104,870</b>	<b>152,104</b>	<b>157,061</b>	<b>162,579</b>
Astatula	755	981	989	995
Clermont	5,461	6,910	6,930	6,904
Eustis	9,453	12,867	12,998	13,654
Fruitland Park	2,259	2,754	2,805	2,830
Groveland	1,992	2,300	2,316	2,362
Howey-in-the-Hills	626	724	724	737
Lady Lake	1,193	8,071	9,074	10,109
Leesburg	13,191	14,903	15,174	15,063
Mascotte	1,112	1,761	1,811	1,870
Minneola	851	1,515	1,588	1,710
Montverde	397	890	930	933
Mount Dora	5,883	7,316	7,624	7,535
Tavares	4,398	7,383	7,498	7,679
Umatilla	1,872	2,350	2,342	2,376
UNINCORPORATED	55,427	81,379	84,258	87,822
<b>LEE</b>	<b>205,266</b>	<b>335,113</b>	<b>344,032</b>	<b>350,809</b>
Cape Coral	32,103	74,991	77,082	79,278
Fort Myers	36,638	45,206	45,541	45,043
Sanibel	3,363	5,468	5,560	5,534
UNINCORPORATED	133,162	209,448	215,849	220,954
<b>LEON</b>	<b>148,655</b>	<b>192,493</b>	<b>198,269</b>	<b>202,570</b>
Tallahassee	81,548	124,773	126,959	129,258
UNINCORPORATED	67,107	67,720	71,310	73,312

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<b>LEVY</b>	<b>19,870</b>	<b>25,923</b>	<b>26,682</b>	<b>27,457</b>
Bronson	853	875	857	868
Cedar Key	700	668	664	679
Chiefland	1,986	1,917	1,995	1,997
Fanning Springs (part)	150	263	278	282
Inglis	1,173	1,241	1,297	1,298
Otter Creek	167	136	128	115
Williston	2,240	2,168	2,186	2,198
Yankeetown	600	635	631	631
UNINCORPORATED	12,001	18,020	18,646	19,389
<b>LIBERTY</b>	<b>4,260</b>	<b>5,569</b>	<b>5,620</b>	<b>5,506</b>
Bristol	1,044	937	946	929
UNINCORPORATED	3,216	4,632	4,674	4,577
<b>MADISON</b>	<b>14,894</b>	<b>16,569</b>	<b>16,513</b>	<b>17,034</b>
Greenville	1,096	950	947	936
Lee	297	306	315	301
Madison	3,487	3,345	3,358	3,446
UNINCORPORATED	10,014	11,968	11,893	12,351
<b>MANATEE</b>	<b>148,445</b>	<b>211,707</b>	<b>215,130</b>	<b>219,313</b>
Anna Maria	1,537	1,744	1,764	1,789
Bradenton	30,228	43,779	44,554	46,342
Bradenton Beach	1,603	1,657	1,653	1,653
Holmes Beach	4,018	4,810	4,868	4,892
Longboat Key (part)	2,460	2,544	2,571	2,609
Palmetto	8,637	9,268	9,274	9,408
UNINCORPORATED	99,962	147,905	150,446	152,620
<b>MARION</b>	<b>122,488</b>	<b>194,833</b>	<b>200,314</b>	<b>206,642</b>
Bellevue	1,913	2,666	2,683	3,051
Dunnellon	1,427	1,639	1,670	1,694
McIntosh	404	411	404	408
Ocala	37,170	42,045	41,918	41,863
Reddick	657	554	549	561
UNINCORPORATED	80,917	147,518	153,090	159,065
<b>MARTIN</b>	<b>64,014</b>	<b>100,900</b>	<b>103,083</b>	<b>105,031</b>
Jupiter Island	364	549	553	557
Ocean Breeze Park	469	519	519	519
Sewalls Point	1,187	1,588	1,626	1,634
Stuart	9,467	11,936	12,066	12,195
UNINCORPORATED	52,527	86,308	88,319	90,126
<b>MONROE</b>	<b>63,188</b>	<b>78,024</b>	<b>79,536</b>	<b>80,968</b>
Key Colony Beach	977	977	989	1,011
Key West	24,382	24,832	25,520	25,860
Layton	88	183	185	188
UNINCORPORATED	37,741	52,032	52,842	53,909

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<b>NASSAU</b>	<b>32,894</b>	<b>43,941</b>	<b>44,957</b>	<b>45,546</b>
Callahan	869	946	936	931
Fernandina Beach	7,224	8,765	8,906	9,089
Hilliard	1,869	1,751	1,792	1,865
UNINCORPORATED	22,932	32,479	33,323	33,661
<b>OKALOOSA</b>	<b>109,920</b>	<b>143,776</b>	<b>146,088</b>	<b>149,997</b>
Cinco Bayou	202	386	381	376
Crestview	7,617	9,886	10,134	10,942
Destin	3,672	8,090	8,139	8,260
Ft. Walton Beach	20,829	21,407	21,446	21,745
Laurel Hill	610	543	530	516
Mary Esther	3,530	4,139	4,116	4,161
Niceville	8,543	10,507	10,571	10,915
Shalimar	390	341	349	354
Valparaiso	6,142	6,316	6,332	6,380
UNINCORPORATED	58,385	82,161	84,090	86,348
<b>OKEECHOBEE</b>	<b>20,264</b>	<b>29,627</b>	<b>30,166</b>	<b>31,102</b>
Okeechobee	4,225	4,943	4,904	4,910
UNINCORPORATED	16,039	24,684	25,262	26,192
<b>ORANGE</b>	<b>470,865</b>	<b>677,491</b>	<b>701,292</b>	<b>712,637</b>
Apopka	6,019	13,512	14,283	15,037
Bay Lake	74	19	21	21
Belle Isle	2,848	5,272	5,543	5,543
Eatonville	2,185	2,505	2,479	2,513
Edgewood	1,034	1,062	1,055	1,102
Lake Buena Vista	98	1,776	24	24
Maitland	8,763	8,932	8,926	8,981
Oakland	658	700	707	730
Ocoee	7,803	12,778	14,220	15,107
Orlando	128,291	164,693	168,456	169,675
Windermere	1,302	1,371	1,631	1,645
Winter Garden	6,789	9,745	10,392	11,038
Winter Park	22,339	22,623	22,646	22,479
UNINCORPORATED	282,662	432,503	450,909	458,742
<b>OSCEOLA</b>	<b>49,287</b>	<b>107,728</b>	<b>114,411</b>	<b>119,760</b>
Kissimmee	15,487	30,050	30,299	30,984
St. Cloud	7,840	12,652	12,803	14,297
UNINCORPORATED	25,960	65,026	71,309	74,479

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<b>PALM BEACH</b>	<b>576,758</b>	<b>863,518</b>	<b>883,044</b>	<b>896,970</b>
Atlantis	1,325	1,653	1,666	1,673
Belle Glade	16,535	16,177	16,132	16,105
Boca Raton	49,447	61,492	62,157	63,224
Boynton Beach	35,624	46,284	47,112	48,144
Briny Breeze	387	400	395	395
Cloud Lake	160	121	114	121
Delray Beach	34,329	47,181	48,206	48,346
Glen Ridge	235	207	206	211
Golf Village	110	184	188	190
Golfview	210	153	153	153
Greenacres City	8,780	18,683	19,163	19,442
Gulf Stream	475	690	695	703
Haverhill	1,249	1,058	1,163	1,154
Highland Beach	2,030	3,209	3,209	3,234
Hypoluxo	573	807	1,073	1,117
Juno Beach	1,142	2,121	2,124	2,185
Jupiter	9,868	24,907	25,631	25,898
Jupiter Inlet Colony	378	405	406	406
Lake Clarke Shores	3,174	3,364	3,622	3,613
Lake Park	6,909	6,704	6,709	6,639
Lake Worth	27,048	28,564	28,436	28,387
Lantana	8,048	8,392	8,371	8,396
Manalapan	329	312	318	321
Mangonia Park	1,419	1,453	1,398	1,411
North Palm Beach	11,344	11,343	11,530	11,747
Ocean Ridge	1,355	1,570	1,575	1,593
Pahokee	6,346	6,822	6,764	6,871
Palm Beach	9,729	9,814	9,808	9,819
Palm Beach Gardens	14,407	22,965	24,447	27,553
Palm Beach Shores	1,232	1,035	1,033	1,031
Palm Springs	8,166	9,763	9,759	9,706
Riviera Beach	26,489	27,644	27,584	27,128
Royal Palm Beach	3,423	15,532	16,066	16,462
South Bay	3,886	3,558	3,584	3,448
South Palm Beach	1,304	1,480	1,479	1,483
Tequesta Village	3,685	4,499	4,500	4,503
West Palm Beach	63,305	67,643	67,923	68,270
UNINCORPORATED	212,303	405,329	418,345	425,888
<b>PASCO</b>	<b>193,661</b>	<b>281,131</b>	<b>285,407</b>	<b>290,274</b>
Dade City	4,923	5,633	5,766	5,652
New Port Richey	11,196	14,044	14,205	14,332
Port Richey	2,165	2,523	2,593	2,630
Saint Leo	917	1,009	1,012	1,012
San Antonio	529	776	783	778
Zephyrhills	5,742	8,220	8,354	8,349
UNINCORPORATED	168,189	248,926	252,694	257,521

TABLE 11.1

**CENSUS POPULATION COUNTS AND BEBR POPULATION ESTIMATES  
BY COUNTY AND MUNICIPALITY  
1980, 1990, 1991, and 1992**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates
<b>PINELLAS</b>	<b>728,531</b>	<b>851,659</b>	<b>855,763</b>	<b>860,736</b>
Belleair	3,673	3,963	3,974	3,981
Belleair Beach	1,643	2,070	2,080	2,090
Belleair Bluffs	2,522	2,234	2,225	2,221
Belleair Shore	80	60	60	60
Clearwater	85,528	98,784	99,612	99,856
Dunedin	30,203	33,997	34,344	34,771
Gulfport	11,180	11,709	11,755	11,761
Indian Rocks Beach	3,717	3,963	3,964	3,970
Indian Shores	984	1,405	1,431	1,442
Kenneth City	4,344	4,351	4,330	4,299
Largo	57,958	65,674	65,974	66,513
Madeira Beach	4,520	4,225	4,221	4,251
North Redington Beach	1,156	1,135	1,136	1,136
Oldsmar	2,608	8,361	8,386	8,485
Pinellas Park	32,811	43,426	43,468	43,652
Redington Beach	1,708	1,626	1,629	1,622
Redington Shores	2,142	2,366	2,390	2,400
Safety Harbor	6,461	15,124	15,212	15,427
St. Petersburg	238,647	240,318	239,428	239,132
St. Petersburg Beach	9,354	9,200	9,302	9,351
Seminole	4,586	9,251	9,396	9,423
South Pasadena	4,188	5,644	5,676	5,798
Tarpon Springs	13,251	17,906	18,139	18,345
Treasure Island	6,316	7,266	7,313	7,311
UNINCORPORATED	198,951	257,601	260,318	263,439
<b>POLK</b>	<b>321,652</b>	<b>405,382</b>	<b>414,700</b>	<b>420,885</b>
Auburndale	6,501	8,858	8,878	9,039
Bartow	14,780	14,716	14,969	15,002
Davenport	1,509	1,529	1,575	1,673
Dundee	2,227	2,335	2,358	2,397
Eagle Lake	1,678	1,758	1,943	1,909
Fort Meade	5,546	4,993	4,964	5,241
Frostproof	2,995	2,875	2,864	2,895
Haines City	10,799	11,683	11,767	12,037
Highland Park	184	155	153	155
Hillicrest Heights	177	221	219	221
Lake Alfred	3,134	3,622	3,572	3,596
Lake Hamilton	1,552	1,128	1,128	1,118
Lake Wales	8,814	9,670	9,639	9,759
Lakeland	8,466	70,576	71,652	71,896
Mulberry	2,932	2,988	3,013	3,039
Polk City	576	1,439	1,488	1,587
Winter Haven	21,119	24,725	24,757	24,852
UNINCORPORATED	228,663	242,111	249,761	254,469
<b>PUTNAM</b>	<b>50,549</b>	<b>65,070</b>	<b>66,002</b>	<b>67,752</b>
Crescent City	1,722	1,859	1,857	1,843
Interlachen	848	1,160	1,202	1,221
Palatka	10,175	10,447	10,470	10,415
Pomona Park	791	726	720	728
Welaka	492	533	533	547
UNINCORPORATED	36,521	50,345	51,220	52,998



TABLE 11.1

**CENSUS POPULATION COUNTS AND BEBR POPULATION ESTIMATES  
BY COUNTY AND MUNICIPALITY  
1980, 1990, 1991, and 1992**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates
<b>ST. JOHNS</b>	<b>51,303</b>	<b>83,829</b>	<b>86,118</b>	<b>88,417</b>
Hastings	636	595	642	639
Marineland (part)	23	0	0	0
St. Augustine	11,985	11,692	11,697	11,679
St. Augustine Beach	1,289	3,657	3,701	3,801
UNINCORPORATED	37,370	67,885	70,078	72,298
<b>ST. LUCIE</b>	<b>87,182</b>	<b>150,171</b>	<b>155,121</b>	<b>158,937</b>
Fort Pierce	33,802	36,830	36,884	36,722
Port St. Lucie	14,690	55,866	59,702	62,813
St. Lucie Village	593	584	627	634
UNINCORPORATED	38,097	56,891	57,908	58,768
<b>SANTA ROSA</b>	<b>55,988</b>	<b>81,608</b>	<b>83,933</b>	<b>87,992</b>
Gulf Breeze	5,478	5,530	5,649	5,740
Jay	633	666	668	692
Milton	7,206	7,216	7,309	7,466
UNINCORPORATED	42,671	68,196	70,307	74,094
<b>SARASOTA</b>	<b>202,251</b>	<b>277,776</b>	<b>283,140</b>	<b>287,203</b>
Longboat Key (part)	2,383	3,393	3,563	3,651
North Port	6,205	11,973	12,558	13,038
Sarasota	48,868	50,961	50,740	51,058
Venice	12,153	16,922	17,216	17,491
UNINCORPORATED	132,642	194,527	199,063	201,965
<b>SEMINOLE</b>	<b>179,752</b>	<b>287,529</b>	<b>298,057</b>	<b>305,872</b>
Altamonte Springs	21,105	35,167	35,636	36,380
Casselberry	15,037	18,911	21,092	22,227
Lake Mary	2,853	5,929	6,223	6,426
Longwood	10,029	13,316	13,321	13,312
Oviedo	3,074	11,114	13,049	14,538
Sanford	23,176	32,387	33,263	34,156
Winter Springs	10,475	22,151	22,790	23,352
UNINCORPORATED	94,003	148,554	152,683	155,481
<b>SUMTER</b>	<b>24,272</b>	<b>31,577</b>	<b>32,015</b>	<b>33,057</b>
Bushnell	983	1,998	1,995	2,107
Center Hill	751	735	751	746
Coleman	1,022	857	860	863
Webster	856	746	787	779
Wildwood	2,665	3,560	3,596	3,685
UNINCORPORATED	17,995	23,681	24,026	24,877
<b>SUWANNEE</b>	<b>22,287</b>	<b>26,780</b>	<b>27,374</b>	<b>27,562</b>
Branford	622	670	671	675
Live Oak	6,732	6,332	6,370	6,334
UNINCORPORATED	14,933	19,778	20,333	20,553
<b>TAYLOR</b>	<b>16,532</b>	<b>17,111</b>	<b>17,350</b>	<b>17,424</b>
Perry	8,254	7,151	7,231	7,215
UNINCORPORATED	8,278	9,960	10,119	10,209

TABLE 11.1

**CENSUS POPULATION COUNTS AND BEBR POPULATION ESTIMATES  
BY COUNTY AND MUNICIPALITY  
1980, 1990, 1991, and 1992**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates
<b>UNION</b>	<b>10,166</b>	<b>10,252</b>	<b>10,617</b>	<b>11,442</b>
Lake Butler	1,830	2,116	2,140	2,131
Raiford	259	198	228	232
Worthington Springs	220	178	164	174
UNINCORPORATED	7,857	7,760	8,085	8,905
<b>VOLUSIA</b>	<b>258,762</b>	<b>370,712</b>	<b>376,695</b>	<b>383,983</b>
Daytona Beach	54,176	61,921	62,352	62,391
Daytona Beach Shores	1,324	2,335	2,379	2,536
DeLand	15,354	16,491	16,566	17,048
Edgewater	6,726	15,337	15,975	16,394
Holly Hill	9,953	11,141	11,146	11,198
Lake Helen	2,047	2,344	2,363	2,374
New Smyrna Beach	13,557	16,543	17,084	17,231
Oak Hill	938	917	963	1,006
Orange City	2,795	5,347	5,510	5,734
Ormond Beach	21,438	29,721	30,141	30,570
Pierson	1,085	2,988	1,148	1,179
Ponce Inlet	1,003	1,704	1,819	1,904
Port Orange	18,756	35,307	36,467	37,311
South Daytona	11,252	12,488	12,600	12,632
UNINCORPORATED	98,358	156,128	160,182	164,475
<b>WAKULLA</b>	<b>10,887</b>	<b>14,202</b>	<b>14,444</b>	<b>14,659</b>
St. Marks	286	307	302	306
Sopchoppy	444	367	383	389
UNINCORPORATED	10,157	13,528	13,759	13,964
<b>WALTON</b>	<b>21,300</b>	<b>27,760</b>	<b>29,225</b>	<b>29,689</b>
DeFuniak Springs	5,563	5,120	5,098	5,082
Freeport	669	843	825	839
Paxton	659	600	592	578
UNINCORPORATED	14,409	21,197	22,710	23,190
<b>WASHINGTON</b>	<b>14,509</b>	<b>16,919</b>	<b>17,227</b>	<b>17,434</b>
Caryville	633	631	621	618
Chipley	3,330	3,866	3,879	3,898
Ebro	233	255	258	258
Vernon	885	778	811	832
Wausau	347	313	316	320
UNINCORPORATED	9,081	11,076	11,342	11,508
<b>FLORIDA TOTAL</b>	<b>9,746,961</b>	<b>12,937,926</b>	<b>13,195,952</b>	<b>13,424,416</b>
Incorporated Total	5,210,991	6,413,294	6,502,923	6,599,717
Unincorporated Total	4,535,970	6,524,632	6,693,029	6,824,699
Incorporated Pop. As % of Total	53.46	49.57	49.28	49.16
Unincorporated Pop. As % of Total	46.54	50.43	50.72	50.84

TABLE 11.1

CENSUS POPULATION COUNTS AND BEBR POPULATION ESTIMATES  
 BY COUNTY AND MUNICIPALITY  
 1980, 1990, 1991, and 1992

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates
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Note:

The 1990 population counts include all adjustments through October 31, 1992, made to the numbers originally published by the U.S. Bureau of the Census. Consequently, the numbers for many municipalities will differ from those previously published by BEBR and the Census Bureau.

Footnotes:

- (1) The following municipalities were no longer incorporated at the time of the 1990 census: Hacienda Village (Broward Co.), Pennsuco (Dade Co.), Painter's Hill (Flagler Co.), and Ward Ridge (Gulf Co.).
- (2) Key Biscayne (Dade Co.) was not incorporated at the time of the 1990 Census.
- (3) Duval County has no unincorporated areas. All of Duval County except the incorporated cities of Atlantic Beach, Baldwin, Jacksonville Beach, and Neptune Beach is part of the city of Jacksonville.
- (4) 1987 was the first year that a population estimate was calculated for Midway (Gadsden Co.). The estimate, at that time, was 1,559.
- (5) 1985 was the first year that a population estimate was calculated for Jacob City (Jackson Co.). The estimate, at that time, was 290.

Compiled by the Florida Advisory Council on Intergovernmental Relations, February 1993.

TABLE 11.2

**CENSUS POPULATION COUNTS AND BEBR POPULATION PROJECTIONS  
BY COUNTY: 1990, 1995, 2000, 2005, & 2010**

County	April 1 1990 Census	April 1 1995 Projection	April 1 2000 Projection	April 1 2005 Projection	April 1 2010 Projection
ALACHUA	181,596	196,591	209,592	221,758	233,142
BAKER	18,486	20,029	21,247	22,396	23,465
BAY	126,994	137,388	147,684	157,323	166,287
BRADFORD	22,515	23,371	24,389	25,001	25,547
BREVARD	398,978	452,737	504,263	553,312	599,701
BROWARD	1,255,488	1,366,416	1,469,802	1,567,098	1,658,110
CALHOUN	11,011	11,678	12,231	12,675	13,097
CHARLOTTE	110,975	134,960	158,320	180,721	202,116
CITRUS	93,515	109,380	125,494	140,931	155,619
CLAY	105,986	121,897	138,267	153,930	168,806
COLLIER	152,099	187,791	219,206	249,377	278,152
COLUMBIA	42,613	46,305	49,575	52,639	55,506
DADE	1,937,094	2,058,414	2,173,098	2,282,246	2,385,585
DE SOTO	23,865	26,265	28,290	30,201	31,986
DIXIE	10,585	11,209	12,066	12,805	13,482
DUVAL	672,971	713,743	751,466	786,964	820,166
ESCAMBIA	262,798	273,154	282,600	291,484	299,796
FLAGLER	28,701	37,700	46,423	54,843	62,909
FRANKLIN	8,967	9,656	10,166	10,652	11,099
GADSDEN	41,105	43,050	44,059	45,073	46,078
GILCHRIST	9,667	11,334	12,951	14,422	15,808
GLADES	7,591	8,554	9,290	9,988	10,636
GULF	11,504	11,860	12,191	12,496	12,793
HAMILTON	10,930	11,422	11,829	12,202	12,547
HARDEE	19,499	20,113	20,477	20,852	21,224
HENDRY	25,773	29,809	32,870	35,690	38,336
HERNANDO	101,115	124,399	148,521	171,814	194,141
HIGHLANDS	68,432	78,064	86,903	95,286	103,206
HILLSBOROUGH	834,054	901,900	970,405	1,034,474	1,094,031
HOLMES	15,778	16,268	16,548	16,737	16,901
INDIAN RIVER	90,208	103,124	115,827	127,934	139,389
JACKSON	41,375	42,313	43,173	43,992	44,758
JEFFERSON	11,296	12,660	13,169	13,572	13,936
LAFAYETTE	5,578	6,197	6,732	7,164	7,569
LAKE	152,104	174,575	195,380	215,184	233,915
LEE	335,113	388,908	442,552	493,937	542,813
LEON	192,493	214,231	231,923	248,534	264,090
LEVY	25,923	28,943	31,599	34,108	36,437
LIBERTY	5,569	5,849	6,061	6,191	6,305
MADISON	16,569	17,012	17,407	17,702	17,965
MANATEE	211,707	235,839	260,334	283,557	305,435
MARION	194,833	225,304	255,132	283,657	310,752
MARTIN	100,900	116,174	131,785	146,700	160,849
MONROE	78,024	84,598	90,470	95,922	101,021
NASSAU	43,941	48,662	53,016	57,129	60,981
OKALOOSA	143,776	156,412	168,492	179,811	190,352
OKEECHOBEE	29,627	33,195	36,795	40,219	43,447
ORANGE	677,491	780,415	874,380	963,791	1,048,318
OSCEOLA	107,728	136,341	162,757	188,244	212,637
PALM BEACH	863,518	978,161	1,091,064	1,198,448	1,299,909
PASCO	281,131	315,077	350,204	383,516	414,900
PINELLAS	851,659	892,453	935,532	976,086	1,014,003
POLK	405,382	443,747	477,857	509,958	539,993
PUTNAM	65,070	70,795	76,409	81,667	86,562
ST. JOHNS	83,829	97,330	110,749	123,606	135,838
ST. LUCIE	150,171	177,197	203,614	228,937	253,031
SANTA ROSA	81,608	93,063	103,918	114,242	123,996
SARASOTA	277,776	308,965	339,398	368,126	395,097
SEMINOLE	287,529	339,035	388,003	434,889	479,461
SUMTER	31,577	34,535	37,491	40,266	42,851
SUWANNEE	26,780	29,003	30,921	32,726	34,413
TAYLOR	17,111	17,609	17,923	18,210	18,481
UNION	10,252	11,267	11,812	12,295	12,747
VOLUSIA	370,712	415,247	460,925	504,288	545,186
WAKULLA	14,202	15,642	17,052	18,379	19,618
WALTON	27,760	31,686	34,466	37,007	39,369
WASHINGTON	16,919	18,135	19,212	20,214	21,163
<b>FLORIDA TOTAL</b>	<b>12,937,926</b>	<b>14,295,156</b>	<b>15,593,757</b>	<b>16,825,598</b>	<b>17,987,859</b>

Source: 1990 population figures are the official results of the 1990 Census of Population conducted by the U.S. Census Bureau. Population projections are provided by the Bureau of Economic and Business Research (BEBR), University of Florida, as published in May, 1992.

Compiled by the Florida Advisory Council on Intergovernmental Relations, February 1993.

TABLE 11.2

**CENSUS POPULATION COUNTS AND BEBR POPULATION PROJECTIONS  
BY COUNTY: 1990, 1995, 2000, 2005, & 2010**

County	April 1 1990 Census	April 1 1995 Projection	April 1 2000 Projection	April 1 2005 Projection	April 1 2010 Projection
ALACHUA	181,596	196,591	209,592	221,758	233,142
BAKER	18,486	20,029	21,247	22,396	23,465
BAY	126,994	137,388	147,684	157,323	166,287
BRADFORD	22,515	23,371	24,389	25,001	25,547
BREVARD	398,978	452,737	504,263	553,312	599,701
BROWARD	1,255,488	1,366,416	1,469,802	1,567,098	1,658,110
CALHOUN	11,011	11,678	12,231	12,675	13,097
CHARLOTTE	110,975	134,960	158,320	180,721	202,116
CITRUS	93,515	109,380	125,494	140,931	155,619
CLAY	105,986	121,897	138,267	153,930	168,806
COLLIER	152,099	187,791	219,206	249,377	278,152
COLUMBIA	42,613	46,305	49,575	52,639	55,506
DADE	1,937,094	2,058,414	2,173,098	2,282,246	2,385,585
DE SOTO	23,865	26,265	28,290	30,201	31,986
DIXIE	10,585	11,209	12,066	12,805	13,482
DUVAL	672,971	713,743	751,466	786,964	820,166
ESCAMBIA	262,798	273,154	282,600	291,484	299,796
FLAGLER	28,701	37,700	46,423	54,843	62,909
FRANKLIN	8,967	9,656	10,166	10,652	11,099
GADSDEN	41,105	43,050	44,059	45,073	46,078
GILCHRIST	9,667	11,334	12,951	14,422	15,808
GLADES	7,591	8,554	9,290	9,988	10,636
GULF	11,504	11,860	12,191	12,496	12,793
HAMILTON	10,930	11,422	11,829	12,202	12,547
HARDEE	19,499	20,113	20,477	20,852	21,224
HENDRY	25,773	29,809	32,870	35,690	38,336
HERNANDO	101,115	124,399	148,521	171,814	194,141
HIGHLANDS	68,432	78,064	86,903	95,286	103,206
HILLSBOROUGH	834,054	901,900	970,405	1,034,474	1,094,031
HOLMES	15,778	16,268	16,548	16,737	16,901
INDIAN RIVER	90,208	103,124	115,827	127,934	139,389
JACKSON	41,375	42,313	43,173	43,992	44,758
JEFFERSON	11,296	12,660	13,169	13,572	13,936
LAFAYETTE	5,578	6,197	6,732	7,164	7,569
LAKE	152,104	174,575	195,380	215,184	233,915
LEE	335,113	388,908	442,552	493,937	542,813
LEON	192,493	214,231	231,923	248,534	264,090
LEVY	25,923	28,943	31,599	34,108	36,437
LIBERTY	5,569	5,849	6,061	6,191	6,305
MADISON	16,569	17,012	17,407	17,702	17,965
MANATEE	211,707	235,839	260,334	283,557	305,435
MARION	194,833	225,304	255,132	283,657	310,752
MARTIN	100,900	116,174	131,785	146,700	160,849
MONROE	78,024	84,598	90,470	95,922	101,021
NASSAU	43,941	48,662	53,016	57,129	60,981
OKALOOSA	143,776	156,412	168,492	179,811	190,352
OKEECHOBEE	29,627	33,195	36,795	40,219	43,447
ORANGE	677,491	780,415	874,380	963,791	1,048,318
OSCEOLA	107,728	136,341	162,757	188,244	212,637
PALM BEACH	863,518	978,161	1,091,064	1,198,448	1,299,909
PASCO	281,131	315,077	350,204	383,516	414,900
PINELLAS	851,659	892,453	935,532	976,086	1,014,003
POLK	405,382	443,747	477,857	509,958	539,993
PUTNAM	65,070	70,795	76,409	81,667	86,562
ST. JOHNS	83,829	97,330	110,749	123,606	135,838
ST. LUCIE	150,171	177,197	203,614	228,937	253,031
SANTA ROSA	81,608	93,063	103,918	114,242	123,996
SARASOTA	277,776	308,965	339,398	368,126	395,097
SEMINOLE	287,529	339,035	388,003	434,889	479,461
SUMTER	31,577	34,535	37,491	40,266	42,851
SUWANNEE	26,780	29,003	30,921	32,726	34,413
TAYLOR	17,111	17,609	17,923	18,210	18,481
UNION	10,252	11,267	11,812	12,295	12,747
VOLUSIA	370,712	415,247	460,925	504,288	545,186
WAKULLA	14,202	15,642	17,052	18,379	19,618
WALTON	27,760	31,686	34,466	37,007	39,369
WASHINGTON	16,919	18,135	19,212	20,214	21,163
<b>FLORIDA TOTAL</b>	<b>12,937,926</b>	<b>14,295,156</b>	<b>15,593,757</b>	<b>16,825,598</b>	<b>17,987,859</b>

Source: 1990 population figures are the official results of the 1990 Census of Population conducted by the U.S. Census Bureau. Population projections are provided by the Bureau of Economic and Business Research (BEBR), University of Florida, as published in May, 1992.

Compiled by the Florida Advisory Council on Intergovernmental Relations, February 1993.

## CHAPTER 12: BASELINE ECONOMIC DATA AND TRANSPORTATION RELATED FORECASTING TOOLS

### Various Price Indexes, Deflators and Interest Rates, Roadbuilding Costs, and Motor Fuel Consumption

Several tables are presented in this final chapter to assist local government planners in anticipating costs and developing strategies for the provision of public goods and services.

**Table 12.1** provides a variety of wholesale price indexes, the consumer price index, various price deflators, Florida civilian government wage rate changes, and several interest rate measures, including municipal bond rates. The information is presented by local government fiscal year. Five consecutive fiscal years are represented, starting in 1990-91 and extending through 1994-95, for comparative purposes. This table was provided by the Economic and Demographic Research Division (EDR) of the Joint Legislative Management Committee and based on information from the January 1993 National and Florida Economic Estimating Conferences. Additional information relating to this table may be obtained from the most recent version of the Florida Consensus Estimating Conference Book 2: United States and Florida Economic Forecast. For more information, contact the Economic and Demographic Research Division (EDR) at (904) 487-1402 (Suncom 277-1402).

**Table 12.2** contains the Department of Transportation's long term extension of construction cost inflation factor prepared in December of 1992. Any questions regarding this table should be directed to Richard Stasiak with the Office of Policy Planning, Florida Department of Transportation at (904) 488-8006 (Suncom 278-8006).

**Table 12.3** presents statewide highway fuel consumption data based on the February 1993 Transportation Estimating Conference. This table, compiled by the Florida ACIR, displays actual fuel consumption figures for local government FY 1988-89 through FY 1991-92 and projected fuel consumption figures for FY 1992-93 through FY 1995-96.

TABLE 12.1

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR  
(BASED ON THE JANUARY 1993 NATIONAL AND FLORIDA ECONOMIC ESTIMATING CONFERENCES)

	FY 1990-91	FY 1991-92	FY 1992-93	FY 1993-94	FY 1994-95
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PROCESSED FOODS.....	0.71%	0.01%	0.80%	2.42%	2.52%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TEXTILE PRODUCTS.....	1.20%	1.43%	0.69%	0.85%	1.15%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, COAL.....	0.44%	-2.37%	0.49%	4.35%	4.19%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, GAS FUELS.....	3.95%	-5.16%	5.01%	1.14%	3.84%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, ELECTRICITY.....	5.79%	1.96%	1.37%	1.02%	2.22%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, REFINED PETROLEUM.....	10.45%	-12.54%	2.58%	6.42%	6.81%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CHEMICALS.....	3.47%	-0.70%	2.59%	1.77%	2.64%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, LUMBER.....	0.04%	9.10%	5.99%	2.24%	2.14%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PAPER.....	1.66%	1.11%	2.41%	2.57%	3.04%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, METAL PRODUCTS.....	-1.16%	-1.65%	-0.52%	1.16%	1.39%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, MACHINERY AND EQUIPMENT.....	2.27%	0.50%	0.25%	0.77%	1.25%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TRANSPORTATION EQUIPMENT.....	3.98%	3.48%	1.81%	1.22%	1.76%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT PURCHASES.....	3.72%	1.73%	2.38%	2.47%	2.45%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT, STRUCTURES.....	1.41%	-1.56%	1.30%	1.25%	1.61%
PERCENT CHANGE IN THE CONSUMER PRICE INDEX, ALL URBAN CONSUMERS.....	5.05%	3.02%	2.93%	3.00%	3.33%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MEDICAL SERVICES.....	7.14%	5.59%	4.85%	4.71%	4.91%

Source: Economic and Demographic Research Division, The Florida Legislature, June, 1993.

TABLE 12.1 CONTINUED

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR  
(BASED ON THE JANUARY 1993 NATIONAL AND FLORIDA ECONOMIC ESTIMATING CONFERENCES)

	FY 1990-91	FY 1991-92	FY 1992-93	FY 1993-94	FY 1994-95
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, FURNITURE AND APPLIANCES.....	-0.32%	-0.47%	-1.36%	-1.48%	-0.79%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MOTOR VEHICLES AND PARTS.....	2.16%	3.16%	2.81%	0.83%	1.17%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, GASOLINE AND OIL.....	11.64%	-5.57%	1.81%	7.77%	7.60%
PERCENT CHANGE IN THE FLORIDA IMPLICIT WAGE RATE, STATE AND LOCAL GOVERNMENT.....	3.51%	-3.07%	1.19%	4.42%	4.09%
PRIME LENDING RATE, %.....	9.06%	6.65%	6.07%	7.07%	7.35%
90 DAY TREASURY BILL RATE, %.....	5.99%	3.80%	3.34%	4.19%	4.33%
CONVENTIONAL MORTGAGE RATE, EFFECTIVE, %.....	9.56%	8.52%	8.40%	8.87%	8.86%
MUNICIPAL BOND RATE, %.....	7.06%	6.53%	6.50%	6.75%	6.61%

Source: Economic and Demographic Research Division, The Florida Legislature, June, 1993.



TABLE 12.2

## Long Term Extension of Construction Cost Inflation Factor

FISCAL YEAR	PRICE TRENDS INDEX	ANNUAL INFLATION RATE	IPD: STATE & LOCAL GOVERNMENT STRUCTURES (% GROWTH)	REAL FLA PUBLIC CONSTRUCTION EXPENDITURES (% GROWTH)	FDOT MARKET SHARE
1992	107.0	0.6%	-0.9%	6.8%	23.6%
1993	107.3	0.3%	1.2%	-3.9%	18.0%
1994	109.4	2.0%	2.3%	6.0%	16.1%
1995	113.5	3.8%	3.2%	15.9%	13.6%
1996	116.9	3.0%	2.2%	5.6%	12.9%
1997	118.8	1.6%	2.1%	-1.7%	12.1%
1998	121.5	2.3%	2.8%	-3.3%	14.6%
1999	126.0	3.7%	3.2%	2.0%	13.3%
2000	130.5	3.6%	3.3%	2.1%	12.7%
2001	135.1	3.5%	3.4%	2.1%	12.5%
2002	140.0	3.7%	3.6%	2.0%	11.6%
2003	145.4	3.9%	3.8%	2.0%	11.1%
2004	151.7	4.3%	4.1%	1.8%	10.8%
2005	158.9	4.7%	4.5%	1.6%	10.6%
2006	166.5	4.8%	4.6%	1.6%	10.4%
2007	174.9	5.1%	4.8%	1.7%	10.1%
2008	184.1	5.3%	5.0%	1.6%	9.8%
2009	193.9	5.3%	5.1%	1.6%	9.6%
2010	204.2	5.3%	5.1%	1.5%	9.3%
2011	215.3	5.4%	5.2%	1.4%	9.1%
2012	227.2	5.5%	5.3%	1.3%	8.8%
2013	239.9	5.6%	5.3%	1.3%	8.6%
2014	253.1	5.5%	5.3%	1.3%	8.4%
2015	267.2	5.6%	5.3%	1.2%	8.2%
2016	282.0	5.5%	5.3%	1.2%	8.0%
2017	298.0	5.7%	5.4%	1.1%	7.8%

PREPARED BY:  
FLORIDA DEPARTMENT OF TRANSPORTATION  
OFFICE OF POLICY PLANNING  
ECONOMIC AND DEMOGRAPHIC RESEARCH AND ANALYSIS  
DECEMBER 17, 1992

TABLE 12.3

**STATEWIDE HIGHWAY FUEL CONSUMPTION, LOCAL GOVERNMENT FISCAL YEAR**  
 (Based on February, 1993 Transportation Estimating Conference)

(Millions of Gallons)

	FY 1988-89	FY 1989-90	FY 1990-91	FY 1991-92	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96
<b>Gasoline:</b>								
Gallons	5,904.7	6,036.1	5,986.4	6,069.8	6,223.8	6,373.3	6,521.9	6,653.5
% Change		2.2	-0.8	1.4	2.5	2.4	2.3	2.0
<b>Gasohol:</b>								
Gallons	77.5	81.9	82.8	100.1	94.8	97.1	99.3	101.3
% Change		5.7	1.1	20.9	-5.3	2.4	2.3	2.0
<b>Special Fuel:</b>								
Gallons	815	868.3	845.2	845.8	873.1	904.9	940.2	968.3
% Change		6.5	-2.7	0.1	3.2	3.6	3.9	3.0
<b>Total Gallons, All Fuels:</b>								
Gallons	6797.2	6986.3	6914.4	7015.7	7191.7	7375.3	7561.4	7723.1
% Change		2.8	-1.0	1.5	2.5	2.6	2.5	2.1

Compiled by the Florida Advisory Council on Intergovernmental Relations

## **ERRATA SHEETS TO THE 1993 LGFI HANDBOOK**

The following pages were found to be in error after the initial printing of the Handbook. Please insert these corrected pages in place of the incorrect ones appearing in this publication.

Below is a summary of the corrections:

**1. p.20 (Figure 1.5)**

The references to the administering state agencies for the County and Municipal Revenue Sharing Trust Funds were incorrectly stated as the Department of Business Regulation (DBR). Actually, the Department of Revenue (DOR) administers both of these trust funds.

**2. pp. 98-101 (Tables 5.2 and 5.3)**

Orange County was left out when the original distributions were calculated by the Department of Revenue. When the county was added into the distribution formulas, the estimated allocations for all counties changed as a result.

**3. p. 113**

The percentages outlined in paragraph 2b were incorrectly stated. Actually, the remaining revenues shall be distributed as follows:

- (1) 60% to the State General Revenue Fund
- (2) 20% to the Nonmandatory Land Reclamation Trust Fund
- (3) 10% to the Phosphate Research Trust Fund
- (4) 10% to the county where phosphate is mined in proportion to the number of tons of phosphate produced in the county.

**4. p. 158 (Table 7.3)**

The distributions for BOCC Santa Rosa, Gulf Breeze, Jay, and Milton listed in the motor fuel distribution column on page 158 were incorrect. Although the amounts for the individual local governments in Santa Rosa County were incorrect, the county total was correctly stated in the original table.

**5. p. 163**

The chapter law reference, appearing in the fourth paragraph and describing Dade County's authority to levy an additional 1% tax, was incorrectly cited. The correct reference is Chapter 93-233, Laws of Florida.

**6. p. 181 (Table 8.1)**

The chapter law reference, appearing in footnote 2 and describing Dade County's authority to levy an additional 1% tax, was incorrectly cited. The correct reference is Chapter 93-233, Laws of Florida.



**Figure 1.5**  
**Trust Funds Containing Local Government Revenues:**  
**Select Statutory Provisions and Administering State Agencies**

<b>I. Comprehensive State Shared Revenue Programs</b>	<b>State Dept.<sup>1</sup></b>	<b>Statutory Provisions Related to Creation of Trust Fund<sup>2</sup></b>	
Local Government Half-Cent Sales Tax TF	DOR	(1)	s. 218.61(3), F.S.
County Revenue Sharing TF	DOR	(1)	s. 218.215(1), F.S.
Municipal Revenue Sharing TF	DOR	(1)	s. 218.215(2), F.S.
Municipal Financial Assistance TF	DBR & DOR	(1)	s. 200.132, F.S. specifies admin. and created under s. 210.20(2)(a)
Gas Tax Collection TF	DOR	(2)	ss. 206.01(12) and 206.45, F.S.
Pari-mutuel Wagering TF	DBR	(2)	s. 550.13, F.S.
Oil and Gas Tax TF	DOR	(2)	s. 211.06, F.S.
Mobile Home License Tax Collection TF	DHSMV	(1)	s. 320.081(4), F.S.
Agents and Solicitors County Tax TF	DOI	(1)	s. 624.506, F.S. (mentioned)
Insurance Commissioner's Regulatory TF <sup>3</sup>	DOI	(2)	s. 624.523(1), F.S. (created) ss. 175.121 and 185.10, F.S. transfer tax revenues into the TF.
Alcoholic Beverage and Tobacco TF	DBR	(2)	s. 561.025, F.S. (created)
Severance Tax Solid Mineral TF	DOR	(3)	no statutory reference
 <b>II. Local Revenue Programs that are Optional</b>			
Local Option Gas Tax TF	DOR	(1)	s. 336.025(2)(a), F.S. (created)
Ninth Cent Gas Tax TF (formerly Voted Gas Tax TF)	DOR	(1)	s. 336.021(2), F.S. (created)
Discretionary Sales Surtax TF	DOR	(1)	s. 212.054(4) (created) (separate account for each county)
County Tourist Development TF	DOR	(1)	s. 125.0104(3)(i), F.S. (created) (separate account for each county)
Convention Development Tax TF <sup>4</sup>	DOR	(1)	s. 212.0305(3)(e), F.S. (not created by title)

<sup>1</sup> Refers to the State Department(s) involved with the tax collection and administration of the trust fund. DOR:Dept. of Revenue, DBR:Dept. of Business Regulation, DOI:Dept. of Insurance, DHSMV:Dept. of Highway Safety and Motor Vehicles.

<sup>2</sup> The following notations indicate which type of trust funds appear to have been:  
 (1) created specifically for distribution of revenues to local governments;  
 (2) created for the distribution of revenues to multiple sources, one of which is local gov'ts; or  
 (3) labeled by Department of Revenue for accounting purposes.

<sup>3</sup> Created in s. 624.523(1), F.S., and lists numerous revenue sources which are deposited into the Insurance Commissioner's Regulatory TF. Section 624.523(2), F.S., states that the moneys so received and deposited in this trust fund are appropriated for use by the Department of Insurance to defray the expenses of the Department of its administrative and regulatory powers and duties.

<sup>4</sup> Section 212.0305(3), F.S., authorizes D.O.R. to administer the tax for counties. Currently, however, D.O.R. does not administer this tax for any county, but D.O.R. will continue to enforce and collect it for prior periods. All counties levying the tax at the present time self-administer the tax, pursuant to s.212.0305(5),F.S.



CORRECTED TABLE. DISREGARD THE VERSION APPEARING IN THE HANDBOOK.

TABLE 5 2

CONSTITUTIONAL FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1993-94

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.68983%	0.36290%	0.40960%	1.46230%	\$2,167,275
BAKER	0.08811%	0.03480%	0.24530%	0.36820%	\$545,709
BAY	0.55309%	0.26600%	0.36710%	1.18620%	\$1,758,067
BRADFORD	0.10571%	0.04130%	0.12260%	0.26960%	\$399,574
BREVARD	1.55919%	0.78930%	0.54030%	2.88880%	\$4,281,490
BROWARD	4.38923%	2.43400%	0.51240%	7.33560%	\$10,872,093
CALHOUN	0.04912%	0.02070%	0.24060%	0.31040%	\$460,044
CHARLOTTE	0.42597%	0.19460%	0.33840%	0.95900%	\$1,421,334
CITRUS	0.31717%	0.17940%	0.27480%	0.77140%	\$1,143,292
CLAY	0.38124%	0.20160%	0.26040%	0.84320%	\$1,249,707
COLLIER	0.64066%	0.28380%	0.86260%	1.78710%	\$2,648,661
COLUMBIA	0.33767%	0.08450%	0.33290%	0.75510%	\$1,119,134
DADE	6.18013%	3.66400%	0.91700%	10.76110%	\$15,949,026
DESOTO	0.08960%	0.04420%	0.26590%	0.39970%	\$592,395
DIXIE	0.04774%	0.01950%	0.30930%	0.37650%	\$558,011
DUVAL	2.94325%	1.34500%	0.35900%	4.64720%	\$6,887,615
ESCAMBIA	0.98861%	0.55950%	0.31990%	1.86800%	\$2,768,563
FLAGLER	0.11921%	0.04690%	0.21280%	0.37890%	\$561,568
FRANKLIN	0.04041%	0.01700%	0.32150%	0.37890%	\$561,568
GADSDEN	0.15053%	0.08650%	0.22460%	0.46160%	\$684,137
GILCHRIST	0.02374%	0.01400%	0.14920%	0.18690%	\$277,004
GLADES	0.03156%	0.01520%	0.41210%	0.45890%	\$680,136
GULF	0.03579%	0.02460%	0.27390%	0.33430%	\$495,466
HAMILTON	0.17999%	0.01870%	0.21750%	0.41620%	\$616,850
HARDEE	0.08602%	0.04450%	0.26760%	0.39810%	\$590,024
HENDRY	0.13123%	0.04900%	0.49600%	0.67620%	\$1,002,196
HERNANDO	0.36337%	0.17740%	0.20730%	0.74810%	\$1,108,759
HIGHLANDS	0.29403%	0.13530%	0.45980%	0.88910%	\$1,317,735
HILLSBOROUGH	3.27504%	1.64680%	0.52040%	5.44220%	\$8,065,885
HOLMES	0.07348%	0.03360%	0.20860%	0.31570%	\$467,899
INDIAN RIVER	0.37850%	0.17880%	0.22120%	0.77850%	\$1,153,815
JACKSON	0.28637%	0.08330%	0.39660%	0.76630%	\$1,135,733
JEFFERSON	0.13097%	0.02460%	0.25160%	0.40720%	\$603,511
LAFAYETTE	0.01975%	0.00920%	0.23090%	0.25980%	\$385,050
LAKE	0.56511%	0.28590%	0.48500%	1.33600%	\$1,980,086
LEE	1.36559%	0.63530%	0.42980%	2.43070%	\$3,602,540
LEON	0.76721%	0.37490%	0.29790%	1.44000%	\$2,134,224
LEVY	0.13319%	0.04910%	0.48590%	0.66820%	\$990,339
LIBERTY	0.03389%	0.00930%	0.34770%	0.39090%	\$579,353
MADISON	0.19319%	0.03170%	0.30000%	0.52490%	\$777,954
MANATEE	0.73981%	0.37760%	0.35570%	1.47310%	\$2,183,282
MARION	1.04760%	0.36890%	0.68440%	2.10090%	\$3,113,744
MARTIN	0.38178%	0.18670%	0.28450%	0.85300%	\$1,264,231
MONROE	0.32158%	0.15470%	0.82010%	1.29640%	\$1,921,394
NASSAU	0.26115%	0.09380%	0.27480%	0.62980%	\$933,427
OKALOOSA	0.57383%	0.30680%	0.41760%	1.29820%	\$1,924,062
OKEECHOBEE	0.16576%	0.05840%	0.37080%	0.59500%	\$881,850





CORRECTED TABLE. DISREGARD THE VERSION APPEARING IN THE HANDBOOK.

TABLE 5.2

CONSTITUTIONAL FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1993-94

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ORANGE	3.19878%	1.28090%	0.41850%	4.89820%	\$7,259,622
OSCEOLA	0.57689%	0.19120%	0.62880%	1.39690%	\$2,070,345
PALM BEACH	3.11008%	1.69430%	0.93300%	5.73740%	\$8,503,401
PASCO	0.88863%	0.53320%	0.32410%	1.74590%	\$2,587,598
PINELLAS	2.54413%	1.67530%	0.18120%	4.40060%	\$6,522,129
POLK	1.81900%	0.80050%	0.83950%	3.45900%	\$5,126,584
PUTNAM	0.23503%	0.12260%	0.34560%	0.70320%	\$1,042,213
ST JOHNS	0.45212%	0.16550%	0.29250%	0.91010%	\$1,348,859
ST LUCIE	0.63611%	0.28060%	0.25450%	1.17120%	\$1,735,836
SANTA ROSA	0.30879%	0.13570%	0.48500%	0.92950%	\$1,377,612
SARASOTA	0.95179%	0.51770%	0.24910%	1.71860%	\$2,547,137
SEMINOLE	0.91339%	0.55090%	0.14620%	1.61050%	\$2,386,922
SUMTER	0.41470%	0.05930%	0.24110%	0.71510%	\$1,059,850
SUWANNEE	0.18131%	0.05430%	0.28870%	0.52430%	\$777,065
TAYLOR	0.12748%	0.03870%	0.44040%	0.60660%	\$899,042
UNION	0.05477%	0.01520%	0.10450%	0.17450%	\$258,626
VOLUSIA	1.34064%	0.70330%	0.52300%	2.56690%	\$3,804,402
WAKULLA	0.05816%	0.02840%	0.26040%	0.34700%	\$514,289
WALTON	0.16222%	0.05680%	0.47960%	0.69860%	\$1,035,395
WASHINGTON	0.07000%	0.03200%	0.26040%	0.36250%	\$537,261
TOTALS	50.00001%	25.00000%	25.00000%	100.00000%	\$148,210,000



CORRECTED TABLE. DISREGARD THE VERSION APPEARING IN THE HANDBOOK.

TABLE 5.3

COUNTY FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1993-94

COUNTY	COLLECTION COMPONEN	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.68983%	0.36290%	0.40960%	1.46230%	\$760,908
BAKER	0.08811%	0.03480%	0.24530%	0.36820%	\$191,593
BAY	0.55309%	0.26600%	0.36710%	1.18620%	\$617,239
BRADFORD	0.10571%	0.04130%	0.12260%	0.26960%	\$140,286
BREVARD	1.55919%	0.78930%	0.54030%	2.88880%	\$1,503,187
BROWARD	4.38923%	2.43400%	0.51240%	7.33560%	\$3,817,079
CALHOUN	0.04912%	0.02070%	0.24060%	0.31040%	\$161,517
CHARLOTTE	0.42597%	0.19460%	0.33840%	0.95900%	\$499,016
CITRUS	0.31717%	0.17940%	0.27480%	0.77140%	\$401,398
CLAY	0.38124%	0.20160%	0.26040%	0.84320%	\$438,759
COLLIER	0.64066%	0.28380%	0.86260%	1.78710%	\$929,917
COLUMBIA	0.33767%	0.08450%	0.33290%	0.75510%	\$392,916
DADE	6.18013%	3.66400%	0.91700%	10.76110%	\$5,599,538
DESOTO	0.08960%	0.04420%	0.26590%	0.39970%	\$207,984
DIXIE	0.04774%	0.01950%	0.30930%	0.37650%	\$195,912
DUVAL	2.94325%	1.34500%	0.35900%	4.64720%	\$2,418,171
ESCAMBIA	0.98861%	0.55950%	0.31990%	1.86800%	\$972,014
FLAGLER	0.11921%	0.04690%	0.21280%	0.37890%	\$197,161
FRANKLIN	0.04041%	0.01700%	0.32150%	0.37890%	\$197,161
GADSDEN	0.15053%	0.08650%	0.22460%	0.46160%	\$240,194
GILCHRIST	0.02374%	0.01400%	0.14920%	0.18690%	\$97,253
GLADES	0.03156%	0.01520%	0.41210%	0.45890%	\$238,789
GULF	0.03579%	0.02460%	0.27390%	0.33430%	\$173,953
HAMILTON	0.17999%	0.01870%	0.21750%	0.41620%	\$216,570
HARDEE	0.08602%	0.04450%	0.26760%	0.39810%	\$207,151
HENDRY	0.13123%	0.04900%	0.49600%	0.67620%	\$351,861
HERNANDO	0.36337%	0.17740%	0.20730%	0.74810%	\$389,274
HIGHLANDS	0.29403%	0.13530%	0.45980%	0.88910%	\$462,643
HILLSBOROUGH	3.27504%	1.64680%	0.52040%	5.44220%	\$2,831,849
HOLMES	0.07348%	0.03360%	0.20860%	0.31570%	\$164,274
INDIAN RIVER	0.37850%	0.17880%	0.22120%	0.77850%	\$405,092
JACKSON	0.28637%	0.08330%	0.39660%	0.76630%	\$398,744
JEFFERSON	0.13097%	0.02460%	0.25160%	0.40720%	\$211,887
LAFAYETTE	0.01975%	0.00920%	0.23090%	0.25980%	\$135,187
LAKE	0.56511%	0.28590%	0.48500%	1.33600%	\$695,188
LEE	1.36559%	0.63530%	0.42980%	2.43070%	\$1,264,815
LEON	0.76721%	0.37490%	0.29790%	1.44000%	\$749,304
LEVY	0.13319%	0.04910%	0.48590%	0.66820%	\$347,698
LIBERTY	0.03389%	0.00930%	0.34770%	0.39090%	\$203,405
MADISON	0.19319%	0.03170%	0.30000%	0.52490%	\$273,132
MANATEE	0.73981%	0.37760%	0.35570%	1.47310%	\$766,528
MARION	1.04760%	0.36890%	0.68440%	2.10090%	\$1,093,203
MARTIN	0.38178%	0.18670%	0.28450%	0.85300%	\$443,859
MONROE	0.32158%	0.15470%	0.82010%	1.29640%	\$674,582
NASSAU	0.26115%	0.09380%	0.27480%	0.62980%	\$327,716
OKALOOSA	0.57383%	0.30680%	0.41760%	1.29820%	\$675,518
OKEECHOBEE	0.16576%	0.05840%	0.37080%	0.59500%	\$309,608



CORRECTED TABLE. DISREGARD THE VERSION APPEARING IN THE HANDBOOK.

TABLE 5.3

COUNTY FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1993-94

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ORANGE	3.19878%	1.28090%	0.41850%	4.89820%	\$2,548,778
OSCEOLA	0.57689%	0.19120%	0.62880%	1.39690%	\$726,877
PALM BEACH	3.11008%	1.69430%	0.93300%	5.73740%	\$2,985,456
PASCO	0.88863%	0.53320%	0.32410%	1.74590%	\$908,479
PINELLAS	2.54413%	1.67530%	0.18120%	4.40060%	\$2,289,852
POLK	1.81900%	0.80050%	0.83950%	3.45900%	\$1,799,891
PUTNAM	0.23503%	0.12260%	0.34560%	0.70320%	\$365,910
ST JOHNS	0.45212%	0.16550%	0.29250%	0.91010%	\$473,571
ST LUCIE	0.63611%	0.28060%	0.25450%	1.17120%	\$609,434
SANTA ROSA	0.30879%	0.13570%	0.48500%	0.92950%	\$483,665
SARASOTA	0.95179%	0.51770%	0.24910%	1.71860%	\$894,274
SEMINOLE	0.91339%	0.55090%	0.14620%	1.61050%	\$838,024
SUMTER	0.41470%	0.05930%	0.24110%	0.71510%	\$372,102
SUWANNEE	0.18131%	0.05430%	0.28870%	0.52430%	\$272,820
TAYLOR	0.12748%	0.03870%	0.44040%	0.60660%	\$315,644
UNION	0.05477%	0.01520%	0.10450%	0.17450%	\$90,801
VOLUSIA	1.34064%	0.70330%	0.52300%	2.56690%	\$1,335,686
WAKULLA	0.05816%	0.02840%	0.26040%	0.34700%	\$180,561
WALTON	0.16222%	0.05680%	0.47960%	0.69860%	\$363,517
WASHINGTON	0.07000%	0.03200%	0.26040%	0.36250%	\$188,627
<b>TOTALS</b>	<b>50.00001%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$52,035,000</b>



**SOLID MINERAL SEVERANCE TAX**

Section 211.3103, Florida Statutes  
Uniform Accounting System Code: 33519

The Solid Mineral Severance Tax is levied upon every person engaging in the business of severing phosphate rock from the soils or waters in Florida. The tax is administered, collected and enforced by the Department of Revenue and placed in the Severance Tax and Solid Mineral Trust Fund. Based on production information reported by the producers on the most recent annual returns, the Department of Revenue determines the amount of revenue to be distributed back to the those counties where phosphate rock matrixes are located. According to the Department of Revenue, an estimated \$5.18 million will be distributed in FY 1993-94. The tax proceeds received by the county from this tax are authorized for only phosphate-related expenses. Three distribution formulas are specified in the current statutes under s. 211.3103, F.S. as follows:

1. For the period beginning July 1, 1987, and ending June 30, 1989, the proceeds of all taxes, interest, and penalties imposed by s. 211.3103, F.S., are to be paid into the State Treasury as follows:
  - a. 95% to the State General Revenue Fund
  - b. 5% to the counties in proportion to the number of tons of phosphate produced within the county.
  
2. Beginning July 1, 1989, funds will be paid into the State Treasury as follows:
  - a. the first \$10 million in revenue collected shall be deposited in the Conservation and Recreation Land Trust Fund.
  - b. the remaining revenue shall be distributed as follows:
    - (1) 60% to the State General Revenue Fund
    - (2) 20% to the Nonmandatory Land Reclamation Trust Fund
    - (3) 10% to the Phosphate Research Trust Fund
    - (4) 10% to the county where the phosphate is mined in proportion to the number of tons of phosphate produced in the county.
  
3. If the base rate is reduced pursuant to s. 211.3103(4)(c), F.S., then the proceeds of the tax shall be paid into the State Treasury as follows:
  - a. the first \$10 million in revenue collected shall be deposited in the Conservation and Recreation Land Trust Fund
  - b. the remaining revenue shall be distributed as follows:
    - (1) 80% to the State General Revenue Fund
    - (2) 10% to the Phosphate Research Trust Fund
    - (3) 10% to the county where the phosphate is mined in proportion to the number of tons of phosphate produced in the county.





Table 7.3

Proceeds of the Local Option Gas Tax  
 Estimated Motor Fuel/Special Fuel Consumption  
 Local Option Gas Tax  
 Local Government Fiscal Year

Based on FY 1992-93 Distribution Percentages

Local Government	Distribution Percentage	Total Fuel 1993-94 Distribution Per .01 Tax	Motor Fuel 1993-94 Distribution Per .01 Tax
BOCC St. Lucie	42.140000	\$355,742	\$303,897
Fort Pierce	16.780000	141,655	121,011
Port St. Lucie	41.080000	346,794	296,253
	-----	-----	-----
	100.000000	\$844,191	\$721,161
BOCC Santa Rosa	83.160000	\$343,921	\$318,862
Gulf Breeze	6.980000	28,867	26,764
Jay	1.490000	6,162	5,713
Milton	8.370000	34,615	32,093
	-----	-----	-----
	100.000000	\$413,566	\$383,432
BOCC Sarasota	70.310000	\$900,203	\$835,679
Longboat Key	1.260000	16,132	14,976
North Port	4.430000	56,719	52,653
Sarasota	17.920000	229,436	212,991
Venice	6.080000	77,844	72,265
	-----	-----	-----
	100.000000	\$1,280,334	\$1,188,563
BOCC Seminole	63.600000	\$791,436	\$736,761
Altamonte Springs	11.990000	149,203	138,896
Casselberry	3.930000	48,905	45,526
Lake Mary	1.700000	21,155	19,693
Longwood	4.530000	56,371	52,477
Oviedo	3.250000	40,443	37,649
Sanford	7.690000	95,694	89,083
Winter Springs	3.310000	41,190	38,344
	-----	-----	-----
	100.000000	\$1,244,397	\$1,158,428
BOCC Sumter	75.255000	\$439,213	\$234,951
Bushnell	6.374000	37,201	19,900
Center Hill	2.257000	13,173	7,047
Coleman	2.611000	15,239	8,152
Webster	2.357000	13,756	7,359
Wildwood	11.146000	65,052	34,799
	-----	-----	-----
	100.000000	\$583,633	\$312,207



Pursuant to s. 212.055(5), F.S., any county as defined in s. 125.011(1), F.S. (Dade County), is authorized to levy the **County Public Hospital Surtax** at a rate of 0.5%. The tax may be enacted either by an extraordinary vote of the county commission or by referendum approval. Proceeds shall be used to supplement the operation, maintenance, and administration of the county public general hospital.

The sixth discretionary sales surtax currently provided for under s. 212.055(6), F.S., is the **Small County Indigent Care Surtax**. Enacted in 1992, counties with a population of 50,000 or less on April 1, 1992, are authorized to levy this tax at a rate of 0.5%. To enact the tax, county governments must enact an ordinance by an extraordinary vote of the members of the county governing authority. Proceeds may only be expended on health services for indigent or medically poor county residents.

A county shall not levy certain discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, County Public Hospital Surtax, and Small County Indigent Care Surtax) in excess of a combined rate of 1%.

Chapter 93-233, Laws of Florida, authorizes an additional levy in any county as defined in s. 125.011(1), F.S. (Dade County), at the rate of 1%. Although not officially labelled, it is referred to here as the **Dade County Food and Beverage Surtax**. This tax may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, the tax shall not apply to any item sold by the package for off-premises consumption. This surtax can be imposed by majority vote of the county's governing body. For the first 12 months, the proceeds shall be used for programs to assist the homeless. Thereafter, not less than 15% of the proceeds shall be used for construction and operation of a spouse abuse treatment facility, and the remainder shall be used for the programs for the homeless.

### Major General Law Amendments

#### General Law Amendments Affecting All Local Option Discretionary Sales Surtaxes

Chapter 85-342, Laws of Florida,  
authorized the levy of discretionary sales surtaxes by creating s. 212.054, F.S.

Chapter 86-152, Laws of Florida,  
amended s. 212.054, F.S., to state that dealers need not indicate the amount of the surtax on sales slips, invoices, charge tickets, or any other tangible evidence of sale.

Chapter 87-6, Laws of Florida,  
amended s. 212.054, F.S., to include services, except those otherwise exempted in the section, as a transaction subject to the surtax.



TABLE 8.1

**COUNTY DISCRETIONARY SURTAXES (1)**  
 ( Boxed areas indicate those counties eligible to impose the tax )

A COMBINED TOTAL LEVY OF THESE SURTAXES SHALL NOT EXCEED 1%

COUNTY	April 1, 1992 Official Pop. Est.	Charter County Transit System Surtax (up to 1%)	Dade Co. Food and Beverage Surtax (2) (1 %)	A COMBINED TOTAL LEVY OF THESE SURTAXES SHALL NOT EXCEED 1%					TOTAL % LEVY AS OF 5/93
				Infrastructure Surtax (1/2 or 1%)	Indigent Care Surtax (up to 1/2 %)	County Public Hospital Surtax (1/2 %)	SMALL COUNTY SURTAXES		
							Small County Surtax (1/2 or 1%)	Indigent Care Surtax (1/2 %)	
1 Alachua	186,201								
2 Baker	19,159								
3 Bay	131,347			1/2					1/2
4 Bradford	23,056						1		1
5 Brevard	417,740								
6 Broward	1,294,090								
7 Calhoun	11,828						1		1
8 Charlotte	118,682								
9 Citrus	98,623								
10 Clay	113,382			1					1
11 Collier	168,514								
12 Columbia	45,192								
13 Dade	1,982,901					1/2			1/2
14 DeSoto	24,830			1					1
15 Dixie	10,933			1					1
16 Duval	693,546	1/2							1/2
17 Escambia	267,800			1					1
18 Flagler	31,999			1					1
19 Franklin	9,368			1					1
20 Gadsden	42,472			1					1
21 Gilchrist	10,196						1		1
22 Glades	8,135			1					1
23 Gulf	11,700			1					1
24 Hamilton	11,535			1					1
25 Hardee	21,058			1					1
26 Hendry	27,844			1					1
27 Hernando	108,112			1					1
28 Highlands	72,157			1					1
29 Hillsborough	853,990				1/2				1/2
30 Holmes	16,188								
31 Indian River	94,091			1					1
32 Jackson	42,577			repealed					1
33 Jefferson	12,338			1					1
34 Lafayette	5,593			1					1
35 Lake	162,579			1					1
36 Lee	350,809			1					1
37 Leon	202,570			1					1
38 Levy	27,457						1		1
39 Liberty	5,506						1		1
40 Madison	17,034			1					1
41 Manatee	219,313			repealed					1
42 Marion	206,642								
43 Martin	105,031								
44 Monroe	80,968			1					1
45 Nassau	45,546								
46 Okaloosa	149,997			expired					1
47 Okeechobee	31,102								
48 Orange	712,637								
49 Osceola	119,760			1					1
50 Palm Beach	896,970								
51 Pasco	290,274			1					1
52 Pinellas	860,736								
53 Polk	420,885								
54 Putnam	67,752								
55 Santa Rosa	87,992								
56 Sarasota	287,203			1					1
57 Seminole	305,872			1					1
58 St Johns	88,417								
59 St Lucie	158,937								
60 Sumter	33,057						1		1
61 Suwannee	27,562								1
62 Taylor	17,424			1					1
63 Union	11,442								
64 Volusia	383,983						1		1
65 Wakulla	14,659			1					1
66 Walton	29,689								
67 Washington	17,434								

TOTAL POP: 13,424,416

# ELIGIBLE TO LEVY:	5	1	67	4	1	31	31	67
# ACTUALLY LEVYING:	1	0	26	1	1	7	0	36

- (1) These surtaxes require voter approval by referendum: Charter County Transit System Surtax and Infrastructure Surtax  
 These surtaxes can be imposed by either extraordinary vote or referendum approval: Indigent Care Surtax, County Public Hospital Surtax, and Small County Surtax. The Small County Indigent Care Surtax can be imposed by extraordinary vote
- (2) Chapter 93-233, Laws of Florida, authorizes the levy of this 1% tax. This surtax can be imposed by majority vote of the governing body

Compiled by the Florida Advisory Council on Intergovernmental Relations, May 1993.

