

**LOCAL GOVERNMENT  
FINANCIAL INFORMATION  
HANDBOOK**

**July 1994**

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



**LOCAL GOVERNMENT FINANCIAL INFORMATION HANDBOOK**

**JULY 1994**

**PREPARED BY**

**FLORIDA ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS**

**WITH THE ASSISTANCE OF THE**

**FLORIDA DEPARTMENT OF REVENUE**

**AND**

**DIVISION OF ECONOMIC AND DEMOGRAPHIC RESEARCH,  
JOINT LEGISLATIVE MANAGEMENT COMMITTEE,  
FLORIDA LEGISLATURE**

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### **Inquiries and Suggestions**

Inquiries regarding the information and estimates presented in the **Handbook** should be directed to the contact person or office specified at the end of each chapter. General inquiries and questions regarding this **Handbook** should be directed to Steven O’Cain at the Florida ACIR. In addition, suggested improvements that will make this publication more informative and useful as a resource are always welcome. If you have suggestions for the next update of this document in July of 1995, 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 county 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 1994. 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 1994-95, as calculated by the Department of Revenue, 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. However, local estimates are not generated as part of those conferences.

*It is also important to note that the estimates, presented in this publication, 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 a private forecasting service.

In Florida, the professional staffs of the Legislature, Governor's Office, administering agencies, and Supreme Court (only in the case of the Criminal Justice Estimating Conference), 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 Sections 216.133 through 216.137, Florida Statutes, which designate the conference principals and participants. The professional staffs of the Legislature, Governor's Office, and Supreme Court (only in the case of the Criminal Justice Estimating Conference), are conference principals. Conference principals can call conferences and are generally responsible for developing and choosing the forecasts. Professional staffs of the administering agencies are conference participants and 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 in 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 the 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, the Florida Legislature has used the results of these conferences in its official duties since 1970.

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. 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 through grant programs or general and special appropriations.

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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, Florida Statutes) and the Public Service Tax (Section 166.231, Florida Statutes). Another Florida ACIR publication, A Profile of Local Government Revenues and Expenditures, addresses these taxes in addition to ad valorem taxes, impact fees, and special assessments.

Criteria characterizing the revenue programs included in the Handbook facilitate efforts to attain a greater understanding of their purpose, intent, and structure. Additional distinctions 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 is predetermined;
- 5) A state agency, typically the 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, #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 this publication, 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: Beneficiary 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: Beneficiary 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. More state shared revenue programs addressed in this publication authorize the participation of counties rather than municipalities; however, a number of revenue programs apply to both types of local governments.

**Figure 1.3: Major Legislative Changes in 1994**

Figure 1.3 indicates the revenue sources and programs that were amended during the 1994 legislative session. The reader should refer to the appropriate chapters of this publication 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 sales, cigarette, and gas taxes. County comprehensive revenue sharing programs depend on intangibles, sales, 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. The General Revenue Service Charge, levied against several trust funds, was amended from 6% to 7% in a major tax bill passed during the 1990 legislative session. An additional 0.3% was authorized in another bill, resulting in the current service charge of 7.3%. Those trust funds, subject to the 7.3% service charge, that are directly associated

with the revenue sharing programs or those that include money eventually transferred to a revenue sharing program trust fund are as follows:

- 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>

Other deductions for administrative costs are also identified for each trust fund associated with a revenue source or program in **Figure 1.4**.

**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 agency responsible for collecting and administering each 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.

**Figure 1.6: Comparison of FY 1993-94 and FY 1994-95 Estimates for Select Revenue Programs**

A comparison of the annual estimates between FY 1993-94 and FY 1994-95 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 \$2,099 million for FY 1994-95 as compared to an estimated \$747 million for municipalities. When comparing percentage change in total estimated revenue from FY 1993-94 to FY 1994-95 from these programs, the estimates show a 5.1% increase for municipalities and a 9.0% increase for counties.

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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 increase was imposed by Chapter 90-112, Laws of Florida.

**Figure 1.1**

**Inventory of Revenue Programs Included  
in the Local Government Financial Information Handbook that Benefit Counties:  
Beneficiary 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	The portion of the tax proceeds based on 2/3 of the incorporated area population is deemed county-wide revenues and is to be expended only for county-wide programs or tax relief. The remaining portion is deemed county revenues derived on behalf of the unincorporated area and is to be expended on a county-wide basis. In addition, proceeds may be pledged for the payment of principal and interest on any capital project.
County Revenue Sharing Program	Eligible counties	Bonds (some restrictions).
Constitutional Gas Tax	All counties	The proceeds must first be used to meet transportation-related debt service requirements, if applicable, from the 80% portion and, if necessary, from the 20% portion. Any remaining monies are distributed back to the counties for the acquisition, construction, and maintenance of roads.
County Gas Tax	All counties	Transportation-related expenses, including the reduction of bonded indebtedness related to transportation purposes.
Pari-mutuel Tax	All counties	Discretion of the governing body.
Oil, Gas, & Sulphur Production Tax	Counties where oil, gas, and sulphur is severed	Discretion of the governing body.
Mobile Home License Tax	All counties	Discretion of the governing body.
Insurance License Tax	All counties	Discretion of the governing body.
Beverage License Tax	All counties	Discretion of the governing body.
Solid Mineral Severance Tax	Counties where phosphate rock is severed	Phosphate-related expenses associated with the severance of phosphate rock.

Figure 1.1 continued

**Inventory of Revenue Programs Included  
in the Local Government Financial Information Handbook that Benefit Counties:  
Beneficiary 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 (continued)</b>		
Local Gov't Cooperative Assistance Program	Eligible counties	Transportation-related expenses.
<b>II. Local Revenue Programs that are Optional</b>		
Local Option Gas Taxes	Eligible counties that levy "original" 1 to 6 cents of tax	Transportation-related expenditures including debt service on transportation-related capital projects. In addition, small counties (total population less than 50,000) may use the proceeds to fund other infrastructure, 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	All levying counties	Paying the costs and expenses of establishing, operating, and maintaining a transportation system and related facilities. Also, funding the acquisition, construction, reconstruction, and maintenance of roads.
Charter County Transit System Surtax	Charter counties and consolidated county gov'ts that levy	A number of options to expend the funds available, depending on the situation. Generally, the authorized uses include costs associated with a fixed guideway rapid transit system, bus system, and payment and interest on existing bonds for roads and bridges.
Local Government Infrastructure Surtax	All levying counties	The proceeds may be used for: (1) infrastructure, (2) land acquisition for public recreation or conservation, and (3) closure of solid waste landfills. In addition, proceeds can be pledged for new bonded indebtedness. Also, small counties (total population of less than 50,000 on April 1, 1992) may use the proceeds for any public purpose, provided certain criteria have been satisfied. Also, additional authorized uses were granted to Alachua and Clay Counties as a result of 1994 legislation.

Figure 1.1 continued

**Inventory of Revenue Programs Included  
in the Local Government Financial Information Handbook that Benefit Counties:  
Beneficiary 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 (continued)</b>		
Small County Surtax	All small counties with a total population of 50,000 or less that levy	If authorized by extraordinary vote, the proceeds may be used for the operational expenses of any infrastructure or for any public purpose authorized in the ordinance. If authorized by referendum, the proceeds may be used to service bond indebtedness related to infrastructure and land acquisition.
Indigent Care Surtax	All non-consolidated counties with a total population greater than 800,000 (except Dade County) 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 a total population of 50,000 or less 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 and convention-related projects.

Figure 1.2

**Inventory of Revenue Programs Included  
in the Local Government Financial Information Handbook that Benefit Municipalities:  
Beneficiary 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	The proceeds are to be expended only for municipality-wide programs or property tax or municipal utility tax relief. Any utility tax reductions are to be applied uniformly across all types of taxed utility services. In addition, proceeds may be pledged for the payment of principal and interest on any capital project.
Municipal Revenue Sharing Program	Eligible municipalities	Since approximately 1/3 of the proceeds are derived from fuel-related sources, then at least 1/3 of the proceeds must be expended on transportation-related purposes. In addition, a portion of the proceeds may be bonded.
Municipal Financial Assistance Trust Fund	Eligible municipalities	Any public purpose.
Mobile Home License Tax	Eligible municipalities	Discretion of the governing body.
Insurance Premium Tax	Eligible municipalities	Funding to supplement pension funds and provide supplemental compensation for municipal police officers and firefighters.
Beverage License Tax	All municipalities	Discretion of the governing body.
Local Gov't Cooperative Assistance Program	Eligible municipalities	Transportation-related expenses.
<b>II. Local Revenue Programs that are Optional <sup>1</sup></b>		
Local Option Gas Taxes	Eligible municipalities receiving proceeds of the "original" 1 to 6 cents as a result of an interlocal agreement or by historical transportation expenditures formula	Transportation-related expenditures including debt service on transportation-related capital projects.

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<sup>1</sup> With the exception of the Local Government Infrastructure Surtax, municipalities benefit from the local option revenue programs only if the county levies the tax. Once levied, the county must share the proceeds of the optional taxes, except those of the Ninth-Cent Gas Tax, with the municipalities located within the county. In the case of the Local Government Infrastructure Surtax, 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, in lieu of action taken by the county's governing body.



Figure 1.2 continued

**Inventory of Revenue Programs Included  
in the Local Government Financial Information Handbook that Benefit Municipalities:  
Beneficiary 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 (continued)</b>		
Local Option Gas Taxes	Eligible municipalities receiving proceeds of the "additional" 1 to 5 cents as a result of an interlocal agreement or by historical transportation expenditures formula	Transportation expenditures needed to meet requirements of the capital improvements elements of an adopted comprehensive plan.
Ninth-Cent Gas Tax	Eligible municipalities receiving proceeds as result of interlocal agreement <sup>2</sup>	Paying the costs and expenses of establishing, operating, and maintaining a transportation system and related facilities. Also, funding the acquisition, construction, reconstruction, and maintenance of roads.
Local Government Infrastructure Surtax	Eligible municipalities receiving proceeds as result of interlocal agreement or by formula	The proceeds may be used for: (1) infrastructure, (2) land acquisition for public recreation or conservation, and (3) closure of solid waste landfills. In addition, proceeds can be pledged for new bonded indebtedness. Also, additional authorized uses were granted to municipalities in Alachua County as a result of 1994 legislation.
Small County Surtax	Eligible municipalities receiving proceeds as result of interlocal agreement or by formula.	If authorized by extraordinary vote, the proceeds may be used for the operational expenses of any infrastructure or for any public purpose authorized in the ordinance. If authorized by referendum, the proceeds may be used to service bond indebtedness related to infrastructure and land acquisition.

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<sup>2</sup> Although counties are not required by law to share the proceeds of the Ninth-Cent Gas Tax, some counties share this revenue with municipalities by interlocal agreement.

**Figure 1.3**  
**Inventory of Local Government Revenues Included**  
**in the Local Government Financial Information Handbook**  
**Major Legislative Changes in 1994**

<u>Revenue Source or Program</u>	<u>Chapter Law (Original Bill)</u>	<u>Legislative Change(s)</u>
Information in the <u>LGFI Handbook</u>	(CS/SJR 2606) Filed with the Secretary of State	Proposes an amendment to Section 3 of Article III, <u>Florida Constitution</u> , to change the dates for the regular legislative session. This amendment, to be submitted to the voters in the November 1994 general election, would have the regular legislative session convene on the first Tuesday after the first Monday in March or any such other date as may be fixed by law. This change would delay the generation of the revenue estimates by the Department of Revenue as well as publication of the <u>LGFI Handbook</u> .

**I. Comprehensive State Shared Revenue Programs**

All State Shared Revenue Programs	(CS/CS/HJR 2053) Filed with the Secretary of State	Proposes an amendment to Section 1 of Article VII and the creation of Section 21 of Article XII, <u>Florida Constitution</u> , limiting growth in state revenues. This amendment, to be submitted to the voters in the November 1994 general election, would limit state revenues collected in any fiscal year to the prior year's revenues allowed under the amendment, plus growth based on the average growth rate in personal income for the most recent 20 calendar quarters. State revenues collected in any fiscal year in excess of this limitation shall be transferred to the budget stabilization fund until the fund reaches the maximum balance specified in Section 19(g) of Article III, <u>Florida Constitution</u> , (10% of the last completed fiscal year's net revenue collections for the general revenue fund) and thereafter refunded to taxpayers as provided in general law. State revenues are defined as taxes, fees, licenses, and charges for services imposed by the legislature on individuals, businesses, or agencies outside state government. Taxes, licenses, fees, and charges for services imposed by local, regional, or school district governing bodies are among several items <u>not</u> defined as state revenue. The Legislature may increase the limit on state revenues collected by a two-thirds vote of the membership of each house. This amendment shall take effect January 1, 1995, assuming it is approved by voters.
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Figure 1.3 continued

<u>Revenue Source or Program</u>	<u>Chapter Law (Original Bill)</u>	<u>Legislative Change(s)</u>
<b>I. Comprehensive State Shared Revenue Programs (continued)</b>		
Local Government Half-Cent Sales Tax	Chapter 94-245 (HB 2047)	Amends s. 212.20, F.S., to provide an additional distribution of 0.054% from the General Revenue Fund to the Local Government Half-Cent Sales Tax Clearing Trust Fund for the emergency distributions (emergency and supplemental) specified in s. 218.65, F.S. In addition, it amends s. 218.65, F.S., to replace the current appropriations from the General Revenue Fund for the emergency distributions with the 0.054% distribution. These changes shall be effective July 1, 1994.
Municipal Revenue Sharing	Chapter 94-146 (CS/HB 1317)	Amends s. 206.605, F.S., to provide for the deduction of administrative costs by the Department of Revenue from the one-cent Municipal Gas Tax revenues and limits the deduction to 2% of the total tax collections. The Municipal Gas Tax is held harmless from this administrative cost deduction in state FY 1994-95 through 1996-97 because during that time period the department will continue to deduct its administrative costs entirely from the proceeds of the County Gas Tax. The deduction of administrative costs from the Municipal Gas Tax will be phased-in during state FY 1997-98 and will be fully implemented by the state FY 1999-2000. As administrative cost deductions increase, the amount of tax proceeds available for transfer to the Municipal Revenue Sharing Trust Fund will decrease. In addition, s. 206.877, F.S., is amended to exempt vehicles operated by state or local governmental agencies and fueled by alternative fuels from the annual decal fee. The revenues derived from this decal fee are deposited into the State Alternative User Fee Clearing Trust Fund. Since 25% of the proceeds in this trust fund are transferred to the Municipal Revenue Sharing Trust Fund, municipalities can expect to receive fewer monies from this source as a result. However, the reduction of expenditures resulting from the new exemption will more than offset the loss of revenue. These changes shall be effective July 1, 1994.
Municipal Revenue Sharing County Gas Tax	Chapter 94-2 (SB 706)	Authorizes the re-creation of the Gas Tax Collection Trust Fund and carries forward all current balances as well as continuing all current sources and uses of the trust fund, effective November 4, 1996.

Figure 1.3 continued

<u>Revenue Source or Program</u>	<u>Chapter Law (Original Bill)</u>	<u>Legislative Change(s)</u>
<b>I. Comprehensive State Shared Revenue Programs (continued)</b>		
Municipal Revenue Sharing Municipal Financial Assistance Trust Fund Beverage License Tax	Chapter 94-218 (CS/SB 2654)	Amends numerous sections of the statutes to conform those provisions to the 1993 law that authorized the merger of the Department of Professional Regulation and the Department of Business Regulation into a single agency, the Department of Business and Professional Regulation, effective upon becoming law.
County Revenue Sharing	Chapter 94-353 (HB 2557)	Amends s. 199.185, F.S., to exempt certain liquor distributors, owning accounts receivable derived from sales of alcoholic beverages transacted outside of Florida with a customer located in another state, from intangible personal property taxation. In addition, s. 199.232, F.S., is amended to allow the Department of Revenue to automatically refund overpayment of intangible taxes when the overpayment is evident on the return. This will result in a negative fiscal impact on the Revenue Sharing Trust Fund for Counties. These changes shall be effective July 1, 1994.
County Gas Tax	Chapter 94-146 (CS/HB 1317)	Amends s. 206.60, F.S., to limit the deduction of administrative costs by the Department of Revenue from the one-cent County Gas Tax to 2% of the total tax collections, beginning in state FY 1999-2000. The department will continue to deduct its administrative costs entirely from the proceeds of the County Gas Tax during state FY 1994-95 through 1996-97. Starting in state FY 1997-98, the deduction of administrative costs from all fuel taxes will be phased-in over a three year period. By state FY 1999-2000, administrative costs will be deducted proportionally from all fuel taxes, except the Constitutional Gas Tax. These changes shall be effective July 1, 1994.
Insurance Premium Tax	Chapter 94-259 (CS/SB 302 & 196)	Amends several sections of Chapters 175 and 185, Florida Statutes, to require municipalities participating in the distribution of premium tax proceeds, for the purpose of funding retirement programs, to comply annually with the provisions of Part VII, Chapter 112, Florida Statutes, prior to the distribution. Part VII pertains to the actuarial soundness of retirement systems. This change shall be effective July 1, 1994.

Figure 1.3 continued

<u>Revenue Source or Program</u>	<u>Chapter Law (Original Bill)</u>	<u>Legislative Change(s)</u>
<b>I. Comprehensive State Shared Revenue Programs (continued)</b>		
Oil, Gas, and Sulfur Production Tax Solid Mineral Severance Tax	Chapters 94-197 & 94-198 (CS/HB 1093 & CS/HB 1095)	Amends s. 211.06, F.S., to redistribute the proceeds of the tax on oil, gas, and sulfur into the Minerals Trust Fund, beginning July 1, 1995. The percentage of tax proceeds received by eligible counties remains unchanged. In addition, s. 211.3103, F.S., is amended to redistribute the proceeds of the tax on phosphate rock into the Minerals Trust Fund, beginning July 1, 1995. The percentage of tax proceeds received by counties in proportion to the number of tons produced remains unchanged. The purposes of the trust fund are to receive designated taxes on the severance of minerals to fund: 1) the administrative costs of state programs established to reclaim land disturbed by the severance of minerals, 2) the geological survey of the state, and 3) the regulation of oil and gas exploration and production. These changes shall be effective July 1, 1994.
<b>II. Local Revenue Programs that are Optional</b>		
Ninth-Cent Gas Tax Local Option Gas Taxes	Chapter 94-146 (CS/HB 1317)	Amends ss. 336.021 and 336.025, F.S., to provide for the deduction of administrative costs by the Department of Revenue from the Ninth-Cent Gas Tax and Local Option Gas Tax revenues and limits the deduction to 2% of the total collections from each tax. The Ninth-Cent Gas Tax and Local Option Gas Taxes are held harmless from this administrative cost deduction in state FY 1994-95 through 1996-97 as the Department will continue to deduct its administrative costs entirely from the proceeds of the County Gas Tax. The deduction of administrative costs from the Ninth-Cent Gas Tax and Local Option Gas Taxes will begin to be phased-in during state FY 1997-98 and will be fully implemented by the state FY 1999-2000. The administrative costs shall be prorated among the counties levying an optional gas tax according to a formula based on each county's proportional share of active taxpayer accounts (weighted by two-thirds) and collections (weighted by one-third). The formula is to be revised on July 1 of each year. These changes shall be effective July 1, 1994.

Figure 1.3 continued

<u>Revenue Source or Program</u>	<u>Chapter Law (Original Bill)</u>	<u>Legislative Change(s)</u>
<b>II. Local Revenue Programs that are Optional (continued)</b>		
Local Option Gas Taxes	Chapter 94-237 (CS/SB 2156)	Amends s. 336.025, F.S., to provide for the periodic review by the local government entities of the distribution method of Local Option Gas Tax revenues, if the interlocal agreement entered into under this section does not provide for such cooperative review. The parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years. If no review has been conducted within two years prior to January 1, 1994, the parties to the agreement must hold public hearings on the agreement prior to January 1, 1995. These changes shall take effect upon becoming law.
Local Discretionary Sales Surtaxes (Local Gov't Infrastructure Surtax)	Chapter 94-459 (HB 475) a local bill	Authorizes the Board of County Commissioners of Clay County to use the Local Government Infrastructure Surtax proceeds to retire or service bond indebtedness incurred prior to July 1, 1987, and subsequently refunded, for the purpose of financing infrastructure. The law provides Clay County with additional uses not available to other counties; therefore, it grants the county an exception to general law (s. 212.055(2), F.S.). This change shall take effect upon becoming law.
Local Discretionary Sales Surtaxes (Local Gov't Infrastructure Surtax)	Chapter 94-487 (HB 2091) a local bill	Authorizes the Board of County Commissioners of Alachua County and the governing bodies of the municipalities within the county to use the proceeds from the Local Government Infrastructure Surtax for operation and maintenance of parks and recreation programs as well as facilities originally established with the proceeds of the surtax. In addition, the law allows the use of the proceeds for the establishment of one or more trust funds providing a permanent endowment for the additional uses. The law provides Alachua County with additional uses not available to other counties; therefore, it grants the county an exception to general law (s. 212.055(2), F.S.). Currently, the county does not levy the surtax. These changes shall take effect upon becoming law.

Figure 1.3 continued

<u>Revenue Source or Program</u>	<u>Chapter Law (Original Bill)</u>	<u>Legislative Change(s)</u>
<b>II. Local Revenue Programs that are Optional (continued)</b>		
Local Discretionary Sales Surtaxes (Local Gov't Infrastructure Surtax)	Chapter 94-356 (HB 2445)	Amendss. 212.055, F.S., to conform provisions of this section to provide for the transfer of duties and responsibilities of the Department of Environmental Regulation to the Department of Environmental Protection. This change shall be effective July 1, 1994.
Local Discretionary Sales Surtaxes (Dade Co. Food & Beverage Surtax)	Chapters 94-351 & 94-353 (HB 2509 & HB 2557)	Amends s. 212.0306, F.S., to provide that alcoholic beverages sold by the package for off-premises consumption are exempt from the 1% food and beverage surtax levied in Dade County. Food and non-alcoholic beverages sold by the package for off-premises consumption are still subject to the surtax. The law establishes a method for newly opened businesses to determine future eligibility for exemption from the surtax. Each newly opened establishment must collect the surtax for 45 days commencing with its first day of business. After such time a newly opened business may cease collecting the surtax if its projected gross annual revenues are \$400,000 or less. The law also eliminates an exemption from the tax for fraternal or other chartered or incorporated clubs which hold an alcoholic beverage license pursuant to s. 565.02(4), F.S., thereby limiting the exemption to sales in any veterans' organization. In addition, the law authorizes the proceeds of the surtax and accrued interest to be used as collateral, pledged or hypothecated, for authorized projects, including the issuance of bonds. In addition, the county must appoint an oversight board to prepare and submit to the governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Finally, subsection (7) of s. 212.0306, F.S., which authorized the repeal of the surtax on October 1, 2008, is repealed. These changes shall be effective July 1, 1994.

Figure 1.3 continued

<u>Revenue Source or Program</u>	<u>Chapter Law (Original Bill)</u>	<u>Legislative Change(s)</u>
<b>II. Local Revenue Programs that are Optional (continued)</b>		
Local Discretionary Sales Surtaxes (Multi-jurisdictional Tourism, Sports, and Entertainment Independent Special District Levy)	Chapter 94-338 (CS/CS/HB 1875)	Provides for the creation and establishment of multi-jurisdictional tourism, sports, and entertainment independent special districts. The stated purpose of the district is to finance, design, develop, acquire, construct, operate, maintain, manage, and promote a tourism, sports, and entertainment complex, in addition to providing for the basic infrastructure facilities and services needed to develop and operate the complex. Any district created pursuant to this act has the power to levy a discretionary sales surtax on tangible personal property that is sold within the state by a dealer located within the district and on admissions within the district, which are subject to taxation under Part I of Chapter 212, Florida Statutes. This levy shall be at the rate of 0.5 or 1% and shall be in addition to sales and use taxes imposed by the state and its agencies, political subdivisions, special taxing districts, and any applicable local general-purpose government. The levy shall be pursuant to an ordinance enacted by a majority vote of the district's governing body with no levy permitted prior to May 15, 1995. The district has the responsibility for collecting, auditing, and otherwise administering this surtax. The proceeds, less the district's administrative costs which cannot exceed 3%, shall be expended only for the purposes outlined in s. 212.055(2), F.S. These changes shall take effect upon becoming law.
Municipal Resort Tax	Chapter 94-344 (CS/HB 2079)	Amends Sections 1, 2, and 3 of Chapter 67-930, <u>Laws of Florida</u> , as amended by Chapters 93-286 and 93-363, <u>Laws of Florida</u> , to expand the levy of the Municipal Resort Tax to the sale of food or beverages sold at retail and to alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. This tax does not apply to a sales amount of less than fifty-cents nor to sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than ten dollars. The law also gives municipalities the necessary enforcement powers to collect the tax. These changes shall take effect upon becoming law.



Figure 1.3 continued

<u>Revenue Source or Program</u>	<u>Chapter Law (Original Bill)</u>	<u>Legislative Change(s)</u>
<b>II. Local Revenue Programs that are Optional (continued)</b>		
Tourist Development Taxes (Additional Professional Sports Franchise Facility Tax)	Chapters 94-275 & 94-338 (SB 1502 & CS/CS/HB 1875)	Amends s. 125.0104(3), F.S., authorizing any county, that has imposed the tax of up to 1% on transient rentals for financing the construction, reconstruction, or renovation of a professional sports franchise facility pursuant to s. 125.0104(3)(1), F.S., to impose, by a majority plus one vote, an additional levy of no greater than 1% on transient rentals to pay the debt service on bonds issued for the purpose of financing the construction, reconstruction, or renovation of a facility for a new professional sports franchise as defined in s. 288.1162, F.S. A county that imposes this additional tax may not expend any ad valorem tax revenues for the construction, reconstruction, or renovation of that facility. In addition, the procedure for adoption of the ordinance specified in s. 125.0104(4), F.S., does not apply to the adoption of this additional tax. These changes shall take effect upon becoming law.
Tourist Development Taxes Convention Development Taxes	Chapter 94-353 (HB 2557)	Amends s. 212.03, F.S., to clarify legislative intent that persons who rent or grant a license to use accommodations in apartment houses, roominghouses, and tourist and trailer camps and enter into written agreements for continuous residence for periods longer than 6 months are <u>not</u> exercising a taxable privilege. This change shall be effective July 1, 1995.

Figure 1.3 continued

**Chapter Law  
(Original Bill)**

**Legislative Change(s)**

**II. Local Revenue Programs that are Optional (continued)**

**Convention Development Taxes**

(Charter Co. Convention Development Tax) Chapter 94-351  
(HB 2509)

Amends s. 212.0305(4)(b), F.S., to give a county the option of using the proceeds and accrued interest of the Charter County Convention Development Tax to operate an authority created pursuant to subparagraph 4 after completion of any project under subparagraph b. The authorized uses in sub-subparagraph d are expanded to include golf courses or related buildings and parking facilities. In addition, the governing bodies of those municipalities, in which projects are to be developed, shall designate or appoint an authority as a condition precedent to receiving funding. In addition to the powers and duties specified in current law, the authority shall have the power to appoint and dismiss an executive director, general counsel, and any other consultants retained by the authority with the county governing body having the right to approve or disapprove the initial appointment of the executive director and general counsel. The authority's members shall be appointed by the municipality's governing body and serve a term of not less than 1 year. Members do not have to be selected from the tourism and hospitality industry that does business within the municipality. These changes shall be effective July 1, 1994.

**Tourism Impact Tax**

Chapters 94-314 &  
94-353  
(SB 3174 &  
HB 2557)

Amends s. 125.0104(10), F.S., to authorize a county levying the Tourist Impact Tax in areas of critical state concern, pursuant to s. 125.0108, F.S., to adopt an ordinance providing for local collection and administration. This change shall be effective July 1, 1994.

**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 Government Half-Cent Sales Tax Program	1982	9.653% of Adjusted Sales Tax Collections for the Ordinary Distribution	Local Gov't Half-Cent Sales Tax Clearing TF
County Revenue Sharing Program	1972	0.054% of Adjusted Sales Tax Collections for the Emergency and Supplemental Distributions	County Revenue Sharing TF (4)
Municipal Revenue Sharing Program	1972	1) 2.9% of Cigarette Tax Collections 2) 33.5% of Net Intangibles Tax Collections	Municipal Revenue Sharing TF (4)
Municipal Financial Assistance Trust Fund	1971	1) 32.4% of Cigarette Tax Collections 2) Municipal Gas Tax (1 cent per gallon) 3) 25% of Collections from the State Alternative Fuel User Decal Fee	Municipal Financial Assistance TF (4)

<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 trustfund 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>			
Constitutional Gas Tax	1943	Gas Tax (2 cents per gallon)	Gas Tax Collection TF (2)
County Gas Tax	1949	Gas Tax (1 cent per gallon)	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 distribution)	Pari-mutuel Wagering TF
Oil, Gas, and Sulfur Production Tax	1945	Tax on Production of Oil, Gas and Sulfur (fixed % by type)	Oil and Gas Tax TF (7)
Mobile Home License Tax	1965	License Tax on Mobile Homes (\$25 to \$80 by size)	License Tax Collection TF (2)
Insurance License Tax	1959	License Tax on Insurance Agents and Solicitors (\$6 per license)	Agents and Solicitors County Tax TF (1) (separate trust fund for each county)
Insurance Premium Tax			
Municipal Police Officers' Retirement Trust Fund	1953	0.85% Tax on Casualty Insurance Premiums	Insurance Commissioner's Regulatory TF (3)
Municipal Firefighters' Pension Fund	1963	1.85% Tax on Property Insurance Premiums	Insurance Commissioner's Regulatory TF (3)

<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>I. Comprehensive State Shared Revenue Programs (continued)</b>			
Insurance Premium Tax (continued)			
Firefighters' Supplemental Compensation Fund	1981	Proceeds from the Taxes Levied on Casualty and Property Insurance Premiums	Insurance Commissioner's Regulatory TF (3)
Beverage License Tax	1971	License Taxes on Various Alcoholic Beverages	Alcoholic Beverage and Tobacco TF (1)
Solid Mineral Severance Tax	1982	Tax on Production of Solid Minerals (10% to counties in proportion to the number of tons produced)	Severance Tax Solid Mineral TF (2)
<b>II. Local Revenue Programs that are Optional</b>			
Local Option Gas Tax	1983	Optional Gas Tax (1 to 6 cents per gallon of motor and special fuel)	Local Option Gas Tax TF (1)(6)
Local Option Gas Tax	1993	Optional Gas Tax (1 to 5 cents per gallon of motor fuel only)	Local Option Gas Tax TF (1)(6)
Ninth-Cent Gas Tax	1972	Optional Gas Tax (1 cent per gallon of motor and special fuel)	Ninth-Cent Gas Tax TF (6)
Local Discretionary Sales Surtaxes			
Charter County Transit System Surtax	1976	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)

<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 1.4 continued

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds</u> <sup>4</sup>
<b>II. Local Revenue Programs that are Optional (continued)</b>			
Local Discretionary Sales Surtaxes (continued)			
Local Government Infrastructure Surtax	1987	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
Small County Surtax	1992	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
Indigent Care Surtax	1991	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
County Public Hospital Surtax	1991	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
Small County Indigent Care Surtax	1992	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
Dade County Food and Beverage Surtax	1993	Optional Sales Tax on Food and Beverages in Select Establishments)	Locally Administered
Optional Tourist Taxes			
Municipal Resort Tax	1967	Optional Sales Tax on Transient Rental Transactions and on Food and Beverages in Select Establishments	Locally Administered
Tourist Development Taxes	1977	Optional Sales Tax on Transient Rental Transactions and on Food and Beverages in Select Establishments	Proceeds Deposited into Trust Fund Created by County (2)
Convention Development Taxes	1983	Optional Sales Tax on Transient Rental Transactions	Proceeds Deposited into Trust Fund Created by County (2)

<sup>4</sup> The following notations indicate which trust funds are

- (1) subject to the General Revenue Service Charge (7.9%) 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 trustfund 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>5</sup>
<b>II. Local Revenue Programs that are Optional (continued)</b>			
Optional Tourist Taxes (continued)	1986	Optional Sales Tax on Transient Rental Transactions	Not specified in statute (2)
Tourist Impact Tax			

<sup>5</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**

<u>Trust Fund</u>	<u>Agency</u> <sup>1</sup>	<u>Provisions Related to Creation of Trust Fund</u> <sup>2</sup>	
<b>I. Comprehensive State Shared Revenue Programs</b>			
Local Gov't Half-Cent Sales Tax Clearing 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 administration of grant program; s. 210.20(2)(a), F.S., authorizes creation
Gas Tax Collection TF	DOR	(2)	s. 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.
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.
Insurance Commissioner's Regulatory TF <sup>3</sup>	DOI	(2)	s. 624.523(1), F.S.; ss. 175.121 and 185.10, F.S., provide for the transfer of tax revenues into the trust fund
Alcoholic Beverage and Tobacco TF	DBPR	(2)	s. 561.025, F.S.
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.
Ninth-Cent Gas Tax TF	DOR	(1)	s. 336.021(2)(a), F.S.
Discretionary Sales Surtax Clearing TF	DOR	(1)	s. 212.054(4)(b), F.S. (separate account for each county imposing)
County Tourist Development TF	DOR	(1)	s. 125.0104(3)(i), F.S. (fund established by county as pre-condition to receipt of funds)
Convention Development Tax TF <sup>4</sup>	DOR	(1)	s. 212.0305(3)(e), F.S. (receipts placed in a specific fund or funds created by the county)

<sup>1</sup> Refers to the department(s) of state government involved with the tax collection and administration of the trust fund. DOR: Dept. of Revenue, DBPR: Dept. of Business and Professional 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 governments; or  
 (3) labelled by Department of Revenue for accounting purposes.

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

<sup>4</sup> Section 212.0305(3), Florida Statutes, authorizes DOR to administer the tax for counties. However, DOR does not administer this tax for any county, but the department 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

## Comparison of 1993-94 and 1994-95 Estimates for Select Revenue Programs

## Revenue Source as a Percentage of Total Municipal, County, and Combined Revenues and Percentage Change in FY 1993-94 and FY 1994-95 Estimates

Type of Revenue Program Included in the Handbook	1993-94 Handbook Estimate July 1993	1993-94 Percentage of Total Estimated Revenues	1994-95 Handbook Estimate July 1994	1994-95 Percentage of Total Estimated Revenues	Percentage Change in Estimates 7/93-7/94
<b>Municipal Revenue Programs:</b>					
Half-Cent Sales Tax Program (L)	\$297,210,070	41.9	\$293,647,245	39.3	-1.2
Municipal Revenue Sharing (S)	183,790,000	25.9	185,307,000	24.8	0.8
Municipal Financial Assistance Trust Fund (L)	22,700,000	3.2	22,700,000	3.0	0.0
Local Option Gas Tax (L)	114,796,158	16.2	144,958,609	19.4	26.3
Local Gov't Infrastructure Surtax (L)	91,552,730	12.9	100,002,057	13.4	9.2
<b>Total:</b>	<b>\$710,048,958</b>	<b>100.0</b>	<b>\$746,614,911</b>	<b>100.0</b>	<b>5.1</b>
<b>County Revenue Programs:</b>					
Half-Cent Sales Tax Program (L)	\$598,104,532	31.1	\$604,170,476	28.8	1.0
County Revenue Sharing (S)	256,790,000	13.3	282,815,000	13.5	10.1
Constitutional Gas Tax (L)	148,210,000	7.7	153,615,000	7.3	3.6
County Gas Tax (L)	52,035,000	2.7	54,107,500	2.6	4.0
Ninth Cent Gas Tax (formerly Voted Gas Tax) (L)	19,090,000	1.0	45,970,000	2.2	140.8
Local Option Gas Tax (L)	286,127,824	14.9	363,954,145	17.3	27.2
Local Gov't Infrastructure Surtax (L)	168,915,442	8.8	190,941,338	9.1	13.0
Charter County Transit System Surtax (L)	35,869,918	1.9	37,932,273	1.8	5.7
Indigent Care Surtax (L)	47,516,435	2.5	52,898,660	2.5	11.3
County Public Hospital Surtax (L)	107,811,062	5.6	92,126,698	4.4	-14.5
Small County Surtax (L)	5,349,694	0.3	11,620,159	0.6	117.2
Tourist Development Tax (S) ***	162,491,700	8.4	173,509,000	8.3	6.8
Pari-Mutuel Tax (S)	29,915,000	1.6	29,915,000	1.4	0.0
Oil, Gas, and Sulfur Production Tax (S)	1,030,000	0.1	900,000	0.0	-12.6
Solid Mineral Severance Tax (S)	5,180,000	0.3	4,100,000	0.2	-20.8
<b>Total:</b>	<b>\$1,924,436,607</b>	<b>100.0</b>	<b>\$2,098,575,249</b>	<b>100.0</b>	<b>9.0</b>
<b>Combined Totals of Selected Municipal and County Revenue Programs:</b>					
Half-Cent Sales Tax Program (L)	\$895,314,602	34.0	\$897,817,721	31.6	0.3
Municipal and County Revenue Sharing (S)	440,580,000	16.7	468,122,000	16.5	6.3
Municipal Financial Assistance Trust Fund (L)	22,700,000	0.9	22,700,000	0.8	0.0
Constitutional Gas Tax (L)	148,210,000	5.6	153,615,000	5.4	3.6
County Gas Tax (L)	52,035,000	2.0	54,107,500	1.9	4.0
Ninth Cent Gas Tax (formerly Voted Gas Tax) (L)	19,090,000	0.7	45,970,000	1.6	140.8
Local Option Gas Tax (L)	400,923,982	15.2	508,912,754	17.9	26.9
Local Gov't Infrastructure Surtax (L)	260,468,172	9.9	290,943,395	10.2	11.7
Charter County Transit System Surtax (L)	35,869,918	1.4	37,932,273	1.3	5.7
Indigent Care Surtax (L)	47,516,435	1.8	52,898,660	1.9	11.3
County Public Hospital Surtax (L)	107,811,062	4.1	92,126,698	3.2	-14.5
Small County Surtax (L)	5,349,694	0.2	11,620,159	0.4	117.2
Tourist Development Tax (S) ***	162,491,700	6.2	173,509,000	6.1	6.8
Pari-Mutuel Tax (S)	29,915,000	1.1	29,915,000	1.1	0.0
Oil, Gas, and Sulfur Production Tax (S)	1,030,000	0.0	900,000	0.0	-12.6
Solid Mineral Severance Tax (S)	5,180,000	0.2	4,100,000	0.1	-20.8
<b>Total:</b>	<b>\$2,634,485,565</b>	<b>100.0</b>	<b>\$2,845,190,160</b>	<b>100.0</b>	<b>8.0</b>

(L) refers to a local government fiscal year estimate. (S) refers to a state fiscal year estimate.

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

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

Part VI of Chapter 218, Florida Statutes  
Uniform Accounting System Code: 335.180

### Brief Overview

Created in 1982, the Local Government Half-Cent Sales Tax Program 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. The primary purpose of the tax is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs. 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 Local Government Half-Cent Sales Tax revenues.

In its complete form, the program consists of three distributions of sales tax revenues collected pursuant to Part I of Chapter 212, Florida Statutes. The **ordinary** distribution to counties and municipalities relies on a percentage (9.653%) of sales tax revenues. Allocation formulas specified in law serve as the basis for this distribution to each county and municipalities within each county. As a result of Chapter 94-245, Laws of Florida, the second and third distributions now rely on a percentage (0.054%) of sales tax revenues instead of an annual appropriation from the General Revenue Fund. The second distribution, the **emergency** distribution, is available to counties that meet specific criteria. It is primarily, but not solely, geared to the small counties. The third and final distribution, the **supplemental** distribution, is available only to those counties that are eligible for the emergency distribution and have an inmate population greater than seven percent 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 1/2 of the fifth cent of sales tax 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 held a "Property Tax Relief and the Budget" hearing. Eligible municipal and county governments received an ordinary distribution based on population formulas. In addition, county governments that met additional statutory criteria, mostly counties with sparse populations and slow growth rates, were labelled as experiencing a "fiscal emergency." These counties became eligible for an emergency distribution of moneys appropriated from state general revenue to the Local Government Half-Cent Sales Tax Clearing Trust Fund. Use of the moneys received from either the ordinary or emergency distributions was restricted to county-wide or municipal-wide 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 qualifying for emergency distributions and having a statutorily defined institutional or inmate population greater than 7% of the total county population, were eligible for a supplemental distribution. Funds for the supplemental distribution were appropriated in combination with the amount transferred from general revenue for the emergency distribution.
- Chapter 85-342, Laws of Florida, changed the revenue base for the ordinary distribution to include a fixed percentage (9.697%) of sales tax revenues collected pursuant to Part I of Chapter 212, Florida Statutes.
- 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 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. The "Sales and Use Tax on Services" bill (Chapter 87-6, Laws of Florida) and the related "glitch" bill (Chapter 87-101, Laws of Florida) called for a 5% 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" legislation. The remaining five cent sales tax rate was changed to six cents. The sales tax base for the Local Government Half-Cent Sales Tax Program was "held harmless" from the repeal of the "Sales and Use Tax on Services" by an increase in the percentage from 9.697% to 9.888%.
- 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 to assist the Department of Revenue in making the determination of a base emergency and supplemental monthly distribution more accurate and predictable. The fiscal year effective date was changed from October 1 to July 1. The amount transferred from general revenue for the purpose of funding the emergency distributions was increased by \$3 million.
- Chapter 91-112, Laws of Florida, adjusted the sales tax base through changes in tax administration and enforcement measures, 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 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.

Chapter 93-207, Laws of Florida, provided that 30% of the Advanced Disposal Fee proceeds be allocated as supplemental grants to counties. Of the 30% provided for supplemental grants to counties, 10% will be used as an additional amount for the emergency distribution to counties with a total population of less than 50,000 pursuant to s. 218.65, F.S.

### **1994 General Law Amendments**

Chapter 94-245, Laws of Florida, (HB 2047) amends s. 212.20, F.S., to provide an additional distribution of 0.054% from the General Revenue Fund to the Local Government Half-Cent Sales Tax Clearing Trust Fund for the emergency distributions (emergency and supplemental) specified in s. 218.65, F.S. In addition, it amends s. 218.65, F.S., to replace the current appropriation from the General Revenue Fund for the emergency distributions with the 0.054% distribution. These changes shall be effective July 1, 1994.

### **Eligibility Requirements**

Pursuant to s. 218.63, F.S., a county or municipality must satisfy the following requirements to be eligible to receive an **ordinary** distribution:

1. Qualify to receive revenue sharing funds by satisfying 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, (April 19, 1982) 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.

Pursuant to s. 218.65, F.S., a county must satisfy the following requirements to be eligible to receive an **emergency** distribution:

1. Qualify to receive the ordinary distribution.
2. Receive an ordinary distribution for the prior fiscal year that was less than the current per capita limitation, based on the population of that county.
3. If the county has a total population of 50,000 or greater, either one of the following conditions must apply:

- a. In any year from 1977 to 1981, inclusive, the value of net new construction and additions placed on the tax roll for that year, was less than 2% of the taxable value for school purposes on the roll for that year, exclusive of such net value; or
- b. The percentage increase in county taxable value from 1979 to 1980, 1980 to 1981, or 1981 to 1982 was less than 3%.

Qualification shall be determined annually at the start of the fiscal year.

Pursuant to s. 218.65(7), F.S., a county must satisfy the following requirements to be eligible to receive a **supplemental** distribution:

1. Be eligible to receive the emergency distribution.
2. Have an inmate population which is greater than 7% of the total population of the county. The term "inmate population" means the latest official 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 for municipalities and counties that qualify to receive revenue sharing program funds. Pursuant to s. 218.63(2), F.S., a local government failing to certify compliance as required by s. 218.23(1), F.S., or having otherwise failed to meet the requirements of s. 200.065, F.S., shall have those monies deposited in the General Revenue Fund for the 12 months following a determination of noncompliance by the Department of Revenue.

### **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 Clearing Trust Fund, created in s. 218.61, F.S. The Department is not required to deduct the 7.3% General Revenue Service Charge from the Local Government Half-Cent Sales Tax Clearing 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 to be made monthly.

<u>Type of Distribution</u>	<u>Revenue Source</u>	<u>Eligible Local Gov't</u>
Ordinary Distribution	9.653% of sales tax authorized under Part I of Chapter 212, <u>Florida Statutes</u>	Participating counties and municipalities
Emergency Distribution	0.054% of sales tax authorized under Part I of Chapter 212, <u>Florida Statutes</u>	Qualifying counties
Supplemental Distribution		Qualifying counties with an inmate population greater than seven percent of total population

The proceeds that local governments may receive from the Half-Cent Sales Tax Program are limited in two ways:

- 1) The ordinary, emergency, and supplemental distributions are limited by the amount of available sales tax revenues.
- 2) The ordinary, emergency, and supplemental distributions are limited to those counties or municipalities satisfying the eligibility requirements.

#### 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, Florida Statutes. Tax proceeds reallocated to trust funds, other than the Local Government Half-Cent Sales Tax Clearing Trust Fund, are listed in s. 212.20(6)(a)-(g), F.S. Section 212.20(6)(g)3., Florida Statutes, defines the proportion of the remaining sales tax revenues transferred to the Local Government Half-Cent Sales Tax Clearing Trust Fund. The Department of Revenue make adjustments, such as accounting for bad checks and refunds, to all moneys collected in this section before the defined proportion is applied and before moneys are partitioned by county of origin for final distribution, pursuant to s. 218.61, F.S. 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

The proportion of sales tax revenue transferred to the Local Government Half-Cent Sales Tax Clearing Trust Fund for the emergency distribution is distributed in equal monthly

installments 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 current "per capita limitation" of \$30.70, (which has been adjusted for inflation) times the total county population, according to the latest official estimate. The resulting total is reduced by the prior state fiscal year's ordinary distribution. This final figure is the base allocation.

**STEP #2.** If the sales tax revenue available for the emergency distribution is less than or equal to the sum of the base allocations, each eligible county will receive a share of the available revenues proportional to its base allocation.

**STEP #3.** If the sales tax revenue available for the emergency distribution is greater than the sum of the base allocations, each eligible county will receive its base allocation. Any excess monies shall be distributed equally on a per capita basis among the eligible counties.

#### Calculation of Supplemental Distribution for Eligible Counties

The proportion of sales tax revenue transferred to the Local Government Half-Cent Sales Tax Clearing Trust Fund for the supplemental distribution is distributed in equal monthly installments to eligible counties, according to the following steps:

**STEP #1.** A **base** allocation is computed for each county eligible to receive an emergency distribution and having an inmate population greater than 7% of the total county population, according to the latest official estimate. This computation begins with the multiplication of the current "per capita limitation" of \$30.70, (which has been adjusted for inflation) times the total inmate population. The term "inmate population" means the latest official 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. This final figure is the base allocation.

**STEP #2.** If the sales tax revenue available for supplemental distribution is less than the sum of the base allocations, each eligible county will receive a share of the available revenues proportional to its supplemental allocation.

**STEP #3.** If the sales tax revenue available for supplemental allocation is greater than or equal to the sum of the base allocations for all eligible counties, each county shall receive an amount equal to its supplemental allocation. Any excess monies remaining at the end of the state fiscal year shall revert to the state General Revenue Fund.

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

Section 218.64, Florida Statutes, designates how Local Government Half-Cent Sales Tax proceeds may be expended. The statutory language is relatively broad regarding authorized



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

Municipalities are directed to expend their portions only for municipal-wide programs or for municipal-wide property tax or municipal utility tax relief. All utility tax reductions afforded by participation in this 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 Local Government Half-Cent Sales Tax distributions since the program began, by local government fiscal year. Please note that the total amount distributed to counties represents 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 Local Government Half-Cent Sales Tax Proceeds for FY 1994-95**

**Table 2.2** displays estimated distributions by county and municipality for local government FY 1994-95, as calculated by the Department of Revenue. These figures represent a 100% distribution of the anticipated revenues. As of result of Chapter 94-245, Laws of Florida, the emergency and supplemental distributions now rely on a percentage (0.054%) of sales tax revenues instead of an annual appropriation from the General Revenue Fund.

The emergency distribution estimates do not reflect the additional monies, available to counties as a result of the supplemental grants from the Advanced Disposal Fee proceeds. This is due to uncertainties in the estimate resulting from exemptions granted to manufacturers, effective July 1, 1994. Counties eligible for these additional monies will be notified by August 1, 1994.

Questions regarding 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 the Florida ACIR at (904) 488-9627 (SUNCOM 278-9627).

**Figure 2.1**

**Local Government Half-Cent Sales Tax:  
Factors Used to Calculate Total Funding Available for Ordinary Distribution**

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>
( = )	<u>Total adjusted collections for each county</u>
( - )	The greater of \$500 million, minus an amount equal to 4.6% of the proceeds of the taxes collected pursuant to Chapter 201, <u>Florida Statutes</u> , or 5% of all other taxes and fees imposed pursuant to Part I of Chapter 212, <u>Florida Statutes</u> , shall be deposited in monthly installments into the General Revenue Fund
( - )	<u>0.2% to Solid Waste Management Trust Fund</u>
( = )	<u>Net adjusted collection for each county</u>
( x )	<u>9.653%</u>
( = )	<u>Total Half-Cent Ordinary Distribution for each county</u>

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

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

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

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

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

Table 2.1

**Actual Local Gov't Half-Cent Distributions and Participation by Counties  
Local Government FY 1982-83 to FY 1992-93**

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
1992-93	\$274,935,592	\$547,071,650	25	6

(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.

Source: Florida Department of Revenue.

Table 2.2

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1994-95 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ALACHUA	6,941,051	0	0	6,941,051
Alachua	228,126	0	0	228,126
Archer	63,741	0	0	63,741
Gainesville	4,145,663	0	0	4,145,663
Hawthorne	62,880	0	0	62,880
High Springs	154,048	0	0	154,048
LaCrosse	5,304	0	0	5,304
Micanopy	28,742	0	0	28,742
Newberry	87,043	0	0	87,043
Waldo	46,287	0	0	46,287
	-----	-----	-----	-----
	11,762,886	0	0	11,762,886
BOCC, BAKER	295,242	243,134	42,963	581,338
Glen Saint Mary	8,692	0	0	8,692
Macclenny	73,496	0	0	73,496
	-----	-----	-----	-----
	377,430	243,134	42,963	663,527
BOCC, BAY	5,833,438	0	0	5,833,438
Callaway	734,608	0	0	734,608
Cedar Grove	81,817	0	0	81,817
Lynn Haven	547,366	0	0	547,366
Mexico Beach	55,107	0	0	55,107
Panama City	1,951,303	0	0	1,951,303
Panama City Beach	236,147	0	0	236,147
Parker	262,966	0	0	262,966
Springfield	492,368	0	0	492,368
	-----	-----	-----	-----
	10,195,121	0	0	10,195,121
BOCC, BRADFORD	529,222	125,136	80,740	735,098
Brooker	9,226	0	0	9,226
Hampton	8,960	0	0	8,960
Lawtey	20,079	0	0	20,079
Starke	150,723	0	0	150,723
	-----	-----	-----	-----
	718,210	125,136	80,740	924,086

\* 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 1994-95 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, BREVARD	13,404,387	0	0	13,404,387
Cape Canaveral	324,939	0	0	324,939
Cocoa	707,141	0	0	707,141
Cocoa Beach	498,039	0	0	498,039
Indialantic	113,770	0	0	113,770
Indian Harbour Beach	291,082	0	0	291,082
Malabar	86,907	0	0	86,907
Melbourne	2,550,836	0	0	2,550,836
Melbourne Beach	123,387	0	0	123,387
Melbourne Village	23,843	0	0	23,843
Palm Bay	2,749,765	0	0	2,749,765
Palm Shores	20,028	0	0	20,028
Rockledge	682,782	0	0	682,782
Satellite Beach	395,554	0	0	395,554
Titusville	1,614,881	0	0	1,614,881
West Melbourne	343,537	0	0	343,537
	-----	-----	-----	-----
	23,930,881	0	0	23,930,881
BOCC, BROWARD	37,243,646	0	0	37,243,646
Coconut Creek	1,269,300	0	0	1,269,300
Cooper City	1,025,000	0	0	1,025,000
Coral Springs	3,569,742	0	0	3,569,742
Dania	678,477	0	0	678,477
Davie	2,098,885	0	0	2,098,885
Deerfield Beach	1,911,977	0	0	1,911,977
Ft. Lauderdale	5,966,988	0	0	5,966,988
Hallandale	1,252,885	0	0	1,252,885
Hillsboro Beach	70,115	0	0	70,115
Hollywood	4,974,938	0	0	4,974,938
Lauderdale-by-the-Sea	119,722	0	0	119,722
Lauderdale Lakes	1,111,370	0	0	1,111,370
Lauderhill	1,984,100	0	0	1,984,100
Lazy Lake Village	1,605	0	0	1,605
Lighthouse Point	416,839	0	0	416,839
Margate	1,817,059	0	0	1,817,059
Miramar	1,696,976	0	0	1,696,976
North Lauderdale	1,070,152	0	0	1,070,152
Oakland Park	1,122,528	0	0	1,122,528
Parkland	296,315	0	0	296,315
Pembroke Park	199,349	0	0	199,349
Pembroke Pines	2,990,919	0	0	2,990,919
Plantation	2,915,987	0	0	2,915,987
Pompano Beach	2,936,536	0	0	2,936,536

\* 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 1994-95 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Sea Ranch Lakes	24,723	0	0	24,723
Sunrise	2,871,317	0	0	2,871,317
Tamarac	1,874,732	0	0	1,874,732
Wilton Manors	471,864	0	0	471,864
	-----	-----	-----	-----
	83,984,048	0	0	83,984,048
BOCC, CALHOUN	202,579	132,324	0	334,903
Altha	11,069	0	0	11,069
Blountstown	49,316	0	0	49,316
	-----	-----	-----	-----
	262,965	132,324	0	395,288
BOCC, CHARLOTTE	6,048,865	0	0	6,048,865
Punta Gorda	610,159	0	0	610,159
	-----	-----	-----	-----
	6,659,024	0	0	6,659,024
BOCC, CITRUS	3,932,980	0	0	3,932,980
Crystal River	164,934	0	0	164,934
Inverness	261,162	0	0	261,162
	-----	-----	-----	-----
	4,359,076	0	0	4,359,076
BOCC, CLAY	4,712,790	0	0	4,712,790
Green Cove Springs	201,682	0	0	201,682
Keystone Heights	56,788	0	0	56,788
Orange Park	406,806	0	0	406,806
Penney Farms	28,007	0	0	28,007
	-----	-----	-----	-----
	5,406,074	0	0	5,406,074
BOCC, COLLIER	15,386,000	0	0	15,386,000
Everglades	31,363	0	0	31,363
Naples	1,843,811	0	0	1,843,811
	-----	-----	-----	-----
	17,261,174	0	0	17,261,174

\* 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 1994-95 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, COLUMBIA	2,132,615	0	0	2,132,615
Fort White	25,262	0	0	25,262
Lake City	468,865	0	0	468,865
	-----	-----	-----	-----
	2,626,742	0	0	2,626,742
BOCC, DADE	74,980,737	0	0	74,980,737
Bal Harbour	139,664	0	0	139,664
Bay Harbor Islands	216,747	0	0	216,747
Biscayne Park	140,076	0	0	140,076
Coral Gables	1,878,119	0	0	1,878,119
El Portal	112,216	0	0	112,216
Florida City	187,057	0	0	187,057
Golden Beach	36,872	0	0	36,872
Hialeah	9,145,762	0	0	9,145,762
Hialeah Gardens	449,596	0	0	449,596
Homestead	856,922	0	0	856,922
Indian Creek Village	2,013	0	0	2,013
Key Biscayne	406,274	0	0	406,274
Medley	39,433	0	0	39,433
Miami	16,544,011	0	0	16,544,011
Miami Beach	4,353,230	0	0	4,353,230
Miami Shores	463,183	0	0	463,183
Miami Springs	608,382	0	0	608,382
North Bay	258,467	0	0	258,467
North Miami	2,292,125	0	0	2,292,125
North Miami Beach	1,632,644	0	0	1,632,644
Opa-locka	696,078	0	0	696,078
South Miami	476,083	0	0	476,083
Surfside	195,017	0	0	195,017
Sweetwater	644,155	0	0	644,155
Virginia Gardens	100,917	0	0	100,917
West Miami	262,722	0	0	262,722
	-----	-----	-----	-----
	117,118,500	0	0	117,118,500
BOCC, DE SOTO	667,659	128,322	0	795,981
Arcadia	201,881	0	0	201,881
	-----	-----	-----	-----
	869,540	128,322	0	997,861

\* 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 1994-95 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, DIXIE	196,882	146,172	26,717	369,770
Cross City	40,256	0	0	40,256
Horseshoe Beach	4,842	0	0	4,842
	-----	-----	-----	-----
	241,980	146,172	26,717	414,868
BOCC, DUVAL	46,220,329	0	0	46,220,329
Atlantic Beach	832,185	0	0	832,185
Baldwin	101,679	0	0	101,679
Jacksonville Beach	1,292,599	0	0	1,292,599
Neptune Beach	486,220	0	0	486,220
	-----	-----	-----	-----
	48,933,013	0	0	48,933,013
BOCC, ESCAMBIA	13,224,459	0	0	13,224,459
Century	105,262	0	0	105,262
Pensacola	3,157,218	0	0	3,157,218
	-----	-----	-----	-----
	16,486,939	0	0	16,486,939
BOCC, FLAGLER	1,072,589	101,239	0	1,173,828
Beverly Beach	10,991	0	0	10,991
Bunnell	67,485	0	0	67,485
Flagler Beach	137,598	0	0	137,598
	-----	-----	-----	-----
	1,288,664	101,239	0	1,389,903
BOCC, FRANKLIN	230,891	85,748	0	316,640
Apalachicola	75,939	0	0	75,939
Carrabelle	35,369	0	0	35,369
	-----	-----	-----	-----
	342,200	85,748	0	427,948
BOCC, GADSDEN	678,705	629,801	0	1,308,506
Chattahoochee	49,856	0	0	49,856
Greensboro	11,261	0	0	11,261
Gretna	38,802	0	0	38,802
Havana	33,538	0	0	33,538
Midway	20,905	0	0	20,905
Quincy	137,593	0	0	137,593
	-----	-----	-----	-----
	970,661	629,801	0	1,600,462

\* 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 1994-95 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, GILCHRIST	138,795	176,635	18,532	333,961
Bell	4,184	0	0	4,184
Fanning Springs (part)	3,650	0	0	3,650
Trenton	19,435	0	0	19,435
	-----	-----	-----	-----
	166,063	176,635	18,532	361,229
BOCC, GLADES	90,220	177,624	0	267,844
Moore Haven	17,890	0	0	17,890
	-----	-----	-----	-----
	108,110	177,624	0	285,734
BOCC, GULF	188,381	138,616	0	326,997
Port St. Joe	77,803	0	0	77,803
Wewahitchka	34,515	0	0	34,515
	-----	-----	-----	-----
	300,699	138,616	0	439,315
BOCC, HAMILTON	394,003	56,666	23,251	473,920
Jasper	86,605	0	0	86,605
Jennings	29,963	0	0	29,963
White Springs	30,170	0	0	30,170
	-----	-----	-----	-----
	540,741	56,666	23,251	620,658
BOCC, HARDEE	472,835	206,122	0	678,957
Bowling Green	46,938	0	0	46,938
Wauchula	88,176	0	0	88,176
Zolfo Springs	31,502	0	0	31,502
	-----	-----	-----	-----
	639,451	206,122	0	845,572
BOCC, HENDRY	729,083	107,129	0	836,212
Clewiston	187,518	0	0	187,518
La Belle	88,418	0	0	88,418
	-----	-----	-----	-----
	1,005,018	107,129	0	1,112,148

\* 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 1994-95 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, HERNANDO	3,588,416	0	0	3,588,416
Brooksville	252,644	0	0	252,644
Weeki Wachee	363	0	0	363
	-----	-----	-----	-----
	3,841,423	0	0	3,841,423
BOCC, HIGHLANDS	2,812,212	0	0	2,812,212
Avon Park	342,919	0	0	342,919
Lake Placid	53,816	0	0	53,816
Sebring	376,082	0	0	376,082
	-----	-----	-----	-----
	3,585,029	0	0	3,585,029
BOCC, HILLSBOROUGH	47,761,755	0	0	47,761,755
Plant City	1,533,231	0	0	1,533,231
Tampa	17,786,049	0	0	17,786,049
Temple Terrace	1,098,726	0	0	1,098,726
	-----	-----	-----	-----
	68,179,761	0	0	68,179,761
BOCC, HOLMES	233,379	247,664	0	481,042
Bonifay	43,533	0	0	43,533
Esto	4,781	0	0	4,781
Noma	3,431	0	0	3,431
Ponce de Leon	7,041	0	0	7,041
Westville	4,277	0	0	4,277
	-----	-----	-----	-----
	296,442	247,664	0	544,106
BOCC, INDIAN RIVER	3,575,146	0	0	3,575,146
Fellsmere	96,230	0	0	96,230
Indian River Shores	105,087	0	0	105,087
Orchid	894	0	0	894
Sebastian	517,515	0	0	517,515
Vero Beach	741,060	0	0	741,060
	-----	-----	-----	-----
	5,035,933	0	0	5,035,933

\* 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 1994-95 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, JACKSON	1,218,279	112,632	0	1,330,911
Alford	16,327	0	0	16,327
Bascom	3,005	0	0	3,005
Campbellton	7,746	0	0	7,746
Cottondale	30,951	0	0	30,951
Graceville	89,315	0	0	89,315
Grand Ridge	19,733	0	0	19,733
Greenwood	16,928	0	0	16,928
Jacob City	9,783	0	0	9,783
Malone	23,572	0	0	23,572
Marianna	202,069	0	0	202,069
Sneads	61,903	0	0	61,903
	----- 1,699,612	----- 112,632	----- 0	----- 1,812,244
BOCC, JEFFERSON	200,364	183,962	0	384,326
Monticello	47,460	0	0	47,460
	----- 247,824	----- 183,962	----- 0	----- 431,786
BOCC, LAFAYETTE	61,630	96,342	13,641	171,613
Mayo	12,028	0	0	12,028
	----- 73,657	----- 96,342	----- 13,641	----- 183,640
BOCC, LAKE	5,096,415	0	0	5,096,415
Astatula	38,121	0	0	38,121
Clermont	253,164	0	0	253,164
Eustis	495,426	0	0	495,426
Fruitland Park	101,439	0	0	101,439
Groveland	85,663	0	0	85,663
Howey-in-the-Hills	26,533	0	0	26,533
Lady Lake	401,315	0	0	401,315
Leesburg	540,189	0	0	540,189
Mascotte	72,090	0	0	72,090
Minneola	64,365	0	0	64,365
Montverde	37,940	0	0	37,940
Mount Dora	274,571	0	0	274,571
Tavares	280,347	0	0	280,347
Umatilla	85,772	0	0	85,772
	----- 7,853,349	----- 0	----- 0	----- 7,853,349

\* 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 1994-95 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, LEE	20,002,577	0	0	20,002,577
Cape Coral	5,196,118	0	0	5,196,118
Fort Myers	2,870,948	0	0	2,870,948
Sanibel	358,869	0	0	358,869
	-----	-----	-----	-----
	28,428,512	0	0	28,428,512
BOCC, LEON	7,367,247	0	0	7,367,247
Tallahassee	5,969,113	0	0	5,969,113
	-----	-----	-----	-----
	13,336,360	0	0	13,336,360
BOCC, LEVY	661,840	242,503	0	904,343
Bronson	22,260	0	0	22,260
Cedar Key	18,132	0	0	18,132
Chiefland	51,732	0	0	51,732
Fanning Springs (part)	7,603	0	0	7,603
Inglis	33,704	0	0	33,704
Otter Creek	3,109	0	0	3,109
Williston	58,186	0	0	58,186
Yankeetown	16,486	0	0	16,486
	-----	-----	-----	-----
	873,054	242,503	0	1,115,557
BOCC, LIBERTY	84,445	76,919	20,228	181,592
Bristol	17,692	0	0	17,692
	-----	-----	-----	-----
	102,137	76,919	20,228	199,284
BOCC, MADISON	255,895	244,001	0	499,896
Greenville	16,461	0	0	16,461
Lee	5,470	0	0	5,470
Madison	59,333	0	0	59,333
	-----	-----	-----	-----
	337,160	244,001	0	581,160
BOCC, MANATEE	10,019,704	0	0	10,019,704
Anna Maria	90,083	0	0	90,083
Bradenton	2,317,847	0	0	2,317,847
Bradenton Beach	82,211	0	0	82,211

\* 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 1994-95 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Holmes Beach	245,387	0	0	245,387
Longboat Key (part)	130,591	0	0	130,591
Palmetto	467,605	0	0	467,605
	-----	-----	-----	-----
	13,353,427	0	0	13,353,427
BOCC, MARION	9,333,897	0	0	9,333,897
Bellevue	155,368	0	0	155,368
Dunnellon	82,217	0	0	82,217
McIntosh	19,771	0	0	19,771
Ocala	2,042,404	0	0	2,042,404
Reddick	27,486	0	0	27,486
	-----	-----	-----	-----
	11,661,142	0	0	11,661,142
BOCC, MARTIN	7,320,226	0	0	7,320,226
Jupiter Island	41,039	0	0	41,039
Ocean Breeze Park	37,899	0	0	37,899
Sewalls Point	120,562	0	0	120,562
Stuart	935,283	0	0	935,283
	-----	-----	-----	-----
	8,455,009	0	0	8,455,009
BOCC, MONROE	6,095,090	0	0	6,095,090
Key Colony Beach	85,382	0	0	85,382
Key West	2,193,067	0	0	2,193,067
Layton	15,867	0	0	15,867
	-----	-----	-----	-----
	8,389,407	0	0	8,389,407
BOCC, NASSAU	1,778,113	0	0	1,778,113
Callahan	39,989	0	0	39,989
Fernandina Beach	384,990	0	0	384,990
Hilliard	102,541	0	0	102,541
	-----	-----	-----	-----
	2,305,633	0	0	2,305,633
BOCC, OKALOOSA	6,377,270	0	0	6,377,270
Cinco Bayou	18,849	0	0	18,849
Crestview	517,710	0	0	517,710
Destin	419,920	0	0	419,920

\* 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 1994-95 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Ft. Walton Beach	1,064,908	0	0	1,064,908
Laurel Hill	28,516	0	0	28,516
Mary Esther	203,742	0	0	203,742
Niceville	541,660	0	0	541,660
Shalimar	17,003	0	0	17,003
Valparaiso	311,539	0	0	311,539
	-----	-----	-----	-----
	9,501,116	0	0	9,501,116
BOCC, OKEECHOBEE	1,201,392	0	0	1,201,392
Okeechobee	199,575	0	0	199,575
	-----	-----	-----	-----
	1,400,967	0	0	1,400,967
BOCC, ORANGE	64,419,987	0	0	64,419,987
Apopka	1,650,051	0	0	1,650,051
Belle Isle	562,839	0	0	562,839
Eatonville	242,904	0	0	242,904
Edgewood	112,164	0	0	112,164
Maitland	918,613	0	0	918,613
Oakland	75,314	0	0	75,314
Ocoee	1,657,522	0	0	1,657,522
Orlando	17,366,631	0	0	17,366,631
Windermere	172,133	0	0	172,133
Winter Garden	1,179,690	0	0	1,179,690
Winter Park	2,447,415	0	0	2,447,415
	-----	-----	-----	-----
	90,805,263	0	0	90,805,263
BOCC, OSCEOLA	6,498,812	0	0	6,498,812
Kissimmee	1,940,415	0	0	1,940,415
St. Cloud	875,405	0	0	875,405
	-----	-----	-----	-----
	9,314,633	0	0	9,314,633
BOCC, PALM BEACH	44,548,369	0	0	44,548,369
Atlantis	98,640	0	0	98,640
Belle Glade	1,016,398	0	0	1,016,398
Boca Raton	3,819,225	0	0	3,819,225
Boynton Beach	2,854,033	0	0	2,854,033
Briny Breeze	23,216	0	0	23,216
Cloud Lake	7,130	0	0	7,130

\* 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 1994-95 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Delray Beach	2,875,128	0	0	2,875,128
Glen Ridge	12,669	0	0	12,669
Golf Village	11,314	0	0	11,314
Golfview	8,839	0	0	8,839
Greenacres City	1,324,457	0	0	1,324,457
Gulf Stream	41,542	0	0	41,542
Haverhill	68,942	0	0	68,942
Highland Beach	191,212	0	0	191,212
Hypoluxo	65,171	0	0	65,171
Juno Beach	146,664	0	0	146,664
Jupiter	1,627,214	0	0	1,627,214
Jupiter Inlet Colony	23,806	0	0	23,806
Lake Clarke Shores	212,543	0	0	212,543
Lake Park	394,503	0	0	394,503
Lake Worth	1,669,169	0	0	1,669,169
Lantana	483,067	0	0	483,067
Manalapan	18,738	0	0	18,738
Mangonia Park	82,907	0	0	82,907
North Palm Beach	694,254	0	0	694,254
Ocean Ridge	94,280	0	0	94,280
Pahokee	403,990	0	0	403,990
Palm Beach	578,290	0	0	578,290
Palm Beach Gardens	1,687,318	0	0	1,687,318
Palm Beach Shores	60,928	0	0	60,928
Palm Springs	573,281	0	0	573,281
Riviera Beach	1,609,890	0	0	1,609,890
Royal Palm Beach	974,973	0	0	974,973
South Bay	239,471	0	0	239,471
South Palm Beach	87,327	0	0	87,327
Tequesta Village	267,696	0	0	267,696
West Palm Beach	3,998,003	0	0	3,998,003
	-----	-----	-----	-----
	72,894,599	0	0	72,894,599
BOCC, PASCO	11,006,075	0	0	11,006,075
Dade City	221,641	0	0	221,641
New Port Richey	559,245	0	0	559,245
Port Richey	101,352	0	0	101,352
Saint Leo	35,537	0	0	35,537
San Antonio	30,628	0	0	30,628
Zephyrhills	329,928	0	0	329,928
	-----	-----	-----	-----
	12,284,406	0	0	12,284,406

\* 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 1994-95 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, PINELLAS	27,487,833	0	0	27,487,833
Belleair	164,693	0	0	164,693
Belleair Beach	86,572	0	0	86,572
Belleair Bluffs	91,666	0	0	91,666
Belleair Shore	2,485	0	0	2,485
Clearwater	4,170,220	0	0	4,170,220
Dunedin	1,440,401	0	0	1,440,401
Gulfport	489,274	0	0	489,274
Indian Rocks Beach	166,474	0	0	166,474
Indian Shores	60,020	0	0	60,020
Kenneth City	180,599	0	0	180,599
Largo	2,766,933	0	0	2,766,933
Madeira Beach	174,883	0	0	174,883
North Redington Beach	47,262	0	0	47,262
Oldsmar	352,002	0	0	352,002
Pinellas Park	1,813,984	0	0	1,813,984
Redington Beach	67,517	0	0	67,517
Redington Shores	99,578	0	0	99,578
Safety Harbor	651,647	0	0	651,647
St. Petersburg	9,920,349	0	0	9,920,349
St. Petersburg Beach	392,968	0	0	392,968
Seminole	390,607	0	0	390,607
South Pasadena	241,779	0	0	241,779
Tarpon Springs	765,806	0	0	765,806
Treasure Island	303,497	0	0	303,497
	----- 52,329,049	----- 0	----- 0	----- 52,329,049
BOCC, POLK	16,528,444	0	0	16,528,444
Auburndale	403,204	0	0	403,204
Bartow	655,046	0	0	655,046
Davenport	75,081	0	0	75,081
Dundee	108,841	0	0	108,841
Eagle Lake	86,023	0	0	86,023
Fort Meade	233,383	0	0	233,383
Frostproof	129,301	0	0	129,301
Haines City	538,332	0	0	538,332
Highland Park	6,805	0	0	6,805
Hillcrest Heights	9,785	0	0	9,785
Lake Alfred	161,104	0	0	161,104
Lake Hamilton	49,505	0	0	49,505
Lake Wales	434,073	0	0	434,073
Lakeland	3,254,235	0	0	3,254,235
Mulberry	137,663	0	0	137,663

\* 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 1994-95 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Polk City	71,745	0	0	71,745
Winter Haven	1,112,248	0	0	1,112,248
	-----	-----	-----	-----
	23,994,820	0	0	23,994,820
BOCC, PUTNAM	1,878,241	0	0	1,878,241
Crescent City	55,657	0	0	55,657
Interlachen	37,808	0	0	37,808
Palatka	314,976	0	0	314,976
Pomona Park	22,582	0	0	22,582
Welaka	16,733	0	0	16,733
	-----	-----	-----	-----
	2,325,998	0	0	2,325,998
BOCC, ST. JOHNS	4,536,137	0	0	4,536,137
Hastings	33,413	0	0	33,413
St. Augustine	621,054	0	0	621,054
St. Augustine Beach	201,643	0	0	201,643
	-----	-----	-----	-----
	5,392,247	0	0	5,392,247
BOCC, ST. LUCIE	4,288,369	0	0	4,288,369
Fort Pierce	1,236,586	0	0	1,236,586
Port St. Lucie	2,191,359	0	0	2,191,359
St. Lucie Village	20,906	0	0	20,906
	-----	-----	-----	-----
	7,737,220	0	0	7,737,220
BOCC, SANTA ROSA	2,290,042	0	0	2,290,042
Gulf Breeze	155,757	0	0	155,757
Jay	17,960	0	0	17,960
Milton	198,307	0	0	198,307
	-----	-----	-----	-----
	2,662,067	0	0	2,662,067
BOCC, SARASOTA	15,402,034	0	0	15,402,034
Longboat Key (part)	218,481	0	0	218,481
North Port	799,080	0	0	799,080
Sarasota	2,987,950	0	0	2,987,950
Venice	1,045,312	0	0	1,045,312
	-----	-----	-----	-----
	20,452,858	0	0	20,452,858

\* 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 1994-95 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, SEMINOLE	12,844,345	0	0	12,844,345
Altamonte Springs	1,820,173	0	0	1,820,173
Casselberry	1,140,126	0	0	1,140,126
Lake Mary	330,297	0	0	330,297
Longwood	664,158	0	0	664,158
Oviedo	778,200	0	0	778,200
Sanford	1,687,222	0	0	1,687,222
Winter Springs	1,188,337	0	0	1,188,337
	----- 20,452,858	----- 0	----- 0	----- 20,452,858
BOCC, SUMTER	820,785	220,501	0	1,041,286
Bushnell	60,753	0	0	60,753
Center Hill	20,929	0	0	20,929
Coleman	23,455	0	0	23,455
Webster	22,165	0	0	22,165
Wildwood	103,462	0	0	103,462
	----- 1,051,550	----- 220,501	----- 0	----- 1,272,050
BOCC, SUWANNEE	736,475	169,437	0	905,912
Branford	19,163	0	0	19,163
Live Oak	182,047	0	0	182,047
	----- 937,684	----- 169,437	----- 0	----- 1,107,121
BOCC, TAYLOR	591,334	14,520	0	605,854
Perry	284,242	0	0	284,242
	----- 875,576	----- 14,520	----- 0	----- 890,095
BOCC, UNION	137,660	134,485	88,531	360,676
Lake Butler	38,676	0	0	38,676
Raiford	4,221	0	0	4,221
Worthington Springs	4,148	0	0	4,148
	----- 184,705	----- 134,485	----- 88,531	----- 407,721

\* 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 1994-95 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, VOLUSIA	12,082,443	0	0	12,082,443
Daytona Beach	2,421,183	0	0	2,421,183
Daytona Beach Shores	98,232	0	0	98,232
DeLand	675,012	0	0	675,012
Debary	351,376	0	0	351,376
Edgewater	649,640	0	0	649,640
Holly Hill	437,503	0	0	437,503
Lake Helen	92,373	0	0	92,373
New Smyrna Beach	679,125	0	0	679,125
Oak Hill	39,378	0	0	39,378
Orange City	225,521	0	0	225,521
Ormond Beach	1,201,242	0	0	1,201,242
Pierson	47,409	0	0	47,409
Ponce Inlet	77,359	0	0	77,359
Port Orange	1,479,952	0	0	1,479,952
South Daytona	492,283	0	0	492,283
	----- 21,050,029	----- 0	----- 0	----- 21,050,029
BOCC, WAKULLA	274,415	198,535	0	472,950
St. Marks	5,482	0	0	5,482
Sopchoppy	7,201	0	0	7,201
	----- 287,098	----- 198,535	----- 0	----- 485,633
BOCC, WALTON	1,555,925	0	0	1,555,925
DeFuniak Springs	297,150	0	0	297,150
Freeport	48,988	0	0	48,988
Paxton	32,885	0	0	32,885
	----- 1,934,948	----- 0	----- 0	----- 1,934,948
BOCC, WASHINGTON	230,695	307,612	0	538,307
Caryville	9,177	0	0	9,177
Chipley	58,734	0	0	58,734
Ebro	3,940	0	0	3,940
Vernon	12,400	0	0	12,400
Wausau	4,626	0	0	4,626
	----- 319,572	----- 307,612	----- 0	----- 627,184
Grand Totals *	=====	=====	=====	=====
	892,799,339	4,703,780	314,602	897,817,721

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

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**CHAPTER 3: COUNTY AND MUNICIPAL REVENUE SHARING**  
Part II of Chapter 218, Florida Statutes  
Uniform Accounting System Code: 335.120

**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 counties and municipalities, identified appropriate revenue sources, specified formulas for redistribution, and listed eligibility requirements. Amendments to the Act have not resulted in major revisions to the overall program. Noteworthy changes have centered on the expansion of county bonding capacity and changes in the revenue sources and tax rates.

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

**Major General Law Amendments**

Chapter 72-360, Laws of Florida,

created the Revenue Sharing Act of 1972 whereby state revenues are shared with counties and municipalities. It created separate revenue sharing trust funds for counties and municipalities 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 for the County Revenue Sharing Program would consist of proceeds from three sources: 1) the 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 Revenue Sharing Act of 1972 which renewed the revenue sharing program for one year

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

Chapter 76-17  
repealed provisions of the Revenue Sharing Act of 1972 which renewed the revenue sharing program for one year

effective July 1, 1980. A substitute revenue source for the Revenue

Chapter 83-115, Laws of Florida,  
revised eligibility requirements for the Revenue Sharing Act of 1972 which renewed the revenue sharing program for one year

employment and training standards of firefighters to coincide with similar provisions of the Local Government Half-Cent Sales Tax Program.

*18 pages*

Chapter 84-369, Laws of Florida, designated 25 percent of the State Alternative Fuel User Decal 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., establishing a "local government liability pool," 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.

Chapters 90-110 and 90-132, Laws of Florida, amended s. 215.20, F.S., to increase the General Revenue Service Charge on all trust funds, subject to the 6% service charge. The combined effect of these laws was to increase the service charge by 1.3%. The Gas Tax Collection Trust Fund, Cigarette Collection Trust Fund, and State Alternative Fuel User Fee Clearing Trust Fund were affected by this service charge increase. Revenue is transferred from these three trust funds to the County and the Municipal Revenue Sharing Trust Fund Programs.

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 expand the tax base to include limited partnerships. The distribution formula for the County Revenue Sharing Trust Fund was reduced from 55% to 41.3% of net collections. In addition, s. 210.20, F.S., was amended to increase the cigarette tax and decrease the distribution formula for the County Revenue Sharing Trust Fund from 1/24th to 2.9% of net collections. The distribution formula for the Municipal Revenue Sharing Trust Fund was decreased from 11/24ths to 32.4% of net collections. Section 210.20(2)(a), Florida Statutes, was amended to include an additional deduction of 0.9% for administrative costs from the Cigarette Tax Collection Trust Fund prior to the transfer of monies to the County and Municipal Revenue Sharing Trust Funds. The 0.9% 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 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 amount shared with counties at the same level as in FY 1991-92. In addition, it created a tax credit for taxes paid on intangible personal property in other states.

Chapter 93-233, Laws of Florida, amended s. 218.21(6)(b), F.S., to repeal the 7% guaranteed annual increase in funds received, by any government exercising municipal powers under Section 6(f) of Article VIII of the Florida 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, the amount that Metro-Dade receives each year cannot be less than the amount it received in the preceding fiscal year.

Chapter 93-71, Laws of Florida, amended s. 206.61, F.S., to eliminate a "grandfather" provision that allowed certain municipalities to continue imposing a gas tax within municipal limits. At the time, Pensacola was the only municipality known to impose a gas tax under this provision. As a result, Pensacola would be negatively impacted to the extent that they levied the tax.

### **1994 General Law Amendments**

Chapter 94-2, Laws of Florida, (SB 706) authorizes the re-creation of the Gas Tax Collection Trust Fund and carries forward all current balances as well as continuing all current sources and uses of the trust fund, effective November 4, 1996.

Chapter 94-146, Laws of Florida, (CS/HB 1317) amends s. 206.605, F.S., to provide for the deduction of administrative costs by the Department of Revenue from the one-cent Municipal Gas Tax revenues and limits the deduction to 2% of the total tax collections. The Municipal Gas Tax is held harmless from this administrative cost deduction in state FY 1994-95 through 1996-97 because during that time period, the department will continue to deduct its administrative costs entirely from the proceeds of the County Gas Tax. The deduction of administrative costs from the Municipal Gas Tax will be phased-in during state FY 1997-98 and will be fully implemented by the state FY 1999-2000. As administrative cost deductions increase, the amount of tax proceeds available for transfer to the Municipal Revenue Sharing Trust Fund will decrease. In addition, s. 206.877, F.S., is amended to exempt vehicles operated by state or local governmental agencies and fueled by alternative fuels from the annual decal fee. The revenues derived from this decal fee are deposited into the State Alternative User Fee Clearing Trust Fund. Since 25% of the proceeds in this trust fund are transferred to the Municipal Revenue Sharing Trust Fund, municipalities can expect to receive fewer monies from this source as a result. However, the reduction of expenditures resulting from the new exemption will more than offset the loss of revenue. These changes shall be effective July 1, 1994.

Chapter 94-218, Laws of Florida, (CS/SB 2654) amends s. 210.20, F.S., to conform this provision to the 1993 law that authorized the merger of the Department of Professional Regulation and the Department of Business Regulation into a single agency, the Department of Business and Professional Regulation, effective upon becoming law.

Chapter 94-353, Laws of Florida, (HB 2557) amends s. 199.185, F.S., to exempt certain liquor distributors, owning accounts receivable derived from sales of alcoholic beverages transacted outside of Florida with a customer located in another state, from intangible personal property taxation. In addition, s. 199.232, F.S., is amended to allow the Department of Revenue to automatically refund overpayment of intangible taxes when the overpayment is evident on the return. This will result in a negative fiscal impact on the Revenue Sharing Trust Fund for Counties. These changes shall be effective July 1, 1994.

## **Eligibility Requirements**

Pursuant to s. 218.23, F.S., a local government must meet the following requirements to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year:

- 1) Report its finances for the most recently completed fiscal year to the Department of Banking and Finance, pursuant to s 218.32, F.S. (s. 218.23(1)(a), F.S.).
- 2) Make provisions for annual post-audits of its financial accounts in accordance with law, pursuant to Chapter 10.500, Rules of the Auditor General (s. 218.23(1)(b), F.S.).
- 3) For local 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, based on the 1973 taxable values as certified by the property appraiser, 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; or

For municipalities eligible after 1972, the three mill equivalency requirements will be based on the per dollar of assessed valuation in the year of incorporation (s. 218.23(1)(c), F.S.).

- 4) Certify that its law enforcement officers, as defined in s. 943.10(1), F.S., meet the qualifications established by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet the provisions of Chapter 943, Florida Statutes, and no law enforcement officer receives an annual salary of less than \$6,000. However, the Department of Revenue 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 for employment established by the Division of State Fire Marshal pursuant to ss. 633.34 and 633.35, F.S., and that the provisions of s. 633.382, F.S., have been met (s. 218.23(1)(e), F.S.).
- 6) 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.).
- 7) Certify to the Department of Revenue that the requirements of s. 200.065, F.S., ("TRIM") are met, if applicable. 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 (s. 218.23(1)(f), F.S.).



- 8) Notwithstanding the requirement that municipalities produce revenue equivalent to a millage rate of three mills per dollar of assessed value (as described above in #3), no unit of local government that 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.).

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 VIII, Florida 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, Article VIII, Florida Constitution, are eligible to participate in the County Revenue Sharing Program if all eligibility requirements are fulfilled.

However, a number of other governmental entities 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 that local governments are determined to be in noncompliance with revenue sharing eligibility requirements:

- 1) Local governments have not made provisions for post-audits in a timely manner or filed financial reports with the Department of Banking and Finance (ss. 11.45(3) and 218.32, F.S.);
- 2) Local governments 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) Local governments failed to meet the eligibility requirements for law enforcement and firefighter employment standards (s. 218.23(1)(d) and (e), F.S.);
- 4) Local governments failed to meet the required levy of revenue equivalent to 3 mills (s. 218.23(1)(c), F.S.);

- 5) Local governments failed to fulfill the millage rollback requirements (s. 200.065, F.S.); and
- 6) Local governments may have revenue sharing funds withheld or forfeited upon failure to comply with state mandates. For example, s. 163.3184(11), F.S., authorizes the Administration Commission to find 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, Florida Statutes, 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)(f), 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 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. Part II of Chapter 218, Florida Statutes, and Chapter 12-10, Florida Administrative Code, direct the manner in which the department administers these 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.

These programs are each comprised of various tax revenues that are collected and deposited initially into other trust funds before being transferred to the County and Municipal Revenue Sharing Trust Funds. The other 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.)  
= 3.8% of total County Revenue Sharing.
- 2) 33.5% of net intangible tax collections (s. 199.292(3), F.S.)  
= 96.2% 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.)  
= 64.8% of total Municipal Revenue Sharing.
- 2) the one-cent Municipal Gas tax (s. 206.605(1), F.S.)  
= 35.1% of total Municipal Revenue Sharing
- 3) 25% of the State Alternative Fuel User Decal Fee (s. 206.879(1), F.S.).  
= 0.1% of total Municipal Revenue Sharing.

The General Revenue Service Charge is not levied against the County and Municipal Revenue Sharing Trust Funds; however, the service charge is levied against the five trust funds which are the revenue sources for the County and Municipal Revenue Sharing Trust Funds. **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 and Professional Regulation, is authorized to deduct 0.9% of cigarette tax collections for administrative costs and transfer those monies into the Alcoholic Beverage and Tobacco Trust Fund.

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 cost deductions as well. As noted above, the Cigarette Tax Collection Trust Fund is assessed the 7.3% General Revenue 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 statutes. Rather, s. 199.292(2), F.S., requires that the costs associated with the Department of Revenue's administration and enforcement of Chapters 192 through 199, Florida Statutes, be appropriated annually from the Intangible Tax Trust Fund before funds are transferred to any other trust fund.

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

Pursuant to s. 218.245(2), F.S., an apportionment factor is calculated for each eligible municipality using a three-factor additive formula consisting of the following equally-weighted components: population, sales tax, and relative ability to raise revenue.

- 1) **Weighted population:** The population of an eligible municipality is adjusted by multiplying the municipality's population by the adjustment factor for that particular population class. The weighted population factor is the ratio of the adjusted municipal population to the total adjusted population of all eligible municipalities in

the state. The adjustment factors for each population class are listed below:

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

Stated algebraically:

$$\text{Weighted Population Factor} = \frac{\text{Municipality's Population} \times \text{Adjustment Factor}}{\text{Total Adjusted Statewide Municipal Population}}$$

- 2) Sales tax: The municipality's sales tax allocation is the ratio of the eligible municipality's population to the total county population multiplied by the amount of county sales tax collections. The sales tax factor is computed by dividing the municipality's sales tax allocation by the total sales tax collections for all eligible municipalities.

Stated algebraically:

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

$$\text{Sales Tax Factor} = \frac{\text{Municipality's Sales Tax Allocation}}{\text{Total Sales Tax Collections for All Eligible Municipalities}}$$

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

a) Levy Ratio Factor: This factor is determined 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:

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

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

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

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

Stated algebraically:

$$\text{Recalculated Population} = \text{Levy Ratio} \times \text{Municipality's Population}$$

c) **Relative Revenue Raising Ability Factor:** This factor is determined by dividing the recalculated population of each eligible municipality by the sum of all eligible municipalities' recalculated population.

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

- 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:

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

**Municipal Revenue Sharing Program: Distribution of Proceeds**

The amount and type of monies shared with an eligible municipality is determined by the following procedure. **First**, a municipality's entitlement shall be computed on the basis of the apportionment factor provided in s. 218.245, F.S., and applied to the receipts in the Municipal Revenue Sharing Trust Fund that are available for distribution. 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. **Second**, the revenue to be shared via the formula in any fiscal year is adjusted so that no municipality receives less funds than the aggregate amount it received from the state in FY 1971-72. The resulting amount is

labelled **guaranteed entitlement** or hold harmless money. Those municipalities incorporated subsequent to 1972 receive no guaranteed entitlement monies. **Third**, revenues shared with municipalities shall be adjusted so that no municipality receives less funds than its **minimum entitlement**, the amount of revenue necessary to meet its obligations as a result of pledges, assignments, or trusts entered into which obligated funds received from revenue-sharing sources. **Fourth**, after making the adjustments described in the preceding sentences and deducting the amount committed to all eligible municipalities, the remaining monies in the trust fund are distributed to those municipalities who qualify to receive **growth monies**. This final distribution to those eligible municipalities which qualify to receive additional monies beyond the guaranteed entitlement is based on the ratio of the additional monies of each qualified municipality in proportion to the total additional monies of all qualified municipalities. This distribution accounts for annual increases or decreases in the trust fund and Metro-Dade's guaranteed entitlement, as provided for in s. 218.21(6)(b), F.S. The additional money distributed beyond the guaranteed entitlement is termed growth money.

In summary, the total annual distribution to a municipality, depending on the formula, will yield various combinations of guaranteed entitlement and/or growth monies:

- 1) Guaranteed entitlement monies **PLUS** growth monies,
- 2) Guaranteed entitlement monies **ONLY**, or
- 3) Growth monies **ONLY**.

However, the final distribution is dependent on actual collections.

#### 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 sections 3, 6(e), and 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 to the total amount of ad valorem taxes levied on real and personal property by the county and municipal governments.

The provisions of s. 218.21(6)(b), F.S., impact the municipal revenue sharing distributions for all participating municipalities. In this section, Metro-Dade is no longer guaranteed a 7 percent increase over the previous years' distributions. Effective in FY 1994-95 and each year thereafter, Metro-Dade will receive no less than the aggregate amount it received from the trust fund in the preceding fiscal year plus an amount equal to the percentage increase of the trust fund for the preceding fiscal year.

## **Municipal Revenue Sharing Program: Authorized Uses**

A number of restrictions and safeguards are incorporated into the Municipal Revenue Sharing Program. Pursuant to s. 206.605(3), F.S., municipalities are required to expend the portion of funds derived from the Municipal Gas Tax only for the purchase of transportation facilities and road and street right-of-way, construction, reconstruction, maintenance of roads and streets; the adjustment of city-owned utilities as required by road and street construction; and the construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities. Municipalities are authorized to expend these funds in conjunction with other municipal, county, state, or federal joint projects. 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 35.1% of their total estimated Municipal Revenue Sharing distribution for FY 1994-95 is derived from the Municipal Gas Tax. Thus, at least 35.1% of each municipality's revenue sharing 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 entitlement portion of the distribution. This "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. This provision does not apply to municipalities qualifying for the revenue sharing program after 1972.

Another aspect of the program that might be considered a safeguard to municipalities' annual distributions is the requirement that municipalities, incorporated before 1973, demonstrate ad valorem tax effort based on 1973 taxable values. The policy of retaining 1973 as the base year might be interpreted as a way to allow most municipalities originally in the program easy access to this revenue source since taxable values, upon which ad

valorem 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 incorporating after 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 Distributions for FY 1994-95**

**Table 3.1** displays the estimated distributions of the Municipal Revenue Sharing Program for the 1994-95 state fiscal year. These figures, as calculated by the Department of Revenue, represent 95% of the anticipated annual revenues. The Department will also circulate another set of estimated municipal revenue sharing distributions later this year. These estimates will be based on actual FY 1993-94 collections and should be very similar to the estimates presented here.

**County Revenue Sharing Program: Distribution Formula**

Pursuant to s. 218.245(1), F.S., an apportionment factor is calculated for each eligible county using a three-factor additive formula consisting of the following equally-weighted components: total population, unincorporated population, and sales tax collections.

- 1) **An adjusted county population** is an eligible county's population divided by total population of all eligible counties in the state.
- 2) **The county unincorporated population** is an eligible county's unincorporated population divided by total unincorporated population of all eligible counties in the state.
- 3) **Sales tax collection** is an eligible county's sales tax collections during the preceding year divided by total sales tax collections of all eligible counties in the state.

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

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



### County Revenue Sharing Program: Distribution of Proceeds

The amount and type of monies shared with an eligible county are determined by the following procedure. **First**, the apportionment factor is applied to all receipts available for distribution in the County Revenue Sharing Trust Fund. **Second**, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives less funds than its **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 guaranteed entitlement plus the **second guaranteed entitlement**. The second guaranteed entitlement for counties is the amount of revenue received by an eligible county 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 monies**. These growth monies are distributed to eligible counties, qualified to receive additional monies beyond the guaranteed entitlement, on the basis of the additional money of each qualified county in proportion to the total additional money of all qualified counties. Thus, three types of monies are involved in determining the annual distribution:

- 1) Guaranteed entitlement;
- 2) Second guaranteed entitlement; and
- 3) Growth monies.

### County Revenue Sharing Program: Authorized Uses

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. However, counties do share similar limitations and safeguards in matters of bonding revenue sharing funds. Counties are allowed to bond only the guaranteed portions (guaranteed entitlement and second guaranteed entitlement) of their revenue sharing distribution. Pursuant to s. 218.25(2), F.S., counties may bond the second guaranteed entitlement and, by doing so, greatly expand the capacity to bond the revenue sharing funds. As with municipalities, the "hold harmless" provision which guarantees a minimum allotment insures coverage for all bonding obligations for those eligible counties that qualified for revenue sharing dollars before 1972.

### Estimated County Revenue Sharing Distributions for FY 1994-95

**Table 3.2** displays the estimated distributions for the County Revenue Sharing Program based on the 1994-95 state fiscal year. These figures, as calculated by the Department of Revenue, represent 95% of the total estimated distributions, net of all deductions. The Department will also circulate another set of estimated county revenue sharing distributions later this year. These estimates will be based on actual FY 1993-94 collections and should

be very similar, if not identical, to the estimates presented here.

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 FUNDS**

<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 - through 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 (All Proceeds to Municipal Trust Fund)	7.3%*
	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 and Professional Regulation.

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

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Table 3.1  
Municipal Revenue Sharing Allocations  
State Fiscal Year 1994-95 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>ALACHUA COUNTY</b>			
Alachua	49,626	65,014	114,640
Archer	18,029	32,235	50,264
Gainesville	1,100,340	1,393,329	2,493,669
Hawthorne	21,367	18,680	40,047
High Springs	55,311	42,464	97,775
LaCrosse	3,761	0	3,761
Micanopy	9,869	9,315	19,184
Newberry	20,259	29,680	49,939
Waldo	13,057	29,968	43,025
<b>BAKER COUNTY</b>			
Glen Saint Mary	13,069	6,238	19,307
Macclenny	53,341	43,857	97,198
<b>BAY COUNTY</b>			
Callaway	35,468	358,147	393,615
Cedar Grove	13,757	33,025	46,782
Lynn Haven	47,769	215,172	262,941
Mexico Beach	6,978	9,390	16,368
Panama City	510,541	416,771	927,312
Panama City Beach	90,906	0	90,906
Parker	32,217	89,082	121,299
Springfield	65,328	331,957	397,285
<b>BRADFORD COUNTY</b>			
Brooker	5,183	8,681	13,864
Hampton	7,757	8,020	15,777
Lawtey	13,179	14,745	27,924
Starke	125,408	11,869	137,277
<b>BREVARD COUNTY</b>			
Cape Canaveral	62,081	85,222	147,303
Cocoa	327,756	145,851	473,607
Cocoa Beach	239,157	0	239,157
Indialantic	54,072	0	54,072
Indian Harbour Beach	41,142	85,386	126,528
Malabar	4,704	26,464	31,168
Melbourne	731,356	691,893	1,423,249
Melbourne Beach	19,175	29,539	48,714
Melbourne Village	1,852	6,635	8,487
Palm Bay	91,142	1,365,430	1,456,572
Palm Shores	943	6,782	7,725
Rockledge	155,640	199,778	355,418
Satellite Beach	109,567	84,937	194,504
Titusville	518,566	452,939	971,505
West Melbourne	34,950	117,786	152,736

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1994-95 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>BROWARD COUNTY</b>			
Coconut Creek	21,380	646,295	667,675
Cooper City	22,887	527,469	550,356
Coral Springs	49,420	1,772,551	1,821,971
Dania	201,595	147,777	349,372
Davie	166,836	944,265	1,111,101
Deerfield Beach	306,407	670,333	976,740
Ft. Lauderdale	3,196,503	276,395	3,472,898
Hallandale	491,404	236,901	728,305
Hillsboro Beach	3,190	19,208	22,398
Hollywood	2,090,384	964,024	3,054,408
Lauderdale-by-the-Sea	58,784	0	58,784
Lauderdale Lakes	210,740	510,089	720,829
Lauderhill	183,519	998,568	1,182,087
Lazy Lake Village	3,320	0	3,320
Lighthouse Point	176,544	34,542	211,086
Margate	247,098	838,154	1,085,252
Miramar	284,110	771,821	1,055,931
North Lauderdale	8,186	693,076	701,262
Oakland Park	398,752	250,431	649,183
Parkland	511	122,085	122,596
Pembroke Park	112,788	1,333	114,121
Pembroke Pines	320,564	1,355,118	1,675,682
Plantation	444,753	1,042,953	1,487,706
Pompano Beach	918,495	661,394	1,579,889
Sea Ranch Lakes	59,037	0	59,037
Sunrise	173,630	1,395,970	1,569,600
Tamarac	96,778	924,241	1,021,019
Wilton Manors	350,732	0	350,732
<b>CALHOUN COUNTY</b>			
Altha	7,411	18,047	25,458
Blountstown	57,485	13,118	70,603
<b>CHARLOTTE COUNTY</b>			
Punta Gorda	146,243	47,243	193,486
<b>CITRUS COUNTY</b>			
Crystal River	95,471	0	95,471
Inverness	119,126	22,575	141,701
<b>CLAY COUNTY</b>			
Green Cove Springs	82,207	20,429	102,636
Keystone Heights	26,696	5,745	32,441
Orange Park	92,507	96,752	189,259
Penney Farms	3,053	28,828	31,881

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1994-95 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>COLLIER COUNTY</b>			
Everglades	9,969	0	9,969
Naples	386,057	44,587	430,644
<b>COLUMBIA COUNTY</b>			
Fort White	8,215	10,254	18,469
Lake City	241,791	4,719	246,510
<b>DADE COUNTY</b>			
Bal Harbour	43,116	5,266	48,382
Bay Harbor Islands	32,155	49,581	81,736
Biscayne Park	16,156	51,996	68,152
Coral Gables	693,530	128,379	821,909
El Portal	11,922	52,192	64,114
Florida City	61,201	56,778	117,979
Golden Beach	2,533	7,561	10,094
Hialeah	1,930,261	3,434,214	5,364,475
Hialeah Gardens	16,283	177,205	193,488
Homestead	326,447	276,011	602,458
Indian Creek Village	1,391	0	1,391
Key Biscayne	0	121,846	121,846
Medley	10,067	2,166	12,233
Miami	5,721,258	3,372,851	9,094,109
Miami Beach	1,489,227	630,950	2,120,177
Miami Shores	143,763	85,923	229,686
Miami Springs	217,492	83,126	300,618
North Bay	66,164	53,728	119,892
North Miami	755,251	627,450	1,382,701
North Miami Beach	642,052	281,571	923,623
Opa-locka	242,147	159,736	401,883
South Miami	289,293	0	289,293
Surfside	104,228	0	104,228
Sweetwater	38,362	387,526	425,888
Virginia Gardens	40,502	8,647	49,149
West Miami	167,074	0	167,074
Metro Dade	31,860,122	0	31,860,122
<b>DE SOTO COUNTY</b>			
Arcadia	157,477	22,064	179,541
<b>DIXIE COUNTY</b>			
Cross City	60,079	28,317	88,396
Horseshoe Beach	1,856	2,127	3,983
<b>DUVAL COUNTY</b>			
Atlantic Beach	65,115	176,773	241,888
Baldwin	21,646	20,663	42,309
Jacksonville	5,826,077	1,445,440	7,271,517
Jacksonville Beach	219,174	195,626	414,800
Neptune Beach	41,884	106,629	148,513
Jacksonville (Duval)	0	4,404,527	4,404,527

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

Municipal Revenue Sharing Allocations  
 State Fiscal Year 1994-95 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
ESCAMBIA COUNTY			
Century	53,674	31,287	84,961
Pensacola	727,797	751,678	1,479,475
FLAGLER COUNTY			
Beverly Beach	4,223	934	5,157
Bunnell	38,218	5,891	44,109
Flagler Beach	23,161	29,919	53,080
FRANKLIN COUNTY			
Apalachicola	51,929	32,247	84,176
Carrabelle	25,647	9,588	35,235
GADSDEN COUNTY			
Chattahoochee	81,632	27,643	109,275
Greensboro	9,894	15,330	25,224
Gretna	11,242	204,393	215,635
Havana	28,337	21,249	49,586
Midway	0	50,895	50,895
Quincy	166,567	42,503	209,070
GILCHRIST COUNTY			
Bell	5,992	3,251	9,243
Trenton	22,161	11,743	33,904
GLADES COUNTY			
Moore Haven	32,012	11,445	43,457
GULF COUNTY			
Port St. Joe	64,183	0	64,183
Wewahitchka	23,114	34,495	57,609
HAMILTON COUNTY			
Jasper	59,554	14,369	73,923
Jennings	12,571	10,264	22,835
White Springs	13,231	15,744	28,975
HARDEE COUNTY			
Bowling Green	24,763	39,642	64,405
Wauchula	81,340	10,817	92,157
Zolfo Springs	23,025	18,392	41,417
HENDRY COUNTY			
Clewiston	116,479	27,710	144,189
La Belle	56,826	1,955	58,781

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



Municipal Revenue Sharing Allocations  
State Fiscal Year 1994-95 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>HERNANDO COUNTY</b>			
Brooksville	175,729	1,690	177,419
Weeki Wachee	2,118	0	2,118
<b>HIGHLANDS COUNTY</b>			
Avon Park	119,637	95,770	215,407
Lake Placid	53,574	0	53,574
Sebring	168,381	51,575	219,956
<b>HILLSBOROUGH COUNTY</b>			
Plant City	332,397	274,931	607,328
Tampa	4,897,504	2,158,955	7,056,459
Temple Terrace	205,169	163,266	368,435
<b>HOLMES COUNTY</b>			
Bonifay	46,920	20,284	67,204
Esto	4,617	8,507	13,124
Noma	0	13,899	13,899
Ponce de Leon	8,741	2,779	11,520
Westville	2,077	6,372	8,449
<b>INDIAN RIVER COUNTY</b>			
Fellsmere	16,285	64,085	80,370
Indian River Shores	286	25,130	25,416
Orchid	30	173	203
Sebastian	33,165	193,432	226,597
Vero Beach	374,742	0	374,742
<b>JACKSON COUNTY</b>			
Alford	7,420	17,837	25,257
Bascom	2,835	1,513	4,348
Campbellton	7,330	2,786	10,116
Cottondale	15,086	17,469	32,555
Graceville	36,420	39,132	75,552
Grand Ridge	10,018	21,763	31,781
Greenwood	8,020	7,597	15,617
Jacob City	0	15,460	15,460
Malone	15,027	12,572	27,599
Marianna	136,106	36,722	172,828
Sneads	24,498	59,621	84,119
<b>JEFFERSON COUNTY</b>			
Monticello	50,339	19,623	69,962
<b>LAFAYETTE COUNTY</b>			
Mayo	18,739	17,568	36,307

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1994-95 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>LAKE COUNTY</b>			
Astatula	3,333	25,650	28,983
Clermont	78,941	71,231	150,172
Eustis	182,142	124,605	306,747
Fruitland Park	20,503	42,808	63,311
Groveland	36,365	24,373	60,738
Howey-in-the-Hills	12,376	493	12,869
Lady Lake	13,366	199,754	213,120
Leesburg	309,234	10,587	319,821
Mascotte	21,939	48,395	70,334
Minneola	15,515	24,320	39,835
Montverde	1,908	21,075	22,983
Mount Dora	111,030	44,024	155,054
Tavares	57,583	106,586	164,169
Umatilla	39,637	15,444	55,081
<b>LEE COUNTY</b>			
Cape Coral	153,484	1,430,791	1,584,275
Fort Myers	893,274	193,625	1,086,899
Sanibel	0	75,272	75,272
<b>LEON COUNTY</b>			
Tallahassee	1,250,960	1,825,276	3,076,236
<b>LEVY COUNTY</b>			
Bronson	10,844	10,794	21,638
Cedar Key	16,864	0	16,864
Chiefland	64,181	0	64,181
Fanning Springs (part)	7,553	4,146	11,699
Inglis	16,801	7,202	24,003
Otter Creek	3,780	453	4,233
Williston	47,202	15,129	62,331
Yankeetown	5,909	4,112	10,021
<b>LIBERTY COUNTY</b>			
Bristol	18,989	16,627	35,616
<b>MADISON COUNTY</b>			
Greenville	23,475	16,512	39,987
Lee	5,990	6,600	12,590
Madison	86,118	13,405	99,523
<b>MANATEE COUNTY</b>			
Anna Maria	13,693	10,555	24,248
Bradenton	376,545	643,968	1,020,513
Bradenton Beach	27,417	89	27,506
Holmes Beach	55,071	20,786	75,857
Palmetto	169,179	58,224	227,403

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1994-95 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>MARION COUNTY</b>			
Belleview	57,775	23,618	81,393
Dunnellon	53,800	0	53,800
McIntosh	7,411	3,004	10,415
Ocala	643,622	270,004	913,626
Reddick	5,166	14,851	20,017
<b>MARTIN COUNTY</b>			
Jupiter Island	2,386	4,746	7,132
Ocean Breeze Park	6,147	5,927	12,074
Sewalls Point	1,035	20,341	21,376
Stuart	276,026	14,845	290,871
<b>MONROE COUNTY</b>			
Key Colony Beach	3,918	12,806	16,724
Key West	392,780	239,485	632,265
Layton	2,685	1,145	3,830
<b>NASSAU COUNTY</b>			
Callahan	25,665	0	25,665
Fernandina Beach	130,679	31,110	161,789
Hilliard	23,263	52,114	75,377
<b>OKALOOSA COUNTY</b>			
Cinco Bayou	21,997	0	21,997
Crestview	138,336	161,228	299,564
Destin	0	119,790	119,790
Ft. Walton Beach	227,379	311,102	538,481
Laurel Hill	4,088	28,261	32,349
Mary Esther	13,743	60,428	74,171
Niceville	54,427	209,008	263,435
Shalimar	10,992	0	10,992
Valparaiso	40,774	156,018	196,792
<b>OKEECHOBEE COUNTY</b>			
Okeechobee	176,013	0	176,013
<b>ORANGE COUNTY</b>			
Apopka	183,788	252,121	435,909
Belle Isle	9,272	116,177	125,449
Eatonville	18,949	45,192	64,141
Edgewood	63,799	0	63,799
Maitland	158,137	61,200	219,337
Oakland	7,322	17,132	24,454
Ocoee	78,748	358,580	437,328
Orlando	1,969,237	2,604,201	4,573,438
Windermere	10,267	23,316	33,583
Winter Garden	149,053	190,753	339,806
Winter Park	458,356	179,507	637,863

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1994-95 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>OSCEOLA COUNTY</b>			
Kissimmee	243,964	512,208	756,172
St. Cloud	105,511	249,817	355,328
<b>PALM BEACH COUNTY</b>			
Atlantis	6,296	17,189	23,485
Belle Glade	302,170	382,008	684,178
Boca Raton	523,997	669,982	1,193,979
Boynton Beach	337,969	684,375	1,022,344
Briny Breeze	4,322	3,467	7,789
Cloud Lake	3,753	0	3,753
Delray Beach	362,476	620,194	982,670
Glen Ridge	1,438	2,378	3,816
Golf Village	1,033	1,526	2,559
Golfview	1,333	1,140	2,473
Greenacres City	14,848	498,835	513,683
Gulf Stream	1,397	7,290	8,687
Haverhill	8,402	15,113	23,515
Highland Beach	2,928	39,560	42,488
Hypoluxo	2,273	12,858	15,131
Juno Beach	13,616	22,946	36,562
Jupiter	67,918	414,018	481,936
Jupiter Inlet Colony	1,225	4,116	5,341
Lake Clarke Shores	7,218	56,136	63,354
Lake Park	253,135	0	253,135
Lake Worth	364,734	387,838	752,572
Lantana	209,533	0	209,533
Manalapan	1,985	2,173	4,158
Mangonia Park	15,044	7,886	22,930
North Palm Beach	82,307	132,234	214,541
Ocean Ridge	4,910	16,184	21,094
Pahokee	96,481	207,758	304,239
Palm Beach	171,886	3,706	175,592
Palm Beach Gardens	126,411	376,622	503,033
Palm Beach Shores	11,360	4,678	16,038
Palm Springs	90,524	171,759	262,283
Riviera Beach	369,915	225,132	595,047
Royal Palm Beach	3,712	321,217	324,929
South Bay	42,669	114,056	156,725
South Palm Beach	745	19,102	19,847
Tequesta Village	129,246	0	129,246
West Palm Beach	1,326,451	270,116	1,596,567
<b>PASCO COUNTY</b>			
Dade City	134,787	9,236	144,023
New Port Richey	290,251	23,359	313,610
Port Richey	15,410	22,296	37,706
Saint Leo	9,442	33,711	43,153
San Antonio	14,350	5,366	19,716
Zephyrhills	110,964	61,941	172,905

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1994-95 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>PINELLAS COUNTY</b>			
Belleair	15,115	40,523	55,638
Belleair Beach	4,762	23,617	28,379
Belleair Bluffs	66,417	0	66,417
Belleair Shore	352	348	700
Clearwater	1,191,562	918,570	2,110,132
Dunedin	313,081	465,698	778,779
Gulfport	133,248	132,352	265,600
Indian Rocks Beach	54,431	12,301	66,732
Indian Shores	10,610	8,297	18,907
Kenneth City	145,147	0	145,147
Largo	652,934	924,340	1,577,274
Madeira Beach	174,090	0	174,090
North Redington Beach	11,820	4,477	16,297
Oldsmar	19,857	127,926	147,783
Pinellas Park	387,226	556,701	943,927
Redington Beach	4,793	17,678	22,471
Redington Shores	12,192	22,898	35,090
Safety Harbor	57,772	238,534	296,306
St. Petersburg	3,125,822	2,604,358	5,730,180
St. Petersburg Beach	199,235	0	199,235
Seminole	166,578	39,097	205,675
South Pasadena	89,458	25,485	114,943
Tarpon Springs	199,105	172,526	371,631
Treasure Island	104,086	25,539	129,625
<b>POLK COUNTY</b>			
Auburndale	95,208	114,634	209,842
Bartow	247,027	176,780	423,807
Davenport	22,371	21,479	43,850
Dundee	25,917	27,395	53,312
Eagle Lake	20,806	46,132	66,938
Fort Meade	76,018	118,156	194,174
Frostproof	59,573	4,947	64,520
Haines City	182,087	161,562	343,649
Highland Park	0	2,168	2,168
Hillcrest Heights	498	3,541	4,039
Lake Alfred	36,465	49,968	86,433
Lake Hamilton	15,272	9,430	24,702
Lake Wales	190,668	79,317	269,985
Lakeland	973,011	773,230	1,746,241
Mulberry	53,918	18,655	72,573
Polk City	15,070	39,026	54,096
Winter Haven	439,141	166,486	605,627

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1994-95 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>PUTNAM COUNTY</b>			
Crescent City	47,077	0	47,077
Interlachen	11,693	17,299	28,992
Palatka	276,527	12,904	289,431
Pomona Park	7,968	8,641	16,609
Welaka	7,493	2,538	10,031
<b>ST. JOHNS COUNTY</b>			
Hastings	15,795	2,796	18,591
St. Augustine	340,862	0	340,862
St. Augustine Beach	7,099	47,586	54,685
<b>ST. LUCIE COUNTY</b>			
Fort Pierce	711,816	224,144	935,960
Port St. Lucie	6,475	1,167,283	1,173,758
St. Lucie Village	2,371	7,522	9,893
<b>SANTA ROSA COUNTY</b>			
Gulf Breeze	75,883	22,915	98,798
Jay	20,822	0	20,822
Milton	116,957	77,509	194,466
<b>SARASOTA COUNTY</b>			
Longboat Key (part)	47,549	37,411	84,960
North Port	24,372	239,752	264,124
Sarasota	937,613	209,961	1,147,574
Venice	240,488	109,766	350,254
<b>SEMINOLE COUNTY</b>			
Altamonte Springs	57,567	621,287	678,854
Casselberry	170,722	363,941	534,663
Lake Mary	0	96,471	96,471
Longwood	80,818	164,871	245,689
Oviedo	39,986	257,514	297,500
Sanford	376,081	484,299	860,380
Winter Springs	13,825	476,940	490,765
<b>SUMTER COUNTY</b>			
Bushnell	36,546	17,663	54,209
Center Hill	8,283	20,524	28,807
Coleman	13,609	23,971	37,580
Webster	17,618	11,639	29,257
Wildwood	61,478	39,374	100,852
<b>SUWANNEE COUNTY</b>			
Branford	20,042	250	20,292
Live Oak	153,904	42,985	196,889

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1994-95 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>TAYLOR COUNTY</b>			
Perry	180,555	31,155	211,710
<b>UNION COUNTY</b>			
Lake Butler	29,351	48,878	78,229
Raiford	1,694	12,271	13,965
Worthington Springs	4,563	3,347	7,910
<b>VOLUSIA COUNTY</b>			
Daytona Beach	1,027,176	405,341	1,432,517
Daytona Beach Shores	91,781	0	91,781
DeLand	318,746	93,074	411,820
Debary	0	148,005	148,005
Edgewater	68,458	300,395	368,853
Holly Hill	155,248	110,705	265,953
Lake Helen	8,885	49,226	58,111
New Smyrna Beach	201,998	111,703	313,701
Oak Hill	13,952	7,661	21,613
Orange City	21,923	87,628	109,551
Ormond Beach	294,368	311,787	606,155
Pierson	18,098	9,665	27,763
Ponce Inlet	4,946	19,628	24,574
Port Orange	93,493	741,008	834,501
South Daytona	132,655	146,993	279,648
<b>WAKULLA COUNTY</b>			
St. Marks	9,455	0	9,455
Sopchoppy	9,800	0	9,800
<b>WALTON COUNTY</b>			
DeFuniak Springs	100,398	60,185	160,583
Freeport	11,372	12,904	24,276
Paxton	13,228	14,323	27,551
<b>WASHINGTON COUNTY</b>			
Caryville	11,357	34,898	46,255
Chipley	67,615	29,406	97,021
Ebro	4,447	1,294	5,741
Vernon	12,365	24,432	36,797
Wausau	4,597	11,909	16,506
<b>Grand Totals</b>	=====	=====	=====
	108,348,469	76,958,531	185,307,000 *

Table 3.2

County Revenue Sharing Allocations  
State Fiscal Year 1994-95 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
ALACHUA	254,168	1,007,247	2,241,780	3,503,195
BAKER	28,273	90,639	219,217	338,129
BAY	154,793	684,481	1,766,512	2,605,786
BRADFORD	28,713	129,364	231,689	389,766
BREVARD	464,254	1,807,775	5,118,261	7,390,290
BROWARD	3,573,165	4,779,269	13,191,417	21,543,851
CALHOUN	14,713	68,369	122,227	205,309
CHARLOTTE	187,080	493,387	2,230,420	2,910,887
CITRUS	90,480	499,080	1,723,078	2,312,638
CLAY	102,028	599,690	1,938,113	2,639,831
COLLIER	491,318	594,600	3,749,977	4,835,895
COLUMBIA	72,308	288,232	670,770	1,031,310
DADE	5,895,217	10,571,522	24,641,012	41,107,751
DE SOTO	30,961	132,516	311,497	474,974
DIXIE	15,487	54,021	140,341	209,849
DUVAL	1,999,042	4,106,467	9,547,397	15,652,906
ESCAMBIA	728,024	1,779,956	3,728,501	6,236,481
FLAGLER	23,543	78,036	606,918	708,497
FRANKLIN	18,862	41,026	112,904	172,792
GADSDEN	80,864	239,311	402,985	723,160
GILCHRIST	5,883	45,494	140,540	191,917
GLADES	12,360	41,438	102,102	155,900
GULF	68,034	19,920	114,297	202,251
HAMILTON	23,270	109,630	80,504	213,404
HARDEE	36,082	144,439	217,261	397,782
HENDRY	28,673	148,507	350,057	527,237
HERNANDO	79,474	409,209	2,005,309	2,493,992
HIGHLANDS	104,948	349,039	1,113,475	1,567,462
HILLSBOROUGH	1,835,627	4,916,849	13,042,399	19,794,875
HOLMES	20,087	112,718	161,060	293,865
INDIAN RIVER	205,850	425,545	1,351,267	1,982,662
JACKSON	67,470	259,685	487,772	814,927
JEFFERSON	29,079	67,261	143,767	240,107
LAFAYETTE	6,472	29,717	60,182	96,371
LAKE	256,097	708,355	2,143,176	3,107,628
LEE	578,772	1,764,708	5,780,781	8,124,261
LEON	316,798	1,026,649	2,422,777	3,766,224
LEVY	34,157	137,533	368,983	540,673
LIBERTY	8,441	28,423	58,849	95,713
MADISON	34,591	95,970	170,923	301,484
MANATEE	530,269	1,054,577	3,306,297	4,891,143

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



County Revenue Sharing Allocations  
State Fiscal Year 1994-95 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
MARION	251,941	1,024,873	3,418,320	4,695,134
MARTIN	244,331	553,167	1,937,793	2,735,291
MONROE	246,464	455,801	1,476,284	2,178,549
NASSAU	65,716	252,268	683,133	1,001,117
OKALOOSA	147,680	859,331	2,163,145	3,170,156
OKEECHOBEE	41,041	173,472	494,385	708,898
ORANGE	1,632,765	3,816,110	14,688,658	20,137,533
OSCEOLA	95,114	414,462	2,313,939	2,823,515
PALM BEACH	2,570,430	2,766,174	13,836,382	19,172,986
PASCO	310,426	1,782,481	4,545,437	6,638,344
PINELLAS	2,452,694	3,368,283	9,005,206	14,826,183
POLK	857,616	2,627,126	5,315,872	8,800,614
PUTNAM	98,535	409,282	885,906	1,393,723
ST. JOHNS	152,548	403,262	1,604,764	2,160,574
ST. LUCIE	187,010	618,973	1,897,737	2,703,720
SANTA ROSA	77,885	448,253	1,354,906	1,881,044
SARASOTA	1,119,924	1,148,225	4,485,721	6,753,870
SEMINOLE	339,130	1,316,016	4,535,172	6,190,318
SUMTER	35,653	182,301	440,068	658,022
SUWANNEE	32,719	175,516	367,486	575,721
TAYLOR	36,940	118,139	185,501	340,580
UNION	18,615	33,326	100,903	152,844
VOLUSIA	698,366	1,525,368	4,777,616	7,001,350
WAKULLA	24,054	90,110	214,461	328,625
WALTON	39,806	151,427	496,792	688,025
WASHINGTON	16,827	101,973	186,290	305,090
	=====	=====	=====	=====
GRAND TOTALS	30,329,957	64,756,373	187,728,670	282,815,000 *

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

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**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: 335.110

**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 cents per pack tax on cigarettes, established program eligibility requirements, and prohibited any deductions for administrative costs or service charges imposed by s. 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 since 1971 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 deposited into the Municipal Financial Assistance Trust Fund from 2 cents per pack to a percentage (5.8%) of net collections. However, the new collection percentage is still approximately equal to the original 2 cents per pack tax.

**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 the tax on cigarettes to 21 cents per pack.

Chapter 79-164, Laws of Florida, repealed an obsolete operating millage reduction requirement.

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

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

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

Chapter 90-132, Laws of Florida, amended s. 210.20, F.S., to increase the tax on cigarettes from 24 cents to 33.9 cents per pack and changed the distribution proportion being transferred to the Municipal Financial Assistance Trust Fund from 2/24ths of net cigarette tax collections to 5.8% of net collections. In addition, it amended s. 210.20(2)(a), F.S., to include provisions for a 0.9% deduction for administrative costs incurred by the Division of Alcoholic Beverages and Tobacco, Department of Business Regulation. The deduction was to be taken from the Cigarette Tax Collection Trust Fund prior to the transfer of monies from that fund to the Municipal Financial Assistance Trust Fund.

### **1994 General Law Amendments**

Chapter 94-218, Laws of Florida, (CS/SB 2654) amends s. 210.20, F.S., to conform this provision to the 1993 law that authorized the merger of the Department of Professional Regulation and the Department of Business Regulation into a single agency, the Department of Business and Professional Regulation, effective upon becoming law.

### **Eligibility Requirements**

Only those municipalities qualified to receive Municipal Revenue Sharing funds, under the provisions of s. 218.23(1)(c), F.S., may participate in the Municipal Financial Assistance Trust Fund program and receive a distribution.

### **Administrative Procedures**

The Municipal Financial Assistance Trust Fund is administered by the Department of Revenue. Section 200.132, Florida Statutes, provides that no deductions from the amount deposited into the trust fund shall be made for the service charges pursuant to s. 215.20, F.S. 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) **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) **Distribution Factor** = 
$$\frac{\text{Eligible Municipality Population}}{\text{Countywide Eligible Municipal Population}}$$
  
- 3) **Municipality's Share** = 
$$\text{Distribution Factor} \times \text{County Allocation}$$

The latest official population estimates were used to calculate each municipality's distribution factor. The county allocation is based on the number of packs distributed by wholesalers in the county as a percentage of those distributed statewide during the previous 30-60 days, times the amount of revenue available for distribution.

### **Authorized Use of Cigarette Tax Proceeds**

Pursuant to s. 200.132(1), F.S., municipalities may consider cigarette tax revenue as general revenue and use it for any public purpose.

### **Estimated Municipal Financial Assistance Trust Fund Distribution for the Local Government FY 1994-95**

Estimated distributions to eligible municipalities for the local government FY 1994-95, as calculated by the Department of Revenue, 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).

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Table 4.1

Municipal Financial Assistance Trust Fund  
 2 Cent Cigarette Tax Distribution  
 Local Government Fiscal Year 1994-95 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
		Indian Harbour Beach	19,393
		Malabar	5,790
ALACHUA		Melbourne	169,951
Alachua	15,121	Melbourne Beach	8,221
Archer	4,225	Melbourne Village	1,589
Gainesville	274,781	Palm Bay	183,204
Hawthorne	4,168	Palm Shores	1,334
High Springs	10,211	Rockledge	45,491
LaCrosse	352	Satellite Beach	26,354
Micanopy	1,905	Titusville	107,592
Newberry	5,769	West Melbourne	22,888
Waldo	3,068		-----
			701,332
	-----		
	319,598	BROWARD	
BAKER		Coconut Creek	45,248
Glen Saint Mary	4,036	Cooper City	36,539
Macclenny	34,125	Coral Springs	127,255
	-----	Dania	24,186
	38,161	Davie	74,821
		Deerfield Beach	68,159
BAY		Ft. Lauderdale	212,712
Callaway	49,955	Hallandale	44,663
Cedar Grove	5,564	Hillsboro Beach	2,499
Lynn Haven	37,222	Hollywood	177,348
Mexico Beach	3,747	Lauderdale-by-the-Sea	4,268
Panama City	132,693	Lauderdale Lakes	39,618
Panama City Beach	16,059	Lauderhill	70,730
Parker	17,882	Lazy Lake Village	57
Springfield	33,482	Lighthouse Point	14,860
	-----	Margate	64,775
	296,604	Miramar	60,494
		North Lauderdale	38,149
BRADFORD		Oakland Park	40,016
Brooker	2,160	Parkland	10,563
Hampton	2,098	Pembroke Park	7,106
Lawtey	4,701	Pembroke Pines	106,621
Starke	35,289	Plantation	103,950
	---	Pompano Beach	104,682
		Sea Ranch Lakes	881
		Sunrise	102,357
BREVARD		Tamarac	66,831
Cape Cana.		Wilton Manors	16,821
Cocoa	.4		-----
Cocoa Beach	.82		1,666,211
Indialantic	,580		

*8 pages*

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 1994-95 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
CALHOUN		Hialeah Gardens	12,001
Altha	4,267	Homestead	22,874
Blountstown	19,010	Indian Creek Village	54
	-----	Key Biscayne	10,845
	23,277	Medley	1,053
		Miami	441,611
CHARLOTTE		Miami Beach	116,201
Punta Gorda	206,016	Miami Shores	12,364
	-----	Miami Springs	16,240
	206,016	North Bay	6,899
		North Miami	61,184
CITRUS		North Miami Beach	43,580
Crystal River	70,577	Opa-locka	18,580
Inverness	111,754	South Miami	12,708
	-----	Surfside	5,206
	182,330	Sweetwater	17,195
		Virginia Gardens	2,694
CLAY		West Miami	7,013
Green Cove Springs	49,640	Metro Dade	1,251,611
Keystone Heights	13,977		-----
Orange Park	100,128		2,376,400
Penney Farms	6,893		
	-----	DE SOTO	
	170,638	Arcadia	45,184
			-----
COLLIER			45,184
Everglades	5,498	DIXIE	
Naples	323,202	Cross City	30,019
	-----	Horseshoe Beach	3,611
	328,700		-----
			33,630
COLUMBIA		DUVAL	
Fort White	4,545	Atlantic Beach	22,182
Lake City	84,353	Baldwin	2,710
	-----	Jacksonville	388,018
	88,898	Jacksonville Beach	34,455
		Neptune Beach	12,960
DADE		Jacksonville (Duval)	795,803
Bal Harbour	3,728		-----
Bay Harbor Islands	5,786		1,256,128
Biscayne Park	3,739		
Coral Gables	50,133	ESCAMBIA	
El Portal	2,995	Century	15,307
Florida City	4,993		
Golden Beach	984		
Hialeah	244,129		

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 1994-95 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Pensacola	459,106	HAMILTON	
	-----	Jasper	8,338
	474,412	Jennings	2,885
		White Springs	2,905
FLAGLER			-----
Beverly Beach	2,880		14,128
Bunnell	17,683		
Flagler Beach	36,055	HARDEE	
	-----	Bowling Green	9,938
	56,619	Wauchula	18,669
		Zolfo Springs	6,670
FRANKLIN			-----
Apalachicola	16,259		35,278
Carrabelle	7,573		
	-----	HENDRY	
	23,831	Clewiston	33,949
		La Belle	16,007
GADSDEN			-----
Chattahoochee	12,909		49,956
Greensboro	2,916		
Gretna	10,047	HERNANDO	
Havana	8,684	Brooksville	182,773
Midway	5,413	Weeki Wachee	262
Quincy	35,626		-----
	-----		183,035
	75,594		
GILCHRIST		HIGHLANDS	
Bell	1,836	Avon Park	61,261
Fanning Springs (part	1,602	Lake Placid	9,614
Trenton	8,531	Sebring	67,185
	-----		-----
	11,970		138,060
GLADES		HILLSBOROUGH	
Moore Haven	5,484	Plant City	102,682
	-----	Tampa	1,191,151
	5,484	Temple Terrace	73,583
			-----
GULF			1,367,416
Port St. Joe	15,642	HOLMES	
Wewahitchka	6,939	Bonifay	20,038
	-----	Esto	2,201
	22,582	Noma	1,579
		Ponce de Leon	3,241

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 1994-95 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Westville	1,969	Leesburg	63,607
	-----	Mascotte	8,489
	29,027	Minneola	7,579
INDIAN RIVER		Montverde	4,467
Fellsmere	11,742	Mount Dora	32,331
Indian River Shores	12,823	Tavares	33,011
Orchid	109	Umatilla	10,100
Sebastian	63,149		-----
Vero Beach	90,427		324,629
	-----	LEE	
	178,251	Cape Coral	445,165
JACKSON		Fort Myers	245,962
Alford	2,568	Sanibel	30,745
Bascom	473		-----
Campbellton	1,218		721,872
Cottondale	4,868	LEON	
Graceville	14,047	Tallahassee	283,513
Grand Ridge	3,103		-----
Greenwood	2,662		283,513
Jacob City	1,539	LEVY	
Malone	3,707	Bronson	7,991
Marianna	31,779	Cedar Key	6,509
Sneads	9,735	Chiefland	18,571
	-----	Fanning Springs (part)	2,729
	75,699	Inglis	12,099
JEFFERSON		Otter Creek	1,116
Monticello	19,326	Williston	20,887
	-----	Yankeetown	5,918
	19,326		-----
LAFAYETTE			75,821
Mayo	13,583	LIBERTY	
	-----	Bristol	6,038
	13,583		-----
LAKE			6,038
Astatula	4,489	MADISON	
Clermont	29,810	Greenville	4,428
Eustis	58,336	Lee	1,471
Fruitland Park	11,944	Madison	15,960
Groveland	10,087		-----
Howey-in-the-Hills	3,124		21,860
Lady Lake	47,255		

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 1994-95 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
MANATEE		Laurel Hill	2,036
Anna Maria	11,395	Mary Esther	14,547
Bradenton	293,201	Niceville	38,673
Bradenton Beach	10,399	Shalimar	1,214
Holmes Beach	31,041	Valparaiso	22,243
Longboat Key (part)	16,519		-----
Palmetto	59,151		223,034
	-----		
	421,706	OKEECHOBEE	
		Okeechobee	83,037
MARION			-----
Belleview	31,216		83,037
Dunnellon	16,519		
McIntosh	3,972	ORANGE	
Ocala	410,356	Apopka	82,763
Reddick	5,522	Belle Isle	28,231
	-----	Eatonville	12,184
	467,586	Edgewood	5,626
		Maitland	46,076
MARTIN		Oakland	3,778
Jupiter Island	7,155	Ocoee	83,138
Ocean Breeze Park	6,607	Orlando	871,078
Sewalls Point	21,019	Windermere	8,634
Stuart	163,056	Winter Garden	59,171
	-----	Winter Park	122,758
	197,836		-----
			1,323,436
MONROE		OSCEOLA	
Key Colony Beach	8,419	Kissimmee	203,783
Key West	216,238	St. Cloud	91,935
Layton	1,565		-----
	-----		295,718
	226,222		
NASSAU		PALM BEACH	
Callahan	5,488	Atlantis	5,068
Fernandina Beach	52,835	Belle Glade	52,219
Hilliard	14,072	Boca Raton	196,220
	-----	Boynton Beach	146,631
	72,395	Briny Breeze	1,193
OKALOOSA		Cloud Lake	366
Cinco Bayou	1,346	Delray Beach	147,715
Crestview	36,963	Glen Ridge	651
Destin	29,981	Golf Village	581
Ft. Walton Beach	76,032	Golfview	454

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 1994-95 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Greenacres City	68,046	Dunedin	99,400
Gulf Stream	2,134	Gulfport	33,764
Haverhill	3,542	Indian Rocks Beach	11,488
Highland Beach	9,824	Indian Shores	4,142
Hypoluxo	3,348	Kenneth City	12,463
Juno Beach	7,535	Largo	190,941
Jupiter	83,601	Madeira Beach	12,068
Jupiter Inlet Colony	1,223	North Redington Beach	3,261
Lake Clarke Shores	10,920	Oldsmar	24,291
Lake Park	20,268	Pinellas Park	125,180
Lake Worth	85,757	Redington Beach	4,659
Lantana	24,818	Redington Shores	6,872
Manalapan	963	Safety Harbor	44,969
Mangonia Park	4,260	St. Petersburg	684,586
North Palm Beach	35,669	St. Petersburg Beach	27,118
Ocean Ridge	4,844	Seminole	26,955
Pahokee	20,756	South Pasadena	16,685
Palm Beach	29,711	Tarpon Springs	52,847
Palm Beach Gardens	86,689	Treasure Island	20,944
Palm Beach Shores	3,130		-----
Palm Springs	29,453		1,714,249
Riviera Beach	82,711		
Royal Palm Beach	50,091	POLK	
South Bay	12,303	Auburndale	44,212
South Palm Beach	4,487	Bartow	71,826
Tequesta Village	13,753	Davenport	8,233
West Palm Beach	205,405	Dundee	11,934
	-----	Eagle Lake	9,432
	1,456,340	Fort Meade	25,591
		Frostproof	14,178
PASCO		Haines City	59,029
Dade City	92,144	Highland Park	746
New Port Richey	232,498	Hillcrest Heights	1,073
Port Richey	42,135	Lake Alfred	17,665
Saint Leo	14,774	Lake Hamilton	5,428
San Antonio	12,733	Lake Wales	47,596
Zephyrhills	137,163	Lakeland	356,830
	-----	Mulberry	15,095
	531,446	Polk City	7,867
		Winter Haven	121,959
			-----
PINELLAS			818,694
Belleair	11,365		
Belleair Beach	5,974	PUTNAM	
Belleair Bluffs	6,326	Crescent City	17,163
Belleair Shore	172		
Clearwater	287,780		

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 1994-95 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Interlachen	11,659	SUMTER	
Palatka	97,132	Bushnell	17,220
Pomona Park	6,964	Center Hill	5,932
Welaka	5,160	Coleman	6,648
	-----	Webster	6,282
	138,079	Wildwood	29,326
			-----
ST. JOHNS			65,409
Hastings	6,743		
St. Augustine	125,338	SUWANNEE	
St. Augustine Beach	40,694	Branford	3,473
	-----	Live Oak	32,992
	172,776		-----
			36,465
ST. LUCIE			
Fort Pierce	96,971	TAYLOR	
Port St. Lucie	171,843	Perry	34,697
St. Lucie Village	1,639		-----
	-----		34,697
	270,454		
		UNION	
SANTA ROSA		Lake Butler	16,570
Gulf Breeze	66,543	Raiford	1,808
Jay	7,673	Worthington Springs	1,777
Milton	84,721		-----
	-----		20,155
	158,936		
		VOLUSIA	
SARASOTA		Daytona Beach	224,364
Longboat Key (part)	24,499	Daytona Beach Shores	9,103
North Port	89,603	DeLand	62,551
Sarasota	335,046	Debary	32,561
Venice	117,213	Edgewater	60,200
	-----	Holly Hill	40,542
	566,361	Lake Helen	8,560
		New Smyrna Beach	62,932
SEMINOLE		Oak Hill	3,649
Altamonte Springs	112,541	Orange City	20,898
Casselberry	70,494	Ormond Beach	111,316
Lake Mary	20,422	Pierson	4,393
Longwood	41,065	Ponce Inlet	7,169
Oviedo	48,116	Port Orange	137,143
Sanford	104,320	South Daytona	45,618
Winter Springs	73,474		-----
	-----		831,000
	470,431		

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 1994-95 Estimates

	Cigarette Tax -----	Cigarette Tax -----
WAKULLA		
St. Marks	12,120	
Sopchoppy	15,919	
	-----	
	28,039	
WALTON		
DeFuniak Springs	48,808	
Freeport	8,046	
Paxton	5,401	
	-----	
	62,255	
WASHINGTON		
Caryville	2,881	
Chipley	18,440	
Ebro	1,237	
Vernon	3,893	
Wausau	1,452	
	-----	
	27,904	
	=====	
Grand Totals	22,700,000 *	

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

## CHAPTER 5: CONSTITUTIONAL AND COUNTY GAS TAXES

### CONSTITUTIONAL GAS TAX

Sections 206.41 and 206.47, Florida Statutes  
Uniform Accounting System Code: 335.420

#### Brief Overview

In 1941, the Florida Legislature proposed a constitutional amendment to levy a 2 cents per gallon tax on "gasoline and other like products of petroleum".<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 state-shared 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. After covering the necessary debt service, a county's surplus funds are distributed to the Board of County Commissioners.

#### Major General Law Amendments

Chapter 20303, Laws of Florida, (1941)

proposed a constitutional amendment to impose a 2 cents per gallon tax on motor fuel, in addition to the statewide 4 cents per gallon tax on motor fuel already imposed. The proposed amendment to Section 16, Article IX of the 1885 Florida 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" as the "Constitutional Gas Tax."

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<sup>1</sup> Senate Joint Resolution 324, 1941. Gasoline and other like products of petroleum are referred to, in s. 206.41, F.S., as "motor fuel."

<sup>2</sup> The first gas tax was a 4 cents per gallon tax on motor fuel.

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. The service charge was to be deducted from the proceeds in the trust fund prior to distribution back to the counties. (On April 23, 1990, the First District Court of Appeals affirmed an earlier ruling charging that the 6% service charge deducted from the Constitutional Gas Tax was unconstitutional. See footnote 3.)

Chapter 87-99, Laws of Florida, provided for the surplus of the 80% portion of the gas tax proceeds to be returned to the Board of County Commissioners in each county rather than being transferred to the 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" and "net" amounts 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.

Chapter 93-71, Laws of Florida, expanded the uses of surplus gas tax funds to include maintenance of roads. The term "maintenance" means periodic and routine maintenance, as defined in s. 334.03, F.S., and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping, 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 gave counties more flexibility in the use of Constitutional Gas Tax proceeds, but continued to limit such uses to transportation-related activities.

### **1994 General Law Amendments**

Legislation passed during the 1994 regular legislative session did not affect the Constitutional Gas Tax.

### **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 monthly 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 Section 9(c)(4), Article XII, Revised 1968 Florida Constitution. During the state FY 1992-93, the State Board of Administration deducted \$157,044 or 0.11% from the total Constitutional Gas Tax proceeds. This administrative cost deduction is the only deduction imposed by the State Board of Administration on 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 Section 9(c)(4), Article XII, 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, based on these three components, is calculated annually for each county in the form of weighted county-to-state ratios.

To determine each county's monthly allocation, the monthly statewide Constitutional Gas Tax receipts are multiplied by each county's distribution factor. 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% portion goes directly to the county. Below is an explanation of how a county's monthly

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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, pursuant to Chapter 83-339, Laws of Florida, was unconstitutional.

distribution is determined.

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

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

2. 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:

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

$$\text{Monthly Allocation} \times 20\% = \text{Amount Transferred to County}$$

#### **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. The term "maintenance" means periodic and routine maintenance, as defined in s. 334.03, F.S., and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping, as necessary for the safe and efficient operation of roads. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.

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 and FY 1993-94**

**Table 5.1** displays the actual distribution of Constitutional Gas Tax revenues to counties for the state FY 1992-93. This table indicates 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.

The actual distribution of Constitutional Gas Tax revenues to counties for the state FY 1993-94 is not yet available. If you would like to receive a copy of **Table 5.1**, updated for FY 1993-94, please contact the Florida ACIR at (904) 488-9627 (SUNCOM 278-9627) after July 31, 1994.

### **Estimated Distribution of Constitutional Gas Tax Revenue for FY 1994-95**

**Table 5.2** presents the 1994-95 estimated Constitutional Gas Tax distributions for each county, as calculated by the Department of Revenue. 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 of total Constitutional Gas Tax collections. These estimates are net of the State Board of Administration'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 1994-95 because the estimates are based on 1993-94 gas tax collection factors.** The actual collection factors for FY 1994-95 will be available later this year, and the estimates for FY 1994-95 will then be recalculated. After August 31, 1994, the revised Constitutional Gas Tax estimates for FY 1994-95 will be mailed to counties by the Department of Revenue. Questions regarding these estimates should be addressed to the Office of Tax Research, Department of Revenue at (904) 488-5630 (SUNCOM 278-5630).

**COUNTY GAS TAX**  
Section 206.60, Florida Statutes  
Uniform Accounting System Code: 335.440

**Brief Overview**

The County Gas Tax is levied on motor 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 tax on motor fuel" 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 a county's reliance on ad valorem taxes.

**Major General Law Amendments**

- Chapter 20228, Laws of Florida, (1941)  
imposed a 1 cent per gallon 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 1947.)
- Chapter 26321, Laws of Florida, (1949)  
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 factors used 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 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% General Revenue Service Charge to be deducted from the county gas tax proceeds deposited into the Gas Tax Collection Trust Fund prior to the proceeds being transferred to the counties.

Chapter 85-342, Laws of Florida,

changed the base by which the distribution factor was determined to conform it with 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 these laws was to increase the service charge by 1.3%. As a result, the General Revenue Service Charge deducted from the Gas Tax Collection Trust Fund was raised to 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" and "net" amounts 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.

## **1994 General Law Amendments**

Chapter 94-2, Laws of Florida, (SB 706)

authorizes the re-creation of the Gas Tax Collection Trust Fund and carries forward all current balances as well as continuing all current sources and uses of the trust fund, effective November 4, 1996.

Chapter 94-146, Laws of Florida, (CS/HB 1317)

amends s. 206.60, F.S., to limit the deduction of administrative costs by the Department of Revenue from the one-cent County Gas Tax to 2% of the total tax collections, beginning in state FY 1999-2000. The department will continue to deduct its administrative costs entirely from the proceeds of the County Gas Tax during state FY 1994-95 through 1996-97. Starting in state FY 1997-98, the deduction of administrative costs from all fuel taxes will be phased-in over a three year period. By state FY 1999-2000, administrative costs will be deducted proportionally from all fuel taxes, except the Constitutional Gas Tax. These changes shall be effective July 1, 1994.

## **Eligibility Requirements**

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

## **Administrative Procedures**

Currently, the Department of Revenue deducts the costs of administering all gas taxes, except the Constitutional Gas Tax, from the County Gas Tax. A recent circuit court ruling

prohibited the Department from deducting administrative costs, unrelated to administration of the County Gas Tax, from the County Gas Tax proceeds. As a result, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization. Chapter 94-146, Laws of Florida, provides the necessary authorization. The Department is authorized to begin administrative cost deductions from all fuel taxes, except the Constitutional Gas Tax, in state FY 1997-98. The deduction will be phased-in over a two year period and will be fully implemented by state FY 1999-2000. The administrative cost deduction will be limited to 2% of total collections. Until the phased-in process begins in state FY 1997-98, the Department will continue to deduct the entire cost of administering fuel taxes from the County Gas Tax.

**Distribution of County Gas Tax Proceeds**

On a monthly basis, the Department of Revenue 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 s. 206.47, F.S., and the formula provided in Section 9(c)(4), Article XII, Revised 1968 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 components: 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:

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

2. Then the monthly allocation is calculated as follows:

$$\begin{array}{rcl}
 \text{Monthly Statewide} & & \text{County's} \\
 \text{County Gas Tax Receipts} & x \text{ Distribution Factor} & = \text{Monthly Allocation}
 \end{array}$$

### **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., Florida Statutes, authorizes expenditure of the funds "solely 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 1994-95**

**Table 5.3** presents the FY 1994-95 estimated distributions of County Gas Tax revenues for each county, as calculated by the Department of Revenue. 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 of total County Gas Tax collections. The statewide estimate is adjusted by deducting the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. As a result, the estimated county 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 1994-95 because the estimates are based on 1993-94 gas tax collection factors. The actual collection factors for FY 1994-95 will be available later this year, and the estimates for FY 1994-95 will then be recalculated. After August 31, 1994, the revised County Gas Tax estimates for FY 1994-95 will be mailed to counties by the Department of Revenue. Questions regarding these estimates should be addressed to the Office of Tax Research, Department of Revenue at (904) 488-5630 (SUNCOM 278-5630).**

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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	TOTAL \$8,200,205.48
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	* Unspent balances from the 80%
Escambia	2,087,265.00	0.00	0.00	521,821.24	2,609,106.24	gas tax fund previously transferred
Flagler	0.00	445,493.97	0.00	111,373.51	556,867.48	to DOT secondary road trust fund
Franklin	0.00	435,754.02	0.00	108,938.49	544,692.51	in August, 1983, to finance ongoing
Gadsden	0.00	521,845.47	0.00	130,461.37	652,306.84	projects on behalf of various
Gilchrist	63,338.19	156,666.83	0.00	55,001.25	275,006.27	counties. Recently, DOT decided
Glades	0.00	526,602.23	0.00	131,650.59	658,252.82	to return unspent funds from inactive
Gulf	203,033.36	178,455.51	0.00	95,372.22	476,861.09	projects back to respective counties
Hamilton	0.00	482,728.58	0.00	120,682.14	603,410.72	based on DOT determination on
Hardee	0.00	449,136.52	0.00	112,284.13	561,420.65	June 22, 1993.
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	Administrative
Highlands	0.00	1,016,733.95	0.00	254,183.50	1,270,917.45	Expenses \$157,044.27
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	

Source: State Board of Administration, August 1993.

TABLE 5.2

CONSTITUTIONAL FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1994-95

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.67976%	0.36290%	0.40960%	1.45230%	\$2,230,951
BAKER	0.09349%	0.03480%	0.24530%	0.37360%	\$573,906
BAY	0.53618%	0.26600%	0.36710%	1.16930%	\$1,796,220
BRADFORD	0.09690%	0.04130%	0.12260%	0.26080%	\$400,628
BREVARD	1.55650%	0.78930%	0.54030%	2.88610%	\$4,433,483
BROWARD	4.51798%	2.43400%	0.51240%	7.46440%	\$11,466,438
CALHOUN	0.04964%	0.02070%	0.24060%	0.31090%	\$477,589
CHARLOTTE	0.43948%	0.19460%	0.33840%	0.97250%	\$1,493,906
CITRUS	0.31065%	0.17940%	0.27480%	0.76480%	\$1,174,848
CLAY	0.39583%	0.20160%	0.26040%	0.85780%	\$1,317,709
COLLIER	0.66659%	0.28380%	0.86260%	1.81300%	\$2,785,040
COLUMBIA	0.33792%	0.08450%	0.33290%	0.75530%	\$1,160,254
DADE	6.34967%	3.66400%	0.91700%	10.93070%	\$16,791,195
DESOTO	0.08671%	0.04420%	0.26590%	0.39680%	\$609,544
DIXIE	0.05203%	0.01950%	0.30930%	0.38080%	\$584,966
DUVAL	2.84294%	1.34500%	0.35900%	4.54690%	\$6,984,720
ESCAMBIA	0.99290%	0.55950%	0.31990%	1.87230%	\$2,876,134
FLAGLER	0.12457%	0.04690%	0.21280%	0.38430%	\$590,342
FRANKLIN	0.04050%	0.01700%	0.32150%	0.37900%	\$582,201
GADSDEN	0.15061%	0.08650%	0.22460%	0.46170%	\$709,240
GILCHRIST	0.02440%	0.01400%	0.14920%	0.18760%	\$288,182
GLADES	0.03174%	0.01520%	0.41210%	0.45900%	\$705,093
GULF	0.03655%	0.02460%	0.27390%	0.33500%	\$514,610
HAMILTON	0.14503%	0.01870%	0.21750%	0.38120%	\$585,580
HARDEE	0.08458%	0.04450%	0.26760%	0.39670%	\$609,391
HENDRY	0.14015%	0.04900%	0.49600%	0.68510%	\$1,052,416
HERNANDO	0.36512%	0.17740%	0.20730%	0.74980%	\$1,151,805
HIGHLANDS	0.30597%	0.13530%	0.45980%	0.90110%	\$1,384,225
HILLSBOROUGH	3.19393%	1.64680%	0.52040%	5.36110%	\$8,235,454
HOLMES	0.07623%	0.03360%	0.20860%	0.31840%	\$489,110
INDIAN RIVER	0.37557%	0.17880%	0.22120%	0.77560%	\$1,191,438
JACKSON	0.29287%	0.08330%	0.39660%	0.77280%	\$1,187,137
JEFFERSON	0.12842%	0.02460%	0.25160%	0.40460%	\$621,526
LAFAYETTE	0.01762%	0.00920%	0.23090%	0.25770%	\$395,866
LAKE	0.56684%	0.28590%	0.48500%	1.33770%	\$2,054,908
LEE	1.35629%	0.63530%	0.42980%	2.42140%	\$3,719,634
LEON	0.75786%	0.37490%	0.29790%	1.43070%	\$2,197,770
LEVY	0.13837%	0.04910%	0.48590%	0.67340%	\$1,034,443
LIBERTY	0.03240%	0.00930%	0.34770%	0.38940%	\$598,177
MADISON	0.18092%	0.03170%	0.30000%	0.51260%	\$787,430
MANATEE	0.72650%	0.37760%	0.35570%	1.45980%	\$2,242,472
MARION	1.06462%	0.36890%	0.68440%	2.11790%	\$3,253,412
MARTIN	0.37190%	0.18670%	0.28450%	0.84310%	\$1,295,128
MONROE	0.35262%	0.15470%	0.82010%	1.32740%	\$2,039,086
NASSAU	0.24936%	0.09380%	0.27480%	0.61800%	\$949,341
OKALOOSA	0.58196%	0.30680%	0.41760%	1.30640%	\$2,006,826
OKEECHOBEE	0.17216%	0.05840%	0.37080%	0.60140%	\$923,841

TABLE 5.2

CONSTITUTIONAL FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1994-95

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ORANGE	3.15489%	1.28090%	0.41850%	4.85430%	\$7,456,933
OSCEOLA	0.59607%	0.19120%	0.62880%	1.41610%	\$2,175,342
PALM BEACH	3.10266%	1.69430%	0.93300%	5.73000%	\$8,802,140
PASCO	0.88570%	0.53320%	0.32410%	1.74300%	\$2,677,509
PINELLAS	2.42218%	1.67530%	0.18120%	4.27870%	\$6,572,725
POLK	1.78942%	0.80050%	0.83950%	3.42940%	\$5,268,073
PUTNAM	0.24363%	0.12260%	0.34560%	0.71180%	\$1,093,432
ST JOHNS	0.45918%	0.16550%	0.29250%	0.91720%	\$1,408,957
ST LUCIE	0.63999%	0.28060%	0.25450%	1.17510%	\$1,805,130
SANTA ROSA	0.30761%	0.13570%	0.48500%	0.92830%	\$1,426,008
SARASOTA	0.94076%	0.51770%	0.24910%	1.70760%	\$2,623,130
SEMINOLE	0.94971%	0.55090%	0.14620%	1.64680%	\$2,529,732
SUMTER	0.46484%	0.05930%	0.24110%	0.76520%	\$1,175,462
SUWANNEE	0.16314%	0.05430%	0.28870%	0.50610%	\$777,446
TAYLOR	0.11425%	0.03870%	0.44040%	0.59340%	\$911,551
UNION	0.04977%	0.01520%	0.10450%	0.16950%	\$260,377
VOLUSIA	1.33449%	0.70330%	0.52300%	2.56080%	\$3,933,773
WAKULLA	0.05870%	0.02840%	0.26040%	0.34750%	\$533,812
WALTON	0.16421%	0.05680%	0.47960%	0.70060%	\$1,076,227
WASHINGTON	0.06800%	0.03200%	0.26040%	0.36040%	\$553,628
<b>TOTALS</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$153,615,000</b>

TABLE 5.3

COUNTY FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1994-95

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.67976%	0.36290%	0.40960%	1.45230%	\$785,803
BAKER	0.09349%	0.03480%	0.24530%	0.37360%	\$202,146
BAY	0.53618%	0.26600%	0.36710%	1.16930%	\$632,679
BRADFORD	0.09690%	0.04130%	0.12260%	0.26080%	\$141,112
BREVARD	1.55650%	0.78930%	0.54030%	2.88610%	\$1,561,597
BROWARD	4.51798%	2.43400%	0.51240%	7.46440%	\$4,038,800
CALHOUN	0.04964%	0.02070%	0.24060%	0.31090%	\$168,220
CHARLOTTE	0.43948%	0.19460%	0.33840%	0.97250%	\$526,195
CITRUS	0.31065%	0.17940%	0.27480%	0.76480%	\$413,814
CLAY	0.39583%	0.20160%	0.26040%	0.85780%	\$464,134
COLLIER	0.66659%	0.28380%	0.86260%	1.81300%	\$980,969
COLUMBIA	0.33792%	0.08450%	0.33290%	0.75530%	\$408,674
DADE	6.34967%	3.66400%	0.91700%	10.93070%	\$5,914,329
DESOTO	0.08671%	0.04420%	0.26590%	0.39680%	\$214,699
DIXIE	0.05203%	0.01950%	0.30930%	0.38080%	\$206,041
DUVAL	2.84294%	1.34500%	0.35900%	4.54690%	\$2,460,214
ESCAMBIA	0.99290%	0.55950%	0.31990%	1.87230%	\$1,013,055
FLAGLER	0.12457%	0.04690%	0.21280%	0.38430%	\$207,935
FRANKLIN	0.04050%	0.01700%	0.32150%	0.37900%	\$205,067
GADSDEN	0.15061%	0.08650%	0.22460%	0.46170%	\$249,814
GILCHRIST	0.02440%	0.01400%	0.14920%	0.18760%	\$101,506
GLADES	0.03174%	0.01520%	0.41210%	0.45900%	\$248,353
GULF	0.03655%	0.02460%	0.27390%	0.33500%	\$181,260
HAMILTON	0.14503%	0.01870%	0.21750%	0.38120%	\$206,258
HARDEE	0.08458%	0.04450%	0.26760%	0.39670%	\$214,644
HENDRY	0.14015%	0.04900%	0.49600%	0.68510%	\$370,690
HERNANDO	0.36512%	0.17740%	0.20730%	0.74980%	\$405,698
HIGHLANDS	0.30597%	0.13530%	0.45980%	0.90110%	\$487,563
HILLSBOROUGH	3.19393%	1.64680%	0.52040%	5.36110%	\$2,900,757
HOLMES	0.07623%	0.03360%	0.20860%	0.31840%	\$172,278
INDIAN RIVER	0.37557%	0.17880%	0.22120%	0.77560%	\$419,658
JACKSON	0.29287%	0.08330%	0.39660%	0.77280%	\$418,143
JEFFERSON	0.12842%	0.02460%	0.25160%	0.40460%	\$218,919
LAFAYETTE	0.01762%	0.00920%	0.23090%	0.25770%	\$139,435
LAKE	0.56684%	0.28590%	0.48500%	1.33770%	\$723,796
LEE	1.35629%	0.63530%	0.42980%	2.42140%	\$1,310,159
LEON	0.75786%	0.37490%	0.29790%	1.43070%	\$774,116
LEVY	0.13837%	0.04910%	0.48590%	0.67340%	\$364,360
LIBERTY	0.03240%	0.00930%	0.34770%	0.38940%	\$210,695
MADISON	0.18092%	0.03170%	0.30000%	0.51260%	\$277,355
MANATEE	0.72650%	0.37760%	0.35570%	1.45980%	\$789,861
MARION	1.06462%	0.36890%	0.68440%	2.11790%	\$1,145,943
MARTIN	0.37190%	0.18670%	0.28450%	0.84310%	\$456,180
MONROE	0.35262%	0.15470%	0.82010%	1.32740%	\$718,223
NASSAU	0.24936%	0.09380%	0.27480%	0.61800%	\$334,384
OKALOOSA	0.58196%	0.30680%	0.41760%	1.30640%	\$706,860
OKEECHOBEE	0.17216%	0.05840%	0.37080%	0.60140%	\$325,403

TABLE 5.3

COUNTY FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1994-95

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ORANGE	3.15489%	1.28090%	0.41850%	4.85430%	\$2,626,540
OSCEOLA	0.59607%	0.19120%	0.62880%	1.41610%	\$766,216
PALM BEACH	3.10266%	1.69430%	0.93300%	5.73000%	\$3,100,360
PASCO	0.88570%	0.53320%	0.32410%	1.74300%	\$943,094
PINELLAS	2.42218%	1.67530%	0.18120%	4.27870%	\$2,315,098
POLK	1.78942%	0.80050%	0.83950%	3.42940%	\$1,855,563
PUTNAM	0.24363%	0.12260%	0.34560%	0.71180%	\$385,137
ST JOHNS	0.45918%	0.16550%	0.29250%	0.91720%	\$496,274
ST LUCIE	0.63999%	0.28060%	0.25450%	1.17510%	\$635,817
SANTA ROSA	0.30761%	0.13570%	0.48500%	0.92830%	\$502,280
SARASOTA	0.94076%	0.51770%	0.24910%	1.70760%	\$923,940
SEMINOLE	0.94971%	0.55090%	0.14620%	1.64680%	\$891,042
SUMTER	0.46484%	0.05930%	0.24110%	0.76520%	\$414,031
SUWANNEE	0.16314%	0.05430%	0.28870%	0.50610%	\$273,838
TAYLOR	0.11425%	0.03870%	0.44040%	0.59340%	\$321,074
UNION	0.04977%	0.01520%	0.10450%	0.16950%	\$91,712
VOLUSIA	1.33449%	0.70330%	0.52300%	2.56080%	\$1,385,585
WAKULLA	0.05870%	0.02840%	0.26040%	0.34750%	\$188,024
WALTON	0.16421%	0.05680%	0.47960%	0.70060%	\$379,077
WASHINGTON	0.06800%	0.03200%	0.26040%	0.36040%	\$195,003
<b>TOTALS</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$54,107,500</b>

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## CHAPTER 6: OTHER STATE SHARED REVENUE SOURCES

### Brief Overview

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 1992-93. 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: 335.160

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 and reported in the State of Florida Annual Report of the Comptroller, the total guaranteed entitlement of \$29,915,500 was distributed in the following manner during the state FY 1992-93.

Board of County Commissioners	\$17,997,114	in 63 counties
School Boards	\$12,532,281	in 48 counties
Hospitals	\$146,675	in 5 counties
Other Funds	\$239,430	in 10 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 the revenue deposited in the Pari-mutuel Tax Collection Trust Fund to be distributed to the "State Racing Commission" and 90% equally divided and distributed to counties to "use as they choose."

### Chapters 71-98 and 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,

reworded 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. Revenue would then be deducted from the fund to cover the operating costs of Division of Pari-mutuel Wagering with the balance 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, and the repeal was 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.

## **1994 General Law Amendments**

Legislation passed during the 1994 regular 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: 335.430

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 information provided by the Department of Revenue and reported in the State of Florida Annual Report of the Comptroller, \$1,064,687 was distributed to Collier, Escambia, Hendry, Lee, and Santa Rosa counties during the state FY 1992-93. An estimated \$900,000 will be distributed in FY 1994-95, according to the Department. An authorized use of the proceeds is not specified in the statutes.

The distribution of the revenues, through June 30, 1995, is as follows:

1. An annual appropriation shall be made from the Oil and Gas Tax Trust Fund in order for the State Comptroller to refund any overpayment which has been properly approved, pursuant to s. 211.06(1), F.S.
2. Pursuant to s. 211.06(2)(a), F.S., the remaining proceeds shall be credited to the State General Revenue Fund as follows:
  - a. 87.5% of the proceeds from the tax on oil production imposed under s. 211.02(1)(b), F.S.
  - b. 80% of the proceeds from the tax on small well and tertiary oil under s. 211.02(1)(a), F.S.
  - c. 80% of the proceeds from the tax on gas imposed under s. 211.025, F.S.
  - d. 80% of the proceeds from the tax on sulphur imposed under s. 211.026, F.S.
3. Pursuant to s. 211.06(2)(b), F.S., the following percentage of tax proceeds shall be credited to the general revenue fund of the county where the gas, oil, or sulphur is produced:
  - 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.

Beginning July 1, 1995, the distribution of revenues will be as follows:

1. An annual appropriation shall be made from the Oil and Gas Tax Trust Fund in order for the State Comptroller to refund any overpayment which has been properly approved, pursuant to s. 211.06(1), F.S.
2. Pursuant to s. 211.06(3)(a), F.S., the remaining proceeds shall be credited to the State General Revenue Fund as follows:
  - a. 75% of the proceeds from the tax on oil production imposed under s. 211.02(1)(b), F.S.
  - b. 67.5% of the proceeds from the tax on small well and tertiary oil under s. 211.02(1)(a), F.S.
  - c. 67.5% of the proceeds from the tax on gas imposed under s. 211.025, F.S.
  - d. 67.5% of the proceeds from the tax on sulphur imposed under s. 211.026, F.S.
3. Pursuant to s. 211.06(3)(b), F.S., the following percentage of tax proceeds shall be credited to the general revenue fund of the county where the gas, oil, or sulphur is produced:
  - 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.
4. Pursuant to s. 211.06(3)(c), F.S., the following percentage of tax proceeds shall be credited to the Minerals Trust Fund:
  - a. 12.5% of the proceeds from the tax on oil imposed under s. 211.02(1)(b), F.S.
  - b. 12.5% of the proceeds from the tax on small well and tertiary oil under s. 211.02(1)(a), F.S.

- c. 12.5% of the proceeds from the tax on gas imposed under s. 211.025, F.S.
- d. 12.5% 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.

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 Chapter 215.20, Florida Statutes. 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 these laws 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%.

### **1994 Major General Law Amendments**

Chapters 94-197 and 94-198, Laws of Florida, (CS/HB 1093 & CS/HB 1095)

amends s. 211.06, F.S., to redistribute the proceeds of the tax on oil, gas, and sulfur into the Minerals Trust Fund, beginning July 1, 1995. The percentage of tax proceeds received by eligible counties remains unchanged. The purpose of the trust fund is to receive designated taxes on the severance of minerals to fund: 1) the administrative costs of state programs established to reclaim land disturbed by the severance of minerals, 2) the geological survey of the state, and 3) the regulation of oil and gas exploration and production. These changes shall be effective July 1, 1994.

**MOBILE HOME LICENSE TAX**  
Section 320.081, Florida Statutes  
Uniform Accounting System Code: 335.140

Pursuant to s. 320.08(10) and (11), F.S., an annual license tax is levied on park trailers and mobile homes in lieu of ad valorem taxes. The license tax fees, ranging from \$25 to \$80, are collected by the county tax collectors and remitted to the Department of Highway Safety and Motor Vehicles. The department deducts \$1.50 from each license for transfer to the State General Revenue Fund, with the remaining balance deposited into the License Tax Collection Trust Fund. The proceeds, deposited into the License Tax Collection Trust Fund, are remitted back to the respective counties and municipalities where such units governed by the provisions of s. 320.081, F.S., are located. An authorized use of the proceeds is not specified in the statutes.

The proceeds shall be distributed as follows:

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

According to the Department of Highway Safety and Motor Vehicles, \$19,269,561 of mobile home license tax proceeds were distributed to local governments during the state FY 1992-93. The school boards received \$9,634,785, the counties received \$6,813,484, and municipalities received \$2,821,292.

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 being 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 \$15.00 deduction per license 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 remaining balance of the proceeds being distributed back to the Board of County Commissioners and the school boards.

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 tax on the land.

## **1994 General Law Amendments**

Legislation passed during the 1994 regular legislative session did not affect the proportion of Mobile Home License Tax that school boards, counties, and municipalities receive.

**INSURANCE LICENSE TAX**  
Section 624.501, Florida Statutes  
Uniform Accounting System Code: 335.130

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, pursuant to s. 624.506(1), F.S., which is subject to the 7.3% General Revenue 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 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 the 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. An authorized use of the proceeds is not specified in the statutes.

According to information provided by the Department of Insurance and reported in the State of Florida Annual Report of the Comptroller, \$2,274,987 in Insurance License Tax proceeds were distributed back to the counties for the state FY 1992-93.

**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.

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 Chapter 215.20, Florida Statutes. 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 these laws was to increase the service charge by 1.3%; therefore, the General Revenue Service Charge on the counties' portion of the proceeds from the Agents and Solicitors County Tax Trust Fund is now 7.3%.

**1994 General Law Amendments**

Legislation passed during the 1994 regular legislative session did not affect the proportion of Insurance License Tax that counties receive.

## INSURANCE PREMIUM TAX

Sections 175.101 and 185.08, Florida Statutes  
Uniform Accounting System Code: 312.510 and 312.520

Pursuant to s. 175.101, F.S., an eligible municipality, having a lawfully established Firefighters' Pension Trust Fund, may impose a 1.85% tax on the gross amount of premiums collected on property insurance policies covering property within the municipality's corporate limits. The net proceeds from this tax are remitted annually to those eligible municipalities and used to supplement each municipality's Firefighters' Pension Trust Fund. An eligible municipality may also impose a 0.85% tax on the gross amount of premiums collected on casualty insurance policies covering property within the municipality's corporate limits, according to s. 185.08, F.S. The net proceeds from this tax are remitted annually to those eligible municipalities and used to supplement each municipality's Police Officers Retirement Trust Fund. Eligibility requirements for these taxes are listed below by type of trust fund. In order to impose either tax, the municipality's governing body must pass an appropriate ordinance and file a certified copy of the adopted ordinance with the Division of Retirement within the Department of Management Services.

The Department of Revenue shall keep a separate account of all monies collected from these taxes for each municipality. All monies collected are transferred to the Insurance Commissioner and Treasurer. After deducting for the necessary expenses incurred by the Department of Insurance, the monies are transferred to the Insurance Commissioner's Regulatory Trust Fund and separately accounted for by the Department of Insurance. The trust fund is subject to a 7.3% General Revenue Service Charge, pursuant to s. 215.20, F.S.

According to s. 175.121(3), F.S., any proceeds from the 1.85% tax not distributed to municipalities as a result of the disbursement limitation contained in s. 175.122, F.S., or as the result of any municipality not having qualified in any given year, shall be 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, pursuant to s. 633.382, F.S. Every firefighter, in addition to the compensation paid by an employing agency, shall receive supplemental compensation by the agency when the firefighter has satisfied certain criteria. These criteria and authorized amounts of supplemental compensation are specified in s. 633.382(2) and (3), F.S.

According to information provided by the Department of Insurance and reported in the State of Florida Annual Report of the Comptroller, 117 Firefighters' Pension Trust Funds and 132 Police Officers' Retirement Trust Funds were supplemented by the Insurance Premium Tax collected during state FY 1992-93.

**Municipal Firefighters' Pension Trust Fund:** To be eligible, a municipality must be incorporated and have established such a trust fund. Each municipality shall receive

Insurance Premium Tax proceeds not to exceed 6% of its fire department payroll. During state FY 1992-93, \$17,892,416 was distributed to municipalities through this trust fund.

**Municipal Police Officer's Retirement Trust Fund:** To be eligible, a municipality must be incorporated and have established such a trust fund by July 31, 1953. During state FY 1992-93, \$28,518,847 was distributed to municipalities through this trust fund.

### **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.

Chapters 90-110 and 90-132, Laws of Florida,

provided an increase of 1.3% to the General Revenue Service Charge on all trust funds currently subject to the 6% service charge pursuant to Chapter 212.20, Florida Statutes. As a result, the service charge on the Insurance Commissioner's Regulatory Trust Fund increased from 6% to 7.3%.

Chapter 92-51, Laws of Florida,

created s. 175.401 and s. 185.50, F.S., to allow the payment of premium 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.

Chapter 93-193, Laws of Florida,

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, Florida Statutes. Those districts electing 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.

### **1994 General Law Amendments**

Chapter 94-259, Laws of Florida, (CS for SB 302 & 196)

amends several sections of Chapters 175 and 185, Florida Statutes, to require municipalities participating in the distribution of premium tax proceeds to comply with all provisions of those sections, including state acceptance pursuant to Part VII of Chapter 112, Florida Statutes. This part pertains to the actuarial soundness of retirement systems.



**BEVERAGE LICENSE TAX**  
Section 561.342, Florida Statutes  
Uniform Accounting System Code: 335.150

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 and Professional Regulation. Proceeds from the license tax fees are deposited into the Alcoholic Beverage and Tobacco Trust Fund, which is subject to the 7.3% General Revenue Service Charge pursuant to s. 215.20, F.S. According to information provided by the Department of Business and Professional Regulation and reported in the State of Florida Annual Report of the Comptroller, \$4,816,478 in beverage license tax revenue was distributed to municipalities and \$4,343,211 to counties during state FY 1992-93.

Pursuant to s. 561.342, F.S., the beverage license tax proceeds are returned to counties and municipalities as indicated below. An authorized use of the proceeds is not specified in the statutes.

1. 24% of the proceeds from the tax collected 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 the appropriate municipal officer.

**Major General Law Amendments**

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

Chapter 71-361, Laws of Florida,  
established the percentages of beverage license tax revenues to be shared with local governments.

Chapter 90-233, Laws of Florida,  
required "bottle clubs" to obtain an alcoholic beverage license.

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.

**1994 General Law Amendments**

Chapter 94-218, Laws of Florida, (CS/SB 2654)  
amends s. 561.29, F.S., to conform this provision to the 1993 law that authorized the merger of the Department of Professional Regulation and the Department of Business Regulation into a single agency, the Department of Business and Professional Regulation, effective upon becoming law.

**SOLID MINERAL SEVERANCE TAX**  
Section 211.3103, Florida Statutes  
Uniform Accounting System Code: 335.190

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 for commercial use. Pursuant to s. 211.3103(5), F.S., the tax applies to the total production of the producer during the taxable year as measured on the basis of bone-dry tons produced at the point of severance. The tax is administered, collected, and enforced by the Department of Revenue. Based on production information reported by producers on the most recent annual returns filed prior to the beginning of the fiscal year, the Department of Revenue determines the amount of revenue to be distributed back to those counties where phosphate rock matrixes are located. According to the Department, an estimated \$4.1 million will be distributed in FY 1994-95. The proceeds received by a county from this tax are authorized only for phosphate-related expenses.

The distribution proportions, specified in s. 211.3103, F.S., are as follows:

1. The proceeds from all taxes, interest, and penalties shall be paid in to the State Treasury through June 30, 1995, as follows:
  - a. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Land Trust Fund.
  - b. The remaining revenue collected from the tax during that fiscal year shall be distributed as follows:
    - (1) 60% to the State General Revenue Fund. However, from this 60% total, the amounts of \$7.4 million, \$8.2 million, and \$8.1 million, respectively, shall be transferred to the Nonmandatory Land Reclamation Trust Fund on January 1, 1993, January 1, 1994, and January 1, 1995.
    - (2) 20% to the Nonmandatory Land Reclamation Trust Fund, which is established for reclamation and acquisition of unreclaimed lands disturbed by phosphate mining and not subject to mandatory reclamation.
    - (3) 10% to the Phosphate Research Trust Fund, which is created to carry out the purposes set forth in s. 378.101, F.S.
    - (4) 10% to the county, based on the proportion of tons of phosphate produced in the county to the number of tons of phosphate produced in the state.

2. Beginning July 1, 1995, the proceeds from all taxes, interest, and penalties shall be paid in to the State Treasury as follows:
  - a. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Land Trust Fund.
  - b. The remaining revenue collected from the tax during each fiscal year shall be distributed as follows:
    - (1) 58% to the State General Revenue Fund.
    - (2) 14.5% to the Nonmandatory Land Reclamation Trust Fund which is established for reclamation and acquisition of unreclaimed lands disturbed by phosphate mining and not subject to mandatory reclamation.
    - (3) 10% to the Phosphate Research Trust Fund, which is created to carry out the purposes set forth in s. 378.101, F.S.
    - (4) 10% to the county, based on the proportion of tons of phosphate produced in the county to the number of tons of phosphate produced in the state.
    - (5) 7.5% to the Minerals Trust Fund.
3. If the base rate is reduced pursuant to s. 211.3103(5)(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 from the tax during each fiscal year shall be deposited into the Conservation and Recreation Land Trust Fund.
  - b. The remaining revenue collected from the tax during each fiscal year shall be distributed as follows:
    - (1) 72.5% to the State General Revenue Fund.
    - (2) 10% to the Phosphate Research Trust Fund.
    - (3) 10% to the county, based on the proportion of tons of phosphate produced in the county to the number of tons of phosphate produced in the state.
    - (4) 7.5% to the Minerals Trust Fund.

## **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.

## **1994 General Law Amendments**

Chapters 94-197 and 94-198, Laws of Florida, (CS/HB 1093 & CS/HB 1095)  
amends s. 211.3103, F.S., to redistribute the proceeds of the tax on phosphate rock into the Minerals Trust Fund, beginning July 1, 1995. The percentage of tax proceeds received by counties in proportion to the number of tons produced remains unchanged. The purpose of the trust fund is to receive designated taxes on the severance of minerals to fund: 1) the administrative costs of state programs established to reclaim land disturbed by the severance of minerals, 2) the geological survey of the state, and 3) the regulation of oil and gas exploration and production. These changes shall be effective July 1, 1994.

## **LOCAL GOVERNMENT COOPERATIVE ASSISTANCE PROGRAM**

Section 335.20, Florida Statutes  
Uniform Accounting System Code: 335.490

The Local Government Transportation Assistance Act was enacted by Chapter 85-180, Laws of Florida. The Act created 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. Financial assistance is provided to local governments in the form of matching grants for transportation projects which meet both local and state transportation needs. No funds were appropriated for this program for FY 1994-95.

### **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 the levy of 6 cents of local option gas tax, in order for local governments to receive funding under this program, to at least 5 cents of local option gas tax.

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 local option gas tax rate 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 only match 20% of the project's cost. As a result of this bill, if a local government contributes 50% of local revenues to the project, the State will 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 tax and deleted the condition requiring local governments to use only local option gas tax revenues for this program.

### **1994 General Law Amendments**

Legislation passed during the 1994 regular 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 tax; 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 secured by local option gas tax.

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 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. During FY 1992-93 and 1993-94, \$5 million was allocated to the program. No funds were appropriated for this program for FY 1994-95. 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**.

### **Local Government Cooperative Assistance Program: Distribution of 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), Florida Statutes, provides a redistribution formula for excess funds not expended in the districts by April 1 of any year.

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

**District 1**

801 N. Broadway St.  
Bartow, FL 33830-1249  
(813) 533-8161 or SC 557-2362  
David A. May, Secretary

**District 2**

1901 S. Marion St.  
Lake City, FL 32056-1089  
(904) 758-3714 or SC 881-3714  
Grady Greene, Secretary

**District 3**

Highway 90 East  
Chipley, FL 32428-0607  
(904) 638-0250 or SC 767-1208  
Bill Waddell, Secretary

**District 4**

3400 W. Commercial Blvd.  
Ft. Lauderdale, FL 33309  
(305) 777-4110 or SC 436-4110  
Rick Chesser, Secretary

**District 5**

719 S. Woodland Blvd.  
Deland, FL 32720  
(904) 943-5479 or SC 373-5479  
Nancy Houston, Secretary

**District 6**

1000 N.W. 111th Ave.  
Miami, FL 33172  
(305) 470-5349 or SC 429-5349  
Stan Cann, Secretary

**District 7**

11201 N. Malcolm McKinley Dr.  
Tampa, FL 33612-6403  
(813) 975-6060 or SC 571-6060  
Bill McDaniel, Secretary

Source: 1994 Communication Handbook, Florida Department of  
Transportation, Public Information Office.



## 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 in 1972. **Figure 7.1** summarizes the highlights of these three optional gas taxes.

### LOCAL OPTION GAS TAXES Section 336.025, Florida Statutes Uniform Accounting System Code: 312.400

#### **Brief Overview**

Local governments are authorized to levy two separate Local Option Gas Taxes. The first is a tax of 1 to 6 cents on every gallon of motor and special fuel sold at retail in a county, pursuant to s. 336.025(1)(a), F.S. This tax may be authorized by an ordinance adopted by a majority vote of the governing body or by referendum. The proceeds may be used to fund transportation expenditures, as defined in s. 336.025(7), F.S. In addition, small counties (defined as having a total population of 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 is a 1 to 5 cent levy upon every gallon of motor fuel sold at retail in a county, pursuant to s. 336.025(1)(b), F.S. 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 local government 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 a local option gas tax at the rate of 4 cents per gallon of motor and special fuels.

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

Chapter 84-369, Laws of Florida,  
required a certified copy of the interlocal agreement, establishing the distribution of optional gas tax proceeds, to be sent to the Department of Revenue.

- Chapter 85-180, Laws of Florida, increased the rate at which the optional gas tax could be levied by adding a 5 and 6 cents per gallon levy. In addition, the law allowed local governments to pledge the revenues from the 3rd, 4th, 5th, and 6th 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 due and 1 percent of any remaining tax due.
- Chapter 86-152, Laws of Florida, changed the requirements for authorizing the levy of optional gas tax and those regarding interlocal agreements and distribution of the proceeds.
- Chapter 86-243, Laws of Florida, allowed for the proceeds of the 6 cents per gallon tax to be pledged toward bonds.
- 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. The Local Option Gas Tax Trust Fund has been subject to the 6% service charge since 1983. The combined effect of these laws 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 optional gas tax on special fuel. Under previous laws, motor and special fuels were subject to the same rate. Section 336.025, Florida Statutes, was amended to state 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 total population of 50,000 or less on April 1, 1992, to use the proceeds of the optional gas tax on motor and special fuels 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.
- Chapter 93-164, Laws of Florida, amended s. 336.025(7)(b), F.S., to authorize local governments to use the proceeds of the 1 to 6 cents of optional gas tax to fund the costs of structures used for the storage and maintenance of road equipment.

Chapter 93-206, Laws of Florida,

amended s. 336.025(1), F.S., to authorize local governments to impose an additional gas tax of 1 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 proceeds only for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government 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., was 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 clarified that only small counties (total population of 50,000 or less on April 1, 1992) may use the proceeds of the "original" 1 to 6 cents of optional gas tax to fund infrastructure projects.

Chapter 93-222, Laws of Florida,

amended 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 expanded the uses to which small counties (total population of 50,000 or less on April 1, 1992) may use the proceeds of the "original" 1 to 6 cents of optional gas tax.

## **1994 General Law Amendments**

Chapter 94-146, Laws of Florida, (CS/HB 1317)

amends ss. 336.025 and 336.026, F.S., to provide for the deduction of administrative costs by the Department of Revenue from the Local Option Gas Taxes and SCETS Tax revenues and limits the deduction to 2% of the total collections from each tax. The Local Option Gas Taxes and SCETS (State Comprehensive Enhanced Transportation System) Tax are held harmless from this administrative cost deduction in state FY 1994-95 through 1996-97 as the Department will continue to deduct its administrative costs entirely from the proceeds of the County Gas Tax. The deduction of administrative costs from the Local Option Gas Taxes and the SCETS Tax will begin to be phased-in during state FY 1997-98 and will be fully implemented by the state FY 1999-2000. The administrative costs shall be prorated among the counties levying a Local Option Gas Tax according to a formula based on each county's proportional share of active taxpayer accounts (weighted by two-thirds) and collections (weighted by one-third). The formula is to be revised on July 1st of each year. These changes shall be effective July 1, 1994.

Chapter 94-237, Laws of Florida, (CS/SB 2156)

amends s. 336.025, F.S., to provide for the periodic review by the local government entities of the distribution method of Local Option Gas Tax revenues, if the interlocal agreement entered into under this section does not provide for such cooperative review. The parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years. If no review has been conducted within two years prior to January 1, 1994, the parties to the agreement must hold public hearings on the agreement prior to January 1, 1995. These changes shall take effect upon becoming law.

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

**The "original" 1 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. Prior to June 1st, the county may 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 county-wide 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 county-wide on September 1st, 30 days following 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.

Pursuant to s. 336.025(9), F.S., the "original" 1 to 6 cents of optional gas tax shall be imposed at the full 6 cents on every gallon of special fuel sold in the state, beginning January 1, 1993, as a result of statewide equalization.

**The "additional" 1 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 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 Local Government Half-Cent Sales Tax Program and the 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 motor fuel at retail or using or selling special fuel at retail within a county where 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 motor fuel at retail within a county where the tax is authorized. The taxes remitted to the Department of Revenue shall be distributed monthly to the county where collected and transferred to the Local Option Gas Tax Trust Fund. This trust fund is subject to the 7.3% General Revenue Service Charge imposed in Chapter 215, Florida Statutes. 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 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. 336.025(2)(c), F.S.]  
The provisions for refund in s. 212.67(1)(a) and (e), F.S., apply to both the "original" 1 to 6 cents and "additional" 1 to 5 cents of optional gas tax. 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. However, the amount refunded shall be deducted from monies in the trust fund otherwise distributed to the county area in which the taxes are levied. This section does not grant to counties, municipalities, and school districts the refund provided in s. 212.67(1)(c) and (d), F.S., authorizing a return of the tax portion paid for use in a motor vehicle operated by the unit of local government.
  
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>

Currently, the Department of Revenue deducts the costs of administering all gas taxes, except the Constitutional Gas Tax, from the County Gas Tax. A recent circuit court ruling prohibited the Department from deducting administrative costs, unrelated to administration of the County Gas Tax, from the County Gas Tax proceeds. As a result, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization. Chapter 94-146, Laws of Florida, provides the necessary authorization. The Department is authorized to begin administrative cost deductions from the Local Option Gas Taxes in state FY 1997-98. The deduction will be phased-in over a two year period and will be fully implemented by state FY 1999-2000. The administrative cost deduction will be limited to 2% of total collections. The costs will be prorated among the counties levying a Local Option Gas Tax according to a formula based on each county's proportional share of active taxpayer accounts (weighted by two-thirds) and collections (weighted by one-third). This formula will be revised on July 1st of each year. Until the phased-in process begins in state FY 1997-98, the Department will continue to deduct the entire cost of administering fuel taxes from the County Gas Tax.

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<sup>1</sup> Pursuant to s. 240.156, F.S., 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, 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 off-site improvements required to meet concurrency standards adopted under Part II of Chapter 163, Florida Statutes.

## **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 respective 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. These 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 Local Government Half-Cent Sales Tax and Municipal Revenue Sharing 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 expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility, in which case the county's share would be reduced proportionately; or
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.

As a result of statewide equalization, it is possible for the full 6 cents of "original" gas tax to be imposed on special fuel even though the county has not imposed the levy at all or is not levying the full 6 cents. In this instance, the county receives proceeds from the full 6 cent levy on special fuel.

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

Section 336.025(1)(a)2., Florida Statutes, states that county and municipal governments shall utilize the proceeds of the "original" 1 to 6 cents of optional gas tax only for transportation expenditures. County and municipalities must use the proceeds of the "additional" 1 to 5 cents of optional gas tax only for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan, pursuant to s. 336.025(1)(b)3., F.S.

Section 336.025(7), Florida Statutes, defines the term "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 (total population of 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. If the approval or denial of the plan has not become final, such projects should be consistent with the plan last submitted to the state land planning

agency. 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 adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state land planning agency. The proceeds shall not be pledged for bonded indebtedness for a period exceeding 10 years. For the purposes of this paragraph, "infrastructure" has the same meaning as provided in s. 212.055, F.S.

Section 212.055(2)(d)2., Florida Statutes, 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, expanded the definition of "infrastructure" in this section 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 these bonds.

### Estimated Fuel Tax Rates for Calendar Year 1995

**Table 7.1** displays the estimated motor and special fuel tax rates in each county for the 1995 calendar year. The table is divided into two sections, each section illustrating the motor and special fuel tax rates for each county.

The tax rate given under the column labelled "State Tax" is comprised of the 8.1 cents of sales tax levied on motor and special fuels, pursuant to Part II of Chapter 212, Florida Statutes, and the combined 4 cents of Constitutional, County, and Municipal Gas Taxes pursuant to Chapter 206, Florida Statutes. The "original" 1 to 6 cent gas tax rates are those effective in FY 1993-94. The "additional" 1 to 5 cent gas tax rates are those in effect as of January 1, 1994. The "original" 1 to 6 cent gas tax rates on special fuel reflect statewide equalization at 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 "original" 1 to 6 cent gas tax, "additional" 1 to 5 cent gas tax, and Ninth-Cent Gas Tax rates,

in the case of motor fuel. For special fuel, the column labelled "Total Local" is the sum of the "original" 1 to 6 cent gas tax and 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 sold in that county and taxed under the provisions of Part I of Chapter 206, Florida Statutes. The tax rate 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., (Ninth-Cent Gas Tax and Local Option Gas Taxes, respectively) in such county, or (2) 6 cents, rounded to the nearest tenth of a cent. In addition, the SCETS Tax is imposed on every gallon of special fuel sold in each county and taxed under the provisions of Part II of Chapter 206, Florida Statutes. The tax rate on special fuel shall be equal to the maximum rate pursuant to s. 336.026(1)(a), F.S., rounded to the nearest tenth of a cent. Beginning January 1, 1992, the tax rate shall be adjusted on January 1st of each year by the percentage change calculated pursuant to s. 212.62(3)(a)1., F.S., and 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 of the Transportation District in which the tax proceeds are collected. To the maximum extent feasible, such monies are to be programmed for use in the county where collected. However, no revenue from the SCETS Tax 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, impose a Local Option Gas Tax levy on motor fuel. The maximum rate of 6 cents is levied in 57 counties; 5 counties levy 5 cents; 3 counties levy 4 cents; and 1 county levies 3 cents. As of January 1, 1993, each gallon of special fuel sold in the state is subject to the full 6 cents of optional gas tax, regardless of whether or not the county is levying the "original" 1 to 6 cent gas tax at the maximum rate.

#### **Estimated Local Option Gas Tax Proceeds for FY 1994-95**

**Table 7.2** lists estimated gallons by type of fuel for each county and also provides estimated gross tax proceeds 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 levy only the Local Option and Ninth-Cent Gas Taxes on special fuel as a result of statewide equalization. In this case, the estimated proceeds will have to be adjusted as a result of the 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 proceeds per penny of total fuel consumption and total motor fuel consumption. The Total Fuel estimates can be used for the "original" 1 to 6 cents of Local Option Gas Tax, since this tax applies to sales of both motor and special fuels sold at retail. The Motor Fuel estimates are to be used for the "additional" 1 to 5 cent levy, since 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 Local Option Gas 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).

**NINTH-CENT GAS TAX  
(COUNTY 1-CENT VOTED GAS TAX)  
Section 336.021, Florida Statutes  
Uniform Accounting System Code: 312.300**

**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 and special fuels sold within the county's jurisdiction. The Ninth-Cent Gas Tax, previously referred to as the Voted Gas Tax, shall be levied in every county at the rate of 1 cent per gallon of special fuel beginning January 1, 1994, as a result of statewide equalization. The proceeds shall be used to pay the costs and expenses of establishing, operating, and maintaining a transportation system and related facilities as well as 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, a number of counties share the revenues with municipalities pursuant to negotiated interlocal agreements. Currently, 31 counties levy the Ninth-Cent Gas Tax on motor fuel.

**Major General Law Amendments**

Chapter 72-384, Laws of Florida,

provided the implementing language allowing for the imposition of a 1 cent per gallon tax on motor and special fuels at the discretion of the governing body of the county, subject to 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. In addition, the law 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 to be used in both the incorporated and unincorporated areas of the county.

Chapter 83-3, Laws of Florida,

designated the name of this tax as the "Voted Gas Tax."

Chapter 83-137, Laws of Florida,

required an official copy of the ordinance proposing the levy of the tax to be sent to the Department of Revenue within ten days after approval by the governing body and also ten days after voters approve the tax by referendum.

Chapter 85-342, Laws of Florida,

provided for a dealer collection allowance of 3% on the first \$1000.00 due and 1% on the taxes due above \$1000.00.

Chapter 87-99, Laws of Florida, provided for an effective date of 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 this tax on special fuel by January 1, 1994. The language was amended to override the referendum requirement of the tax, applicable only to imposition of the tax on 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." In addition, the law authorized counties with a total 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.

Chapter 93-206, Laws of Florida, amended s. 336.021, F.S., to allow any county, by extraordinary vote of the membership of the governing body or by referendum, to impose the tax on motor fuels and special fuels sold in the county. This law also provided that counties with a total population of 50,000 or less are no longer precluded from using these funds for bonding purposes.

### **1994 General Law Amendments**

Chapter 94-146, Laws of Florida, (CS/HB 1317) amends s. 336.021, F.S., to provide for the deduction of administrative costs by the Department of Revenue from Ninth-Cent Gas Tax revenues and limits the deduction to 2% of the total collections from each tax. The Ninth-Cent Gas Tax is held harmless from this administrative cost deduction in state FY 1994-95 through 1996-97 as the Department will continue to deduct its administrative costs entirely from the proceeds of the County Gas Tax. The deduction of administrative costs from the Ninth-Cent Gas Tax will begin to be phased-in during state FY 1997-98 and will be fully implemented by the state FY 1999-2000. The administrative costs shall be prorated among the counties levying the Ninth-Cent Gas Tax according to a formula based on each county's proportional share of active taxpayer accounts (weighted by two-thirds) and collections (weighted by one-third). The formula is to be revised on July 1st of each year. These changes shall be effective July 1, 1994.

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

Any county in the state, by extraordinary vote of the membership of its governing body or by referendum approval, may impose a 1 cent per gallon tax on motor and special fuels sold in the county and taxed under Parts I or II of Chapter 206, Florida Statutes. 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.

Pursuant to s. 336.021, F.S., the Ninth-Cent Gas Tax shall be imposed on every gallon of special fuel sold in the state, beginning January 1, 1994, as the result of statewide equalization. No formal action was required by the county's governing body if the county was not imposing the tax, prior to January 1, 1994.

### **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 tax and has the authority to promulgate rules as may be necessary for proper enforcement.

There are no deductions resulting from the 7.3% 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 tax owed 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.

Currently, the Department of Revenue deducts the costs of administering all gas taxes, except the Constitutional Gas Tax, from the County Gas Tax. A recent circuit court ruling prohibited the Department from deducting administrative costs, unrelated to administration of the County Gas Tax, from the County Gas Tax proceeds. As a result, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization. Chapter 94-146, Laws of Florida, provides the necessary authorization. The Department is authorized to begin administrative cost deductions from the Ninth-Cent Gas Tax in state FY 1997-98. The deduction will be phased-in over a two year period and will be fully implemented by state FY 1999-2000. The administrative cost deduction will be limited to 2% of total collections. The costs will be prorated among the counties levying the Ninth-Cent Gas Tax according to a formula based on each county's proportional share of active taxpayer accounts (weighted by two-thirds) and collections (weighted by one-third). This formula will be revised on July 1st of each year. Until the phased-in process begins in state FY 1997-98, the Department will continue to deduct the entire cost of administering fuel taxes from the County Gas Tax.

### **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 the levy of 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 tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of the Ninth-Cent Gas Tax with municipalities.

As a result of statewide equalization, it is possible for the Ninth-Cent Gas Tax to be imposed on special fuel even though the county has not imposed the levy by extraordinary vote or by referendum approval. In this instance, the county receives proceeds from the imposed levy on special fuel.

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

Section 336.021(1)(a), Florida Statutes, 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 1994-95**

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, as a result of statewide equalization.

**Table 7.2** lists estimated gallons by type of fuel for each county and also provides estimated gross tax proceeds 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 levy only the Local Option and Ninth-Cent



Gas Taxes on special fuel as a result of statewide equalization. In this case, the estimated proceeds will have to be adjusted as a result of the 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.

Inquiries about the Ninth-Cent Gas 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).

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 setting the date for county-wide 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 monies under Parts II and VI of Ch. 218, F.S. (Revenue Sharing and Local Gov't Half-Cent Sales Tax Programs)	By July 1st of each year, the county must notify 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 Chapter 7 text for more details)

(1) Effective January 1, 1993, all counties levy the full 6 cents on special fuels as a result of statewide equalization.

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 see footnote (2) below	(1) Ordinance may be adopted by a majority plus one vote of the governing body or upon referendum approval.  (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  (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	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	Counties and municipalities eligible for participation in distribution of monies under Parts II and VI of Ch. 218, F.S. (Revenue Sharing and Local Gov't Half-Cent Sales Tax Programs)	By July 1st of each year, the county must notify 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 needed to meet the requirements of the capital improvements element of an adopted comprehensive plan

(2) This tax is not subject to statewide equalization because the levy applies to motor fuel only.

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 (3) below	By extraordinary vote of the membership 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

(3) Effective January 1, 1994, all counties will levy the tax on special fuel as a result of statewide equalization.

**Table 7.1  
Estimated Fuel Tax Rates  
For Calendar Year 1995**

**Motor Fuel Tax Rates**

**Special Fuel Tax Rates**

County	Motor Fuel Tax Rates						Special Fuel Tax Rates						
	State Tax (1)	Ninth Cent	1st Local Option	2nd Local Option	Total Local(2)	SCETS Tax (3)	Total Tax Rate	State Tax (1)	Ninth Cent	Local Option	Total Local(2)	SCETS Tax (3)	Total Tax Rate
Alachua	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Baker	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Bay	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Bradford	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Brevard	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Broward	0.123		0.06	0.03	0.09	0.046	0.259	0.123	0.01	0.06	0.07	0.046	0.239
Calhoun	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Charlotte	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Citrus	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Clay	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Collier	0.123	0.01	0.06	0.05	0.12	0.046	0.289	0.123	0.01	0.06	0.07	0.046	0.239
Columbia	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Dade	0.123	0.01	0.06	0.05	0.12	0.046	0.289	0.123	0.01	0.06	0.07	0.046	0.239
DeSoto	0.123	0.01	0.06	0.05	0.12	0.046	0.289	0.123	0.01	0.06	0.07	0.046	0.239
Dixie	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Duval	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Escambia	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Flagler	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Franklin	0.123		0		0.00	0.000	0.123	0.123	0.01	0.06	0.07	0.046	0.239
Gadsden	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Gilchrist	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Glades	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Gulf	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Hamilton	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Hardee	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Hendry	0.123	0.01	0.04		0.05	0.037	0.210	0.123	0.01	0.06	0.07	0.046	0.239
Hernando	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Highlands	0.123	0.01	0.06	0.03	0.10	0.046	0.269	0.123	0.01	0.06	0.07	0.046	0.239
Hillsborough	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Holmes	0.123		0.05		0.05	0.037	0.210	0.123	0.01	0.06	0.07	0.046	0.239
Indian River	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Jackson	0.123	0.01	0.05		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Jefferson	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Lafayette	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Lake	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Lee	0.123	0.01	0.06	0.05	0.12	0.046	0.289	0.123	0.01	0.06	0.07	0.046	0.239
Leon	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Levy	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Liberty	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Madison	0.123		0.03		0.03	0.022	0.175	0.123	0.01	0.06	0.07	0.046	0.239
Manatee	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Marion	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Martin	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Monroe	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Nassau	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Okaloosa	0.123		0.05		0.05	0.037	0.210	0.123	0.01	0.06	0.07	0.046	0.239
Okeechobee	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Orange	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Osceola	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Palm Beach	0.123	0.01	0.06	0.05	0.12	0.046	0.289	0.123	0.01	0.06	0.07	0.046	0.239
Pasco	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Pinellas	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Polk	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Putnam	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
St. Johns	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
St Lucie	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Santa Rosa	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Sarasota	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Seminole	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Sumter	0.123	0.01	0.04		0.05	0.037	0.210	0.123	0.01	0.06	0.07	0.046	0.239
Suwannee	0.123		0.06		0.06	0.046	0.229	0.123	0.01	0.06	0.07	0.046	0.239
Taylor	0.123		0.04		0.04	0.030	0.193	0.123	0.01	0.06	0.07	0.046	0.239
Union	0.123		0.05		0.05	0.037	0.210	0.123	0.01	0.06	0.07	0.046	0.239
Volusia	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Wakulla	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239
Walton	0.123		0.05		0.05	0.037	0.210	0.123	0.01	0.06	0.07	0.046	0.239
Washington	0.123	0.01	0.06		0.07	0.046	0.239	0.123	0.01	0.06	0.07	0.046	0.239

(1) State fuel tax rate is comprised of a 8.1 cent sales tax pursuant to Chap 212, Part II, F.S., and four cents for the Constitutional, County, and Municipal gas taxes pursuant to Chap. 206, F.S.

(2) Local gas tax rates are for FY 93-94, except the 2nd local option is effective 1/1/94; however, all counties must levy the ninth cent tax on special fuel beginning January 1st. Special Fuel local rates reflect statewide equalization; the rates in each county will be the greater of the current motor fuel rate or \$ .06 in calendar year 1993 and \$ .07 thereafter.

(3) State Comprehensive Enhanced Transportation System Tax (s. 336.026, F.S.) Information current as of June, 1994.

Table 7.2

LOCAL OPTION/NINTH CENT GAS TAX  
ESTIMATED GALLONS AND TAX BY FUEL TYPE  
FY 1994-95

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	94.8	\$0.95	6.4	\$0.06	101.19	\$1.01
Baker	12.8	0.13	2.2	0.02	15.02	\$0.15
Bay	75.3	0.75	6.4	0.06	81.71	\$0.82
Bradford	12.9	0.13	1.9	0.02	14.80	\$0.15
Brevard	213.1	2.13	25.5	0.25	238.55	\$2.39
Broward	642.5	6.42	57.7	0.58	700.21	\$7.00
Calhoun	5.4	0.05	2.2	0.02	7.62	\$0.08
Charlotte	61.9	0.62	9.5	0.09	71.39	\$0.71
Citrus	43.9	0.44	3.6	0.04	47.55	\$0.48
Clay	57.6	0.58	4.6	0.05	62.21	\$0.62
Collier	99.5	1.00	7.9	0.08	107.49	\$1.07
Columbia	40.4	0.40	13.0	0.13	53.33	\$0.53
Dade	885.3	8.85	95.2	0.95	980.51	\$9.81
Desoto	10.4	0.10	2.5	0.02	12.82	\$0.13
Dixie	7.0	0.07	1.0	0.01	8.04	\$0.08
Duval	343.1	3.43	79.4	0.79	422.51	\$4.23
Escambia	130.5	1.30	18.0	0.18	148.51	\$1.49
Flagler	18.9	0.19	2.2	0.02	21.07	\$0.21
Franklin	5.3	0.05	0.8	0.01	6.18	\$0.06
Gadsden	19.1	0.19	3.6	0.04	22.67	\$0.23
Gilchrist	3.3	0.03	0.5	0.00	3.75	\$0.04
Glades	3.9	0.04	0.6	0.01	4.46	\$0.04
Gulf	4.9	0.05	0.4	0.00	5.25	\$0.05
Hamilton	11.8	0.12	10.5	0.11	22.30	\$0.22
Hardee	11.0	0.11	2.0	0.02	12.94	\$0.13
Hendry	16.0	0.16	5.1	0.05	21.12	\$0.21
Hernando	47.7	0.48	9.2	0.09	56.97	\$0.57
Highlands	37.7	0.38	10.2	0.10	47.86	\$0.48
Hillsborough	411.6	4.12	67.2	0.67	478.74	\$4.79
Holmes	8.9	0.09	1.9	0.02	10.75	\$0.11
Indian River	47.3	0.47	9.4	0.09	56.76	\$0.57
Jackson	28.9	0.29	15.3	0.15	44.24	\$0.44
Jefferson	10.7	0.11	6.8	0.07	17.49	\$0.17
Lafayette	2.2	0.02	0.3	0.00	2.53	\$0.03
Lake	75.5	0.76	8.2	0.08	83.65	\$0.84
Lee	188.7	1.89	21.2	0.21	209.91	\$2.10
Leon	104.7	1.05	10.3	0.10	115.04	\$1.15
Levy	18.0	0.18	2.6	0.03	20.59	\$0.21
Liberty	3.6	0.04	1.5	0.01	5.08	\$0.05
Madison	10.3	0.10	13.8	0.14	24.06	\$0.24
Manatee	99.4	0.99	12.0	0.12	111.39	\$1.11
Marion	131.2	1.31	38.3	0.38	169.55	\$1.70
Martin	52.3	0.52	4.1	0.04	56.40	\$0.56
Monroe	52.5	0.53	3.3	0.03	55.87	\$0.56
Nassau	27.1	0.27	9.7	0.10	36.85	\$0.37
Okaloosa	87.2	0.87	5.0	0.05	92.24	\$0.92
Okeechobee	22.1	0.22	4.3	0.04	26.36	\$0.26
Orange	420.4	4.20	68.4	0.68	488.75	\$4.89
Osceola	93.2	0.93	9.4	0.09	102.56	\$1.03
Palm Beach	443.0	4.43	35.3	0.35	478.38	\$4.78
Pasco	125.0	1.25	13.1	0.13	138.08	\$1.38
Pinellas	335.4	3.35	22.1	0.22	357.53	\$3.58
Polk	211.2	2.11	59.8	0.60	271.02	\$2.71
Putnam	33.1	0.33	4.6	0.05	37.72	\$0.38
St. Johns	56.3	0.56	16.3	0.16	72.61	\$0.73
St. Lucie	85.3	0.85	15.0	0.15	100.32	\$1.00

Table 7.2

LOCAL OPTION/NINTH CENT GAS TAX  
ESTIMATED GALLONS AND TAX BY FUEL TYPE  
FY 1994-95

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)
Santa Rosa	42.6	0.43	5.0	0.05	47.53	\$0.48
Sarasota	134.0	1.34	10.6	0.11	144.55	\$1.45
Seminole	138.8	1.39	12.2	0.12	151.01	\$1.51
Sumter	35.5	0.35	43.5	0.43	78.97	\$0.79
Suwannee	18.9	0.19	3.3	0.03	22.15	\$0.22
Taylor	11.8	0.12	4.2	0.04	15.94	\$0.16
Union	3.6	0.04	2.2	0.02	5.81	\$0.06
Volusia	188.7	1.89	16.9	0.17	205.56	\$2.06
Wakulla	8.7	0.09	1.0	0.01	9.63	\$0.10
Walton	23.1	0.23	2.7	0.03	25.74	\$0.26
Washington	9.7	0.10	0.9	0.01	10.65	\$0.11
<b>Totals</b>	<b>6706.90</b>	<b>\$67.17</b>	<b>962.47</b>	<b>\$9.63</b>	<b>7680.02</b>	<b>\$76.80</b>

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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Alachua	52.150000	\$481,831	\$451,205
Alachua	1.875000	17,324	16,223
Archer	0.855000	7,900	7,398
Gainesville	38.635000	356,961	334,272
Hawthorne	1.060000	9,794	9,171
High Springs	2.110000	19,495	18,256
LaCrosse	0.295000	2,726	2,552
Micanopy	0.900000	8,315	7,787
Newberry	1.255000	11,595	10,858
Waldo	0.865000	7,992	7,484
	----- 100.000000	----- \$923,932	----- \$865,206
BOCC Baker	86.000000	\$117,946	\$100,558
Glen St. Mary	1.000000	1,371	1,169
Macclenny	13.000000	17,829	15,201
	----- 100.000000	----- \$137,147	----- \$116,928
BOCC Bay	58.672000	\$437,744	\$403,405
Callaway	3.873000	28,896	26,629
Lynn Haven	3.653000	27,255	25,117
Mexico Beach	1.095000	8,170	7,529
Panama City	23.618000	176,211	162,388
Panama City Beach	3.515000	26,225	24,168
Parker	1.963000	14,646	13,497
Springfield	3.176000	23,696	21,837
Town of Cedar Grove	0.435000	3,245	2,991
	----- 100.000000	----- \$746,086	----- \$687,559
BOCC Bradford	70.000000	\$94,608	\$82,323
Brooker	1.800000	2,433	2,117
Hampton	1.900000	2,568	2,234
Lawtey	2.900000	3,919	3,411
Starke	23.400000	31,626	27,519
	----- 100.000000	----- \$135,154	----- \$117,604



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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Brevard	48.9408039	\$1,066,018	\$952,212
Cape Canaveral	1.4219906	30,973	27,667
Cocoa	3.2019938	69,745	62,299
Cocoa Beach	2.6972241	58,750	52,478
Indialantic	0.5738740	12,500	11,166
Indian Harbor Beach	1.3734854	29,917	26,723
Malabar	0.4323320	9,417	8,412
Melbourne	12.4009616	270,115	241,278
Melbourne Beach	0.5797585	12,628	11,280
Melbourne Village	0.1081166	2,355	2,104
Palm Bay	12.8086624	278,995	249,211
Palm Shores	0.0519414	1,131	1,011
Rockledge	3.7014684	80,625	72,017
Satellite Beach	1.8012698	39,235	35,046
Titusville	8.5225986	185,637	165,819
West Melbourne	1.3835189	30,136	26,918
	100.000000	\$2,178,178	\$1,945,641
BOCC Broward	62.500000	\$3,996,008	\$3,666,456
Coconut Creek	1.017797	65,074	59,707
Cooper City	0.821904	52,549	48,216
Coral Springs	2.862422	183,012	167,919
Dania	0.544042	34,784	31,915
Davie	1.684164	107,679	98,799
Deerfield Beach	1.533132	98,023	89,939
Fort Lauderdale	4.786891	306,055	280,815
Hallandale	1.004635	64,232	58,935
Hillsboro Beach	0.056222	3,595	3,298
Hollywood	3.989188	255,053	234,019
Lauderdale-by-the-Sea	0.096000	6,138	5,632
Lauderdale Lakes	0.891160	56,977	52,278
Lauderhill	1.590964	101,720	93,331
Lazy Lake	0.001287	82	75
Lighthouse Point	0.334245	21,370	19,608
Margate	1.457021	93,156	85,474
Miramar	1.360732	87,000	79,825
North Lauderdale	0.858109	54,864	50,339
Oakland Park	0.900107	57,549	52,803
Parkland	0.237602	15,191	13,939
Pembroke Park	0.159849	10,220	9,377
Pembroke Pines	2.414123	154,350	141,620
Plantation	2.338205	149,496	137,167
Pompano Beach	2.356355	150,656	138,232
Sea Ranch Lakes	0.019824	1,267	1,163
Sunrise	2.302386	147,206	135,066
Tamarac	1.503267	96,113	88,187
Wilton Manors	0.378367	24,191	22,196
	100.000000	\$6,393,612	\$5,866,329

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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Calhoun	71.600000	\$49,810	\$35,429
Altha	0.400000	278	198
Blountstown	28.000000	19,479	13,855
	-----	-----	-----
	72.000000	\$69,567	\$49,482
BOCC Charlotte	91.500000	\$596,448	\$517,343
Punta Gorda	8.500000	55,408	48,059
	-----	-----	-----
	100.000000	\$651,856	\$565,402
BOCC Citrus	90.400000	\$392,470	\$362,534
Crystal River	4.050000	17,583	\$16,242
Inverness	5.550000	24,095	\$22,257
	-----	-----	-----
	100.000000	\$434,148	\$401,033
BOCC Clay	84.000000	\$477,137	\$442,020
Green Cove Springs	6.300000	35,785	33,151
Keystone Heights	1.900000	10,792	9,998
Orange Park	7.200000	40,897	37,887
Penney Farms	0.600000	3,408	3,157
	-----	-----	-----
	100.000000	\$568,020	\$526,214
BOCC Collier	80.150000	\$786,634	\$728,488
Everglades	0.750000	7,361	6,817
Naples	19.100000	187,457	173,601
	-----	-----	-----
	100.000000	\$981,452	\$908,906
BOCC Columbia	71.390000	\$347,615	\$263,139
Ft. White	1.100000	5,356	4,055
Lake City	27.510000	133,953	101,400
	-----	-----	-----
	100.000000	\$486,924	\$368,594

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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Dade	74.0000000	\$6,625,222	\$5,981,719
Bal Harbour	0.0784503	7,024	6,341
Bay Harbor Islands	0.1252314	11,212	10,123
Biscayne Park	0.1123364	10,057	9,081
Coral Gables	1.5069411	134,916	121,812
El Portal	0.0826400	7,399	6,680
Florida City	0.1848285	16,548	14,940
Golden Beach	0.0380646	3,408	3,077
Hialeah	5.5634463	498,096	449,716
Hialeah Gardens	0.2424449	21,706	19,598
Homestead	0.6774012	60,648	54,757
Indian Creek	0.0071059	636	574
Key Biscayne	0.2449299	21,929	19,799
Medley	0.0771543	6,908	6,237
Miami	9.5560354	855,552	772,453
Miami Beach	2.4605565	220,294	198,897
Miami Shores	0.3259313	29,181	26,346
Miami Springs	0.5304872	47,495	42,881
N. Bay Village	0.1366097	12,231	11,043
N. Miami Beach	1.0590170	94,814	85,605
North Miami	1.4376722	128,715	116,213
Opa Locka	0.5069080	45,383	40,975
South Miami	0.3529409	31,599	28,530
Surfside	0.1236342	11,069	9,994
Sweetwater	0.3490200	31,248	28,213
Virginia Gardens	0.0639505	5,725	5,169
West Miami	0.1562623	13,990	12,631
	100.0000000	\$8,953,003	\$8,083,404
BOCC DeSoto	77.0000000	\$90,142	\$72,861
Arcadia	23.0000000	26,925	21,764
	100.0000000	\$117,067	\$94,624
BOCC Dixie	81.2500000	\$59,625	\$52,189
Cross City	12.5000000	9,173	8,029
Horseshoe	6.2500000	4,587	4,015
	100.0000000	\$73,385	\$64,233

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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
Jacksonville-Duval	94.183000	\$3,633,486	\$2,950,778
Atlantic Beach	1.802000	69,519	56,457
Baldwin	0.218000	8,410	6,830
Jacksonville Beach	2.768000	106,787	86,722
Neptune Beach	1.029000	39,698	32,239
	-----	-----	-----
	100.000000	\$3,857,900	\$3,133,026
BOCC Escambia	75.300000	\$1,021,086	\$897,145
Century	0.700000	9,492	8,340
Pensacola	24.000000	325,446	285,943
	-----	-----	-----
	100.000000	\$1,356,023	\$1,191,427
BOCC Flagler	81.000000	\$155,831	\$139,566
Beverly Beach	1.000000	1,924	1,723
Bunnell	6.000000	11,543	10,338
Flagler Beach	12.000000	23,086	20,676
	-----	-----	-----
	100.000000	\$192,384	\$172,303
BOCC Franklin	N/A	\$56,421	\$48,708
BOCC Gadsden	73.560000	\$152,290	\$128,173
Chattahoochee	7.080000	14,658	12,336
Greensboro	0.310000	642	540
Gretna	0.450000	932	784
Havana	3.700000	7,660	6,447
Quincy	14.900000	30,847	25,962
	-----	-----	-----
	100.000000	\$207,029	\$174,242
BOCC Gilchrist	86.640000	\$29,634	\$26,056
Bell	1.000000	342	301
Fanning Springs	1.430000	489	430
Trenton	10.930000	3,738	3,287
	-----	-----	-----
	100.000000	\$34,203	\$30,074
BOCC Glades	80.000000	\$32,590	\$28,465
Moore Haven	20.000000	8,148	7,116
	-----	-----	-----
	100.000000	\$40,738	\$35,581

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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Gulf	100.000000	\$47,954	\$44,733
BOCC Hamilton	82.000000	\$166,935	\$88,205
Jasper	10.000000	20,358	10,757
Jennings	4.000000	8,143	4,303
White Springs	4.000000	8,143	4,303
	----- 100.000000	----- \$203,580	----- \$107,567
BOCC Hardee	75.600000	\$89,336	\$75,616
Bowling Green	8.500000	10,044	8,502
Wachula	10.600000	12,526	10,602
Zolfo Springs	5.300000	6,263	5,301
	----- 100.000000	----- \$118,169	----- \$100,021
BOCC Hendry	60.000000	\$115,681	\$87,619
Clewiston	23.500000	45,308	34,318
LaBelle	16.500000	31,812	24,095
	----- 100.000000	----- \$192,802	----- \$146,032
BOCC Hernando	88.500000	\$460,389	\$385,710
Brooksville	11.500000	59,825	50,120
	----- 100.000000	----- \$520,213	----- \$435,830
BOCC Highlands	84.833330	\$370,720	\$291,809
Avon park	7.453330	32,571	25,638
Lake Placid	1.526670	6,672	5,251
Sebring	6.186670	27,036	21,281
	----- 100.000000	----- \$436,998	----- \$343,980
BOCC Hillsborough	62.560000	\$2,734,731	\$2,350,960
Plant City	2.800000	122,398	105,222
Tampa	32.660000	1,427,690	1,227,339
Temple Terrace	1.980000	86,553	74,407
	----- 100.000000	----- \$4,371,373	----- \$3,757,929

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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Holmes	88.980000	\$87,338	\$72,168
Bonifay	9.540000	9,364	7,737
Noma	0.460000	452	373
Ponce de Leon	0.370000	363	300
Westville	0.650000	638	527
	----- 100.000000	----- \$98,155	----- \$81,105
BOCC Indian River	67.110000	\$347,807	\$290,092
Fellsmere	1.980000	10,262	8,559
Indian River Shores	1.053300	5,459	4,553
Orchid	0.003300	17	14
Sebastian	10.826700	56,111	46,800
Vero Beach	19.026700	98,609	82,245
	----- 100.000000	----- \$518,264	----- \$432,263
BOCC Jackson	71.200000	\$287,609	\$188,097
Alford	0.700000	2,828	1,849
Cottdale	1.600000	6,463	4,227
Graceville	6.100000	24,641	16,115
Grand Ridge	1.100000	4,443	2,906
Greenwood	0.900000	3,636	2,378
Malone	1.400000	5,655	3,699
Marianna	14.000000	56,552	36,985
Sneads	3.000000	12,118	7,925
	----- 100.000000	----- \$403,946	----- \$264,181
BOCC Jefferson	80.000000	\$127,756	\$78,138
Monticello	20.000000	31,939	19,535
	----- 100.000000	----- \$159,695	----- \$97,673
BOCC Lafayette	100.000000	\$23,068	\$20,437

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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Lake	66.376800	\$507,006	\$457,593
Astatula	0.416700	3,183	2,873
Clermont	2.970000	22,686	20,475
Eustis	7.493300	57,236	51,658
Fruitland Park	0.950000	7,256	6,549
Groveland	0.850000	6,493	5,860
Howey-in-the-Hills	0.273300	2,088	1,884
Lady Lake	1.780000	13,596	12,271
Leesburg	8.653300	66,096	59,655
Mascotte	0.710000	5,423	4,895
Minneola	0.693300	5,296	4,780
Montverde	0.356700	2,725	2,459
Mount Dora	4.773300	36,460	32,907
Tavares	2.570000	19,630	17,717
Umatilla	1.133300	8,656	7,813
	-----	-----	-----
	100.000000	\$763,830	\$689,387
BOCC Lee	64.000000	\$1,226,671	\$1,102,594
Cape Coral	17.000000	325,835	292,877
Fort Myers	14.000000	268,334	241,192
Sanibel	5.000000	95,834	86,140
	-----	-----	-----
	100.000000	\$1,916,674	\$1,722,803
BOCC Leon	48.330000	\$507,669	\$462,227
Tallahassee	51.670000	542,753	494,171
	-----	-----	-----
	100.000000	\$1,050,423	\$956,397
BOCC Levy	89.230000	\$167,723	\$146,907
Bronson	1.300000	2,444	2,140
Cedar Key	0.930000	1,748	1,531
Chiefland	3.000000	5,639	4,939
Fanning Springs	0.240000	451	395
Inglis	2.200000	4,135	3,622
Otter Creek	0.140000	263	230
Williston	2.350000	4,417	3,869
Yankeetown	0.610000	1,147	1,004
	-----	-----	-----
	100.000000	\$187,967	\$164,639
BOCC Liberty	N/A	\$46,409	\$33,083

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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Madison	72.723000	\$159,784	\$68,214
Greenville	4.497000	9,881	4,218
Madison	22.780000	50,051	21,368
	-----	-----	-----
	100.000000	\$219,715	\$93,800
BOCC Manatee	100.000000	\$1,017,119	\$907,342
BOCC Marion	70.100000	\$1,085,262	\$840,012
Belleview	2.560000	39,633	30,677
Dunnellon	2.560000	39,633	30,677
McIntosh	0.640000	9,908	7,669
Ocala	23.500000	363,818	281,602
Reddick	0.640000	9,908	7,669
	-----	-----	-----
	100.000000	\$1,548,162	\$1,198,305
BOCC Martin	87.470000	\$450,460	\$417,933
Jupiter Island	0.650000	3,347	3,106
Ocean Breeze	0.080000	412	382
Sewalls Point	1.270000	6,540	6,068
Stuart	10.530000	54,228	50,313
	-----	-----	-----
	100.000000	\$514,989	\$477,802
BOCC Monroe	60.500000	\$308,624	\$290,212
Key Colony Beach	2.000000	10,202	9,594
Key West	36.500000	186,195	175,086
Layton	1.000000	5,101	4,797
	-----	-----	-----
	100.000000	\$510,122	\$479,688
BOCC Nassau	80.837500	\$272,012	\$200,395
Callahan	1.229300	4,136	3,047
Fernandina Beach	10.774800	36,256	26,711
Hilliard	7.158400	24,087	17,746
	-----	-----	-----
	100.000000	\$336,492	\$247,898



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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Okaloosa	67.000000	\$564,313	\$533,536
Cinco Bayou	0.200000	1,685	1,593
Crestview	5.840000	49,188	46,505
Destin	5.000000	42,113	39,816
Ft. Walton Beach	14.300000	120,443	113,874
Laurel Hill	0.450000	3,790	3,583
Mary Esther	2.500000	21,056	19,908
Niceville	3.040000	25,605	24,208
Shalimar	0.110000	926	876
Valparaiso	1.560000	13,139	12,423
	----- 100.000000	----- \$842,258	----- \$796,323
BOCC Okeechobee	77.630000	\$186,884	\$156,697
Okeechobee	22.370000	53,853	45,154
	----- 100.000000	----- \$240,736	----- \$201,852
BOCC Orange	60.000000	\$2,677,673	\$2,302,957
Apopka	1.010000	45,074	38,766
Belle Isle	0.480000	21,421	18,424
Eatonville	0.370000	16,512	14,202
Edgewood	0.180000	8,033	6,909
Maitland	1.470000	65,603	56,422
Oakland	0.110000	4,909	4,222
Ocoee	1.300000	58,016	49,897
Orlando	30.000000	1,338,836	1,151,478
Windermere	0.220000	9,818	8,444
Winter Garden	1.130000	50,430	43,372
Winter Park	3.730000	166,462	143,167
	----- 100.000000	----- \$4,462,788	----- \$3,838,261
BOCC Osceola	62.500000	\$585,315	\$531,889
Kissimmee	25.000000	234,126	212,756
St. Cloud	12.500000	117,063	106,378
	----- 100.000000	----- \$936,504	----- \$851,022

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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Palm Beach	66.666670	\$2,912,041	\$2,696,890
Atlantis	0.219000	9,566	8,859
Belle Glade	1.398310	61,079	56,566
Boca Raton	5.122560	223,757	207,225
Boynton Beach	2.865940	125,186	115,937
Briny Breezes	0.008000	349	324
Cloud Lake	0.014000	612	566
Delray Beach	3.745590	163,610	151,522
Glen Ridge	0.030330	1,325	1,227
Golf	0.057000	2,490	2,306
Golfview	0.023000	1,005	930
Greenacres City	0.771320	33,692	31,202
Gulfstream	0.088670	3,873	3,587
Haverhill	0.094660	4,135	3,829
Highland Beach	0.099000	4,324	4,005
Hypoluxo	0.026000	1,136	1,052
Juno Beach	0.067000	2,927	2,710
Jupiter	1.522300	66,495	61,582
Jupiter Inlet Colony	0.050000	2,184	2,023
Lake Clarke Shores	0.284330	12,420	11,502
Lake Park	0.602320	26,310	24,366
Lake Worth	2.064630	90,184	83,521
Lantana	0.627650	27,416	25,391
Manalapan	0.079000	3,451	3,196
Mangonian Park	0.135330	5,911	5,475
North Palm Beach	0.674320	29,455	27,279
Ocean Ridge	0.233660	10,206	9,452
Pahokee	0.274660	11,997	11,111
Palm Beach	0.961310	41,991	38,888
Palm Beach Gardens	1.030650	45,019	41,693
Palm Beach Shores	0.106330	4,645	4,301
Palm Springs	0.417990	18,258	16,909
Riviera Beach	2.226290	97,246	90,061
Royal Palm Beach	1.456640	63,627	58,926
South Bay	0.308660	13,482	12,486
South Palm Beach	0.031330	1,369	1,267
Tequesta	0.443990	19,394	17,961
West Palm Beach	5.171560	225,897	209,207
	100.000000	\$4,368,061	\$4,045,335

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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
Distributions for the "NEW" 5 cent local option tax for Palm Beach county and its municipalities. This is the only county which currently has a separate set of distribution factors for this tax.			
BOCC Palm Beach	79.000000	\$3,450,768	\$3,195,814
Atlantis	0.136300	5,954	5,514
Belle Glade	0.866690	37,858	35,061
Boca Raton	3.225070	140,873	130,465
Boynton Beach	1.800290	78,638	72,828
Briny Breezes	0.005240	229	212
Cloud Lake	0.008260	361	334
Delray Beach	2.484360	108,518	100,501
Glen Ridge	0.018490	808	748
Golf	0.035800	1,564	1,448
Golfview	0.013440	587	544
Greenacres City	0.409670	17,895	16,573
Gulfstream	0.056870	2,484	2,301
Haverhill	0.057140	2,496	2,312
Highland Beach	0.061890	2,703	2,504
Hypoluxo	0.020990	917	849
Juno Beach	0.043700	1,909	1,768
Jupiter	0.989970	43,242	40,048
Jupiter Inlet Colony	0.031060	1,357	1,256
Lake Clarke Shores	0.179610	7,845	7,266
Lake Park	0.370450	16,181	14,986
Lake Worth	1.299700	56,772	52,577
Lantana	0.386610	16,887	15,640
Manalapan	0.048000	2,097	1,942
Mangonian Park	0.085270	3,725	3,449
North Palm Beach	0.404400	17,664	16,359
Ocean Ridge	0.144750	6,323	5,856
Pahokee	0.178570	7,800	7,224
Palm Beach	0.579980	25,334	23,462
Palm Beach Gardens	0.793180	34,647	32,087
Palm Beach Shores	0.062640	2,736	2,534
Palm Springs	0.252290	11,020	10,206
Riviera Beach	1.348630	58,909	54,557
Royal Palm Beach	0.963790	42,099	38,989
South Bay	0.194760	8,507	7,879
South Palm Beach	0.019660	859	795
Tequesta	0.274610	11,995	11,109
West Palm Beach	3.147870	137,501	127,342
	100.000000	\$4,368,061	\$4,045,335

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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Pasco	87.200000	\$1,099,387	\$995,301
Dade City	2.500000	31,519	28,535
New Port Richey	4.300000	54,213	49,080
Port Richey	1.300000	16,390	14,838
San Antonio	0.700000	8,825	7,990
St. Leo	0.200000	2,522	2,283
Zephyrhills	3.800000	47,909	43,373
	-----	-----	-----
	100.000000	\$1,260,765	\$1,141,400
 BOCC Pinellas	 100.000000	 \$3,264,605	 \$3,062,932
 BOCC Polk	 65.006000	 \$1,608,683	 \$1,253,853
Auburndale	1.898000	46,969	36,609
Bartow	3.371000	83,421	65,021
Davenport	0.481000	11,903	9,278
Dundee	0.577000	14,279	11,129
Eagle lake	0.478000	11,829	9,220
Ft. Meade	1.265000	31,305	24,400
Frostproof	1.050000	25,984	20,253
Haines City	2.456000	60,778	47,372
Highland Park	0.046000	1,138	887
Hillcrest Heights	0.055000	1,361	1,061
Lake Alfred	0.739000	18,288	14,254
Lake Hamilton	0.279000	6,904	5,381
Lakeland	13.887000	343,657	267,856
Lake Wales	2.196000	54,344	42,357
Mulberry	0.750000	18,560	14,466
Polk City	0.350000	8,661	6,751
Winter Haven	5.116000	126,604	98,679
	-----	-----	-----
	100.000000	\$2,474,669	\$1,928,826
 BOCC Putnam	 73.250000	 \$252,269	 \$221,671
Crescent City	3.130000	10,780	9,472
Interlachen	1.840000	6,337	5,568
Palatka	19.340000	66,606	58,527
Pomona Park	1.510000	5,200	4,570
Welaka	0.930000	3,203	2,814
	-----	-----	-----
	100.000000	\$344,395	\$302,622
 BOCC St. Johns	 81.000000	 \$537,045	 \$416,394
St. Augustine	14.000000	92,823	71,969
St. Augustine Beach	4.000000	26,521	20,563
Hastings	1.000000	6,630	5,141
	-----	-----	-----
	100.000000	\$663,019	\$514,067

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 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC St. Lucie	44.090000	\$403,864	\$343,573
Fort Pierce	14.120000	129,339	110,031
Port St. Lucie	41.720000	382,155	325,105
St. Lucie Village	0.070000	641	545
	-----	-----	-----
	100.000000	\$915,999	\$779,254
BOCC Santa Rosa	83.160000	\$360,883	\$323,237
Gulf Breeze	6.980000	30,291	\$27,131
Jay	1.490000	6,466	\$5,792
Milton	8.370000	36,323	\$32,534
	-----	-----	-----
	100.000000	\$433,963	\$388,693
BOCC Sarasota	70.310000	\$927,975	\$860,225
Longboat Key	1.260000	16,630	15,416
North Port	4.430000	58,469	54,200
Sarasota	17.920000	236,514	219,247
Venice	6.080000	80,246	74,387
	-----	-----	-----
	100.000000	\$1,319,833	\$1,223,475
BOCC Seminole	63.600000	\$876,949	\$806,154
Altamonte Springs	15.250000	210,275	193,299
Casselberry	2.930000	40,400	37,139
Lake Mary	1.270000	17,511	16,098
Longwood	4.620000	63,703	58,560
Oviedo	4.460000	61,497	56,532
Sanford	5.400000	74,458	68,447
Winter Springs	2.470000	34,058	31,308
	-----	-----	-----
	100.000000	\$1,378,851	\$1,267,537
BOCC Sumter	75.152000	\$541,921	\$243,513
Bushnell	6.542000	47,174	21,198
Center Hill	2.254000	16,254	7,304
Coleman	2.526000	18,215	8,185
Webster	2.386000	17,205	7,731
Wildwood	11.140000	80,331	36,097
	-----	-----	-----
	100.000000	\$721,100	\$324,028

Table 7.3  
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 Local Option Gas Tax  
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 Based on 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Suwannee	80.500000	\$162,828	\$138,745
Branford	1.000000	2,023	1,724
Live Oak	18.500000	37,420	31,885
	-----	-----	-----
	100.000000	\$202,270	\$172,354
BOCC Taylor	60.000000	\$87,314	\$64,535
Perry	40.000000	58,209	43,024
	-----	-----	-----
	100.000000	\$145,523	\$107,559
BOCC Union	88.480000	\$46,966	\$29,098
Lake Butler	9.350000	4,963	3,075
Raiford	1.720000	913	566
Worthington Springs	0.450000	239	148
	-----	-----	-----
	100.000000	\$53,081	\$32,887
BOCC Volusia	66.666700	\$1,251,279	\$1,148,604
Daytona Beach	9.285700	174,285	159,984
Daytona Beach Shores	1.146000	21,509	19,744
Deland	2.403000	45,102	41,401
Edgewater	2.099800	39,412	36,178
Holly Hill	1.453400	27,279	25,041
Lake Helen	0.277300	5,205	4,778
New Smyrna Beach	3.330300	62,507	57,378
Oak Hill	0.137300	2,577	2,366
Orange City	0.795100	14,923	13,699
Ormond Beach	5.160900	96,866	88,917
Pierson	0.166000	3,116	2,860
Ponce Inlet	0.537200	10,083	9,255
Port Orange	4.932300	92,575	84,979
South Daytona	1.609000	30,200	27,722
	-----	-----	-----
	100.000000	\$1,876,918	\$1,722,905
BOCC Wakulla	100.000000	\$87,940	\$79,056
BOCC Walton	85.760000	\$201,548	\$180,616
Defuniak Springs	13.450000	31,609	28,327
Freeport	0.790000	1,857	1,664
	-----	-----	-----
	100.000000	\$235,014	\$210,606

Table 7.3  
 Proceeds of the Local Option Gas Tax  
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 Local Option Gas Tax  
 Local Government Fiscal Year  
 Based on 1994-95 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1994-95 Distribution Per .01 Tax</u>	<u>Motor Fuel 1994-95 Distribution Per .01 Tax</u>
BOCC Washington	83.860000	\$81,568	\$74,450
Caryville	0.430000	418	382
Chipley	12.850000	12,499	11,408
Vernon	2.070000	2,013	1,838
Wausau	0.790000	768	701
	----- 100.000000	----- \$97,267	----- \$88,779
 Grand Totals	 =====	 =====	 =====
		\$74,493,966	\$65,374,524

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

Sections 212.0306, 212.054, and 212.055, Florida Statutes  
Uniform Accounting System Code: 312.600

### Brief Overview

Local governments are authorized to levy six types of Local 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, authorized two separate surtaxes on food, beverages, and alcoholic beverages sold in Dade County establishments.

The Indigent Care Surtax, County Public Hospital Surtax, and Small County Surtax can be imposed by either an extraordinary vote of the county's governing body or by voter approval in a county-wide referendum. 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 Dade County surtaxes, authorized in Chapter 93-233, Laws of Florida, can be imposed by majority vote of the county's governing body.

Under the provisions of s. 212.054(2)(a), F.S., the six types of Local 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. In addition, 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 \$5,000 cap does not apply to the sale of any other service. Section 212.054, Florida Statutes, further provides for the Department of Revenue to administer, collect, and enforce the surtaxes, except the recently authorized Dade County surtaxes, 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 June, 1994. 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 Florida ACIR FAXNET Survey, entitled "Local Discretionary Sales Surtaxes: History of Local Referenda Defeats and Approvals, by Year," that was conducted in February of 1993. **Figures 8.2 and 8.3** summarize the length of levy, distribution method, and authorized uses of the proceeds for those counties currently levying the Local Government Infrastructure Surtax and Small County Surtax, respectively. This information was compiled by the Florida ACIR, based on information contained in county ordinances on file with the Department of Revenue.

The first discretionary sales surtax currently provided for in 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. This levy is subject to, in the case of charter counties, a charter amendment approved by a majority vote of the county's electorate or voter approval in a county-wide referendum, in the case of a consolidated government. The use of the proceeds 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 in s. 212.055(2), F.S., is the **Local Government Infrastructure Surtax**. The levy, at the rate of 0.5 or 1%, shall be pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a county-wide referendum. 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. The 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.

In addition, counties with a total population of 50,000 or less (and the municipalities located therein) on April 1, 1992, that imposed the surtax before July 1, 1992, are authorized to use the proceeds and interest for "any public purpose" if the purpose satisfied specific requirements. Also, municipalities representing a majority of the county's population may provide for the levy of the surtax in lieu of its authorization by the county's governing body, under certain circumstances.

Two counties have been provided exceptions to general law provisions restricting the use of Local Government Infrastructure Surtax proceeds. The Board of County Commissioners of Clay County is authorized, pursuant to Chapter 94-459, Laws of Florida, to use the surtax proceeds to retire or service bond indebtedness incurred prior to July 1, 1987, and subsequently refunded, for the purpose of financing infrastructure. The Board of County Commissioners of Alachua County and the governing bodies of the municipalities within the county are authorized, pursuant to Chapter 94-487, Laws of Florida, to use the surtax proceeds for the operation and maintenance of parks and recreation programs as well as facilities originally established with surtax proceeds. Also, the law allows the use of the proceeds for the establishment of one or more trust funds providing a permanent endowment for the additional uses.

Chapter 94-338, Laws of Florida, provides for the creation and establishment of multi-jurisdictional tourism, sports, and entertainment independent special districts. Any special districts created pursuant to this act has the power to levy a discretionary sales surtax. This levy shall not exceed the rate of 1% and shall be in addition to any other sales and use taxes imposed. The levy shall be pursuant to an ordinance enacted by a majority vote of the district's governing body. The proceeds, less the district's administrative costs which cannot exceed 3%, shall be expended only for the purposes outlined in s. 212.055(2), F.S. (the same uses as the Local Government Infrastructure Surtax).

The third discretionary sales surtax currently provided for in s. 212.055(3), F.S., is the **Small County Surtax**. Counties, having a total population of 50,000 or less on April 1, 1992, are authorized to levy the surtax at the rate of 0.5 or 1%. County governments may impose the levy by either an extraordinary vote of the county's governing body, if the proceeds are to be expended for operating purposes or by voter approval in a county-wide referendum, if the proceeds are to be used to service bonded indebtedness.

The fourth discretionary sales surtax currently provided for in s. 212.055(4), F.S., is the **Indigent Care Surtax**. Non-consolidated counties with a total population of 800,000 or more are eligible to levy this surtax 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 body or by voter approval in a county-wide referendum. The proceeds are to be used to fund health care services for the medically poor.

Pursuant to s. 212.055(5), F.S., any county as defined in s. 125.011(1), F.S., (referring only to Dade County) is authorized to levy the **County Public Hospital Surtax** at a rate of 0.5%. The levy may be authorized either by an extraordinary vote of the county's governing body or by voter approval in a county-wide referendum. 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 in s. 212.055(6), F.S., is the **Small County Indigent Care Surtax**. Counties with a total population of 50,000 or less on April 1, 1992, are authorized to levy this surtax at a rate of 0.5%. To authorize the levy, an ordinance must be approved by an extraordinary vote of the county's governing body. Proceeds may only be expended on health services for indigent or medically poor county residents.

Pursuant to s. 212.055, F.S., 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 any county, as defined in s. 125.011(1), F.S., (referring only to Dade County) to impose, by a majority vote of the county's governing body, two additional surtaxes. The first is a 2% levy on the sale of food, beverages, and

alcoholic beverages in hotels and motels. Because the proceeds are designated for tourist-related purposes, this surtax is discussed in "Chapter 9: Optional Tourist Taxes." Although not officially labelled in the statutes, the second surtax is referred to here as the **Dade County Food and Beverage Surtax**. This 1% surtax may be imposed on the sale of food, beverages, and alcoholic beverages sold in establishments, except for hotels and motels, that are licensed by the state to sell alcoholic beverages for consumption on the premises. However, the tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption. 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 domestic violence centers, and the remainder shall be used for the programs for the homeless.

## **Major General Law Amendments**

### **General Law Amendments Affecting All Local 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, 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 telephone service exempt from the surtax, from \$1,000 to \$5,000.

Chapter 88-119, Laws of Florida,

amended s. 212.054, F.S., to exempt from the surtax 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 levying the surtax. Prior to this change, all sales by a dealer located in a taxing county were subject to the surtax.

Chapter 89-356, Laws of Florida,

amended s. 212.054, F.S., to further clarify legislative intent relative to the levy of surtaxes on purchases that crossed county lines. When a wholesaler or manufacturer located in a surtax county sold to a dealer located outside the county and made delivery of the property to a customer of the dealer in a surtax county, 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., to exempt certain mail-order transactions from these surtaxes. In addition, the law 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 take effect on the first day of any month beginning at least 60 days after written notification of the change had been sent to the Department of Revenue. Also, the law adjusted the sales tax base through changes in tax administration and enforcement measures, 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 sales tax base to include the "sale, use, consumption, and storage" of rare coins, detective and 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.

Chapter 93-222, Laws of Florida, amended s. 212.054, F.S., to provide for the application of such surtaxes to services. The surtax on any sales amount above \$5,000 applies to all services, with the exception of long distance telephone service. The law revised the conditions under which a service occurred in a certain county as well as when the surtax applied to dealers outside the county.

### Charter County Transit System Surtax

Chapter 76-284, Laws of Florida, created ss. 125.0165 and 212.055, F.S., authorizing charter counties which had adopted a charter prior to June 1, 1976, to levy a 1% surtax on all taxable transactions under Chapter 212, F.S. The use of the 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 surtax was applicable to all transactions subject to the state sales tax, with the exception of single transactions in excess of \$1,000. The Department of Revenue was charged with the administration and collection of the surtax and directed to distribute the proceeds on a regular basis to the governing body of each county where the tax was levied.

Chapter 83-3, Laws of Florida, amended ss. 125.0165 and 212.055, F.S., to exempt all sales of motor and special fuels, as defined in s. 212.02, F.S., from the surtax.

Chapter 85-180, Laws of Florida, amended s. 125.0165, F.S., to permit the expenditure of the 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 it 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., to permit counties to remit proceeds to an expressway or transportation authority 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, consolidated with one or more municipalities, to levy the surtax at the rate of 1%. In addition, 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 \$5,000.

### 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 surtax 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 surtax. No referenda proposing the surtax 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 was provided in the case of any item of tangible personal property where the amount was in excess of \$5,000. Distribution of proceeds was to be governed by interlocal agreement or by the formula established in s. 212.62, F.S., for distribution of the Local Government Half-Cent Sales Tax. The use of the 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., to authorize the levy of the Local Government 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 surtax by adopting uniform resolutions to that effect.

Chapter 90-132, Laws of Florida, amended s. 212.055, F.S., to permit the surtax proceeds to be used to acquire land for public recreation or conservation, or for the protection of natural resources. Previously, the surtax proceeds 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 only required to represent a majority of the county's municipal population.

Chapter 90-282, Laws of Florida, amended s. 212.055(2)(c), F.S., to permit school boards to share in the surtax proceeds 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 rate, 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 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 total population of 50,000 or less on April 1, 1992 (and municipalities located therein), were given authority to use the proceeds for "any public purpose" so long as the following conditions were met:

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

Chapter 93-207, Laws of Florida,

amended s. 212.055(2), F.S., to allow local governments to use the proceeds and accrued interest of the surtax to finance the closure of county or municipal-owned solid waste landfills that were already closed or were 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, was ratified. In addition, small counties (total population less than 50,000) were authorized to use the proceeds or accrued interest for long-term maintenance costs associated with landfill closures.

Chapter 93-222, Laws of Florida,

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

### 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 total 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 county's governing body if the proceeds were to be used for operating purposes or by voter approval in a county-wide referendum if the proceeds were to be used for bonded indebtedness. The proceeds 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 rate, 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 1%.

### Indigent Care Surtax

Chapter 91-81, Laws of Florida,

amended s. 212.055, F.S., to establish the Indigent Care Surtax at the rate of 0.5%. A county with a total population of 800,000 or more was eligible to levy this surtax, if the county was not already levying the Local Government Infrastructure Surtax. If the county was levying the Infrastructure Surtax, the rate could not exceed 0.5%. The proceeds were to be used 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 rate, 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 1%. In addition, the law set an October 1, 1998 expiration date for the Indigent Care Surtax.

### 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., (referring only to Dade County) to levy, by extraordinary vote of the county's governing body or voter approval in a county-wide referendum, the surtax at the rate of 0.5%. The proceeds 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 rate, 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 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. The law authorized counties with a total population of 50,000 or less on April 1, 1992, to levy a discretionary sales surtax of 0.5% by extraordinary vote of the county's 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 surtax was scheduled to expire on October 1, 1998. In addition, it limited the combined rate, 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 1%.

### Dade County Food and Beverage Surtax

Chapter 93-233, Laws of Florida,

amended and renumbered s. 125.0104(3)(n), F.S., as s. 212.0306, F.S. The law authorized the levy of an additional 1% surtax on food, beverages, and alcoholic beverages in Dade County establishments with a state-issued alcoholic beverage license for consumption on the premises. Hotels and motels were exempted from this surtax. The surtax was not applicable to those municipalities in Dade County already imposing the Municipal Resort Tax. For the first 12 months after imposition, the proceeds were to be used for programs to assist the homeless. The county was required to self-administer the surtax. The surtax was set for repeal on October 1, 2008.



## 1994 General Law Amendments

### Local Government Infrastructure Surtax

#### Chapter 94-338, Laws of Florida, (CS/CS/HB 1875)

provides for the creation and establishment of multi-jurisdictional tourism, sports, and entertainment independent special districts. The stated purpose of the district is to finance, design, develop, acquire, construct, operate, maintain, manage, and promote a tourism, sports, and entertainment complex, in addition to providing for the basic infrastructure facilities and services needed to develop and operate the complex. Any district created pursuant to this act has the power to levy a discretionary sales surtax on tangible personal property that is sold within the state by a dealer located within the district and on admissions within the district, which are subject to taxation under Part I of Chapter 212, Florida Statutes. This levy shall be at the rate of 0.5 or 1% and shall be in addition to sales and use taxes imposed by the state and its agencies, political subdivisions, special taxing districts, and any applicable local general-purpose government. The levy shall be pursuant to an ordinance enacted by a majority vote of the district's governing body with no levy permitted prior to May 15, 1995. The district has the responsibility for collecting, auditing, and otherwise administering this surtax. The proceeds, less the district's administrative costs which cannot exceed 3%, shall be expended only for the purposes outlined in s. 212.055(2), F.S. These changes shall take effect upon becoming law.

#### Chapter 94-356, Laws of Florida, (HB 2445)

amends s. 212.055, F.S., to conform provisions of this section to provide for the transfer of duties and responsibilities of the Department of Environmental Regulation to the Department of Environmental Protection. This change shall be effective July 1, 1994.

#### Chapter 94-459, Laws of Florida, (HB 475)

authorizes the Board of County Commissioners of Clay County to use the Local Government Infrastructure Surtax proceeds to retire or service bond indebtedness incurred prior to July 1, 1987, and subsequently refunded, for the purpose of financing infrastructure. The law provides Clay County with additional uses not available to other counties; therefore, it grants the county an exception to general law (s. 212.055(2), F.S.). This change shall take effect upon becoming law.

#### Chapter 94-487, Laws of Florida, (HB 2091)

authorizes the Board of County Commissioners of Alachua County and the governing bodies of the municipalities within the county to use the proceeds from the Local Government Infrastructure Surtax for operation and maintenance of parks and recreation programs as well as facilities originally established with the proceeds of the surtax. In addition, the law allows the use of the proceeds for the establishment of one or more trust funds providing a permanent endowment for the additional uses. The law provides Alachua County with additional uses not available to other counties; therefore, it grants the county an exception to general law (s. 212.055(2), F.S.). Currently, the county does not levy the surtax. These changes shall take effect upon becoming law.

### Dade County Food and Beverage Surtax

#### Chapters 94-351 and 94-353, Laws of Florida, (HB 2509 & HB 2557)

amends s. 212.0306, F.S., to provide that alcoholic beverages sold by the package for off-premises consumption are exempt from the 1% food and beverage surtax levied in Dade County. Food and non-alcoholic beverages sold by the package for off-premises consumption are still subject to the surtax. The law establishes a method for newly opened businesses to determine future eligibility for exemption from the surtax. Each newly opened establishment must collect the surtax for 45 days commencing with its

first day of business. After such time a newly opened business may cease collecting the surtax if its projected gross annual revenues are \$400,000 or less. The law also eliminates an exemption from the surtax for fraternal or other chartered or incorporated clubs which hold an alcoholic beverage license pursuant to s. 565.02(4), F.S., thereby limiting the exemption to sales in any veterans' organization. In addition, the law authorizes the proceeds and accrued interest to be used as collateral, pledged or hypothecated, for authorized projects, including the issuance of bonds. In addition, the county must appoint an oversight board to prepare and submit to the governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Finally, subsection (7) of s. 212.0306, F.S., which authorized the repeal of the surtax on October 1, 2008, is repealed. These changes shall be effective July 1, 1994.

## **Authorization to Levy Local 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. 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 voter approval in a county-wide referendum. Pursuant to s. 212.055(2)(g), F.S., the 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 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%.

### Small County Surtax

Under the provisions of s. 212.055(3), F.S., counties with a total 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 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 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 total 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 has authority to levy the County Public Hospital Surtax. This surtax can be imposed by either an extraordinary vote of the county's governing body or by voter approval in a county-wide referendum. Any county levying this surtax must continue to expend county funds for the medically poor and related health services in an amount equal to that 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., (referring only to Dade County) is authorized to levy the County Public Hospital Surtax at a rate of 0.5%. The surtax may be enacted either by an extraordinary vote of the county's governing body or by voter approval in a county-wide referendum. 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 FY 1990-91 county budget appropriated for the operation, administration, and maintenance of the county public general hospital. The term "county public general hospital" means a general hospital, as defined in s. 395.002, F.S., which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.

### Small County Indigent Care Surtax

Pursuant to s. 212.055(6), F.S., counties with a total 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 be enacted, the surtax requires 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 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 expires October 1, 1998, pursuant to s. 212.055(6)(g), F.S.

#### Dade County Food and Beverage Surtax

Under the provisions of s. 212.0306, F.S., any county, as defined in s. 125.011(1), F.S., (referring only to Dade County) is authorized to levy a 1% surtax 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 surtax shall not apply to alcoholic beverages sold by package for off-premises consumption. To be enacted, the surtax requires a majority vote of the county's governing body. In addition, the surtax must be locally administered. Sales in municipalities imposing the Municipal Resort Tax are exempt. Also, sales in licensed establishments that had gross annual revenues of \$400,000 or less in the previous calendar year are exempt. Sales in any veterans' organization, having an alcoholic beverage license pursuant to 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.

Prior to enactment of the ordinance levying and imposing the surtax, the county shall appoint a representative task force to prepare and submit a county-wide plan, addressing the needs of homeless persons or those persons about to become homeless, to the county's governing body for its approval. The county must adopt this plan as part of the ordinance levying the surtax. In addition, the county shall appoint an oversight board to prepare and submit to the county's governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers.

#### Eligibility Requirements

##### Charter County Transit System Surtax

Charter counties adopting a charter prior to June 1, 1976 and county governments that have consolidated with one or more municipalities are eligible to levy this surtax. As **Table 8.1** illustrates, the five counties eligible to levy this surtax are: 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 surtax. As noted in **Table 8.1**, 28 counties are currently imposing the surtax, and all of those counties are levying at the maximum rate of 1%.

### Small County Surtax

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. As noted in **Table 8.1**, 14 of 31 small counties currently levy the Local Government Infrastructure Surtax at 1%; therefore, only the 17 remaining small counties are eligible to levy the Small County Surtax. Of the 17 remaining counties eligible to levy the Small County Surtax, 10 counties are levying at the maximum rate of 1%. Nassau County is levying at the 0.5% rate.

### Indigent Care Surtax

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

### County Public Hospital Surtax

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

### Small County Indigent Care Surtax

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy this surtax. As noted in **Table 8.1**, 14 of 31 small counties currently levy the Local Government Infrastructure Surtax at 1% and 11 counties levy the Small County Surtax. As a result, 7 counties remain eligible to levy the Small County Indigent Care Surtax. (Nassau County is included as an eligible county since the county is currently levying only 0.5% of discretionary sales surtax.) The Small County Indigent Care Surtax is currently not being levied by any eligible county.

### Dade County Food and Beverage Surtax

Only a county, as defined in s. 125.011(1), F.S., (referring only to Dade County) may levy this surtax. The county began levying the surtax on October 1, 1993.

## Administrative Procedures

Pursuant to s. 212.054(4), F.S., the Department of Revenue is charged with administering, collecting, and enforcing the Local Discretionary Sales Surtaxes, with the exception of the Dade County Food and Beverage Surtax, in accordance with the same procedures used for the state sales tax. The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Trust Fund. This trust fund is not subject to the 7.3% General Revenue Service Charge. 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 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 annually, no later than March 1st, a 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 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 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 shall equal the product of:

1. The county's latest official population, pursuant to s. 186.901, F.S.;
2. The county's rate of levy; and
3. The number of months the county has levied a surtax during the most recent distribution period;

This product shall be divided by the sum of such products for all 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 Discretionary Sales Surtaxes**

Pursuant to s. 212.054(6), F.S., the governing body of any county, enacting an ordinance providing for the imposition of a surtax, must notify the Department of Revenue within 10 days after 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 surtax. 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 the 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 Local Government Infrastructure Surtax or the Small County Surtax. Any change must take effect on the first day of 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 Discretionary Sales Surtax Proceeds**

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

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

### **Local Government Infrastructure Surtax and Small County Surtax**

Pursuant to s. 212.055(2)(c), and (3)(c), F.S., the proceeds of these surtaxes shall be distributed to the county and the municipalities within the county according to:

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. The Local Government Half-Cent Sales Tax distribution formulas provided in s. 218.62, F.S, if there is no interlocal agreement.

Any change in the distribution formula must take effect on the first day of 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 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 Discretionary Sales Surtax Proceeds

##### Charter County Transit System Surtax

Pursuant to s. 212.055(1), F.S., surtax proceeds may be distributed in one of two ways. The first option calls for the 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 county-wide bus system.

Under the second option, the proceeds are remitted by the county's governing body to an expressway or transportation authority created by law. At the discretion of the authority, the proceeds can be used for:

1. Development, construction, operation, or maintenance of a bus system; or
2. Payment of principal and interest on existing bonds issued for the construction of roads or bridges; or
3. Backing bonds issued to refinance existing bonds or new bonds issued for road and bridge construction, upon approval by the county commission.

For each county, as defined in s. 125.011(1), F.S., (referring only to Dade County) the proceeds may be used for:

1. Development, construction, operation, or maintenance of roads and bridges in the county; or
2. Expansion, operation, and maintenance of an existing bus system; or
3. Payment of principal and interest on existing bonds issued for the construction of fixed guideway rapid transit systems, roads, or bridges; or
4. Backing 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 surtax proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, 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

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<sup>2</sup> Section 212.055(2)(b), Florida Statutes, defines infrastructure as any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy in excess of 5 years. The 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, expanded 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.

Environmental Regulation. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified.

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

Pursuant to s. 212.055(2)(e), F.S., school districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds pursuant to this subsection more frequently than once per year. Counties and municipalities may join together for the issuance of bonds. In addition, Dade County 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 the proceeds to supplant or replace user fees or to reduce ad valorem taxes existing prior to the levy of the surtax.

Two counties have been provided exceptions to general law provisions restricting the use of Local Government Infrastructure Surtax proceeds. The Board of County Commissioners of Clay County is authorized, pursuant to Chapter 94-459, Laws of Florida, to use the surtax proceeds to retire or service bond indebtedness incurred prior to July 1, 1987, and subsequently refunded, for the purpose of financing infrastructure. The Board of County Commissioners of Alachua County and the governing bodies of the municipalities within the county are authorized, pursuant to Chapter 94-487, Laws of Florida, to use the surtax proceeds for the operation and maintenance of parks and recreation programs as well as

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<sup>3</sup> Pursuant to s. 212.055(2)(h), F.S., a county with a total population of 50,000 or less on April 1, 1992, that imposed the surtax before July 1, 1992, may use the proceeds and accrued 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, Florida Statutes; 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 proceeds and accrued 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, Florida Statutes, and the municipality has adopted an amendment to its surtax ordinance or resolution pursuant to the procedure provided in s. 166.041, F.S., authorizing additional uses of the proceeds and accrued interest. Such municipality may expend the proceeds and accrued interest for any public purpose authorized in the amendment.

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 for long-term maintenance costs associated with landfill closures.

facilities originally established with surtax proceeds. In addition, the law allows the use of the proceeds for the establishment of one or more trust funds providing a permanent endowment for the additional uses.

### Small County Surtax

Pursuant to s. 212.055(3)(d), F.S., the surtax proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, for the purpose of servicing bond indebtedness to finance, plan, and construct infrastructure and to acquire land for public recreation, conservation, or protection of natural resources if the surtax is levied as a result of voter approval in a county-wide referendum. In this case, the term "infrastructure" means any fixed capital expenditure or cost associated with the construction, reconstruction, or improvement of public facilities having a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs. If the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the county's governing body, the proceeds and accrued interest may be used for operational expenses of any infrastructure or for any public purpose authorized in the ordinance.

Pursuant to s. 212.055(3)(e), F.S., school districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds pursuant to this subsection more frequently than once per year. Counties and municipalities may join together for the issuance of bonds.

### 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

The proceeds 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 homeless persons or those persons 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 addition, the proceeds and accrued interest may be used as collateral, pledged or hypothecated, for authorized projects, including the issuance of bonds.

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

**Table 8.3** provides an estimate of the revenues that Florida's county and municipal governments may expect to receive under a 0.5% and 1% levy of any Local Discretionary Sales Surtaxes during the 1994-95 local government fiscal year.

Revenue estimates were derived on the basis of actual taxable sales data for counties currently levying the Local Government 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 Discretionary Sales Surtaxes should be addressed to the Office of Tax Research, Department of Revenue at (904) 488-5630 (SUNCOM 278-5630). Other questions, regarding discretionary sales surtaxes, can be addressed to the Florida ACIR at (904) 488-9627 (SUNCOM 278-9627).

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FIGURE 8.1

## Local Discretionary Sales Surtaxes: History of Local Referenda Defeats and Approvals, by Year (Month & Year of Referenda Defeats / Approvals Given in Parentheses)

<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>	<u>Defeated in 1993</u>	<u>Defeated in 1994</u>
Alachua ** (1/1/87) Clay * (10/87) Lee (12/87) Manatee * (1/1/87) Monroe * (10/87) Orange (1/1/87) Seminole *** (1/1/87)	Glades * (3/88) Hamilton * (3/88) Hardee * (3/88) Highlands 3 (3/88) St. Lucie (3/88)	Brevard ** (1/1/89) Hillsborough (1/1/89)	Alachua ** (3/90) Broward (3/90) Charlotte (6/90) Citrus ** (1/1/90) Collier (11/90) Dade 1 (11/90) Escambia * (9/90) Nassau (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)		THE ACIR DID NOT SURVEY COUNTIES TO DETERMINE THOSE HAVING LOCAL REFERENDA DEFEATS IN CALENDAR YEARS 1993 AND 1994.  THE DEPARTMENT OF REVENUE DOES NOT TRACK THIS INFORMATION EITHER.
<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>	<u>Approved in 1993</u>	<u>Approved in 1994</u>
Desoto (1/1/87) Gadsden (11/87) Hendry (11/87) Highlands 3 (10/87) Lake (1/1/87) Suwannee (9/87) Wakulla (1/1/87)	Bay 4 (3/88) Duval 1 (3/88) Jackson 6 (3/88) Jefferson (3/88)	Clay * (1/1/89) Hardee * (10/89) Highland 3 (8/89) Indian River (3/89) Leon (9/89) Madison (5/89) Manatee * (6/89) Montee * (8/89) Okaloosa 7 (8/89) Pinellas (11/89) Sarasota (6/89) Taylor (5/89)	Dixie (1/90) Fiegler (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)	Santa Rosa (6/93) Manatee (2/94)	

\* 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.

FIGURE 8.1 CONTINUED

**Notes:**

- 1 The referendum was for the levy of the Charter County Transit System Surtax at the rate of 0.5%. No time limit for the length of levy was specified.
  - 2 The referendum was for the levy of the County Public Hospital Surtax at the rate of 0.5%. No time limit for the length of levy was specified.
  - 3 Highlands County voters approved a referendum in 1987 for the levy of the Local Government Infrastructure Surtax at the rate of 1%. It was later repealed through a referendum vote in March of 1988. A third referendum, authorizing a 15 year levy of the Local Government Infrastructure Surtax at the rate of 1%, was approved in November of 1989.
  - 4 Bay County voters approved a referendum in 1988 for a 15 year levy of the Local Government Infrastructure Surtax at the rate of 0.5%. Voters also approved a referendum in 1992 for an additional 0.5% of Infrastructure Surtax; however, the interlocal agreements were not immediately in place and the surtax was not being collected. However, the 0.5% increase became effective January 1, 1994.
  - 5 Santa Rosa County voters approved a referendum in 1992 for the levy of the Local Government Infrastructure Surtax at the rate of 1% 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 surtax did not take effect.
  - 6 Although Jackson County voters approved the 10 year levy of the Local Government Infrastructure Surtax at the rate of 1%, the surtax was repealed, effective June 30, 1992.
  - 7 The authority to levy the Local Government Infrastructure Surtax at the rate of 0.5% in Okaloosa County expired, effective September 30, 1991.
- (A) The length of 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 levy was approved for 10 years in the following counties: Pinellas, Sarasota and Seminole.
- (C) The length of levy was approved for 8 years in Gadsden County.
- (D) The length of levy was approved for 7 years in Escambia County.
- (E) The length of levy was approved for 6 years in Santa Rosa County.
- (F) The length of levy was approved initially for 4 years in Manatee County; however, the levy was terminated January 1, 1993. A subsequent levy, approved by referendum in February of 1994, was for 5 years.

Compiled by the Florida ACIR, based initially on results of a FAXNET survey conducted in February of 1993. Information for subsequent years obtained from the Department of Revenue.

Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
<p>1) Bay 1/2% tax  1/2% increase</p>	<p>the initial 1/2% levy June 1, 1988 to May 31, 2003 (15 years)  effective January 1, 1994</p>	<p>Interlocal agreement in which cities representing a majority of the municipal population and the county agree that the county will receive all proceeds  If a sufficient number of cities in the county cease to be parties to the agreement so that a majority of the municipal population is lost, the Board of County Commissioners shall repeal the ordinance</p>	<p>Fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of an incinerator and other components of the county's solid waste disposal system</p>
<p>2) Clay 1% tax</p>	<p>February 1, 1990 to January 31, 2005 (15 years)</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>Surtax proceeds and bond monies pledged with surtax proceeds shall be used to finance capital improvement projects related to roads, bridges, drainages, law enforcement, jails, correctional/court facilities, public safety, fire &amp; rescue facilities, parks &amp; recreation, libraries &amp; public buildings, solid waste mgmt. &amp; disposal, public parking facilities, &amp; other capital improvements</p>
<p>3) Desoto 1% tax</p>	<p>January 1, 1988 to December 31, 2002 (15 years)</p>	<p>Interlocal agreement in which the county and the cities receive the proceeds, in the following proportions:  Desoto County    70% City of Arcadia    30%</p>	<p>To finance the following infrastructure: roads &amp; bridges, local gov't buildings, landfills, jails, fire &amp; EMS, sewer &amp; water, parks &amp; recreation, drainage, and airports</p>



Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
4) <b>Dixie</b> 1% tax	April 1, 1990 to March 31, 2005 (15 years) or until the costs of the project, including all financing costs have been paid in full	Interlocal agreement in which the county receives all proceeds to finance the acquisition and construction costs of the project	To finance the county correctional & law enforcement facility
5) <b>Escambia</b> 1%	June 1, 1992 to May 31, 1999 (7 years)	According to the formula provided in s. 218.62, F.S.	To finance the following infrastructure:  In the county: expansions of jail and court facilities, road & drainage improvements, requirements of the Growth Mgmt. Act, recreation, public safety, and transportation improvements  In the cities: community redevelopment projects
6) <b>Flagler</b> 1% tax	December 1, 1990 to November 31, 2005 (up to 15 years)	Interlocal agreement in which the county receives all proceeds	To finance the closure of the county's existing solid waste facility and the construction of a new solid waste facility

Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
<p><b>7) Gadsden</b> 1% tax</p>	<p>January 1, 1988 to December 31, 1995 (8 years)</p>	<p>Interlocal agreement in which the county and the cities receive the proceeds, in the following proportions:                       Gadsden County 54.87%                      City of Quincy 18.96%                      City of Chattahoochee 10.19%                      City of Havana 6.94%                      City of Greensboro 1.87%                      City of Gretna 3.66%                      City of Midway 3.51%</p>	<p>To finance the following infrastructure:                       Gadsden County: county jail and fire protection                      City of Quincy: water and wastewater systems                      City of Chattahoochee: sewer, streets, sidewalks, and garbage disposal                      City of Havana: sewer, water, streets, and fire protection                      City of Greensboro: water works                      City of Gretna: street improvements and fire protection                      City of Midway: streets, utilities, safety communications, gov't buildings, health facilities, and public works equipment</p>
<p><b>8) Glades</b> 1% tax</p>	<p>February 1, 1992 to January 31, 2007 (15 years)</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>To finance the following infrastructure:                       1) Construction of additional local gov't office space &amp; maintenance facilities                      2) Construction, upgrade, &amp; expansion of road system &amp; drainage                      3) Construction, upgrade, &amp; expansion of county or municipal public works                      4) Improvement of community centers &amp; recreational facilities</p>

Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
9) Hamilton 1% tax	July 1, 1990 to June 30, 2005 (15 years)	According to the formula provided in s. 218.62, F.S.	To finance the following infrastructure: 1) Road & bridge construction 2) Construction & reconstruction at the county landfill; construction of recycling facilities; and acquisition of equipment, with a life expectancy of greater than 5 years, for handling solid waste and recycling materials
10) Hardee 1% tax	January 1, 1990 to December 31, 2005 (15 years) unless terminated earlier by Board	Interlocal agreement in which the county receives all proceeds	To finance the planning, construction, reconstruction, and improvement of county jails
11) Hendry 1% tax	January 1, 1988 to December 31, 2003 (15 years)	According to the formula provided in s. 218.62, F.S.	To finance the construction and maintenance of roads, bridges, jails, govt buildings, and other projects permitted by law

Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
12) Highlands 1% tax	November 1, 1989 to October 31, 2004 (15 years)  A 1% levy was originally approved to be effective January 1, 1988 for 15 years. In addition to authorized uses listed in the appropriate column, this original tax had one additional authorized use, the construction of a health department facility. The voters in Highlands County defeated this levy in a March 8, 1988 referendum and the repeal of the tax was effective on June 30, 1988.	According to the formula provided in s. 218.62, F.S.	To finance the following infrastructure:  1) Agri-civic center expansion 2) Road system upgrade & expansion 3) Landfill design, acquisition, permitting, and construction 4) Parks & recreation 5) Canal & lake improvements 6) Upgrade, expansion, and acquisition of gov'tal facilities 7) Municipal improvement projects 8) Construction or acquisition of satellite offices
13) Indian River 1% tax	June 1, 1989 to May 31, 2004 (15 years)	According to the formula provided in s. 218.62, F.S.	To finance the construction of county facilities such as jails, court facilities, health department bldgs., and other capital projects such as parks, land acquisition, drainage, and roads
14) Jefferson 1% tax	June 1, 1988 to May 31, 2003 (15 years)	According to the formula provided in s. 218.62, F.S.	To finance infrastructure with a life expectancy greater than 5 years, including but not limited to the county courthouse complex, landfill facilities, and jail facilities

Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
15) Lafayette 1% tax	September 1, 1991 to August 31, 2006 (15 years)  or until all costs are paid in full	Interlocal agreement in which the county receives all proceeds	To finance the closure of the county landfill
16) Lake 1% tax	January 1, 1988 to December 31, 2002 (15 years)	According to the formula provided in s. 218.62, F.S.	To finance construction of the county jail and the county landfill in addition to the uses allowed by law
17) Leon 1% tax	December 1, 1989 to November 30, 2004 (15 years)	Interlocal agreement in which the County and the City of Tallahassee agree to fund the following:  <u>County</u> 1) Construction of the jail & sheriff's complex 2) Repayment to the City of its actual costs, excluding overhead costs, of 2010 projects that were advance funded by the city, provided such funding was approved in a joint agreement 3) After repayment in #2, any other 2010 projects 4) After all 2010 projects, any other road & traffic improvements	To finance the following infrastructure:  1) Court-ordered jail 2) Law enforcement capital facilities 3) Road & traffic improvements identified in the Tallahassee/Leon County 2010 Transportation Plan 4) Other road & traffic improvements

Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

COUNTY / TAX RATE	LENGTH OF LEVY	DISTRIBUTION METHOD	AUTHORIZED USES AS SPECIFIED IN ORDINANCE
Leon	<p><u>City of Tallahassee</u>                      1) 2010 projects, as determined                      2) Advance funding of 2010 projects provided a joint agreement exists                      3) Police department bldg. expansion                      4) After all 2010 projects, any other road or traffic improvements</p>	<p>Interlocal agreement in which the county receives all proceeds                       Once projects and bond indebtedness paid in full, the surtax remains in force and proceeds are distributed by agreement between parties, or of no agreement exists, then the proceeds will be distributed according to the formula provided in s. 218.62, F.S.</p>	<p>To finance the following infrastructure:</p> <ol style="list-style-type: none"> <li>1) Remodeling &amp; additions to the present jail facility</li> <li>2) Construction of a new jail facility</li> <li>3) Acquisition and alteration of an existing structure for use as a jail facility</li> <li>4) Fixed capital expenditure or costs for solid waste disposal</li> <li>5) Combination of the above #1-4</li> <li>6) Additional uses as authorized by law</li> </ol>
18) Madison 1% tax	August 1, 1989 to July 31, 2004 (15 years)	<p>According to the formula provided in s. 218.62, F.S., except the revenues statutorily available to Manatee County shall be distributed to the School Board of Manatee County.</p>	<p>To fund: (1) fixed capital expenditures or fixed capital costs of planning, construction, or improvement of new schools and renovation of existing campuses; (2) improvements to municipal water, wastewater, stormwater, and drainage systems, parking facilities, and community and gov't buildings; (3) acquisition of emergency &amp; maintenance vehicles. Funding may also include servicing bond indebtedness issued for such projects.</p>
19) Manatee	July 1, 1994 to June 30, 1999 (5 years)		

Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
20) Monroe	November 1, 1989 to September 30, 2004 (15 years)	According to the formula provided in s. 218.62, F.S.	To finance the following infrastructure projects, having a life expectancy greater than 5 yrs: recreational facilities, courthouses, parking, offices, roads, bridges, airport improvements, libraries, piers, auditoriums, seawalls, stormwater & sewer, solid waste facilities, jails, and police & fire facilities
21) Osceola 1% tax	September 1, 1990 to August 30, 2005 (15 years)  or unless repealed earlier	According to the formula provided in s. 218.62, F.S.	To finance the following infrastructure:  <u>Osceola County</u> 1) Parks & recreation 2) Public land & buildings 3) Transportation 4) Libraries 5) Sheriff facilities 6) Drainage improvements 7) Waste disposal 8) Communications equipment 9) Public safety  <u>City of Kissimmee</u> 1) Public safety 2) Transportation 3) Parks & recreation 4) Utilities 5) Public buildings

Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
Osceola			<p>City of St. Cloud</p> <ol style="list-style-type: none"> <li>1) Sidewalks</li> <li>2) Transportation</li> <li>3) Drainage/utility systems</li> <li>4) Public land &amp; buildings</li> <li>5) Public safety</li> <li>6) Parks &amp; recreation</li> </ol>
<p><b>22) Pinellas</b> 1% tax</p>	<p>February 1, 1990 to January 31, 2000 (10 years)</p>	<p>Interlocal agreement in which county receives all proceeds and distributes them as follows:</p> <ol style="list-style-type: none"> <li>1) Jail &amp; court facilities will be funded on a priority basis, in total amount of \$80,000,000 pro rata over the 10 yr. term of the interlocal agreement</li> <li>2) The remainder will be distributed as follows:</li> </ol>	<p>To finance the planning, acquisition, improvement, and construction of county and municipal infrastructure projects by interlocal agreement, including transportation, parks and open spaces, jails, courts, drainage, and public facilities</p>
		<p>County 51.92012%                  Belleair 0.32086%                  Belleair Beach 0.13669%                  Belleair Bluffs 0.20144%                  Belleair Shores 0.00576%                  Clearwater 8.08478%                  Dunedin 2.81147%                  Gulfport 0.93092%                  Indian Rocks Beach 0.36115%                  Indian Shores 0.11798%                  Kenneth City 0.34244%                  Largo 5.23446%                  Madeira Beach 0.43021%                  North Redington Beach 0.09928%                  Oldsmar 0.54675%                  Pinellas Park 3.37405%</p>	



Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
Pinellas		Redington Beach 0.14101% Redington Shores 0.22014% Safety Harbor 1.10070% St. Petersburg 19.69756% St. Petersburg Beach 0.81869% Seminole 0.63740% South Pasadena 0.45155% Tarpon Springs 1.42300% Treasure Island 0.58560%	To finance the property acquisition and construction of a county jail and sheriff's department facilities
<b>23) Santa Rosa</b> 1% tax	September 1, 1993 to August 31, 1999 (6 years)  or until all costs are paid in full	Interlocal agreement in which the county receives all proceeds	To finance the following infrastructure:  <u>Sarasota County</u> 1) Roads 2) Parks 3) Libraries 4) Local gov't and public safety facilities 5) Telecommunications improvements 6) Historic archives facilities 7) County public health unit clinic  <u>School Board</u> 1) Infrastructure to increase capacity  <u>City of Sarasota</u> 1) Street improvements, beautification 2) Recreational facilities & parks 3) Public safety bldg. improvements 4) General public bldg. projects
<b>24) Sarasota</b> 1% tax	September 1, 1989 to August 31, 2004 (15 years)  May be repealed on October 1, 1999, unless voters in a referendum approve retention and continuation of surtax levy	Interlocal agreement:  75% to local gov'ts in proportion to the population of each municipality to that of the entire county as determined annually using the latest official estimates  25% to the school board	To finance the following infrastructure:  <u>Sarasota County</u> 1) Roads 2) Parks 3) Libraries 4) Local gov't and public safety facilities 5) Telecommunications improvements 6) Historic archives facilities 7) County public health unit clinic  <u>School Board</u> 1) Infrastructure to increase capacity  <u>City of Sarasota</u> 1) Street improvements, beautification 2) Recreational facilities & parks 3) Public safety bldg. improvements 4) General public bldg. projects

Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS  
FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

**COUNTY / TAX RATE**

Sarasota

**LENGTH OF LEVY**

**DISTRIBUTION METHOD**

**City of Venice**

- 1) Recreation
- 2) Transportation & drainage
- 3) Gov't facilities
- 4) Public safety

**City of North Port**

- 1) Streetlighting
- 2) Road, sidewalk, & bike path improvements
- 3) Stormwater mgmt.
- 4) Park improvements & land acquisition

- 5) Civic center
- 6) Fire & EMS
- 7) Parks & recreation
- 8) Solid waste recycling center
- 9) Public buildings
- 10) Central police facilities

**City of Longboat Key**

- 1) Street improvements
- 2) Stormwater retention projects
- 3) Parks/open spaces acquisition & improvement
- 4) Administrative offices
- 5) Sanitation equipment
- 6) Lift station/manhole refurbishment

Local gov'ts may designate additional projects or reallocate between projects.

**AUTHORIZED USES  
AS SPECIFIED IN ORDINANCE**

Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
25) Seminole 1% tax	October 1, 1991 to September 30, 2001 (10 years)	Interlocal agreement in which the county receives all proceeds	To finance the renovation, improvement, reconstruction, and construction of various road projects throughout the county
26) Suwannee 1% tax	January 1, 1988 to December 31, 2002 (15 years)	According to the formula provided in s. 218.62, F.S.	To finance the following infrastructure: <u>Suwannee County</u> 1) Correctional/criminal justice facility 2) Solid waste mgmt. & disposal 3) Roads 4) Other capital projects  <u>Cities within the county</u> 1) Solid waste mgmt. 2) Sewer & stormwater drainage 3) Potable water distribution system 4) Parks & recreation 5) Public safety
27) Taylor 1% tax	August 1, 1989 to July 31, 2004 (up to 15 years)	Interlocal agreement: Taylor County: 66% Perry 34%	To finance the following infrastructure: <u>Taylor County</u> 1) Construction of jail/criminal justice facility  <u>City of Perry</u> 1) Construction and renovation of city sewer system

Figure 8.2

**TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS  
FOR COUNTIES CURRENTLY LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
28) Wakulla	January 1, 1988 to December 31, 2002 (15 years) enacted by emergency ordinance	Interlocal agreement in which the county receives all proceeds	To finance the construction of public facilities, having a life expectancy greater than 5 years, including a county courthouse complex and jail facility

Figure 8.3

**TAX RATE, AUTHORIZATION METHOD, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES  
FOR COUNTIES CURRENTLY LEVYING THE SMALL COUNTY SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>AUTHORIZATION METHOD &amp; LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE (1)</u>
1) Baker 1% tax	Authorized by an extraordinary vote of the BOCC  Effective January 1, 1994, with no termination date listed in the ordinance	According to the formula provided in s. 218.62, F.S.	Operation of county infrastructure and other public purposes, pursuant to s. 212.055(3)(d), F.S.
2) Bradford 1% tax	Authorized by an extraordinary vote of the BOCC  Effective March 1, 1993, with no termination date listed in the ordinance	Interlocal agreement:  Beginning January 1, 1994, one-half of the city proceeds (distributed pursuant to s. 218.62, F.S.) will be paid to the county for the purpose of financing capital costs associated with the construction of a new jail complex. 75% of county proceeds will be used for capital costs associated with the construction of a new jail complex and 25% will be used for operational expenses of infrastructure and other public purposes. The cities' contributions to the county for jail complex costs shall terminate on December 31, 2003, or upon repayment of all capital costs or upon reaching \$5,000,000, whichever occurs first. Upon termination, all proceeds shall be distributed according to the formula provided in s. 218.62, F.S., and used for operational purposes.	To fund the following:  1) Capital costs associated with the construction of a new jail complex 2) Operational expenses of infra- structure and other public purposes

Figure 8.3

**TAX RATE, AUTHORIZATION METHOD, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES  
FOR COUNTIES CURRENTLY LEVYING THE SMALL COUNTY SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>AUTHORIZATION METHOD &amp; LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE (1)</u>
<p><b>3) Calhoun</b> 1% tax</p>	<p>Authorized by an extraordinary vote of the BOCC January 1, 1993 to December 31, 2000 (8 years)</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>To fund the following: 1) Nonpayment of Calhoun General Hospital Employees' Retirement Fund obligations 2) All debts incurred as a result of implementation and operation of the Agricultural / Industrial Park 3) All past and future obligations related to indigent care and past obligations related to the operation of Calhoun General Hospital</p>
<p><b>4) Columbia</b></p>	<p>Authorized by an extraordinary vote of the BOCC Effective August 1, 1994, to remain in effect as long as authorized in statute or until terminated by Board</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>To fund the operational expenses of infrastructure or any public purpose including but not limited to: 1) Administrative and operational costs of county government 2) Partial or full funding of the constitutional offices 3) Partial or full funding of capital improvements and operational expenses of Columbia County.</p>
<p><b>5) Gilchrist</b> 1% tax</p>	<p>Authorized by an extraordinary vote of the BOCC Effective October 1, 1992, to remain in effect as long as authorized in statute or until terminated by Board</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>To fund the operational expenses of infrastructure or any public purpose including but not limited to: 1) Administrative and operational costs of county government</p>

Figure 8.3

**TAX RATE, AUTHORIZATION METHOD, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES  
FOR COUNTIES CURRENTLY LEVYING THE SMALL COUNTY SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>AUTHORIZATION METHOD &amp; LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE (1)</u>
Gilchrist			2) Partial or full funding of the constitutional offices 3) Partial or full funding of capital improvements and operational expenses of the transportation department 4) Partial or full funding of the county correctional department
6) Levy 1% tax	Authorized by an extraordinary vote of the BOCC  Effective October 1, 1992, to remain in effect until terminated by Board	According to the formula provided in s. 218.62, F. S.	To fund the operational expenses of infrastructure as well as the operation of local government, both county and city
7) Liberty 1% tax	Authorized by an extraordinary vote of the BOCC  Effective November 1, 1992, with no termination date listed in the ordinance	According to the formula provided in s. 218.62, F. S.	To fund operating expenses
8) Nassau 1/2% tax	Authorized by an extraordinary vote of the BOCC  December 1, 1993 to November 30, 1994 (1 year) Levy may be extended by extraordinary vote of the Board	Interlocal agreement in which the county receives all proceeds	To fund the operational expenses of the West Nassau solid waste landfill

Figure 8.3

**TAX RATE, AUTHORIZATION METHOD, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES  
FOR COUNTIES CURRENTLY LEVYING THE SMALL COUNTY SURTAX**

[Compiled by the Florida ACIR, using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>AUTHORIZATION METHOD &amp; LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE (1)</u>
<b>9) Sumter</b> 1% tax	Authorized by an extraordinary vote of the BOCC  Effective January 1, 1993, with no termination date listed in the ordinance	According to the formula provided in s. 218.62, F.S.	To fund operating expenses
<b>10) Union</b> 1% tax	Authorized by an extraordinary vote of the BOCC  February 1, 1993 to January 31, 1996 (3 years)	According to the formula provided in s. 218.62, F.S.	To fund the operational expenses of infrastructure and the operation of county government
<b>11) Washington</b> 1% tax	Authorized by an extraordinary vote of the BOCC  Effective November 1, 1993, to remain in effect until terminated by Board	According to the formula provided in s. 218.62, F.S.	To fund operating expenses

Note:

(1) Surtax revenues may be used to service bond indebtedness only if the surtax is approved in a county-wide referendum.



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, 1993 Official Pop. Est.	Charter County Transit System Surtax (up to 1%)	Dade Co. Food and Beverage Surtax (2) (1 %)	Infrastructure Surtax (0.5 or 1%)	Indigent Care Surtax (up to 0.5 %)	County Public Hospital Surtax (0.5 %)	SMALL COUNTY SURTAXES		TOTAL % LEVY AS OF 6/94
							Small County Surtax (0.5 or 1%)	Indigent Care Surtax (0.5 %)	
1 Alachua	190,655								0.0
2 Baker	19,527						[ 1 ]		1.0
3 * Bay	134,059			1					1.0
4 Bradford	23,312						[ 1 ]		1.0
5 * Brevard	427,035								0.0
6 Broward	1,317,512	[ ]			[ ]				0.0
7 Calhoun	11,479						[ 1 ]		1.0
8 * Charlotte	121,695								0.0
9 * Citrus	100,829								0.0
10 * Clay	114,918			1					1.0
11 * Collier	174,664								0.0
12 Columbia	46,430						[ 1 ]	[ ]	1.0
13 * Dade	1,951,116	[ ]	[ 1 ]			[ 0.5 ]			1.5
14 DeSoto	25,461			1					1.0
15 Dixie	11,810			1			[ ]	[ ]	1.0
16 * Duval	701,608	[ 0.5 ]							0.5
17 * Escambia	272,083			1					1.0
18 Flagler	33,544			1					1.0
19 Franklin	9,775						[ ]	[ ]	0.0
20 Gadsden	43,239			1					1.0
21 Gilchrist	10,722						[ 1 ]		1.0
22 Glades	8,269			1					1.0
23 Gulf	12,393						[ ]	[ ]	0.0
24 Hamilton	11,604			1					1.0
25 Hardee	22,035			1					1.0
26 Hendry	28,061			1			[ ]	[ ]	1.0
27 * Hernando	111,695								0.0
28 Highlands	73,203			1					1.0
29 * Hillsborough	866,134				[ 0.5 ]				0.5
30 Holmes	16,331						[ ]	[ ]	0.0
31 Indian River	95,641			1					1.0
32 Jackson	44,386						[ ]	[ ]	0.0
33 Jefferson	12,988			1					1.0
34 Lafayette	5,603			1			[ ]	[ ]	1.0
35 Lake	167,167			1					1.0
36 * Lee	357,550								0.0
37 Leon	206,302			1					1.0
38 Levy	28,236						[ 1 ]	[ ]	1.0
39 Liberty	5,720						[ 1 ]		1.0
40 Madison	17,316			1					1.0
41 * Manatee	223,508			1					1.0
42 Marion	212,025								0.0
43 Martin	106,780								0.0
44 * Monroe	81,766			1					1.0
45 * Nassau	46,450						[ 0.5 ]	[ ]	0.5
46 * Okaloosa	154,512						[ ]	[ ]	0.0
47 Okeechobee	31,758						[ ]	[ ]	0.0
48 * Orange	727,780								0.0
49 * Osceola	125,675			1					1.0
50 * Palm Beach	918,223				[ ]				0.0
51 Pasco	293,966				[ ]				0.0
52 * Pinellas	864,953			1					1.0
53 Polk	429,943								0.0
54 Putnam	67,625								0.0
55 * St. Johns	91,197								0.0
56 * St. Lucie	163,192								0.0
57 Santa Rosa	90,259			1					1.0
58 * Sarasota	290,612	[ ]		1					1.0
59 * Seminole	310,890			1					1.0
60 Sumter	33,814						[ 1 ]	[ ]	1.0
61 Suwannee	28,598			1					1.0
62 Taylor	17,374			1					1.0
63 Union	12,031						[ 1 ]	[ ]	1.0
64 * Volusia	390,066	[ ]							0.0
65 Wakulla	15,401			1					1.0
66 * Walton	30,568						[ 1 ]	[ ]	0.0
67 Washington	17,554						[ 1 ]	[ ]	1.0
TOTAL POP: 13,608,627									
# ELIGIBLE TO LEVY:		5	1	67	4	1	31	31	67
# ACTUALLY LEVYING:		1	1	28	1	1	11	0	42

An asterisk (\*) indicates those counties that self-administer local discretionary sales surtaxes

- (1) The Charter County Transit System Surtax and Local Government Infrastructure Surtax require voter approval by county-wide referendum. The Indigent Care Surtax and County Public Hospital Surtax can be imposed by either extraordinary vote or voter approval in a county-wide referendum. The Small County Surtax may be imposed by extraordinary vote if the proceeds are to be used for operating purposes or by county-wide referendum if used to service bonded indebtedness. The Small County Indigent Care Surtax requires approval by extraordinary vote
- (2) This surtax can be imposed by majority vote of the county's governing body

Compiled by the Florida ACIR, updated June 1994.

TABLE 8.2

Discretionary Sales Surtaxes  
Imposition and Levy

Infrastructure Surtax					
County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)
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
(2) 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 - 7/01/92	4 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
(3) Manatee	6/89, 2/94	1%	1/90, 7/94	4 yrs., 5 yrs.	I, F
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%	9/93	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

TABLE 8.2

Discretionary Sales Surtaxes  
Imposition and Levy

Small County Surtax					
County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)
Baker	n/a	1%	1/94		F
Bradford	n/a	1%	3/93		F
Calhoun	n/a	1%	1/93	8 yrs.	F
Columbia	n/a	1%	8/94	8 yrs.	F
Gilchrist	n/a	1%	10/92	until repeal	F
Levy	n/a	1%	10/92		F
Liberty	n/a	1%	11/92		F
Nassau	n/a	0.5%	12/93		F
Sumter	n/a	1%	1/93		F
Union	n/a	1%	2/93	3 yrs.	F
Washington	n/a	1%	11/93		F

(1 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

n/a - not applicable

(1) Distribution method:

I = interlocal agreement

F = Half-Cent Sales Tax formula

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

(3) Manatee County repealed the first levy effective 1/94; a second referendum passed 2/94 imposing the 1% surtax for a period of 5 years effective 7/94

Table 8.3

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1994-95 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ALACHUA	5,457,312	10,914,625
Alachua	179,361	358,722
Archer	50,116	100,231
Gainesville	3,259,474	6,518,948
Hawthorne	49,438	98,877
High Springs	121,119	242,237
LaCrosse	4,170	8,341
Micanopy	22,598	45,197
Newberry	68,437	136,873
Waldo	36,393	72,785
	-----	-----
	9,248,418	18,496,836
BOCC, BAKER	231,930	463,861
Glen Saint Mary	6,828	13,657
Macclenny	57,736	115,471
	-----	-----
	296,494	592,989
BOCC, BAY	4,261,422	8,522,843
Callaway	536,643	1,073,287
Cedar Grove	59,768	119,537
Lynn Haven	399,860	799,719
Mexico Beach	40,256	80,512
Panama City	1,425,459	2,850,918
Panama City Beach	172,510	345,019
Parker	192,101	384,202
Springfield	359,683	719,366
	-----	-----
	7,447,702	14,895,404
BOCC, BRADFORD	407,477	814,954
Brooker	7,104	14,207
Hampton	6,899	13,798
Lawtey	15,460	30,919
Starke	116,050	232,100
	-----	-----
	552,989	1,105,978

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

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1994-95 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, BREVARD	10,504,891	21,009,781
Cape Canaveral	254,652	509,304
Cocoa	554,180	1,108,360
Cocoa Beach	390,308	780,617
Indialantic	89,161	178,322
Indian Harbour Beach	228,119	456,237
Malabar	68,109	136,217
Melbourne	1,999,065	3,998,131
Melbourne Beach	96,697	193,395
Melbourne Village	18,685	37,371
Palm Bay	2,154,965	4,309,929
Palm Shores	15,696	31,392
Rockledge	535,090	1,070,179
Satellite Beach	309,992	619,984
Titusville	1,265,567	2,531,134
West Melbourne	269,227	538,453
	-----	-----
	18,754,403	37,508,806
BOCC, BROWARD	29,113,183	58,226,367
Coconut Creek	992,206	1,984,412
Cooper City	801,238	1,602,476
Coral Springs	2,790,450	5,580,901
Dania	530,362	1,060,725
Davie	1,640,688	3,281,377
Deerfield Beach	1,494,584	2,989,168
Ft. Lauderdale	4,664,366	9,328,733
Hallandale	979,375	1,958,749
Hillsboro Beach	54,809	109,618
Hollywood	3,888,886	7,777,772
Lauderdale-by-the-Sea	93,586	187,172
Lauderdale Lakes	868,753	1,737,506
Lauderhill	1,550,961	3,101,923
Lazy Lake Village	1,255	2,510
Lighthouse Point	325,841	651,682
Margate	1,420,386	2,840,773
Miramar	1,326,518	2,653,036
North Lauderdale	836,533	1,673,065
Oakland Park	877,475	1,754,949
Parkland	231,628	463,255
Pembroke Park	155,830	311,661
Pembroke Pines	2,337,987	4,675,974
Plantation	2,279,414	4,558,827
Pompano Beach	2,295,477	4,590,953

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

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Sea Ranch Lakes	19,326	38,652
Sunrise	2,244,495	4,488,991
Tamarac	1,465,470	2,930,939
Wilton Manors	368,854	737,707
	-----	-----
	65,649,936	131,299,871
 BOCC, CALHOUN	 112,123	 224,247
Altha	6,127	12,253
Blountstown	27,296	54,591
	-----	-----
	145,546	291,091
 BOCC, CHARLOTTE	 4,766,188	 9,532,375
Punta Gorda	480,773	961,547
	-----	-----
	5,246,961	10,493,922
 BOCC, CITRUS	 3,061,970	 6,123,940
Crystal River	128,407	256,814
Inverness	203,324	406,649
	-----	-----
	3,393,701	6,787,403
 BOCC, CLAY	 3,400,842	 6,801,683
Green Cove Springs	145,538	291,076
Keystone Heights	40,979	81,958
Orange Park	293,559	587,119
Penney Farms	20,210	40,420
	-----	-----
	3,901,128	7,802,256
 BOCC, COLLIER	 12,178,320	 24,356,640
Everglades	24,824	49,649
Naples	1,459,412	2,918,825
	-----	-----
	13,662,557	27,325,113
 BOCC, COLUMBIA	 1,671,505	 3,343,011
Fort White	19,800	39,601
Lake City	367,488	734,976
	-----	-----
	2,058,794	4,117,588

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

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, DADE	58,980,671	117,961,342
Bal Harbour	109,861	219,722
Bay Harbor Islands	170,495	340,990
Biscayne Park	110,185	220,370
Coral Gables	1,477,349	2,954,699
El Portal	88,270	176,541
Florida City	147,141	294,282
Golden Beach	29,004	58,007
Hialeah	7,194,157	14,388,314
Hialeah Gardens	353,657	707,314
Homestead	674,064	1,348,129
Indian Creek Village	1,583	3,167
Key Biscayne	319,580	639,159
Medley	31,019	62,038
Miami	13,013,701	26,027,402
Miami Beach	3,424,298	6,848,597
Miami Shores	364,344	728,689
Miami Springs	478,560	957,119
North Bay	203,313	406,626
North Miami	1,803,010	3,606,021
North Miami Beach	1,284,256	2,568,512
Opa-locka	547,542	1,095,085
South Miami	374,492	748,984
Surfside	153,403	306,805
Sweetwater	506,700	1,013,399
Virginia Gardens	79,382	158,764
West Miami	206,660	413,320
	-----	-----
	92,126,698	184,253,396
 BOCC, DE SOTO	 442,752	 885,505
Arcadia	133,875	267,751
	-----	-----
	576,628	1,153,255
 BOCC, DIXIE	 133,595	 267,190
Cross City	27,316	54,632
Horseshoe Beach	3,285	6,571
	-----	-----
	164,197	328,394

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

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, DUVAL	35,829,433	71,658,867
Atlantic Beach	645,100	1,290,200
Baldwin	78,821	157,641
Jacksonville Beach	1,002,007	2,004,014
Neptune Beach	376,912	753,823
	-----	-----
	37,932,273	75,864,545
 BOCC, ESCAMBIA	 10,320,143	 20,640,286
Century	82,144	164,289
Pensacola	2,463,840	4,927,679
	-----	-----
	12,866,127	25,732,254
 BOCC, FLAGLER	 742,121	 1,484,242
Beverly Beach	7,605	15,210
Bunnell	46,693	93,385
Flagler Beach	95,204	190,407
	-----	-----
	891,622	1,783,244
 BOCC, FRANKLIN	 184,613	 369,226
Apalachicola	60,718	121,437
Carrabelle	28,280	56,560
	-----	-----
	273,611	547,223
 BOCC, GADSDEN	 452,404	 904,809
Chattahoochee	33,233	66,465
Greensboro	7,506	15,012
Gretna	25,864	51,729
Havana	22,356	44,711
Midway	13,935	27,869
Quincy	91,716	183,431
	-----	-----
	647,013	1,294,027
 BOCC, GILCHRIST	 89,517	 179,035
Bell	2,698	5,397
Fanning Springs (part)	2,354	4,708
Trenton	12,535	25,070
	-----	-----
	107,105	214,209

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



Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, GLADES	59,225	118,451
Moore Haven	11,744	23,488
	-----	-----
	70,969	141,938
BOCC, GULF	146,249	292,498
Port St. Joe	60,402	120,803
Wewahitchka	26,796	53,591
	-----	-----
	233,446	466,893
BOCC, HAMILTON	285,120	570,241
Jasper	62,672	125,344
Jennings	21,683	43,365
White Springs	21,833	43,666
	-----	-----
	391,308	782,615
BOCC, HARDEE	300,091	600,182
Bowling Green	29,790	59,580
Wauchula	55,962	111,924
Zolfo Springs	19,993	39,987
	-----	-----
	405,836	811,672
BOCC, HENDRY	481,859	963,718
Clewiston	123,933	247,865
La Belle	58,436	116,873
	-----	-----
	664,228	1,328,456
BOCC, HERNANDO	2,806,402	5,612,803
Brooksville	197,586	395,172
Weeki Wachee	284	567
	-----	-----
	3,004,271	6,008,542
BOCC, HIGHLANDS	1,929,936	3,859,871
Avon Park	235,335	470,670
Lake Placid	36,932	73,864
Sebring	258,094	516,187
	-----	-----
	2,460,297	4,920,593

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

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, HILLSBOROUGH	37,056,932	74,113,865
Plant City	1,189,589	2,379,177
Tampa	13,799,670	27,599,339
Temple Terrace	852,469	1,704,938
	-----	-----
	52,898,660	105,797,320
BOCC, HOLMES	181,384	362,767
Bonifay	33,834	67,668
Esto	3,716	7,432
Noma	2,667	5,334
Ponce de Leon	5,473	10,945
Westville	3,324	6,648
	-----	-----
	230,397	460,794
BOCC, INDIAN RIVER	2,539,923	5,079,846
Fellsmere	68,366	136,732
Indian River Shores	74,658	149,316
Orchid	635	1,271
Sebastian	367,663	735,326
Vero Beach	526,478	1,052,955
	-----	-----
	3,577,723	7,155,446
BOCC, JACKSON	950,904	1,901,808
Alford	12,744	25,488
Bascom	2,345	4,691
Campbellton	6,046	12,092
Cottondale	24,159	48,317
Graceville	69,713	139,426
Grand Ridge	15,402	30,804
Greenwood	13,213	26,426
Jacob City	7,636	15,272
Malone	18,399	36,798
Marianna	157,721	315,442
Sneads	48,317	96,634
	-----	-----
	1,326,599	2,653,198

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

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, JEFFERSON	128,804	257,609
Monticello	30,510	61,020
	-----	-----
	159,314	318,628
BOCC, LAFAYETTE	42,728	85,456
Mayo	8,339	16,678
	-----	-----
	51,067	102,134
BOCC, LAKE	3,951,299	7,902,597
Astatula	29,555	59,111
Clermont	196,280	392,561
Eustis	384,108	768,216
Fruitland Park	78,646	157,293
Groveland	66,416	132,831
Howey-in-the-Hills	20,571	41,142
Lady Lake	311,143	622,287
Leesburg	418,813	837,627
Mascotte	55,892	111,784
Minneola	49,903	99,805
Montverde	29,415	58,831
Mount Dora	212,877	425,754
Tavares	217,355	434,711
Umatilla	66,500	132,999
	-----	-----
	6,088,775	12,177,550
BOCC, LEE	15,663,997	31,327,995
Cape Coral	4,069,074	8,138,149
Fort Myers	2,248,237	4,496,474
Sanibel	281,030	562,059
	-----	-----
	22,262,338	44,524,676
BOCC, LEON	5,788,868	11,577,736
Tallahassee	4,690,274	9,380,548
	-----	-----
	10,479,142	20,958,284

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

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, LEVY	431,606	863,211
Bronson	14,517	29,033
Cedar Key	11,825	23,649
Chiefland	33,736	67,472
Fanning Springs (part)	4,958	9,916
Inglis	21,980	43,959
Otter Creek	2,028	4,055
Williston	37,945	75,889
Yankeetown	10,751	21,502
	-----	-----
	569,344	1,138,688
BOCC, LIBERTY	54,270	108,539
Bristol	11,370	22,740
	-----	-----
	65,640	131,279
BOCC, MADISON	179,042	358,084
Greenville	11,517	23,035
Lee	3,827	7,654
Madison	41,514	83,027
	-----	-----
	235,900	471,800
BOCC, MANATEE	7,021,683	14,043,366
Anna Maria	63,129	126,258
Bradenton	1,624,318	3,248,636
Bradenton Beach	57,612	115,225
Holmes Beach	171,964	343,928
Longboat Key (part)	91,516	183,033
Palmetto	327,692	655,384
	-----	-----
	9,357,915	18,715,829
BOCC, MARION	7,303,454	14,606,909
Belleview	121,570	243,141
Dunnellon	64,332	128,664
McIntosh	15,470	30,940
Ocala	1,598,111	3,196,222
Reddick	21,507	43,014
	-----	-----
	9,124,444	18,248,889

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

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, MARTIN	5,723,381	11,446,761
Jupiter Island	32,087	64,174
Ocean Breeze Park	29,632	59,263
Sewalls Point	94,262	188,524
Stuart	731,259	1,462,518
	-----	-----
	6,610,620	13,221,241
BOCC, MONROE	4,890,645	9,781,289
Key Colony Beach	68,510	137,020
Key West	1,759,697	3,519,394
Layton	12,732	25,464
	-----	-----
	6,731,583	13,463,167
BOCC, NASSAU	1,380,664	2,761,328
Callahan	31,051	62,101
Fernandina Beach	298,936	597,872
Hilliard	79,620	159,241
	-----	-----
	1,790,271	3,580,542
BOCC, OKALOOSA	5,059,792	10,119,584
Cinco Bayou	14,955	29,910
Crestview	410,757	821,513
Destin	333,169	666,338
Ft. Walton Beach	844,909	1,689,818
Laurel Hill	22,625	45,250
Mary Esther	161,651	323,302
Niceville	429,758	859,517
Shalimar	13,490	26,980
Valparaiso	247,179	494,357
	-----	-----
	7,538,284	15,076,568
BOCC, OKEECHOBEE	945,419	1,890,839
Okeechobee	157,053	314,106
	-----	-----
	1,102,472	2,204,944

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

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ORANGE	50,963,311	101,926,622
Apopka	1,305,373	2,610,745
Belle Isle	445,268	890,535
Eatonville	192,164	384,328
Edgewood	88,734	177,468
Maitland	726,725	1,453,449
Oakland	59,582	119,164
Ocoee	1,311,283	2,622,566
Orlando	13,738,919	27,477,838
Windermere	136,176	272,352
Winter Garden	933,265	1,866,530
Winter Park	1,936,175	3,872,350
	-----	-----
	71,836,973	143,673,946
BOCC, OSCEOLA	4,866,626	9,733,252
Kissimmee	1,453,077	2,906,154
St. Cloud	655,546	1,311,092
	-----	-----
	6,975,249	13,950,497
BOCC, PALM BEACH	35,053,921	70,107,842
Atlantis	77,618	155,235
Belle Glade	799,776	1,599,552
Boca Raton	3,005,246	6,010,492
Boynton Beach	2,245,762	4,491,524
Briny Breeze	18,268	36,537
Cloud Lake	5,610	11,221
Delray Beach	2,262,361	4,524,723
Glen Ridge	9,969	19,938
Golf Village	8,902	17,805
Golfview	6,955	13,910
Greenacres City	1,042,180	2,084,360
Gulf Stream	32,688	65,377
Haverhill	54,249	108,498
Highland Beach	150,459	300,919
Hypoluxo	51,281	102,563
Juno Beach	115,406	230,813
Jupiter	1,280,411	2,560,823
Jupiter Inlet Colony	18,732	37,464
Lake Clarke Shores	167,244	334,488
Lake Park	310,424	620,848
Lake Worth	1,313,424	2,626,849
Lantana	380,113	760,225

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

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Manalapan	14,745	29,489
Mangonia Park	65,238	130,475
North Palm Beach	546,290	1,092,581
Ocean Ridge	74,186	148,373
Pahokee	317,889	635,778
Palm Beach	455,041	910,082
Palm Beach Gardens	1,327,705	2,655,410
Palm Beach Shores	47,943	95,886
Palm Springs	451,100	902,200
Riviera Beach	1,266,780	2,533,559
Royal Palm Beach	767,180	1,534,361
South Bay	188,434	376,867
South Palm Beach	68,715	137,430
Tequesta Village	210,643	421,286
West Palm Beach	3,145,922	6,291,844
	-----	-----
	57,358,812	114,717,624
BOCC, PASCO	8,643,110	17,286,220
Dade City	174,055	348,110
New Port Richey	439,177	878,355
Port Richey	79,592	159,183
Saint Leo	27,908	55,815
San Antonio	24,052	48,104
Zephyrhills	259,094	518,188
	-----	-----
	9,646,988	19,293,975
BOCC, PINELLAS	21,561,927	43,123,853
Belleair	129,188	258,376
Belleair Beach	67,908	135,816
Belleair Bluffs	71,905	143,809
Belleair Shore	1,950	3,899
Clearwater	3,271,192	6,542,383
Dunedin	1,129,875	2,259,750
Gulfport	383,795	767,590
Indian Rocks Beach	130,585	261,170
Indian Shores	47,081	94,162
Kenneth City	141,665	283,330
Largo	2,170,430	4,340,859
Madeira Beach	137,181	274,362
North Redington Beach	37,073	74,147
Oldsmar	276,117	552,233
Pinellas Park	1,422,920	2,845,840

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

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Redington Beach	52,962	105,924
Redington Shores	78,111	156,221
Safety Harbor	511,163	1,022,327
St. Petersburg	7,781,691	15,563,383
St. Petersburg Beach	308,251	616,502
Seminole	306,399	612,798
South Pasadena	189,655	379,311
Tarpon Springs	600,711	1,201,422
Treasure Island	238,068	476,137
	41,047,802	82,095,604
BOCC, POLK	12,746,385	25,492,769
Auburndale	310,943	621,885
Bartow	505,157	1,010,315
Davenport	57,901	115,802
Dundee	83,936	167,871
Eagle Lake	66,339	132,678
Fort Meade	179,980	359,959
Frostproof	99,714	199,429
Haines City	415,150	830,301
Highland Park	5,248	10,496
Hillcrest Heights	7,546	15,093
Lake Alfred	124,240	248,480
Lake Hamilton	38,178	76,355
Lake Wales	334,748	669,496
Lakeland	2,509,597	5,019,194
Mulberry	106,163	212,326
Polk City	55,328	110,656
Winter Haven	857,742	1,715,484
	18,504,295	37,008,589
BOCC, PUTNAM	1,439,347	2,878,695
Crescent City	42,651	85,303
Interlachen	28,973	57,947
Palatka	241,375	482,750
Pomona Park	17,305	34,611
Welaka	12,823	25,646
	1,782,476	3,564,951

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



Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ST. JOHNS	3,610,044	7,220,087
Hastings	26,592	53,183
St. Augustine	494,260	988,520
St. Augustine Beach	160,476	320,951
	-----	-----
	4,291,371	8,582,742
BOCC, ST. LUCIE	3,353,859	6,707,717
Fort Pierce	967,113	1,934,225
Port St. Lucie	1,713,824	3,427,648
St. Lucie Village	16,350	32,700
	-----	-----
	6,051,145	12,102,291
BOCC, SANTA ROSA	1,786,326	3,572,652
Gulf Breeze	121,497	242,994
Jay	14,009	28,018
Milton	154,688	309,376
	-----	-----
	2,076,520	4,153,040
BOCC, SARASOTA	12,065,089	24,130,178
Longboat Key (part)	171,146	342,292
North Port	625,954	1,251,908
Sarasota	2,340,592	4,681,185
Venice	818,839	1,637,678
	-----	-----
	16,021,620	32,043,240
BOCC, SEMINOLE	6,768,142	13,536,284
Altamonte Springs	959,114	1,918,227
Casselberry	600,773	1,201,546
Lake Mary	174,045	348,090
Longwood	349,968	699,937
Oviedo	410,061	820,123
Sanford	889,057	1,778,115
Winter Springs	626,177	1,252,354
	-----	-----
	10,777,338	21,554,675

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

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, SUMTER	564,748	1,129,496
Bushnell	41,802	83,604
Center Hill	14,400	28,800
Coleman	16,139	32,277
Webster	15,251	30,501
Wildwood	71,188	142,376
	-----	-----
	723,527	1,447,054
BOCC, SUWANNEE	489,418	978,837
Branford	12,734	25,469
Live Oak	120,978	241,955
	-----	-----
	623,130	1,246,261
BOCC, TAYLOR	400,706	801,412
Perry	192,611	385,222
	-----	-----
	593,317	1,186,634
BOCC, UNION	106,974	213,947
Lake Butler	30,055	60,110
Raiford	3,280	6,560
Worthington Springs	3,223	6,446
	-----	-----
	143,532	287,063
BOCC, VOLUSIA	9,513,895	19,027,789
Daytona Beach	1,906,475	3,812,951
Daytona Beach Shores	77,349	154,698
DeLand	531,515	1,063,029
Debary	276,678	553,357
Edgewater	511,536	1,023,072
Holly Hill	344,496	688,993
Lake Helen	72,736	145,472
New Smyrna Beach	534,753	1,069,506
Oak Hill	31,007	62,014
Orange City	177,579	355,158
Ormond Beach	945,875	1,891,751
Pierson	37,330	74,661
Ponce Inlet	60,914	121,828
Port Orange	1,165,336	2,330,673
South Daytona	387,631	775,262
	-----	-----
	16,575,106	33,150,211

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

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1994-95 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1994-95 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, WAKULLA	179,933	359,866
St. Marks	3,595	7,189
Sopchoppy	4,722	9,443
	-----	-----
	188,249	376,498
BOCC, WALTON	1,251,071	2,502,142
DeFuniak Springs	238,929	477,858
Freeport	39,390	78,780
Paxton	26,442	52,883
	-----	-----
	1,555,831	3,111,662
BOCC, WASHINGTON	181,897	363,794
Caryville	7,236	14,472
Chipley	46,311	92,621
Ebro	3,106	6,212
Vernon	9,777	19,555
Wausau	3,647	7,295
	-----	-----
	251,975	503,949
Grand Totals *	=====	=====
	690,400,000	1,380,800,000

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

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## CHAPTER 9: OPTIONAL TOURIST TAXES <sup>1</sup>

Sections 125.0104, 125.0108, 212.0305, and 212.0306, Florida Statutes  
Uniform Accounting System Code: 312.100

### Brief Overview

Florida's four tourism-related taxes: the **Municipal Resort Tax** (Chapter 67-930, Laws of Florida, 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, at a rate of 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.

The category of **Tourist Development Tax** includes six separate levies. Transient rental transactions and the sale of food and beverages in certain facilities located in specified charter counties are subject to the tax. 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.

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<sup>1</sup> This chapter was substantially rewritten in May of 1993 to provide a more complete review of optional tourist taxes. Some of the information contained in this chapter was obtained from the Final Report of the Joint Study Committee on Tourist-Related Taxes (February 1993). Persons interested in obtaining a copy of that report should contact the House Committee on Tourism and Economic Development at (904) 488-9406 (SUNCOM 278-9406) or the Senate Committee on International Trade, Economic Development, and Tourism at (904) 487-5757 (SUNCOM 277-5757).

The category of **Convention Development Tax** includes five separate levies, although three of them are only applicable to Volusia County. Transient rental transactions are subject to the tax. Depending on the particular tax, the revenues may be used to construct and maintain convention centers, fund convention and tourist bureaus, and promote tourism.

## **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 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 permitted by the municipality's charter. The levy of this tax could have been adopted by a referendum 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 by referendum 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.

Chapter 93-286, Laws of Florida, amended Sections 1, 2, and 3 of Chapter 67-930, Laws of Florida, to remove the exemption which prevented the three cities in Dade County 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.

### **Tourist Development Taxes**

Chapter 77-209, Laws of Florida, authorized any county, subject to voter approval, to levy a Tourist Development Tax at the rate of 1 or 2%. The 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% tax for the previous three years. Also, the law prohibited the proceeds from the additional tax from being used for the refinancing or debt service on existing facilities unless approved by an extraordinary majority of the county's governing body. Finally, the law prohibited counties that levy a Convention Development Tax, pursuant to s. 212.0305, F.S., from levying more than 2% of Tourist Development Tax.

Chapter 87-175, Laws of Florida, gave counties levying the tax the option of collecting and administering the tax at the local level and restricted those counties from retaining more than 3% of total collections for administrative costs. In addition, the law amended s. 213.053, F.S., to allow the Department of Revenue to share certain

confidential information with a county choosing to locally collect and administer the tax. The department was given the authority to disclose names and addresses of those businesses who, according to its records, were subject to the tax under s. 125.0104, F.S.

Chapter 87-280, Laws of Florida,

authorized counties with a total population of less than 500,000 to use the 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,

authorized counties to impose an additional 1% 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)(l), F.S., to allow a county to impose a tax of up to 1% to pay for bond payments. Also, the law clarified that a majority vote of the county's governing body 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,

authorized Dade County to impose an additional 2% 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," allowing Osceola County to be eligible 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, 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 those counties with a total 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 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. Consequences were specified for any county levying 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, 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 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 tax proceeds. In addition, the law required counties that 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 amount of tax proceeds withheld, deducted, or redirected from the principle recipient of the tax and the purpose(s) for that withholding, deduction, or redirection.

Chapter 93-233, Laws of Florida, amended and renumbered s. 125.0104(3)(n), F.S., as s. 212.0306, F.S. The law authorized the levy of two separate taxes in any county, as defined in s. 125.011(1), F.S., (referring only to Dade County). (A discussion of the authorized 1% tax can be found in Chapter 8: Local Discretionary Sales Surtaxes.) The law authorized 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 were limited to those tourist promotion purposes outlined in s. 125.0104(5)(a)2. or 3., F.S. The tax did not apply in Bal Harbour, Miami Beach, and Surfside, which were imposing the Municipal Resort Tax. Self-administration of the tax by the county was required, and the tax was set for repeal 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.

## Tourist Impact Tax

Chapter 86-170, Laws of Florida, authorized counties, containing an area of critical state concern, to levy a 1% tax on the leasing of transient rentals, the sale of food and beverages at public food service establishments, or the purchase of admissions, provided the county had created a Land Development Authority. The levy of the tax must have been approved by voters in a referendum. 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 a county's governing body for the purpose of offsetting the loss of property taxes resulting from the county's or state's acquisition of land within the designated area 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 only to transient rentals.

## Convention Development Taxes

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.



- Chapter 83-356, 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, only the City of Jacksonville - Duval County met the criteria to levy.
- 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). In addition, those counties were prohibited from levying the ad valorem tax previously authorized.
- Chapter 87-99, Laws of Florida, allowed counties levying Convention Development Tax the option of collecting and administering the tax locally.
- 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 county-wide 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. Previously, the tax proceeds were restricted to funding convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums. In addition, the law 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 tax proceeds 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, pursuant to s. 212.0305(4)(c),(d), and (e), F.S., from 1 to 2%. At the time, Volusia County was the only county authorized to levy these taxes.
- Chapter 93-286, Laws of Florida, amended s. 212.0305(2), F.S., to authorize any county or municipality wherein the tax was levied to adopt and implement a convention center booking policy applying to convention centers owned or operated by the local government. The policy should give 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 tax generated.

## 1994 General Law Amendments

### Municipal Resort Tax

Chapter 94-344, Laws of Florida, (CS/HB 2079)

amends Sections 1, 2, and 3 of Chapter 67-930, Laws of Florida, as amended by Chapters 93-286 and 93-363, Laws of Florida, to expand the levy of the Municipal Resort Tax to the sale of food or beverages sold at retail and to alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. This tax does not apply to a sales amount of less than fifty-cents nor to sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than ten dollars. The law also gives municipalities the necessary enforcement powers to collect the tax. These changes shall take effect upon becoming law.

### Tourist Development Taxes

Chapters 94-275 and 94-338, Laws of Florida, (SB 1502 & CS/CS/HB 1875)

amends s. 125.0104(3), F.S., authorizing any county, that has imposed the tax of up to 1% on transient rentals for financing the construction, reconstruction, or renovation of a professional sports franchise facility pursuant to s. 125.0104(3)(I), F.S., to impose, by a majority plus one vote, an additional levy of no greater than 1% on transient rentals to pay the debt service on bonds issued for the purpose of financing the construction, reconstruction, or renovation of a facility for a new professional sports franchise as defined in s. 288.1162, F.S. A county that imposes this additional tax may not expend any ad valorem tax revenues for the construction, reconstruction, or renovation of that facility. In addition, the procedure for adoption of the ordinance specified in s. 125.0104(4), F.S., does not apply to the adoption of this additional tax. These changes shall take effect upon becoming law.

Chapter 94-353, Laws of Florida, (HB 2557)

amends s. 212.03, F.S., to clarify legislative intent that persons who rent or grant a license to use accommodations in apartment houses, roominghouses, and tourist and trailer camps and enter into written agreements for continuous residence for periods longer than 6 months are not exercising a taxable privilege. This change shall be effective July 1, 1995.

### Tourist Impact Tax

Chapters 94-314 and 94-353, Laws of Florida, (SB 3174 & HB 2557)

amends s. 125.0104(10), F.S., to authorize a county levying the Tourist Impact Tax in areas of critical state concern, pursuant to s. 125.0108, F.S., to adopt an ordinance providing for local collection and administration. This change shall be effective July 1, 1994.

### Convention Development Taxes

Chapter 94-351, Laws of Florida, (HB 2509)

amends s. 212.0305(4)(b), F.S., to give a county the option of using the proceeds and accrued interest of the Charter County Convention Development Tax to operate an authority created pursuant to subparagraph 4 after completion of any project under sub-subparagraph b. The authorized uses in sub-subparagraph d are expanded to include golf courses or related buildings and parking facilities. In addition, the governing bodies of those municipalities, in which projects are to be developed, shall designate or appoint an authority as a condition precedent to receiving funding. In addition to the powers and duties specified in current law, the authority shall have the power to appoint and dismiss

an executive director, general counsel, and any other consultants retained by the authority with the county governing body having the right to approve or disapprove the initial appointment of the executive director and general counsel. The authority's members shall be appointed by the municipality's governing body and serve a term of not less than 1 year. Members do not have to be selected from the tourism and hospitality industry that does business within the municipality. These changes shall be effective July 1, 1994.

### **Authorization to Levy Optional Tourist Taxes (Refer to Tables 9.1 - 9.4)**

#### **Municipal Resort Tax**

Pursuant to Section 2 of Chapter 67-930, Laws of Florida, (as amended) municipalities having a population between 330,000 and 340,000 or 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 must be adopted by a referendum in which a majority of the municipality's eligible voters 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 on 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 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 Section 8 of Chapter 84-324, Laws of Florida, shall be allowed to levy more than 2% of Tourist Development Tax. However, this restriction does not apply to the tax authorized in s. 125.0104(3)(1), F.S., for the purpose of paying the debt service on bonds issued to finance professional sports franchise facilities. A county may elect to 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 shall assist the Department of Revenue in identifying the rental units, within the district, subject to the tax.

The effective date of the levy and the imposition of all Tourist Development Taxes, except the 2% tax authorized in s. 212.0306, F.S., 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.

The category of Tourist Development Tax now consists of six separate taxes. The authority to levy each of these taxes is discussed separately below.

### *Original 1 or 2% Tax and Additional 1% Tax*

Pursuant to s. 125.0104(3)(c), F.S., a Tourist Development Tax shall be levied, imposed, and set by the county's governing body 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 tax, the county's governing body may levy, impose, and set an additional 1% tax (hereafter referred to as the "Additional 1% Tax") by extraordinary vote of the county's governing body or referendum approval, pursuant to s. 125.0104(3)(d), F.S. However, in order to levy this additional tax, the county must have imposed the original tax for a minimum of 3 years prior to the effective date and imposition of the additional tax. If the original tax is levied within a subcounty special taxing district, the additional tax shall only be levied within that special taxing district as well.

To impose the "Original 1 or 2% Tax," the county's governing body 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 a plan for tourist development and submit the plan to the county's governing body for its approval. 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 county's governing body 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 a majority plus one vote 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 subcounty special district, if applicable. The provisions of s. 125.0104(4), F.S., outlining the procedure for levying a Tourist Development Tax, shall not apply to the adoption of the "Additional 1% Tax" authorized in s. 125.0104(3)(d), F.S.

### *Professional Sports Franchise Facility Tax*

Section 125.0104(3)(l), Florida Statutes, authorizes any county, in addition to other authorized Tourist Development Taxes, to impose an additional tax of up to 1% (hereafter referred to as the "Professional Sports Franchise Facility Tax") on the taxable privilege described in s. 125.0104(3)(b), F.S., by a majority vote of the county's governing body.

The provision contained in s. 125.0104(3)(b), F.S., prohibiting any county authorized to levy a Convention Development Tax pursuant to s. 212.0305, F.S., from levying more than 2% of Tourist Development Tax, and the provisions contained in s. 125.0104(4), F.S., outlining the procedure for levying a Tourist Development Tax, shall not apply to this tax.

#### *Additional Professional Sports Franchise Facility Tax*

Pursuant to s. 125.0104(3)(o), F.S., (Chapters 94-275 and 94-338, Laws of Florida) a county that has imposed the "Professional Sports Franchise Facility Tax," pursuant to s. 125.0104(3)(l), F.S., may impose an additional tax that is no greater than 1% on the taxable privilege described in s. 125.0104(3)(a), F.S. The tax (hereafter referred to as the "Additional Professional Sports Franchise Facility Tax) may be imposed by a majority plus one vote of the county's governing body. The provisions contained in s. 125.0104(4), F.S., outlining the procedure for levying a Tourist Development Tax, shall not apply to this tax.

#### *Dade County Tourist Development Tax*

Section 212.0306, Florida Statutes, (formerly s. 125.0104(3)(n), F.S.) authorizes the levy of two separate taxes in any county, as defined in s. 125.011(1), F.S., (referring only to Dade County). The 2% tax (hereafter referred to as the "Dade County 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, this additional 1% tax qualifies as a discretionary sales surtax; therefore, a complete description can be found in Chapter 8 of this publication. Both taxes may be imposed by ordinance adopted by a majority vote of the county's governing body. Sales, in municipalities imposing the Municipal Resort Tax (Bal Harbour, Miami Beach, and Surfside), are exempt from both taxes. This 2% 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.

#### *High Tourism Impact Tax*

Section 125.0104(3)(n), Florida Statutes, authorizes a high tourism impact county, in addition to any other authorized Tourist Development Taxes, to impose an additional 1% tax (hereafter referred to as the "High Tourism Impact Tax") on the taxable privilege described in s. 125.0104(3)(a), F.S., by extraordinary vote of the county's governing body. A county is considered eligible to levy if 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, Florida Statutes, 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. The provisions contained in s. 125.0104(4), F.S., outlining the procedure for levying a Tourist Development Tax shall not apply to this tax.

### Tourist Impact Tax

Section 125.0108(1)(a), Florida Statutes, states that any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance a 1% tax on transient rentals, in the area or areas within the county designated as being of critical state concern. 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, Florida Statutes, 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.

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 county's governing body 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

The category of Convention Development Tax consists of five separate taxes, although three of them are only applicable to Volusia County. The authority to levy each of these taxes is discussed separately below.

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.

#### *Consolidated County Convention Development Tax*

Section 212.0305(4)(a)1., Florida Statutes, states that each county operating under a government consolidated with one or more municipalities in the county may impose, pursuant to an ordinance enacted by the county's governing body, a 2% tax (hereafter referred to as the "Consolidated County Convention Development Tax") upon the exercise of taxable privilege within the county boundaries.

#### *Charter County Convention Development Tax*

According to s. 212.0305(4)(b)1., F.S., each county, as defined in s. 125.011(1), F.S., (referring only to Dade County) may impose, pursuant to an ordinance enacted by the county's governing body, a 3% tax (hereafter referred to as the "Charter County Convention Development Tax") upon the exercise of taxable privilege within the county boundaries. 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 the resolution is 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 adopting such a resolution.

#### *Special District Convention Development Tax*

Section 212.0305(4)(c)1., Florida Statutes, states that each county, chartered under Article VIII, Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, may impose, pursuant to an ordinance enacted by the county's governing body, a 2% tax (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 a special taxing district within Volusia County meets this criteria.

#### *Special Convention Development Tax*

According to s. 212.0305(4)(d)1., F.S., each county, chartered under Article VIII, Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, may impose, pursuant to an ordinance enacted by the county's governing body, a 2% tax (hereafter referred to as the "Special Convention Development Tax") upon the exercise of taxable privilege outside the boundaries of the Volusia County special taxing district and to the southeast of State Road 415.

#### *Subcounty Convention Development Tax*

Section 212.0305(4)(e)1., Florida Statutes, states that each county, chartered under Article VIII, Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, may impose, pursuant to an ordinance enacted by the county's governing body, a 2% tax (hereafter referred to as the "Subcounty Convention Development Tax") upon the exercise of taxable privilege outside the boundaries of the Volusia County special taxing district and to the northwest of State Road 415.

The combined effect of the Special District Convention Development, Special Convention Development, and Subcounty Convention Development Taxes is to authorize a 2% tax county-wide in three separate taxing districts.

### **Administrative Procedures (State and Local Administration)**

#### **Municipal Resort Tax**

Section 1 of Chapter 67-930, Laws of Florida, (as amended) 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

sales price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax shall not apply to those sales in the amount of less than fifty cents nor to sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than ten dollars.

It is the duty of every person renting a room or rooms and every person selling food, beverages, or alcoholic beverages at retail to act as the collection agent. Every such person must collect, report, and pay over to the municipality all such necessary taxes. The governing body may adopt by ordinance such penalties for non-compliance as deemed appropriate. The governing body may also authorize by ordinance the creation of an authority or commission empowered to contract and be contracted within its own name as an agency of the municipality to administer this tax.

### Tourist Development Taxes

Section 125.0104(3)(a), Florida Statutes, 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 taxable privilege. Pursuant to s. 125.0104(3)(f), F.S., these 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 any 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 from each county in which a tax is levied. Collections received by the Department, less the costs of administration, shall be paid and returned monthly to the county imposing 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 publish such forms as necessary to enforce these taxes.

A county may be exempt from the provisions described above if the county adopts an ordinance providing for local collection and administration of the tax. 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, Florida Statutes.



2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to 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, Florida Statutes.
5. A portion of the tax collected may be retained by the county for administrative costs; however, 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 to the Department 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, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Part I of Chapter 212, Florida Statutes. Dade County must locally administer the tax, authorized in s. 212.0306(1)(a), F.S., using the powers and duties described above.

As of June 1, 1994, 29 counties locally collect and administer their Tourist Development Taxes, as indicated in **Table 9.1**.

### Tourist Impact Tax

Section 125.0108(1)(b), Florida Statutes, 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 taxable privilege. Pursuant to s. 125.0108(1)(f), F.S., the 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, Florida Statutes.

The Department 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, less administrative costs, shall be paid and returned monthly to the county and the land authority imposing the tax. The

Department shall promulgate such rules and shall publish such forms as necessary to enforce the tax and is authorized to establish audit procedures and to assess for delinquent taxes.

As a result of Chapters 94-314 and 94-353, Laws of Florida, (SB 3174 & HB 2557) any county levying the tax may adopt an ordinance providing for local collection and administration.

### Convention Development Taxes

Section 212.0305(3)(a), Florida Statutes, 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 taxable privilege. Pursuant to s. 212.0305(3)(b), F.S., these 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, any 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 the tax; the rate(s) 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 tax is levied. Collections received by the Department, less the costs of administration, shall be paid and returned monthly to the county imposing 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 publish such forms as necessary to enforce these taxes. 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 local collection and administration of the tax. 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, Florida Statutes.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
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, Florida Statutes.
5. A portion of the tax collected may be retained by the county for administrative costs; however, 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 to the Department 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, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Part I of Chapter 212, Florida Statutes.

### **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 "Additional Professional Sports Franchise Facilities Tax" (pursuant to s. 125.0104(3)(o), F.S.)
5. the "Dade County Tourist Development Tax" (pursuant to s. 212.0306(1)(a), F.S.)
6. the "High Tourism Impact Tax" (pursuant to s. 125.0104(3)(n), 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 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. Consolidated County Convention Development Tax (pursuant to s. 212.0305(4)(a), F.S.)
2. Charter County Convention Development Tax (pursuant to s. 212.0305(4)(b), F.S.)
3. Special District Convention Development Tax (pursuant to s. 212.0305(4)(c), F.S.)
4. Special Convention Development Tax (pursuant to s. 212.0305(4)(d), F.S.)
5. 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 Optional Tourist Tax Proceeds

#### 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 tax proceeds 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 Tourist Development Tax" shall be allocated by the county to a county-wide 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 a party to such an interlocal agreement and contract with a county-wide convention and visitors bureau, the county shall allocate the tax proceeds.

### Tourist Impact Tax

Pursuant to s. 125.0108(2)(c), F.S., the tax proceeds 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 these 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 tax proceeds. The annual budget of such an authority shall be subject to approval of the county's governing body.

Section 212.0305(4)(b)4.a., Florida Statutes, 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 of the Charter County Convention Development Tax. The governing bodies of those municipalities shall designate and appoint an authority to, among other things, disburse the tax proceeds. The annual budget of this authority shall be subject to approval of the municipality's governing body.

### Authorized Uses of Optional Tourist Tax Proceeds

#### Municipal Resort Tax

Pursuant to Section 6 of Chapter 67-930, Laws of Florida, (as amended) 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 tax revenues received by a county shall be used by that county for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums 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), Florida Statutes, states that tax revenues, received by a county having a total population less than 600,000, may be used by that county for other purposes in addition to those outlined in s. 125.0104(5), F.S. 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 authority shall be based on the most recent population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

In addition, s. 125.0104(5)(c), F.S., states that tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50% of the proceeds may be pledged to secure and liquidate revenue bonds or

revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

Proceeds from 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 vote of the county's governing body.

Proceeds from 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 from the "Additional Professional Sports Franchise Facility Tax" authorized in s. 125.0104(3)(o), F.S., shall be used to pay the debt service on bonds issued for the purpose of financing the construction, reconstruction, or renovation of a facility for a new professional sports franchise as defined in s. 288.1162, F.S. A county imposing this tax may not expend any ad valorem tax revenues for the construction, reconstruction, or renovation of that facility.

Proceeds from the "Dade County 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 from the "High Tourism Impact Tax" authorized in s. 125.0104(3)(n), 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), Florida Statutes, states that all tax revenues, less administrative costs, shall be distributed for the following uses:

1. 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.
2. 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 property acquisitions.

### 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:

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; and
3. 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 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 s. 212.0305(4)(a)3., F.S. 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 s. 212.0305(4)(a)3., F.S.

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:

1. Two-thirds of the proceeds shall be used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
2. One-third of the proceeds shall be used to construct a new multipurpose convention/coliseum/exhibition center/stadium or the maximum components thereof as funds permit in the most populous municipality in the county.
3. After completion of any project described in #1 above, the 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.
4. After completion of any project described in #2 above, the revenues and accrued interest may be used, as determined by the county to operate an authority created pursuant to s. 212.0305(4)(b)4., F.S., or to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in the most populous municipality in the county.



For the purposes of completion of any project described in s. 212.0305(4)(b)2., F.S., 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 accrued interest may be used as a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between a municipality and one or more business entities for authorized projects.

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:

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

### **Actual Tourist Development Tax Revenues**

According to the Department of Revenue, 40 of the 67 counties levied at least one form of Tourist Development Tax, as of June 1994 (see **Table 9.1**). **Table 9.5** lists the counties which levied a tax in FY 1991-92 as well as the percentage of tax proceeds used by counties for each type of authorized use. These results were obtained from an ACIR FAXNET survey conducted in March of 1993. The ACIR did not update this table for FY 1992-93.

According to the Department, counties levying Tourist Development Taxes during the state FY 1992-93 generated approximately \$160.6 million. **Table 9.6** lists tax proceeds, by county, since FY 1988-89 as well as the initial date of levy, the current tax rate, and the date that local administration began, if applicable.

### **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 9.7** and **9.8** are designed to aid counties in estimating how much revenue they could generate by imposing a tourist tax. It is important to note that these estimates of taxable sales are based on state fiscal years.

**These tables are useful in estimating revenues. The user should recognize their limitations. Besides seasonal factors and normal variation due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors. These include the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, availability of convention facilities and so forth. In estimating revenue from such a limited tax base, there is not a substitute for a working knowledge of local events and conditions.**

**Table 9.7 - 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 9.7**, by 70%. Take that product and multiply by 1%, 2%, or 3%, depending on the tax rate. 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 9.8 - 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 not currently levying the tax. The three tiers are derived from the ratio of room sales to total transient facilities sales for those counties imposing 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 9.8** 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 9.7** 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 (SUNCOM 278-9627).

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TABLE 9.1

**OPTIONAL TOURIST TAXES (1)**

Boxed areas indicate those counties eligible to impose the tax.  
County names preceded by an asterisk indicate those counties that self-administer optional tourist taxes.

**TOURIST DEVELOPMENT TAXES (2)**

**CONVENTION DEVELOPMENT TAXES**

COUNTY	April 1, 1993 Official Pop. Est.	Original Tax (3) (1 or 2%)	TOURIST DEVELOPMENT TAXES (2)				CONVENTION DEVELOPMENT TAXES				TOTAL % LEVY AS OF 6/1/94	
			Additional Tax (4) (1%)	Professional Sports Franchise Facility Tax (5) (up to 1%)	Additional Professional Sports Franchise Facility Tax (6) (up to 1%)	Dade County Tourist Development Tax (7) (2%)	High Tourism Impact Tax (8) (1%)	Consolidated County Convention Tax (9) (2%)	Charter County Convention Tax (10) (3%)	Special District, Subcounty & Convention Tax (11) (2%)		TOURIST IMPACT TAX (12) (1%)
1 Alachua	190,655	2	1									3.0
2 Baker	19,527											0.0
3 Bay	134,059	2										2.0
4 Bradford	23,312	2										2.0
5 Brevard	427,035	2	1									3.0
6 Broward	1,317,512	2	1									3.0
7 Calhoun	11,479											0.0
8 Charlotte	121,695	2	1									3.0
9 Citrus	100,829	2										2.0
10 Clay	114,918	2										2.0
11 Collier	174,664	2										2.0
12 Columbia	46,480	2	1				2				3	3.0
13 Dade	1,951,116	2										8.0
14 DeSoto	25,461											0.0
15 Dixie	11,810											0.0
16 Duval	701,608	2	1						2			5.0
17 Escambia	272,083	2										3.0
18 Flagler	33,544	2										2.0
19 Franklin	9,775											0.0
20 Gadsden	43,239											0.0
21 Gilchrist	10,722											0.0
22 Glades	8,269											0.0
23 Gulf	12,393											0.0
24 Hamilton	11,604											0.0
25 Hardee	22,035											0.0
26 Hendry	28,061											0.0
27 Hernando	111,695	2										0.0
28 Highlands	73,203											2.0
29 Hillsborough	866,134	2	1									4.0
30 Holmes	16,331											0.0
31 Indian River	95,641	2	1									3.0
32 Jackson	44,386											0.0
33 Jefferson	12,988											0.0
34 Lafayette	5,603											0.0
35 Lake	167,167	2	1									2.0
36 Lee	367,550	2	1									3.0
37 Leon	206,302	2	1									3.0
38 Levy	28,236											0.0
39 Liberty	5,720											0.0
40 Madison	17,316											0.0
41 Manatee	223,508	2	1									3.0
42 Marion	212,025											0.0
43 Martin	106,780											0.0
44 Monroe	81,766	2	1								1	4.0
45 Nassau	46,450	2										2.0
46 Okaloosa	154,512	2										2.0
47 Okeechobee	31,758	2										4.0
48 Orange	727,780	2	1						1			4.0
49 Osceola	125,675	2	1						1			4.0
50 Palm Beach	918,223	2	1									4.0
51 Pasco	293,966	2										2.0

TABLE 9.1

**OPTIONAL TOURIST TAXES (1)**

Boxed areas indicate those counties eligible to impose the tax.

County names preceded by an asterisk indicate those counties that self-administer optional tourist taxes.

COUNTY	April 1, 1993 Official Pop. Est.	TOURIST DEVELOPMENT TAXES (2)					CONVENTION DEVELOPMENT TAXES					TOTAL % LEVY AS OF 6/1/94
		Original Tax (3) (1 or 2%)	Additional Tax (4) (1%)	Professional Sports Franchise Facility Tax (5) (up to 1%)	Additional Professional Sports Franchise Facility Tax (6) (up to 1%)	Dade County Tourist Development Tax (7) (2%)	High Tourism Impact Tax (8) (1%)	Consolidated County Convention Tax (9) (2%)	Charter County Convention Tax (10) (3%)	Special District, Subcounty Convention Tax (11) (2%)	TOURIST IMPACT TAX (12) (1%)	
52 * Pinellas	864,953	2	1									3.0
53 * Polk	429,943	2	1									3.0
54 Putnam	67,625	2										2.0
55 * St. Johns	91,197	2	1									3.0
56 * St. Lucie	163,192	2	1									3.0
57 * Santa Rosa	90,259	2										2.0
58 * Sarasota	290,612	2	1									2.0
59 * Seminole	310,890	2										3.0
60 Suñter	33,814											0.0
61 Suwannee	28,598	2										0.0
62 Taylor	17,374											2.0
63 Union	12,031											0.0
64 * Volusia	390,066	2										0.0
65 Wakulla	15,401											4.0
66 * Walton	30,568	2										0.0
67 Washington	17,554											2.0
												0.0
TOTAL POP: 13,608,627												
# ELIGIBLE TO LEVY:		67	32	67	4	1	3	1	1	1	1	67
# ACTUALLY LEVYING:		40	20	4	0	1	2	1	1	1	1	40

NOTES:

- Tax rates, as of June 1, 1994.
- There shall be no additional levy of Tourist Development Tax in any cities or towns imposing the Municipal Resort Tax, as authorized in Chapter 67-930, Laws of Florida. In addition, no county authorized to levy a Convention Development Tax pursuant to s. 212.0305, F.S., or Section 8 of Chapter 84-324, Laws of Florida, shall be allowed to levy more than 2% of Tourist Development Tax.
- Pursuant to s. 125.0104(6), F.S., a county may authorize the levy of the "Original 1 or 2% tax" (authorized in s. 125.0104(3)(c), F.S.) provided the ordinance has been approved by referendum.
- Pursuant to s. 125.0104(3)(e), F.S., a county may impose the levy of an "Additional 1% tax" by extraordinary vote of the governing body or by referendum approval. No county shall impose this additional tax unless the county has imposed the "Original 1 or 2% tax" for a minimum of 3 years prior to the effective date of that levy.
- Pursuant to s. 125.0104(3)(f), F.S., a county may impose an additional tax of up to 1% by majority vote of the governing body to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility. The provision in s. 125.0104(3)(b), F.S., prohibiting a county authorized to levy a Convention Development Tax pursuant to s. 212.0305, F.S., from levying more than 2% of Tourist Development Tax, does not apply to this "Professional Sports Franchise Facility Tax".
- Pursuant to s. 125.0104(3)(g), F.S., a county that has imposed the "Professional Sports Franchise Facility Tax" pursuant to s. 125.0104(3)(f), F.S., may impose an additional tax that is no greater than 1%. This "Additional Professional Sports Franchise Facility Tax" may be imposed by a majority plus one vote of the governing body.
- Pursuant to s. 212.0306(1), F.S., any county, as defined in s. 125.011(1), F.S., (referring only to Dade County) may impose a 2% tax by a majority vote of the governing body on the sale of food, beverages, or alcoholic beverages in hotels and motels only. The proceeds shall be allocated to a county-wide convention and visitors bureau for the purposes of tourist and convention development.
- Pursuant to s. 125.0104(3)(n), F.S., a high tourism impact county (as certified by the Department of Revenue) may impose an additional 1% "High Tourism Impact Tax" by extraordinary vote of the governing body.
- Pursuant to s. 212.0305(4)(a), F.S., each county operating under a 2% levy pursuant to an ordinance enacted by the governing body.
- Pursuant to s. 212.0305(4)(b), F.S., any county, as defined in s. 125.011(1), F.S., (referring only to Dade County) may impose a 3% levy pursuant to an ordinance enacted by the governing body.
- Pursuant to s. 212.0305(4)(c)(d), and (e), F.S., three separate taxing districts in Volusia County (encompassing the entire county) may impose a 2% levy pursuant to an ordinance enacted by the governing body.
- Pursuant to s. 125.0108(1)(a), F.S., any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance, in an area or areas within the county designated as being of critical state concern, a 1% "Tourist Impact Tax". However, the county's land development regulations and local comprehensive plan must have become effective in order to levy. In addition, qualified voters living in the area or areas of critical state concern within the county must approve the levy by referendum.

Compiled by the Florida ACIR, updated June 1994.

**TABLE 9.2**

**TOURIST DEVELOPMENT TAXES**

<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>
"Original 1 or 2% Tax" s. 125.0104(3)(c), F.S.	77-209	1 or 2%	All counties eligible; referendum approval required.	(1)
"Additional 1% Tax" s. 125.0104(3)(d), F.S.	86-4	1%	County must have levied 1 or 2% tax for at least 3 years; extraordinary vote <u>or</u> referendum approval required.	(1) or (2)
"Professional Sports Franchise Facilities Tax" s. 125.0104(3)(l), F.S.	88-226	up to 1%	All counties eligible; majority vote required.	Debt service on professional sports franchise facility
"Additional Professional Sports Franchise Facility Tax" s. 125.0104(3)(o), F.S.	94-275 94-338	up to 1%	County must have levied "professional sports franchise facility tax"; majority plus one vote required.	Debt service on <u>new</u> professional sports franchise facility
"Dade County Tourist Development Tax" s. 212.0306(1)(a), F.S.	89-362	2%	Only counties as defined in s. 125.011(1), F.S., may levy; majority vote required.	(1)(b) or (1)(c)
"High Tourism Impact Tax" s. 125.0104(3)(n), F.S.	89-356	1%	Only "high tourism impact counties" may levy; extraordinary vote required.	(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.

TABLE 9.3

CONVENTION DEVELOPMENT TAXES

<u>STATUTORY AUTHORIZATION</u>	<u>COUNTY</u>	<u>CHAPTER LAW</u>	<u>% LEVY</u>	<u>USE OF PROCEEDS</u>
Consolidated County Convention Development Tax s. 212.0305(4)(a), F.S.	Duval	83-356	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	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 proceeds 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 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 proceeds and accrued interest may be used to operate an authority created pursuant to s. 212.0305(4)(b)4., F.S., or to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in the most populous municipality in the county.

**TABLE 9.4**

**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	up to 4%	Municipalities having a population between 330,000 and 340,000 <u>or</u> over 900,000; referendum approval required <u>or</u> approval by 5/7ths of the governing body and 4/5ths of the administering authority. [Three municipalities in Dade County are currently levying: Bal Harbour (3%), Miami Beach (2%), Surfside (2%).]	(1)
Tourist Impact Tax s. 125.0108, F.S.	86-170	1%	Counties with area(s) of critical state concern; referendum approval required.	(2)

-----  
NOTES:

(1) Pursuant to Section 6 of Chapter 67-930, Laws of Florida, (as amended) 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.

Compiled by the Florida ACIR, updated June 1994.



TABLE 9.5

COUNTIES LEVYING TOURIST DEVELOPMENT TAXES IN FY 1991-92:  
TAX RATE AND PERCENTAGE OF PROCEEDS BEING USED FOR AUTHORIZED USES

County (2)	% Levied in FY 1991-92	USES (1)					Other Uses (3)
		To Acquire or Operate Facilities	To Promote/ Advertise Tourism	To Fund Tourist Bureaus	To Finance Beach/Lake Projects		
ALACHUA	2	0	0	45	0	55	
BAY	2	0	52	10	23	15	
BRADFORD	2	0	10	0	0	90	
BREVARD (10/92)	3	5	46.7	5	31.7	11.6	
BROWARD	3	50	0	50	0	0	
CHARLOTTE (9/90)	2	100	0	0	0	0	
CITRUS (9/91)	2	0	51	18	31	0	
CLAY (1/89)	2	80	0	0	0	20	
COLUMBIA	3	50	0	50	0	0	
DADE (4/88)	5	14	14	72	0	0	
DUVAL (12/90)	2	20	20	60	0	0	
ESCAMBIA (7/89)	3	60.9	18.3	0	17.2	3.6	
FLAGLER	2	60	25	0	15	0	
HILLSBOROUGH (1/92)	4	34	19	47	0	0	
INDIAN RIVER	2	52	30	18	0	0	
LAKE	2	0	52.17	0	0	47.83	
LEE (5/88)	3	13.4	0	53.6	33	0	
LEON	2	0	36	65	0	0	
MANATEE (10/89)	3	23	32	7	34	4	
MONROE (1/91)	3	5	25	0	10	60	
NASSAU (6/89)	2	0	75	0	10	15	
OKALOOSA (7/92)	2	25 (4)	41	0	25 (4)	34	
ORANGE (1/92)	4	85.6	0	14.4	0	0	
OSCEOLA (5/92)	4	16.27	53.45	30.28	0	0	
PALM BEACH (1/93)	3	0	55 (5)	55 (5)	16.7	28.3	
PASCO	2	50 (6)	40	10	50 (6)	0	
PINELLAS (10/90)	3	27.4	43.9	12.4	16.3	0	
POLK	3	35	35	0	0	30	
ST. JOHNS (1/90)	2	0	35	5	30	30	
ST. LUCIE (10/92)	3	66	33	0	0	0	
SANTA ROSA	2	0	0	0	0	100	
SARASOTA (6/92)	3	0	25	25	50	0	
SEMINOLE	2	50	50	0	0	0	
SUWANNEE	2	0	60	0	0	40	
VOLUSIA (4/90)	2	100	0	0	0	0	
WALTON (10/91)	2	0	50	0	50	0	
<b>TOTAL LEVYING</b>	<b>36</b>						
<b>TOTAL ALLOCATING FOR PARTICULAR USE</b>		<b>23</b>	<b>27</b>	<b>20</b>	<b>16</b>	<b>16</b>	
<b>% OF TOTAL LEVYING</b>		<b>64 %</b>	<b>75 %</b>	<b>56 %</b>	<b>44 %</b>	<b>44 %</b>	

NOTES:

- (1) Authorized uses of tax proceeds, pursuant to s. 125.0104(5), F.S.
- (2) The month and year, that self-administration began, is indicated in parenthesis.
- (3) Counties indicated a portion of the revenue was used for other purposes: Alachua: performing arts center (45%), administration (10%); Bay: cash bala (15%); Bradford: renovate information center (50%), future projects (40%); Brevard: cultural events (3.3%), zoological park (8.3%); Clay: local tourist ev (20%); Escambia: comptroller's fees (3.1%), administration (0.5%); Lake: personal service (24.74%), travel (4.97%), operating expenses (18.12%); Mana tax collector administrative charge (2%), contingency (2%); Monroe: events (60%); Nassua: research & administration (15%); Okaloosa: contingency & 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%).
- (4) Okaloosa County indicated that 25% of the total proceeds were allocated for these two uses combined.
- (5) Palm Beach County indicated that 55% of the total proceeds were allocated for these two uses combined.
- (6) Pasco County indicated that 50% of the total proceeds were allocated for these two uses combined.

Compiled by the Florida ACIR, based on the results of an ACIR FAXNET survey conducted in March of 1993.

TABLE 9.6

Tourist Development Tax  
Imposition and Tax Collections  
( State Fiscal Year )  
In Thousands

County	Initial Levy	Date of Local Administration	Tax Rate	Tax Collections (In Thousands)			
				FY 1989-90	FY 1990-91	FY 1991-92	FY 1992-93
Alachua	6/87		3%	514.5	520.2	528.6	641.4
* Bay	3/86		2%	1,788.4	1,986.5	2,171.0	2,227.3
Bradford	11/90		2%	0.0	24.9	41.1	36.1
* Brevard	12/86	10/92	3%	2,180.1	2,536.0	2,534.8	2,585.5
* Broward	12/80		3%	10,375.5	10,675.5	10,419.6	12,205.1
* Charlotte	4/84	9/90	3%	501.8	496.3	521.6	544.0
* Citrus	12/86	9/91	2%	188.4	180.5	176.1	180.3
* Clay	1/89	1/89	2%	133.7	110.8	113.6	119.3
* Collier (1)	11/90	11/90	2%	0.0	3,903.3	1,199.2	2,166.7
Columbia	1/85		3%	217.6	212.7	312.5	317.3
* Dade	12/78	4/88	3%	9,336.3	10,329.7	13,120.8	17,445.4
* Duval	1/79	12/90	3%	1,846.6	1,741.3	1,827.6	1,879.6
* Escambia	12/80	6/89	3%	1,510.0	1,608.3	1,766.3	1,813.0
Flagler	12/86		2%	141.8	139.6	129.0	143.6
* Hernando	1/93	1/93	2%	0.0	0.0	0.0	52.5
* Hillsborough	10/78	1/92	4%	5,541.4	5,742.6	6,425.4	6,450.4
Indian River	4/87		3%	374.0	353.6	367.2	365.6
Lake	12/84		2%	327.5	332.4	391.2	423.4
* Lee	11/82	5/88	3%	5,766.1	6,308.3	6,429.6	6,736.5
Leon	5/88		3%	730.5	742.2	759.7	757.0
* Manatee	1/81	10/89	3%	1,422.4	1,525.5	1,528.8	1,741.2
* Monroe	12/81	1/91	3%	5,683.4	6,038.3	6,438.9	7,374.9
* Nassau	1/89	5/89	2%	412.3	450.4	683.5	705.0
* Okaloosa	11/89	7/92	2%	491.9	1,264.0	1,389.7	1,438.7
Okeechobee	1/93		2%	0.0	0.0	0.0	44.1
* Orange	5/78	1/92	4%	37,001.5	43,039.9	44,958.4	50,470.6
* Osceola	12/77	5/92	4%	8,338.0	9,367.5	10,321.3	11,376.4
* Palm Beach	10/82	1/93	4%	7,286.2	7,253.8	7,568.8	8,686.5
Pasco	1/91		2%	0.0	299.7	469.0	480.4
* Pinellas	11/78	10/90	3%	8,534.0	8,922.7	8,448.2	8,960.9
* Polk	12/86		3%	1,144.4	1,399.0	1,487.7	1,543.2
Putnam	1/93		2%	0.0	0.0	0.0	29.9
* St. Johns	12/86	8/88	3%	1,170.1	1,281.6	1,602.5	2,033.0
* St. Lucie	11/84	5/91	3%	724.3	694.3	774.1	813.8
* Santa Rosa	1/92		2%	0.0	0.0	30.6	110.0
* Sarasota	11/88	6/92	2%	2,235.2	2,406.7	2,437.4	2,300.4
* Seminole	1/89		3%	673.9	640.1	613.6	688.5
Suwannee	1/91		2%	0.0	10.1	31.3	37.6
* Volusia	5/78	4/90	2%	3,633.2	3,652.1	3,542.0	3,517.5
* Walton	10/86	10/91	2%	755.4	964.2	1,070.1	1,198.4
<b>Total</b>				<b>\$120,980.3</b>	<b>\$137,154.4</b>	<b>\$142,630.8</b>	<b>\$160,640.8</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 9.7

Taxable Sales Reported By Transient Rental Facilities  
State Fiscal Years  
(\$ millions)

County	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94(est)	1994-95(est)
Alachua	30.4	32.3	32.0	31.6	33.1	34.8	37.0
Baker	0.1	0.4	0.7	0.8	0.8	0.8	0.9
Bay	106.9	110.1	125.0	132.6	140.1	146.1	155.5
Bradford	2.6	3.0	2.9	2.9	2.9	3.2	3.4
Brevard	103.5	114.6	113.4	116.5	122.2	128.4	136.6
Broward	500.4	511.9	525.6	513.6	561.4	566.0	602.2
Calhoun	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Charlotte	26.3	30.9	31.8	29.9	33.0	33.0	35.1
Citrus	14.4	13.9	14.8	14.9	14.6	16.4	17.5
Clay	10.0	10.3	10.0	8.7	7.6	9.6	10.2
Collier	180.2	186.2	180.5	224.4	225.5	247.3	263.1
Columbia	13.0	13.2	12.5	12.8	12.8	14.1	15.0
Dade	715.8	773.1	803.5	861.1	978.2	949.0	1,009.7
DeSoto	2.7	1.9	1.8	1.8	1.9	1.9	2.1
Dixie	0.8	0.8	0.7	0.8	0.8	0.9	0.9
Duval	113.9	127.1	121.6	119.4	119.4	131.6	140.0
Escambia	55.6	60.3	62.5	64.7	64.1	71.4	75.9
Flagler	9.8	10.6	9.9	9.3	9.8	10.2	10.9
Franklin	3.3	3.9	5.2	6.5	7.7	7.2	7.6
Gadsden	0.6	0.6	0.4	0.6	0.6	0.7	0.7
Gilchrist	0.4	0.4	0.4	0.3	0.5	0.4	0.4
Glades	1.0	1.0	1.1	0.9	0.8	1.0	1.1
Gulf	1.9	1.6	1.4	1.8	1.7	2.0	2.1
Hamilton	3.0	2.8	2.6	2.6	2.0	2.8	3.0
Hardee	0.5	0.6	0.7	0.6	1.0	0.7	0.7
Hendry	1.8	1.9	1.8	1.8	1.8	2.0	2.1
Hernando	8.9	7.0	6.9	7.5	7.4	8.3	8.8
Highlands	6.7	8.4	11.5	15.3	16.3	16.9	17.9
Hillsborough	303.0	313.6	213.1	226.8	233.2	249.9	265.9
Holmes	1.1	1.1	1.0	1.0	1.0	1.1	1.2
Indian River	22.1	23.9	24.3	24.2	24.6	26.7	28.4
Jackson	4.0	4.5	4.6	4.6	4.9	5.1	5.4
Jefferson	0.2	0.4	0.2	0.2	0.3	0.2	0.2
Lafayette	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lake	24.1	27.5	26.2	30.1	34.3	33.2	35.3
Lee	235.0	255.7	259.6	270.6	291.5	298.2	317.3
Leon	42.6	45.4	45.7	46.8	46.1	51.6	54.9
Levy	3.1	3.4	3.7	4.1	4.4	4.5	4.8
Liberty	0.1	0.2	0.2	0.2	0.1	0.2	0.2
Madison	0.4	0.6	0.8	1.1	1.0	1.2	1.3
Manatee	51.1	59.2	62.3	65.1	60.5	71.7	76.3
Marion	32.2	32.7	34.9	38.0	36.9	41.9	44.6
Martin	14.7	15.7	14.2	15.3	16.4	16.8	17.9
Monroe	240.4	267.0	284.5	296.1	316.3	326.3	347.2
Nassau	13.7	10.7	11.2	59.8	77.1	65.9	70.1

Taxable Sales Reported By Transient Rental Facilities  
State Fiscal Years  
(\$ millions)

County	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94(est)	1994-95(est)
Okaloosa	65.1	70.5	76.8	83.3	86.6	91.8	97.6
Okeechobee	3.9	3.6	3.5	3.9	4.4	4.3	4.6
Orange	1,067.0	1,273.1	1,424.1	1,504.6	1,678.1	1,658.2	1,764.4
Osceola	270.7	326.0	304.4	309.7	333.7	341.3	363.2
Palm Beach	376.3	404.0	410.1	430.1	478.5	474.0	504.3
Pasco	32.5	35.1	37.1	32.4	33.5	35.7	38.0
Pinellas	291.8	341.3	344.6	338.5	351.5	373.0	396.9
Polk	84.9	80.6	76.8	73.5	78.1	81.0	86.2
Putnam	4.6	4.1	4.2	4.5	4.6	5.0	5.3
St. Johns	79.8	89.5	94.4	104.8	107.6	115.5	122.9
St Lucie	39.4	40.8	38.8	37.6	38.6	41.4	44.1
Santa Rosa	4.0	4.1	5.3	6.7	11.7	7.4	7.8
Sarasota	132.0	141.4	154.7	154.6	166.7	170.3	181.2
Seminole	39.8	44.5	40.1	36.6	33.8	40.3	42.9
Sumter	4.2	3.8	3.1	4.4	4.4	4.9	5.2
Suwannee	1.9	2.1	1.7	1.8	2.2	2.0	2.1
Taylor	2.5	2.5	2.5	2.6	2.8	2.9	3.0
Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Volusia	198.3	226.6	222.3	216.1	215.4	238.2	253.5
Wakulla	1.8	1.4	1.6	1.6	1.4	1.7	1.9
Walton	50.9	54.3	66.8	68.3	70.6	75.3	80.1
Washington	0.4	0.5	0.5	0.7	0.7	0.7	0.8
<b>TOTAL</b>	<b>5,653.8</b>	<b>6,240.3</b>	<b>6,381.3</b>	<b>6,683.9</b>	<b>7,221.8</b>	<b>7,366.2</b>	<b>7,837.6</b>

TABLE 9.8

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# 1994-95(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	2.1	1.2	1.5	1.7
Dixie	0.9	0.5	0.6	0.7
Franklin	7.6	4.2	5.3	6.2
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	2.1	1.2	1.5	1.7
Hamilton	3.0	1.7	2.1	2.4
Hardee	0.7	0.4	0.5	0.6
Hendry	2.1	1.2	1.5	1.7
Highlands	17.9	9.9	12.5	14.6
Holmes	1.2	0.7	0.8	1.0
Jackson	5.4	3.0	3.8	4.4
Jefferson	0.2	0.1	0.1	0.2
Lafayette	0.0	0.0	0.0	0.0
Levy	4.8	2.6	3.4	3.9
Liberty	0.2	0.1	0.1	0.2
Madison	1.3	0.7	0.9	1.1
Marion	44.6	24.6	31.2	36.4
Martin	17.9	9.9	12.5	14.6
Sumter	5.2	2.9	3.6	4.2
Taylor	3.0	1.7	2.1	2.4
Union	0.0	0.0	0.0	0.0
Wakulla	1.9	1.0	1.3	1.6
Washington	0.8	0.4	0.6	0.7
<b>Total</b>	<b>\$126.2</b>	<b>\$69.6</b>	<b>\$88.3</b>	<b>\$102.9</b>

# Includes meal, beverage and miscellaneous sales in addition to room rentals.

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## CHAPTER 10: ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND ELECTED SCHOOL DISTRICT OFFICIALS

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 1885 Florida Constitution and has been maintained by Article II, Section 5 of the 1968 Florida Constitution. Consistent with the 1968 Florida Constitution, the provisions in Chapter 145, Florida Statutes, set the salaries for all county constitutional officers. If a county home rule charter specifically exempts one or more county officers from the provisions of Chapter 145, Florida Statutes, the salaries of the exempted officers in that county are not subject to the salaries determined by general law. Instead, the salaries of the exempted officials will be determined at the local level.

In Chapter 73-173, Laws of Florida, the Legislature established the current salary formula methodology and determined that the latest official population estimates for each county would serve as the main component of the salary computation. **In addition to population, the salary formula contains five components.** Three components, the **base salary**, the **group rate**, and the **initial factor** are specified in Chapter 145, Florida Statutes. Changes to these components require 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 fiscal year. The annual factor is based on promotions and minimum salary adjustments, in conjunction with the average percent salary increase of governmental career service employees. The Department of Management Services certifies the annual and cumulative factors in late August to early September of each year.

Since the certified factors will not be available until late August or early September, ACIR staff estimated the cumulative and annual factors for the purpose of generating estimated FY 1994-95 salaries. The estimated cumulative factor is the product of the certified cumulative and annual factors used in the previous year's calculations. The annual factor is estimated by averaging the certified annual factors used in the calculations from the past five years. Subsequent to receipt of official verification of the actual factors by the Department of Management Services, staff of the Florida ACIR will compute and distribute the adjusted salary figures to the constitutional officers during the month of September.

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 constitutional officers and elected school district officials as a service. In addition, the Florida ACIR computes the estimated salaries during the month of March and

makes them available to local governments and school districts upon request in order to assist in the 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 Article III, Section 27, 1885 Florida Constitution and Article VIII, Section 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."

Subsection (c) combined a portion of Article III, Section 27 and Article XVI, Section 3 of the 1885 Florida 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 Florida 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 s. 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 officers' 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 of Circuit Court, 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 Members (\$2,000-\$4,000), Superintendent of Schools (\$800-\$1,675), Clerk of Circuit Court (\$700-\$1,575), Sheriff (\$750-\$1,575), Property Appraiser (\$2,750-\$3,565), Tax Collector (\$600-\$1,425), 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 of Circuit Court/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 of Circuit Court/Comptrollers, Tax Collectors, Property Appraisers, and Supervisors 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.

Chapter 93-146, Laws of Florida,  
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, Florida Statutes, 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.

### **1994 General Law Amendments**

Legislation passed during the 1994 regular legislative session did not affect provisions related to the estimation of county constitutional officers' and school district officials' salaries.

### **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), Florida Statutes, 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. Due to the complexity involved in calculating the annual factor, the Department of Management Services does not certify the annual factor until August or September of each year. 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, Florida Statutes, 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 Circuit Court, Property Appraisers, Sheriffs, Tax Collectors, Supervisors of Elections, and Superintendents of Schools. The officers receive the special qualification salary after they have been certified. The \$2,000 supplement is not subject to the adjustment factors specified in statute; therefore, it is not included in the calculation of estimated salaries. If the officer is certified, the \$2,000 supplement should be added to the estimated salary. Section 230.303 and Chapter 145, Florida Statutes, specify the department of state government responsible for certifying officers and offering courses of continuing education.

### Estimated Salary Computation Method

The **first step** in computing a salary for a county constitutional officer or elected school district official is to determine which population group number corresponds with the estimated population of the county. **Table 10.1** lists the official 1993 state population estimates that were used to estimate the salaries for the local government FY 1994-95.

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

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<sup>1</sup> Chapter 93-146, Laws of Florida.

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 Circuit Court, Tax Collector, Property Appraiser, Supervisor of Elections, Sheriff, Comptroller, and Superintendent of Schools:

<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

**SET 2:** For County Commissioners and District School Board Members:

<u>Group Number</u>	<u>Minimum Population</u>		<u>Maximum Population</u>
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 sets of base salaries and group rates are applicable. **Table 10.2** displays six 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 Circuit 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. Set V and VI apply to District School Board Members and Superintendents of Schools respectively. 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** in the salary computation is to use 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, estimated cumulative factor, and estimated annual factor.

Salary Formula

$$\text{Estimated Salary} = [ \text{Base Salary} + ( \text{Population Above Group Minimum} \times \text{Group Rate} ) ] \times \text{Initial Factor} \times \text{Estimated Cumulative Factor} \times \text{Estimated Annual Factor}$$

Sample Computation of Estimated Salary

Alachua County:	Tax Collector
1993 Population Estimate:	190,655
Group Number (III) Minimum:	100,000
Base Salary:	\$27,550
Group Rate:	.02625
Estimated Salary:	\$78,781

$$\text{Estimated Salary} = [ \$ 27,550 + [(190,655 - 100,000) \times .02625] ] \times 1.292 \times 1.968905 \times 1.03474 = \$ 78,781$$

Estimated Salaries for County Constitutional Officers and Elected District School Officials

Tables 10.3 and 10.4 display the estimated salary figures for the county constitutional officers and the elected district school officials respectively. The estimated salaries for county constitutional officers and elected school district officials have been adjusted by the annual increase as provided in s. 145.19, F.S. The estimated salaries were calculated by ACIR staff in March of this year.

Since the certified factors will not be available until late August or early September, ACIR staff estimated the cumulative and annual factors. The estimated cumulative factor is the product of the certified cumulative and annual factors used in the previous year's calculations. The annual factor is estimated by averaging the certified annual factors used in the calculations from the past five years. Subsequent to receipt of official verification of the actual factors by the Department of Management Services, staff of the Florida ACIR will compute and distribute the adjusted salary figures to the constitutional officers. If you would like to receive a copy of the adjusted salaries, please call the Florida ACIR at (904) 488-9627 (SUNCOM 278-9627) to be included on the mailing list. However, please note that the adjusted salaries will not be available until mid to late September.

**TABLE 10.1**  
**OFFICIAL 1993 POPULATION ESTIMATES FOR FLORIDA COUNTIES**  
(As prepared by the Bureau of Economic and Business Research, University of Florida)

<u>Counties</u>	<u>4/1/93</u>	<u>Counties</u>	<u>4/1/93</u>
Alachua	190,655	Lee	357,550
Baker	19,527	Leon	206,302
Bay	134,059	Levy	28,236
Bradford	23,312	Liberty	5,720
Brevard	427,035	Madison	17,316
Broward	1,317,512	Manatee	223,508
Calhoun	11,479	Marion	212,025
Charlotte	121,695	Martin	106,780
Citrus	100,829	Monroe	81,766
Clay	114,918	Nassau	46,450
Collier	174,664	Okaloosa	154,512
Columbia	46,430	Okeechobee	31,758
Dade	1,951,116	Orange	727,780
Desoto	25,461	Osceola	125,675
Dixie	11,810	Palm Beach	918,223
Duval	701,608	Pasco	293,966
Escambia	272,083	Pinellas	864,953
Flagler	33,544	Polk	429,943
Franklin	9,775	Putnam	67,625
Gadsden	43,239	St. Johns	91,197
Gilchrist	10,722	St. Lucie	163,192
Glades	8,269	Santa Rosa	90,259
Gulf	12,393	Sarasota	290,612
Hamilton	11,604	Seminole	310,890
Hardee	22,035	Sumter	33,814
Hendry	28,061	Suwannee	28,598
Hernando	111,695	Taylor	17,374
Highlands	73,203	Union	12,031
Hillsborough	866,134	Volusia	390,066
Holmes	16,331	Wakulla	15,401
Indian River	95,641	Walton	30,568
Jackson	44,386	Washington	17,554
Jefferson	12,988		
Lafayette	5,603		
Lake	167,167	State Total	13,608,627

**Table 10.2**  
**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
<u>Set V</u>			
School Board Members	I	\$5,000	.083300
	II	5,833	.020830
	III	6,666	.016680
	IV	7,500	.008330
	V	8,333	.004165
	VI	9,166	.001390
	VII	10,000	.000000
<u>Set VI</u>			
Superintendent of Schools	I	\$21,250	.07875
	II	24,400	.06300
	III	27,550	.02625
	IV	30,175	.01575
	V	33,325	.00525
	VI	36,475	.00400

TABLE 10.3

## ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS FOR FY 1994-95 (1)

Based on an estimated cumulative factor of 1.968905 and an estimated annual factor of 1.03474 (2)

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners
* ALACHUA	\$78,781	\$78,781	\$78,781	\$78,781	\$67,106	\$84,308	\$42,324
BAKER	59,982	59,982	59,982	59,982	49,202	65,509	17,674
BAY	74,870	74,870	74,870	74,870	63,382	80,398	35,621
BRADFORD	60,766	60,766	60,766	60,766	49,950	66,294	18,421
BREVARD	88,092	88,092	88,092	88,092	75,974	93,619	51,684
* BROWARD	99,352	99,352	99,352	99,352	86,857	104,880	59,224
CALHOUN	58,314	58,314	58,314	58,314	47,614	63,841	16,085
* CHARLOTTE	74,016	74,016	74,016	74,016	62,568	79,544	34,156
CITRUS	72,574	72,574	72,574	72,574	61,195	78,102	31,686
* CLAY	73,548	73,548	73,548	73,548	62,122	79,075	33,353
COLLIER	77,676	77,676	77,676	77,676	66,054	83,204	40,430
COLUMBIA	65,558	65,558	65,558	65,558	54,513	71,086	22,985
* DADE	106,024	106,024	106,024	106,024	93,528	111,551	59,224
DE SOTO	61,212	61,212	61,212	61,212	50,374	66,740	18,845
DIXIE	58,382	58,382	58,382	58,382	47,679	63,910	16,151
* DUVAL	91,886	91,886	91,886	91,886	79,587	97,414	55,297
ESCAMBIA	82,415	82,415	82,415	82,415	70,567	87,943	46,277
FLAGLER	62,887	62,887	62,887	62,887	51,970	68,415	20,441
FRANKLIN	57,960	57,960	57,960	57,960	47,277	63,488	15,704
GADSDEN	64,897	64,897	64,897	64,897	53,884	70,425	22,355
GILCHRIST	58,157	58,157	58,157	58,157	47,464	63,684	15,936
GLADES	57,648	57,648	57,648	57,648	46,980	63,176	15,110
GULF	58,503	58,503	58,503	58,503	47,794	64,031	16,266
HAMILTON	58,340	58,340	58,340	58,340	47,638	63,867	16,110
HARDEE	60,502	60,502	60,502	60,502	49,698	66,029	18,169
HENDRY	61,751	61,751	61,751	61,751	50,887	67,278	19,359
HERNANDO	73,325	73,325	73,325	73,325	61,910	78,853	32,972
HIGHLANDS	68,073	68,073	68,073	68,073	56,909	73,601	27,354
* HILLSBOROUGH	94,160	94,160	94,160	94,160	81,753	99,687	57,463
HOLMES	59,319	59,319	59,319	59,319	48,571	64,847	17,043
INDIAN RIVER	71,794	71,794	71,794	71,794	60,452	77,322	30,898
JACKSON	65,135	65,135	65,135	65,135	54,110	70,662	22,581
JEFFERSON	58,626	58,626	58,626	58,626	47,912	64,154	16,383
LAFAYETTE	57,096	57,096	57,096	57,096	46,454	62,623	14,057
LAKE	77,158	77,158	77,158	77,158	65,561	82,686	39,542
LEE	85,958	85,958	85,958	85,958	73,942	91,486	49,652
LEON	79,688	79,688	79,688	79,688	67,970	85,215	43,680
LEVY	61,787	61,787	61,787	61,787	50,922	67,315	19,393
LIBERTY	57,120	57,120	57,120	57,120	46,477	62,647	14,103
MADISON	59,524	59,524	59,524	59,524	48,766	65,051	17,237
MANATEE	80,401	80,401	80,401	80,401	68,649	85,929	44,359
MARION	79,925	79,925	79,925	79,925	68,196	85,453	43,906
MARTIN	72,986	72,986	72,986	72,986	61,587	78,513	32,389
MONROE	69,493	69,493	69,493	69,493	58,261	75,021	28,707
NASSAU	65,563	65,563	65,563	65,563	54,517	71,090	22,989
OKALOOSA	76,284	76,284	76,284	76,284	64,728	81,811	38,043
OKEECHOBEE	62,517	62,517	62,517	62,517	51,617	68,045	20,089
* ORANGE	92,248	92,248	92,248	92,248	79,932	97,775	55,642
* OSCEOLA	74,291	74,291	74,291	74,291	62,830	79,819	34,628
* PALM BEACH	94,879	94,879	94,879	94,879	82,438	100,407	58,148
PASCO	83,322	83,322	83,322	83,322	71,431	88,850	47,141
* PINELLAS	94,143	94,143	94,143	94,143	81,737	99,671	57,447
POLK	88,132	88,132	88,132	88,132	76,012	93,659	51,722
PUTNAM	67,148	67,148	67,148	67,148	56,028	72,676	26,473
ST. JOHNS	71,057	71,057	71,057	71,057	59,750	76,585	30,196
ST. LUCIE	76,883	76,883	76,883	76,883	65,299	82,411	39,071
SANTA ROSA	70,902	70,902	70,902	70,902	59,602	76,429	30,048
* SARASOTA	83,183	83,183	83,183	83,183	71,299	88,711	47,009
* SEMINOLE	84,024	84,024	84,024	84,024	72,099	89,551	47,810
SUMTER	62,943	62,943	62,943	62,943	52,023	68,471	20,494
SUWANNEE	61,862	61,862	61,862	61,862	50,993	67,390	19,465
TAYLOR	59,536	59,536	59,536	59,536	48,777	65,063	17,249
UNION	58,428	58,428	58,428	58,428	47,723	63,956	16,194
* VOLUSIA	87,306	87,306	87,306	87,306	75,226	92,834	50,936
WAKULLA	59,127	59,127	59,127	59,127	48,388	64,654	16,859
WALTON	62,271	62,271	62,271	62,271	51,382	67,798	19,854
WASHINGTON	59,573	59,573	59,573	59,573	48,813	65,101	17,284

\* Denotes a charter county.

- (1) The estimated salaries for county constitutional officers have been adjusted by the annual increase as provided in s. 145.19, F.S. These figures do not include the \$2,000 supplement for certification.
- (2) The estimated cumulative factor of 1.968905 is the product of the actual cumulative factor (1.895) and the actual annual factor (1.039) used in the FY 1993-94 calculations. The estimated annual factor of 1.03474 is an average of the actual annual factors used in the calculations from the past five fiscal years.



TABLE 10.4

## ESTIMATED SALARIES OF ELECTED SCHOOL DISTRICT OFFICIALS FOR FY 1994-95 (1)

Based on an estimated cumulative factor of 1.968905 and an estimated annual factor of 1.03474 (2)

County	Superintendent of Schools	School Board Members
* ALACHUA	\$78,781	\$21,729
BAKER	59,982	15,876
BAY	74,870	20,488
BRADFORD	60,766	16,083
BREVARD	88,092	24,226
* BROWARD	99,352	26,322
CALHOUN	58,314	15,435
* CHARLOTTE	74,016	20,217
CITRUS	72,574	19,760
* CLAY	73,548	20,069
COLLIER	77,676	21,379
COLUMBIA	65,558	17,351
* DADE	106,024	26,322
DE SOTO	61,212	16,201
DIXIE	58,382	15,453
* DUVAL	91,886	25,230
ESCAMBIA	82,415	22,724
FLAGLER	62,887	16,644
FRANKLIN	57,960	15,304
GADSDEN	64,897	17,176
GILCHRIST	58,157	15,393
GLADES	57,648	14,974
GULF	58,503	15,485
HAMILTON	58,340	15,442
HARDEE	60,502	16,013
HENDRY	61,751	16,344
HERNANDO	73,325	19,998
HIGHLANDS	68,073	18,565
* HILLSBOROUGH	94,160	25,832
HOLMES	59,319	15,701
INDIAN RIVER	71,794	19,550
JACKSON	65,135	17,239
JEFFERSON	58,626	15,517
LAFAYETTE	57,096	14,390
LAKE	77,158	21,214
LEE	85,958	23,661
LEON	79,688	22,003
LEVY	61,787	16,353
LIBERTY	57,120	14,415
MADISON	59,524	15,755
MANATEE	80,401	22,192
MARION	79,925	22,066
MARTIN	72,986	19,890
MONROE	69,493	18,941
NASSAU	65,563	17,352
OKALOOSA	76,284	20,937
OKEECHOBEE	62,517	16,547
* ORANGE	92,248	25,326
* OSCEOLA	74,291	20,304
* PALM BEACH	94,879	26,023
PASCO	83,322	22,964
* PINELLAS	94,143	25,828
POLK	88,132	24,236
PUTNAM	67,148	18,320
ST. JOHNS	71,057	19,355
ST. LUCIE	76,883	21,127
SANTA ROSA	70,902	19,314
* SARASOTA	83,183	22,927
* SEMINOLE	84,024	23,150
SUMTER	62,943	16,659
SUWANNEE	61,862	16,373
TAYLOR	59,536	15,758
UNION	58,428	15,465
* VOLUSIA	87,306	24,018
WAKULLA	59,127	15,650
WALTON	62,271	16,481
WASHINGTON	59,573	15,768

\* Denotes a charter county.

- (1) The estimated salaries for elected school district officials have been adjusted by the annual increase as provided in s. 145.19, F.S. These figures do not include the \$2,000 supplement for certification.
- (2) The estimated cumulative factor of 1.968905 is the product of the actual cumulative factor (1.895) and the actual annual factor (1.039) used in the FY 1993-94 calculations. The estimated annual factor of 1.03474 is an average of the actual annual factors used in the calculations from the past five fiscal years.

Calculated by the Florida ACIR, March 1994.

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## CHAPTER 11: COUNTY AND MUNICIPAL POPULATION: 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 county and municipal revenue-sharing funding as in all formula-driven state shared revenue programs. Annual estimates of county and municipal population have been required by 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 counties and municipalities utilizing two separate formulas to distribute funds. Each formula requires an annual estimation of population for each county and municipality.

For the years in between the decennial censuses, population estimates and projections are generated by the Bureau of Economic and Business Research (BEBR), University of Florida in accordance with a contract administered by the Joint Legislative Management Committee of the Florida Legislature. This data is available to state officials for a variety of applications in the executive and legislative branches of government. Section 186.901, Florida Statutes, 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 nonresidents.

(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. The official 1993 population estimates, used in the revenue-sharing calculations for FY 1994-95, are published in Florida Estimates of Population.

### **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 1994-95 state fiscal year. **Table 11.1** displays the population estimates for April 1, 1993, along with the 1980 and adjusted 1990 census figures as well as the 1991 and 1992 population estimates. It is important to keep in mind that the accuracy of population estimates decreases with each subsequent year following the decennial census. The official population estimates for Florida counties and municipalities appearing in **Table 11.1** are prepared under a contractual agreement between the Florida Legislature and the Bureau of Business and Economic Research (BEBR), University of Florida.

During the summer months of 1994, BEBR will generate the April 1, 1994 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 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 1995, the April 1, 1994 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 prison inmates, 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 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, 1993 Florida Estimates of Population, published February, 1994.

### **County and Municipal 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. County population projections, through the year 2010, are published in Book 3, Volume 10 (Spring 1994) of the Florida Consensus Estimating Conference series titled, State of Florida Population and Demographic Forecast. In addition, April 1, 1995 county population estimates by age group, race, and sex are available in the same publication. To obtain a copy of this publication, contact the Economic and Demographic Research Division (EDR) of the Joint Legislative Management Committee at (904) 487-1402 (SUNCOM 277-1402).

The county projections for 1995, 2000, 2005, and 2010 are displayed in **Table 11.2**. These projections 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 "Population Projections by Age, Sex and Race for Florida and Its Counties, 1993-2010," Florida Population Studies, Volume 27, Number 3, Bulletin No. 109, June 1994.

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: 1994-95 State Fiscal Year**

<b>September 1994</b>	<p>Preliminary population estimates for counties, municipalities, and consolidated governments as of April 1, 1994 will be provided by the Bureau of Economic and Business Research (BEBR) to the Legislature by September 1, 1994. In addition, BEBR will report to the Legislature, no later than June 1, 1995, the population of areas annexed between April 1, 1994 and March 31, 1995 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 by counties and municipalities served by utility companies, as of April 1, 1994, will be provided to the Legislature by BEBR, no later than September 15, 1994.</p> <p>County estimates of the number of persons residing in prisons, college dormitories, military barracks, and long-term hospitals as of April 1, 1994 will be provided to the Legislature by BEBR, no later than September 15, 1994.</p>
<b>October 1994</b>	<p>Fall 1994 State Demographic Estimating Conference. (tentative)</p>
<b>November 1994</b>	<p>Final population estimates for counties, municipalities, and consolidated governments as of April 1, 1994 will be provided to the Legislature by BEBR, no later than November 1, 1994.</p> <p>Preliminary projections of total population for the state, at five-year intervals from April 1, 2000 to April 1, 2020, will be provided to the Legislature by BEBR. The state population projections will be consistent with the April 1, 2000 state population projections made during the Fall 1994 State Demographic Estimating Conference.</p>
<b>February 1995</b>	<p>Spring 1995 State Demographic Estimating Conference. (tentative)</p> <p>Low, medium, and high projections of total population for each county, at five-year intervals from April 1, 2000 to April 1, 2020, consistent with the April 1, 1995 state population projections made by the Demographic Estimating Conference during the Fall 1994 meeting and with the state population projections made by BEBR, will be provided to the Legislature by February 15, 1995.</p>
<b>March 1995</b>	<p>BEBR will deliver to the Legislature and the Governor's Office of Planning and Budgeting, no later than March 1, 1995, the <u>Florida Estimates of Population</u>, reporting the finalized April 1, 1994 population estimates.</p>
<b>May 1995</b>	<p>For the state and each county, population estimates by age, sex, and race for April 1, 1994 and population projections by age, sex, and race at five-year intervals from April 1, 1995 to April 1, 2010 will be made available to the Legislature by BEBR.</p>

**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
<b>ALACHUA</b>	<b>151,369</b>	<b>181,596</b>	<b>183,773</b>	<b>186,201</b>	<b>190,655</b>
Alachua	3,561	4,541	4,655	4,853	5,030
Archer	1,230	1,372	1,424	1,406	1,406
Gainesville	81,371	85,075	84,849	85,587	93,091
Hawthorne	1,303	1,305	1,307	1,366	1,387
High Springs	2,491	3,144	3,181	3,256	3,398
LaCrosse	170	122	124	124	117
Micanopy	737	626	620	620	634
Newberry	1,826	1,644	1,662	1,885	1,920
Waldo	993	1,017	1,012	1,016	1,021
UNINCORPORATED	57,687	82,750	84,939	86,088	82,651
<b>BAKER</b>	<b>15,289</b>	<b>18,486</b>	<b>18,905</b>	<b>19,159</b>	<b>19,527</b>
Glen Saint Mary	462	480	470	471	479
Maccleddy	3,851	3,966	4,007	4,026	4,050
UNINCORPORATED	10,976	14,040	14,428	14,662	14,998
<b>BAY</b>	<b>97,740</b>	<b>126,994</b>	<b>128,575</b>	<b>131,347</b>	<b>134,059</b>
Callaway	7,154	12,253	12,559	13,016	13,504
Cedar Grove	1,104	1,479	1,459	1,476	1,501
Lynn Haven	6,239	9,298	9,493	9,757	10,050
Mexico Beach	632	992	993	1,003	1,013
Panama City	33,346	34,378	34,723	35,427	35,914
Panama City Beach	2,148	4,051	4,115	4,227	4,341
Parker	4,298	4,598	4,632	4,710	4,834
Springfield	7,220	8,715	8,707	9,027	9,051
UNINCORPORATED	35,599	51,230	51,894	52,704	53,851
<b>BRADFORD</b>	<b>20,023</b>	<b>22,515</b>	<b>22,749</b>	<b>23,056</b>	<b>23,312</b>
Brooker	429	312	308	320	312
Hampton	466	296	297	299	303
Lawley	692	676	674	674	679
Starke	5,306	5,226	5,038	5,011	5,097
UNINCORPORATED	13,130	16,005	16,432	16,752	16,921
<b>BREVARD</b>	<b>272,959</b>	<b>398,978</b>	<b>409,370</b>	<b>417,740</b>	<b>427,035</b>
Cape Canaveral	5,733	8,014	8,085	8,100	8,177
Cocoa	16,096	17,722	17,724	17,946	17,795
Cocoa Beach	10,926	12,123	12,306	12,387	12,533
Indialantic	2,883	2,844	2,834	2,839	2,863
Indian Harbour Beach	5,967	6,933	7,017	7,119	7,325
Malabar	1,118	1,977	2,106	2,147	2,187
Melbourne	46,536	59,646	61,295	62,426	64,191
Melbourne Beach	2,713	3,078	3,081	3,090	3,105
Melbourne Village	1,004	591	584	591	600
Palm Bay	18,560	62,543	64,926	66,963	69,197
Palm Shores	77	210	298	418	504
Rockledge	11,877	16,023	16,475	16,753	17,182
Satellite Beach	9,163	9,889	9,852	9,871	9,954
Titusville	31,910	39,394	39,783	40,405	40,679
West Melbourne	5,078	8,399	8,329	8,409	8,635
UNINCORPORATED	103,318	149,592	154,675	158,276	162,108

**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
<b>BROWARD</b>	<b>1,018,257</b>	<b>1,255,488</b>	<b>1,278,384</b>	<b>1,294,090</b>	<b>1,317,512</b>
Coconut Creek	6,288	27,484	29,422	30,009	31,626
Cooper City	10,140	21,269	22,586	23,955	25,539
Coral Springs	37,349	79,443	83,235	86,327	88,944
Dania	11,796	13,163	16,817	16,898	16,905
Davie	20,515	47,217	49,033	50,259	52,332
Deerfield Beach	39,193	46,997	47,312	47,320	47,639
Ft. Lauderdale	153,279	149,238	148,661	147,678	148,743
Hacienda Village (1)	126				
Hallandale	36,517	30,997	30,890	30,933	31,217
Hillsboro Beach	1,554	1,748	1,752	1,746	1,747
Hollywood	121,323	121,696	122,668	123,296	123,956
Lauderdale-by-the-Sea	2,639	2,990	2,974	2,974	2,983
Lauderdale Lakes	25,426	27,341	27,196	27,577	27,691
Lauderhill	37,271	49,708	50,051	50,034	49,436
Lazy Lake Village	31	33	36	36	40
Lighthouse Point	11,488	10,378	10,388	10,391	10,386
Margate	35,900	42,985	43,562	44,346	45,274
Miramar	32,813	40,663	41,719	41,872	42,282
North Lauderdale	18,653	26,506	26,522	26,554	26,664
Oakland Park	22,944	26,326	26,590	27,596	27,969
Parkland	545	3,558	5,429	6,385	7,383
Pembroke Park	5,326	4,933	4,949	4,880	4,967
Pembroke Pines	35,776	65,452	68,305	70,909	75,014
Plantation	48,653	66,692	69,258	70,544	72,655
Pompano Beach	52,618	72,411	72,458	72,671	73,219
Sea Ranch Lakes	584	619	617	619	616
Sunrise	39,681	64,407	66,824	69,187	71,542
Tamarac	29,376	44,822	46,140	46,375	46,711
Wilton Manors	12,742	11,804	11,774	11,662	11,757
UNINCORPORATED	167,711	154,608	151,216	151,057	152,275
<b>CALHOUN</b>	<b>9,284</b>	<b>11,011</b>	<b>11,216</b>	<b>11,828</b>	<b>11,479</b>
Altha	478	497	496	524	536
Blountstown	2,632	2,404	2,365	2,508	2,388
UNINCORPORATED	6,184	8,110	8,355	8,796	8,555
<b>CHARLOTTE</b>	<b>58,460</b>	<b>110,975</b>	<b>115,557</b>	<b>118,682</b>	<b>121,695</b>
Punta Gorda	6,797	10,747	11,207	11,587	11,769
UNINCORPORATED	51,663	100,228	104,350	107,095	109,926
<b>CITRUS</b>	<b>54,703</b>	<b>93,515</b>	<b>95,915</b>	<b>98,623</b>	<b>100,829</b>
Crystal River	2,778	4,044	4,045	4,046	4,076
Inverness	4,095	5,797	5,973	6,140	6,462
UNINCORPORATED	47,830	83,674	85,897	88,437	90,291
<b>CLAY</b>	<b>67,052</b>	<b>105,986</b>	<b>108,191</b>	<b>113,382</b>	<b>114,918</b>
Green Cove Springs	4,154	4,497	4,593	4,671	4,688
Keystone Heights	1,056	1,315	1,329	1,311	1,320
Orange Park	8,766	9,488	9,445	9,448	9,456
Penney Farms	630	609	619	638	651
UNINCORPORATED	52,446	90,077	92,205	97,314	98,803



**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
<b>COLLIER</b>	<b>85,971</b>	<b>152,099</b>	<b>161,600</b>	<b>168,514</b>	<b>174,664</b>
Everglades	524	321	339	340	342
Naples	17,581	19,505	19,781	19,868	19,881
UNINCORPORATED	67,866	132,273	141,480	148,306	154,441
<b>COLUMBIA</b>	<b>35,399</b>	<b>42,613</b>	<b>43,534</b>	<b>45,192</b>	<b>46,430</b>
Fort White	386	468	482	502	502
Lake City	9,257	10,005	10,015	10,087	9,764
UNINCORPORATED	25,756	32,140	33,037	34,603	36,164
<b>DADE</b>	<b>1,625,509</b>	<b>1,937,094</b>	<b>1,961,694</b>	<b>1,982,901</b>	<b>1,951,116</b>
Bal Harbour	2,973	3,045	3,026	3,033	3,053
Bay Harbor Islands	4,869	4,703	4,676	4,721	4,738
Biscayne Park	3,088	3,068	3,041	3,081	3,062
Coral Gables	43,241	40,091	40,404	40,700	41,055
El Portal	2,055	2,457	2,447	2,461	2,453
Florida City	6,174	5,978	6,059	6,067	4,089
Golden Beach	612	774	783	805	806
Hialeah	145,254	188,008	192,006	195,579	199,923
Hialeah Gardens	2,700	7,727	8,493	9,259	9,828
Homestead	20,668	26,694	27,049	27,087	18,732
Indian Creek Village	103	44	44	44	44
Islandia	12	13	13	13	13
Key Biscayne (2)				8,897	8,881
Medley	537	663	707	821	862
Miami	346,681	358,648	359,176	359,973	364,679
Miami Beach	96,298	92,639	92,939	93,461	95,160
Miami Shores	9,244	10,084	10,095	10,097	10,125
Miami Springs	12,350	13,268	13,183	13,230	13,299
North Bay	4,920	5,383	5,490	5,550	5,650
North Miami	42,566	50,001	49,544	50,090	50,243
North Miami Beach	36,533	35,361	35,272	35,268	35,689
Opa-locka	14,460	15,283	15,187	15,255	15,216
Pennsuco (1)	15				
South Miami	10,895	10,404	10,449	10,459	10,407
Surfside	3,763	4,108	4,129	4,204	4,263
Sweetwater	8,251	13,909	14,036	14,096	14,081
Virginia Gardens	2,098	2,212	2,202	2,199	2,206
West Miami	6,076	5,727	5,724	5,712	5,743
UNINCORPORATED	799,073	1,036,802	1,055,520	1,060,739	1,026,816
<b>DE SOTO</b>	<b>19,039</b>	<b>23,865</b>	<b>24,534</b>	<b>24,830</b>	<b>25,461</b>
Arcadia	6,002	6,488	6,498	6,482	6,543
UNINCORPORATED	13,037	17,377	18,036	18,348	18,918
<b>DIXIE</b>	<b>7,751</b>	<b>10,585</b>	<b>10,534</b>	<b>10,933</b>	<b>11,810</b>
Cross City	2,154	2,041	1,995	2,028	2,037
Horseshoe Beach	304	252	244	235	245
UNINCORPORATED	5,293	8,292	8,295	8,670	9,528
<b>DUVAL (3)</b>	<b>571,003</b>	<b>672,971</b>	<b>681,631</b>	<b>693,546</b>	<b>701,608</b>
Atlantic Beach	7,847	11,636	12,180	12,495	12,383
Baldwin	1,526	1,450	1,481	1,511	1,513
Jacksonville Beach	15,462	17,839	18,588	19,199	19,234
Neptune Beach	5,248	6,816	6,956	7,135	7,235

**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
Jacksonville (Duval)	540,920	635,230	642,426	653,206	661,243
<b>ESCAMBIA</b>	<b>233,794</b>	<b>262,798</b>	<b>265,118</b>	<b>267,800</b>	<b>272,083</b>
Century	2,394	1,989	1,979	1,967	1,994
Pensacola	57,619	59,198	59,197	59,833	59,858
UNINCORPORATED	173,781	201,611	203,942	206,000	210,231
<b>FLAGLER</b>	<b>10,913</b>	<b>28,701</b>	<b>30,465</b>	<b>31,999</b>	<b>33,544</b>
Beverly Beach	217	314	316	315	322
Bunnell	1,816	1,873	1,873	1,967	1,977
Flagler Beach	2,208	3,818	3,910	3,986	4,031
Marineland (part)	8	21	12	12	12
Painter's Hill (1)	40				
UNINCORPORATED	6,624	22,675	24,354	25,719	27,202
<b>FRANKLIN</b>	<b>7,661</b>	<b>8,967</b>	<b>9,221</b>	<b>9,368</b>	<b>9,775</b>
Apalachicola	2,565	2,602	2,640	2,680	2,701
Carrabelle	1,304	1,200	1,204	1,219	1,258
UNINCORPORATED	3,792	5,165	5,377	5,469	5,816
<b>GADSDEN</b>	<b>41,674</b>	<b>41,105</b>	<b>42,194</b>	<b>42,472</b>	<b>43,239</b>
Chattahoochee	5,332	4,382	4,538	4,334	4,380
Greensboro	562	586	586	597	599
Gretna	1,557	1,981	2,041	2,015	2,064
Havana	2,782	1,717	1,738	1,777	1,784
Midway (4)		976	1,118	1,118	1,112
Quincy	8,591	7,452	7,415	7,472	7,551
UNINCORPORATED	22,850	24,011	24,758	25,159	25,749
<b>GILCHRIST</b>	<b>5,767</b>	<b>9,667</b>	<b>9,984</b>	<b>10,196</b>	<b>10,722</b>
Bell	227	267	256	279	282
Fanning Springs (part)	164	230	237	240	246
Trenton	1,131	1,287	1,310	1,292	1,310
UNINCORPORATED	4,245	7,883	8,181	8,385	8,884
<b>GLADES</b>	<b>5,992</b>	<b>7,591</b>	<b>7,922</b>	<b>8,135</b>	<b>8,269</b>
Moore Haven	1,250	1,432	1,453	1,537	1,538
UNINCORPORATED	4,742	6,159	6,469	6,598	6,731
<b>GULF</b>	<b>10,658</b>	<b>11,504</b>	<b>11,576</b>	<b>11,700</b>	<b>12,393</b>
Port St. Joe	4,027	4,044	4,056	4,057	4,071
Wewahitchka	1,742	1,779	1,772	1,786	1,806
Ward Ridge (1)	104				
UNINCORPORATED	4,785	5,681	5,748	5,857	6,516
<b>HAMILTON</b>	<b>8,761</b>	<b>10,930</b>	<b>10,996</b>	<b>11,535</b>	<b>11,604</b>
Jasper	2,093	2,099	2,099	2,101	2,084
Jennings	749	712	707	717	721
White Springs	781	704	699	753	726
UNINCORPORATED	5,138	7,415	7,491	7,964	8,073

**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
<b>HARDEE</b>	<b>20,357</b>	<b>19,499</b>	<b>19,812</b>	<b>21,058</b>	<b>22,035</b>
Bowling Green	2,310	1,836	1,836	1,867	1,861
Wauchula	3,296	3,253	3,385	3,469	3,496
Zolfo Springs	1,495	1,219	1,227	1,231	1,249
UNINCORPORATED	13,256	13,191	13,364	14,491	15,429
<b>HENDRY</b>	<b>18,599</b>	<b>25,773</b>	<b>27,231</b>	<b>27,844</b>	<b>28,061</b>
Clewiston	5,219	6,085	6,243	6,154	6,144
La Belle	2,287	2,703	2,806	2,903	2,897
UNINCORPORATED	11,093	16,985	18,182	18,787	19,020
<b>HERNANDO</b>	<b>44,469</b>	<b>101,115</b>	<b>104,394</b>	<b>108,112</b>	<b>111,695</b>
Brooksville	5,582	7,440	7,418	7,485	7,659
Weeki Wachee	8	11	5	11	11
UNINCORPORATED	38,879	93,664	96,971	100,616	104,025
<b>HIGHLANDS</b>	<b>47,526</b>	<b>68,432</b>	<b>70,609</b>	<b>72,157</b>	<b>73,203</b>
Avon Park	8,026	8,042	8,194	8,101	8,169
Lake Placid	963	1,158	1,194	1,210	1,282
Sebring	8,736	8,900	8,913	8,880	8,959
UNINCORPORATED	29,801	50,332	52,308	53,966	54,793
<b>HILLSBOROUGH</b>	<b>646,939</b>	<b>834,054</b>	<b>843,203</b>	<b>853,990</b>	<b>866,134</b>
Plant City	17,064	22,754	23,574	24,033	24,283
Tampa	271,577	280,015	280,120	281,837	282,848
Temple Terrace	11,097	16,444	16,537	16,976	17,167
UNINCORPORATED	347,201	514,841	522,972	531,144	541,836
<b>HOLMES</b>	<b>14,723</b>	<b>15,778</b>	<b>16,000</b>	<b>16,188</b>	<b>16,331</b>
Bonifay	2,534	2,612	2,639	2,672	2,677
Esto	304	253	257	296	294
Noma	113	207	211	217	211
Ponce de Leon	454	406	406	419	433
Westville	343	257	263	267	263
UNINCORPORATED	10,975	12,043	12,224	12,317	12,453
<b>INDIAN RIVER</b>	<b>59,896</b>	<b>90,208</b>	<b>92,429</b>	<b>94,091</b>	<b>95,641</b>
Fellsmere	1,161	2,179	2,193	2,279	2,260
Indian River Shores	1,254	2,278	2,323	2,366	2,468
Orchid	19	10	11	17	21
Sebastian	2,831	10,205	11,019	11,569	12,154
Vero Beach	16,176	17,350	17,434	17,443	17,404
UNINCORPORATED	38,455	58,186	59,449	60,417	61,334

**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
<b>JACKSON</b>	<b>39,154</b>	<b>41,375</b>	<b>41,579</b>	<b>42,577</b>	<b>44,386</b>
Alford	548	482	475	486	489
Bascom	134	90	87	90	90
Campbellton	336	202	232	232	232
Cottondale	1,056	900	895	916	927
Graceville	2,918	2,675	2,659	2,637	2,675
Grand Ridge	591	536	546	550	591
Greenwood	577	474	477	511	507
Jacob City (5)		261	265	275	293
Malone	897	765	732	1,442	1,583
Marianna	7,006	6,292	6,200	6,187	6,249
Sneads	1,690	1,746	1,777	1,785	1,854
UNINCORPORATED	23,401	26,952	27,234	27,466	28,896
<b>JEFFERSON</b>	<b>10,703</b>	<b>11,296</b>	<b>11,997</b>	<b>12,338</b>	<b>12,988</b>
Monticello	2,994	2,573	2,661	2,673	2,733
UNINCORPORATED	7,709	8,723	9,336	9,665	10,255
<b>LAFAYETTE</b>	<b>4,035</b>	<b>5,578</b>	<b>5,674</b>	<b>5,593</b>	<b>5,603</b>
Mayo	891	917	917	910	925
UNINCORPORATED	3,144	4,661	4,757	4,683	4,678
<b>LAKE</b>	<b>104,870</b>	<b>152,104</b>	<b>157,061</b>	<b>162,579</b>	<b>167,167</b>
Astatula	755	981	989	995	1,056
Clermont	5,461	6,910	6,930	6,904	7,013
Eustis	9,453	12,867	12,998	13,654	13,711
Fruitland Park	2,259	2,754	2,805	2,830	2,810
Groveland	1,992	2,300	2,316	2,362	2,373
Howey-in-the-Hills	626	724	724	737	735
Lady Lake	1,193	8,071	9,074	10,109	11,117
Leesburg	13,191	14,903	15,174	15,063	14,963
Mascotte	1,112	1,761	1,811	1,870	1,997
Minneola	851	1,515	1,588	1,710	1,783
Montverde	397	890	930	933	1,051
Mount Dora	5,883	7,316	7,624	7,535	7,606
Tavares	4,398	7,383	7,498	7,679	7,766
Umatilla	1,872	2,350	2,342	2,376	2,376
UNINCORPORATED	55,427	81,379	84,258	87,822	90,810
<b>LEE</b>	<b>205,266</b>	<b>335,113</b>	<b>344,032</b>	<b>350,809</b>	<b>357,550</b>
Cape Coral	32,103	74,991	77,082	79,278	81,339
Fort Myers	36,638	45,206	45,541	45,043	45,069
Sanibel	3,363	5,468	5,560	5,534	5,616
UNINCORPORATED	133,162	209,448	215,849	220,954	225,526
<b>LEON</b>	<b>148,655</b>	<b>192,493</b>	<b>198,269</b>	<b>202,570</b>	<b>206,302</b>
Tallahassee	81,548	124,773	126,959	129,258	131,683
UNINCORPORATED	67,107	67,720	71,310	73,312	74,619

**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
<b>LEVY</b>	<b>19,870</b>	<b>25,923</b>	<b>26,682</b>	<b>27,457</b>	<b>28,236</b>
Bronson	853	875	857	868	852
Cedar Key	700	668	664	679	694
Chiefland	1,986	1,917	1,995	1,997	1,997
Fanning Springs (part)	150	263	278	282	291
Inglis	1,173	1,241	1,297	1,298	1,290
Otter Creek	167	136	128	115	119
Williston	2,240	2,168	2,186	2,198	2,227
Yankeetown	600	635	631	631	631
UNINCORPORATED	12,001	18,020	18,646	19,389	20,135
<b>LIBERTY</b>	<b>4,260</b>	<b>5,569</b>	<b>5,620</b>	<b>5,506</b>	<b>5,720</b>
Bristol	1,044	937	946	929	959
UNINCORPORATED	3,216	4,632	4,674	4,577	4,761
<b>MADISON</b>	<b>14,894</b>	<b>16,569</b>	<b>16,513</b>	<b>17,034</b>	<b>17,316</b>
Greenville	1,096	950	947	936	948
Lee	297	306	315	301	315
Madison	3,487	3,345	3,358	3,446	3,417
UNINCORPORATED	10,014	11,968	11,893	12,351	12,636
<b>MANATEE</b>	<b>148,445</b>	<b>211,707</b>	<b>215,130</b>	<b>219,313</b>	<b>223,508</b>
Anna Maria	1,537	1,744	1,764	1,789	1,808
Bradenton	30,228	43,779	44,554	46,342	46,626
Bradenton Beach	1,603	1,657	1,653	1,653	1,650
Holmes Beach	4,018	4,810	4,868	4,892	4,925
Longboat Key (part)	2,460	2,544	2,571	2,609	2,621
Palmetto	8,637	9,268	9,274	9,408	9,385
UNINCORPORATED	99,962	147,905	150,446	152,620	156,493
<b>MARION</b>	<b>122,488</b>	<b>194,833</b>	<b>200,314</b>	<b>206,642</b>	<b>212,025</b>
Belleview	1,913	2,666	2,683	3,051	3,106
Dunnellon	1,427	1,639	1,670	1,694	1,705
McIntosh	404	411	404	408	410
Ocala	37,170	42,045	41,918	41,863	42,400
Reddick	657	554	549	561	570
UNINCORPORATED	80,917	147,518	153,090	159,065	163,834
<b>MARTIN</b>	<b>64,014</b>	<b>100,900</b>	<b>103,083</b>	<b>105,031</b>	<b>106,780</b>
Jupiter Island	364	549	553	557	562
Ocean Breeze Park	469	519	519	519	519
Sewalls Point	1,187	1,588	1,626	1,634	1,651
Stuart	9,467	11,936	12,066	12,195	12,479
UNINCORPORATED	52,527	86,308	88,319	90,126	91,569
<b>MONROE</b>	<b>63,188</b>	<b>78,024</b>	<b>79,536</b>	<b>80,968</b>	<b>81,766</b>
Key Colony Beach	977	977	989	1,011	1,017
Key West	24,382	24,832	25,520	25,860	26,122
Layton	88	183	185	188	189
UNINCORPORATED	37,741	52,032	52,842	53,909	54,438

**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
<b>NASSAU</b>	32,894	43,941	44,957	45,546	46,450
Callahan	869	946	936	931	950
Fernandina Beach	7,224	8,765	8,906	9,089	9,177
Hilliard	1,869	1,751	1,792	1,865	1,911
UNINCORPORATED	22,932	32,479	33,323	33,661	34,412
<b>OKALOOSA</b>	109,920	143,776	146,088	149,997	154,512
Cinco Bayou	202	386	381	376	388
Crestview	7,617	9,886	10,134	10,942	11,567
Destin	3,672	8,090	8,139	8,260	8,644
Ft. Walton Beach	20,829	21,407	21,446	21,745	21,921
Laurel Hill	610	543	530	516	587
Mary Esther	3,530	4,139	4,116	4,161	4,194
Niceville	8,543	10,507	10,571	10,915	11,150
Shalimar	390	341	349	354	350
Valparaiso	6,142	6,316	6,332	6,380	6,413
UNINCORPORATED	58,385	82,161	84,090	86,348	89,298
<b>OKEECHOBEE</b>	20,264	29,627	30,166	31,102	31,758
Okeechobee	4,225	4,943	4,904	4,910	4,979
UNINCORPORATED	16,039	24,684	25,262	26,192	26,779
<b>ORANGE</b>	470,865	677,491	701,292	712,637	727,780
Apopka	6,019	13,512	14,283	15,037	16,307
Bay Lake	74	19	21	21	24
Belle Isle	2,848	5,272	5,543	5,543	5,575
Eatonville	2,185	2,505	2,479	2,513	2,470
Edgewood	1,034	1,062	1,055	1,102	1,111
Lake Buena Vista	98	1,776	24	24	23
Maitland	8,763	8,932	8,926	8,981	9,096
Oakland	658	700	707	730	746
Ocoee	7,803	12,778	14,220	15,107	16,418
Orlando	128,291	164,693	168,456	169,675	172,019
Windermere	1,302	1,371	1,631	1,645	1,667
Winter Garden	6,789	9,745	10,392	11,038	11,685
Winter Park	22,339	22,623	22,646	22,479	24,197
UNINCORPORATED	282,662	432,503	450,909	458,742	466,442
<b>OSCEOLA</b>	49,287	107,728	114,411	119,760	125,675
Kissimmee	15,487	30,050	30,299	30,984	32,759
St. Cloud	7,840	12,652	12,803	14,297	14,779
UNINCORPORATED	25,960	65,026	71,309	74,479	78,137

**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
<b>PALM BEACH</b>	<b>576,758</b>	<b>863,518</b>	<b>883,044</b>	<b>896,970</b>	<b>918,223</b>
Atlantis	1,325	1,653	1,666	1,673	1,674
Belle Glade	16,535	16,177	16,132	16,105	17,249
Boca Raton	49,447	61,492	62,157	63,224	64,818
Boynton Beach	35,624	46,284	47,112	48,144	48,428
Briny Breeze	387	400	395	395	394
Cloud Lake	160	121	114	121	121
Delray Beach	34,329	47,181	48,206	48,346	48,644
Glen Ridge	235	207	206	211	215
Golf Village	110	184	188	190	192
Golfview	210	153	153	153	150
Greenacres City	8,780	18,683	19,163	19,442	22,385
Gulf Stream	475	690	695	703	705
Haverhill	1,249	1,058	1,163	1,154	1,170
Highland Beach	2,030	3,209	3,209	3,234	3,245
Hypoluxo	573	807	1,073	1,117	1,106
Juno Beach	1,142	2,121	2,124	2,185	2,173
Jupiter	9,868	24,907	25,631	25,898	27,291
Jupiter Inlet Colony	378	405	406	406	404
Lake Clarke Shores	3,174	3,364	3,622	3,613	3,607
Lake Park	6,909	6,704	6,709	6,639	6,695
Lake Worth	27,048	28,564	28,436	28,387	28,327
Lantana	8,048	8,392	8,371	8,396	8,316
Manalapan	329	312	318	321	318
Mangonia Park	1,419	1,453	1,398	1,411	1,407
North Palm Beach	11,344	11,343	11,530	11,747	11,782
Ocean Ridge	1,355	1,570	1,575	1,593	1,600
Pahokee	6,346	6,822	6,764	6,871	6,856
Palm Beach	9,729	9,814	9,808	9,819	9,814
Palm Beach Gardens	14,407	22,965	24,447	27,553	28,635
Palm Beach Shores	1,232	1,035	1,033	1,031	1,034
Palm Springs	8,166	9,763	9,759	9,706	9,729
Riviera Beach	26,489	27,644	27,584	27,128	27,308
Royal Palm Beach	3,423	15,532	16,066	16,462	16,546
South Bay	3,886	3,558	3,584	3,448	4,064
South Palm Beach	1,304	1,480	1,479	1,483	1,482
Tequesta Village	3,685	4,499	4,500	4,503	4,543
West Palm Beach	63,305	67,643	67,923	68,270	68,006
UNINCORPORATED	212,303	405,329	418,345	425,888	437,790
<b>PASCO</b>	<b>193,661</b>	<b>281,131</b>	<b>285,407</b>	<b>290,274</b>	<b>293,966</b>
Dade City	4,923	5,633	5,766	5,652	5,688
New Port Richey	11,196	14,044	14,205	14,332	14,352
Port Richey	2,165	2,523	2,593	2,630	2,601
Saint Leo	917	1,009	1,012	1,012	912
San Antonio	529	776	783	778	786
Zephyrhills	5,742	8,220	8,354	8,349	8,467
UNINCORPORATED	168,189	248,926	252,694	257,521	261,160

**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
<b>PINELLAS</b>	<b>728,531</b>	<b>851,659</b>	<b>855,763</b>	<b>860,736</b>	<b>864,953</b>
Belleair	3,673	3,963	3,974	3,981	3,976
Belleair Beach	1,643	2,070	2,080	2,090	2,090
Belleair Bluffs	2,522	2,234	2,225	2,221	2,213
Belleair Shore	80	60	60	60	60
Clearwater	85,528	98,784	99,612	99,856	100,768
Dunedin	30,203	33,997	34,344	34,771	34,765
Gulfport	11,180	11,709	11,755	11,761	11,812
Indian Rocks Beach	3,717	3,963	3,964	3,970	4,019
Indian Shores	984	1,405	1,431	1,442	1,449
Kenneth City	4,344	4,351	4,330	4,299	4,360
Largo	57,958	65,674	65,974	66,513	66,369
Madeira Beach	4,520	4,225	4,221	4,251	4,222
North Redington Beach	1,156	1,135	1,136	1,136	1,141
Oldsmar	2,608	8,361	8,386	8,485	8,498
Pinellas Park	32,811	43,426	43,468	43,652	43,762
Redington Beach	1,708	1,626	1,629	1,622	1,630
Redington Shores	2,142	2,366	2,390	2,400	2,404
Safety Harbor	6,461	15,124	15,212	15,427	15,708
St. Petersburg	238,647	240,318	239,428	239,132	239,701
St. Petersburg Beach	9,354	9,200	9,302	9,351	9,487
Seminole	4,586	9,251	9,396	9,423	9,430
South Pasadena	4,188	5,644	5,676	5,798	5,837
Tarpon Springs	13,251	17,906	18,139	18,345	18,488
Treasure Island	6,316	7,266	7,313	7,311	7,327
UNINCORPORATED	198,951	257,601	260,318	263,439	265,437
<b>POLK</b>	<b>321,652</b>	<b>405,382</b>	<b>414,700</b>	<b>420,885</b>	<b>429,943</b>
Auburndale	6,501	8,858	8,878	9,039	9,063
Bartow	14,780	14,716	14,969	15,002	14,902
Davenport	1,509	1,529	1,575	1,673	1,688
Dundee	2,227	2,335	2,358	2,397	2,447
Eagle Lake	1,678	1,758	1,943	1,909	1,934
Fort Meade	5,546	4,993	4,964	5,241	5,247
Frostproof	2,995	2,875	2,864	2,895	2,907
Haines City	10,799	11,683	11,767	12,037	12,103
Highland Park	184	155	153	155	153
Hillcrest Heights	177	221	219	221	220
Lake Alfred	3,134	3,622	3,572	3,596	3,622
Lake Hamilton	1,552	1,128	1,128	1,118	1,113
Lake Wales	8,814	9,670	9,639	9,759	9,759
Lakeland	8,466	70,576	71,652	71,896	73,121
Mulberry	2,932	2,988	3,013	3,039	3,095
Polk City	576	1,439	1,488	1,587	1,613
Winter Haven	21,119	24,725	24,757	24,852	25,006
UNINCORPORATED	228,663	242,111	249,761	254,469	261,950
<b>PUTNAM</b>	<b>50,549</b>	<b>65,070</b>	<b>66,002</b>	<b>67,752</b>	<b>67,625</b>
Crescent City	1,722	1,859	1,857	1,843	1,846
Interlachen	848	1,160	1,202	1,221	1,254
Palatka	10,175	10,447	10,470	10,415	10,447
Pomona Park	791	726	720	728	749
Welaka	492	533	533	547	555
UNINCORPORATED	36,521	50,345	51,220	52,998	52,774



**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
<b>ST. JOHNS</b>	<b>51,303</b>	<b>83,829</b>	<b>86,118</b>	<b>88,417</b>	<b>91,197</b>
Hastings	636	595	642	639	632
Marineland (part)	23	0	0	0	0
St. Augustine	11,985	11,692	11,697	11,679	11,747
St. Augustine Beach	1,289	3,657	3,701	3,801	3,814
UNINCORPORATED	37,370	67,885	70,078	72,298	75,004
<b>ST. LUCIE</b>	<b>87,182</b>	<b>150,171</b>	<b>155,121</b>	<b>158,937</b>	<b>163,192</b>
Fort Pierce	33,802	36,830	36,884	36,722	36,909
Port St. Lucie	14,690	55,866	59,702	62,813	65,722
St. Lucie Village	593	584	627	634	627
UNINCORPORATED	38,097	56,891	57,908	58,768	59,934
<b>SANTA ROSA</b>	<b>55,988</b>	<b>81,608</b>	<b>83,933</b>	<b>87,992</b>	<b>90,259</b>
Gulf Breeze	5,478	5,530	5,649	5,740	5,802
Jay	633	666	668	692	669
Milton	7,206	7,216	7,309	7,466	7,451
UNINCORPORATED	42,671	68,196	70,307	74,094	76,337
<b>SARASOTA</b>	<b>202,251</b>	<b>277,776</b>	<b>283,140</b>	<b>287,203</b>	<b>290,612</b>
Longboat Key (part)	2,383	3,393	3,563	3,651	3,716
North Port	6,205	11,973	12,558	13,038	13,591
Sarasota	48,868	50,961	50,740	51,058	50,820
Venice	12,153	16,922	17,216	17,491	17,768
UNINCORPORATED	132,642	194,527	199,063	201,965	204,717
<b>SEMINOLE</b>	<b>179,752</b>	<b>287,529</b>	<b>298,057</b>	<b>305,872</b>	<b>310,890</b>
Altamonte Springs	21,105	35,167	35,636	36,380	36,770
Casselberry	15,037	18,911	21,092	22,227	22,816
Lake Mary	2,853	5,929	6,223	6,426	6,673
Longwood	10,029	13,316	13,321	13,312	13,418
Oviedo	3,074	11,114	13,049	14,538	15,722
Sanford	23,176	32,387	33,263	34,156	34,096
Winter Springs	10,475	22,151	22,790	23,352	24,008
UNINCORPORATED	94,003	148,554	152,683	155,481	157,387
<b>SUMTER</b>	<b>24,272</b>	<b>31,577</b>	<b>32,015</b>	<b>33,057</b>	<b>33,814</b>
Bushnell	983	1,998	1,995	2,107	2,212
Center Hill	751	735	751	746	762
Coleman	1,022	857	860	863	854
Webster	856	746	787	779	807
Wildwood	2,665	3,560	3,596	3,685	3,767
UNINCORPORATED	17,995	23,681	24,026	24,877	25,412
<b>SUWANNEE</b>	<b>22,287</b>	<b>26,780</b>	<b>27,374</b>	<b>27,562</b>	<b>28,598</b>
Branford	622	670	671	675	682
Live Oak	6,732	6,332	6,370	6,334	6,479
UNINCORPORATED	14,933	19,778	20,333	20,553	21,437
<b>TAYLOR</b>	<b>16,532</b>	<b>17,111</b>	<b>17,350</b>	<b>17,424</b>	<b>17,374</b>
Perry	8,254	7,151	7,231	7,215	7,198
UNINCORPORATED	8,278	9,960	10,119	10,209	10,176

**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
<b>UNION</b>	<b>10,166</b>	<b>10,252</b>	<b>10,617</b>	<b>11,442</b>	<b>12,031</b>
Lake Butler	1,830	2,116	2,140	2,131	2,126
Raiford	259	198	228	232	232
Worthington Springs	220	178	164	174	228
UNINCORPORATED	7,857	7,760	8,085	8,905	9,445
<b>VOLUSIA</b>	<b>258,762</b>	<b>370,712</b>	<b>376,695</b>	<b>383,983</b>	<b>390,066</b>
Daytona Beach	54,176	61,921	62,352	62,391	62,453
Daytona Beach Shores	1,324	2,335	2,379	2,536	2,532
DeLand	15,354	16,491	16,566	17,048	17,377
Edgewater	6,726	15,337	15,975	16,394	16,745
Holly Hill	9,953	11,141	11,146	11,198	11,258
Lake Helen	2,047	2,344	2,363	2,374	2,381
New Smyrna Beach	13,557	16,543	17,084	17,231	17,481
Oak Hill	938	917	963	1,006	1,015
Orange City	2,795	5,347	5,510	5,734	5,813
Ormond Beach	21,438	29,721	30,141	30,570	30,963
Pierson	1,085	2,988	1,148	1,179	1,222
Ponce Inlet	1,003	1,704	1,819	1,904	1,994
Port Orange	18,756	35,307	36,467	37,311	38,144
South Daytona	11,252	12,488	12,600	12,632	12,689
UNINCORPORATED	98,358	156,128	160,182	164,475	167,999
<b>WAKULLA</b>	<b>10,887</b>	<b>14,202</b>	<b>14,444</b>	<b>14,659</b>	<b>15,401</b>
St. Marks	286	307	302	306	303
Sopchoppy	444	367	383	389	398
UNINCORPORATED	10,157	13,528	13,759	13,964	14,700
<b>WALTON</b>	<b>21,300</b>	<b>27,760</b>	<b>29,225</b>	<b>29,689</b>	<b>30,568</b>
DeFuniak Springs	5,563	5,120	5,098	5,082	5,259
Freeport	669	843	825	839	867
Paxton	659	600	592	578	582
UNINCORPORATED	14,409	21,197	22,710	23,190	23,860
<b>WASHINGTON</b>	<b>14,509</b>	<b>16,919</b>	<b>17,227</b>	<b>17,434</b>	<b>17,554</b>
Caryville	633	631	621	618	615
Chipley	3,330	3,866	3,879	3,898	3,936
Ebro	233	255	258	258	264
Vernon	885	778	811	832	831
Wausau	347	313	316	320	310
UNINCORPORATED	9,081	11,076	11,342	11,508	11,598
<b>FLORIDA TOTAL</b>	<b>9,746,961</b>	<b>12,937,926</b>	<b>13,195,952</b>	<b>13,424,416</b>	<b>13,608,627</b>
Incorporated Total	5,210,991	6,413,294	6,502,923	6,599,717	6,693,454
Unincorporated Total	4,535,970	6,524,632	6,693,029	6,824,699	6,915,173
Incorp. Pop. As % of Total	53.46	49.57	49.28	49.16	49.19
Unincorp. Pop. As % of Total	46.54	50.43	50.72	50.84	50.81

**TABLE 11.1**  
**COUNTY AND MUNICIPAL POPULATION ESTIMATES**

County and Municipality	April 1 1980 Census	April 1 1990 Census (Adjusted)	April 1 1991 Estimates (Revised)	April 1 1992 Estimates	April 1 1993 Estimates
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**NOTE:**

The 1990 population counts include all census revisions through September 30, 1993, 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.). At that time, the estimate was 1,559.
- (5) 1985 was the first year that a population estimate was calculated for Jacob City (Jackson Co.). At that time, the estimate was 290.

Compiled by the Florida ACIR, February 1994.

TABLE 11.2

**COUNTY POPULATION PROJECTIONS  
FIVE YEAR INTERVALS: 1990 - 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	195,802	208,901	221,597	233,898
BAKER	18,486	20,098	21,704	23,102	24,400
BAY	126,994	138,400	149,902	160,797	171,403
BRADFORD	22,515	23,799	24,901	25,594	26,300
BREVARD	398,978	446,703	499,205	550,102	600,100
BROWARD	1,255,488	1,355,404	1,456,302	1,553,100	1,647,301
CALHOUN	11,011	11,800	12,592	13,200	13,903
CHARLOTTE	110,975	130,397	153,601	176,197	198,597
CITRUS	93,515	106,799	123,097	138,796	154,398
CLAY	105,986	121,402	138,900	155,898	172,801
COLLIER	152,099	187,599	222,199	256,000	289,497
COLUMBIA	42,613	47,999	52,298	56,502	60,601
DADE	1,937,094	1,995,500	2,114,903	2,230,902	2,343,500
DE SOTO	23,865	26,301	28,500	30,698	32,801
DIXIE	10,585	12,301	13,803	15,101	16,401
DUVAL	672,971	718,202	762,201	804,498	845,697
ESCAMBIA	262,798	283,802	296,398	307,898	319,100
FLAGLER	28,701	36,999	46,400	55,698	64,897
FRANKLIN	8,967	10,099	10,698	11,300	11,898
GADSDEN	41,105	43,703	44,802	45,799	46,903
GILCHRIST	9,667	11,401	13,097	14,698	16,298
GLADES	7,591	8,598	9,498	10,297	11,203
GULF	11,504	13,101	13,501	13,904	14,300
HAMILTON	10,930	12,001	12,897	13,701	14,398
HARDEE	19,499	22,299	23,101	23,798	24,496
HENDRY	25,773	29,300	32,502	35,498	38,401
HERNANDO	101,115	120,601	144,498	168,003	191,300
HIGHLANDS	68,432	76,503	85,399	94,002	102,401
HILLSBOROUGH	834,054	892,299	962,299	1,028,795	1,093,101
HOLMES	15,778	16,599	17,100	17,500	17,801
INDIAN RIVER	90,208	100,199	112,295	124,002	135,498
JACKSON	41,375	45,098	46,800	48,403	50,001
JEFFERSON	11,296	13,400	14,303	14,997	15,700
LAFAYETTE	5,578	5,899	6,398	6,798	7,200
LAKE	152,104	175,996	199,798	222,804	245,502
LEE	335,113	376,603	428,101	478,005	527,198
LEON	192,493	213,615	232,817	251,422	269,415
LEVY	25,923	29,400	32,494	35,498	38,498
LIBERTY	5,569	5,900	6,200	6,404	6,500
MADISON	16,569	17,599	18,302	18,900	19,396
MANATEE	211,707	232,702	257,404	281,100	304,299
MARION	194,833	223,797	255,298	285,904	316,199
MARTIN	100,900	112,301	126,897	140,999	154,904
MONROE	78,024	84,099	90,093	95,905	101,602
NASSAU	43,941	48,098	52,500	56,803	60,898
OKALOOSA	143,776	159,896	174,401	188,198	201,699
OKEECHOBEE	29,627	33,200	37,100	40,802	44,498
ORANGE	677,491	757,199	854,698	949,901	1,043,599
OSCEOLA	107,728	136,499	165,800	194,502	223,002
PALM BEACH	863,518	960,603	1,074,798	1,185,001	1,292,998
PASCO	281,131	306,401	340,101	372,402	403,900
PINELLAS	851,659	879,798	919,497	958,099	996,201
POLK	405,382	443,905	481,204	516,999	551,798
PUTNAM	65,070	69,698	75,198	80,497	85,601
ST. JOHNS	83,829	96,300	110,099	123,500	136,701
ST. LUCIE	150,171	173,098	199,497	225,401	250,902
SANTA ROSA	81,608	95,099	108,099	120,801	133,296
SARASOTA	277,776	301,202	329,799	357,002	383,500
SEMINOLE	287,529	328,999	377,600	425,003	472,001
SUMTER	31,577	35,201	38,905	42,402	45,900
SUWANNEE	26,780	29,498	31,901	34,206	36,498
TAYLOR	17,111	17,495	17,697	17,900	18,102
UNION	10,252	12,199	13,298	14,095	14,903
VOLUSIA	370,712	407,001	452,705	496,699	539,796
WAKULLA	14,202	16,099	17,802	19,605	21,198
WALTON	27,760	31,798	35,005	37,904	40,800
WASHINGTON	16,919	17,897	18,997	20,001	20,893
<b>FLORIDA TOTAL</b>	<b>12,937,926</b>	<b>14,109,602</b>	<b>15,449,100</b>	<b>16,741,839</b>	<b>18,008,691</b>

Source: 1990 population figures are the official results of the 1990 Census of Population conducted by the U.S. Bureau of the Census. Population projections are provided by the Bureau of Economic and Business Research (BEBR), University of Florida, as published in June of 1994.

Compiled by the Florida ACIR, July 1994.

## 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 1995-96, 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 1994 National and Florida Economic Estimating Conferences. Additional information relating to this table may be obtained by contacting 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 March 15, 1994. 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 January 31, 1994 Consensus Estimating Conference on Transportation Revenues. This table, compiled by the Florida ACIR, displays actual fuel consumption figures for local government FY 1990-91 through FY 1992-93 and projected fuel consumption figures for FY 1993-94 through FY 1997-98. Any questions regarding the actual or projected highway fuel consumption data should be directed to the Economic and Demographic Research Division (EDR) at (904) 487-1402 (SUNCOM 277-1402).

Table 12.1

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR  
(BASED ON THE JANUARY 1994 NATIONAL AND FLORIDA ECONOMIC ESTIMATING CONFERENCES)

	FY 1990-91	FY 1991-92	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PROCESSED FOODS.....	0.68%	0.02%	1.05%	3.16%	2.13%	1.81%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TEXTILE PRODUCTS.....	1.17%	1.41%	0.47%	0.65%	1.24%	0.91%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, COAL.....	0.41%	-2.52%	0.22%	1.50%	-1.03%	3.67%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, GAS FUELS.....	3.89%	-5.12%	6.73%	-4.08%	0.77%	4.79%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, ELECTRICITY.....	5.76%	2.07%	1.91%	-0.16%	0.76%	2.28%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, REFINED PETROLEUM.....	10.45%	-12.50%	-1.54%	-4.87%	6.56%	10.02%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CHEMICALS.....	3.44%	-0.67%	2.04%	0.60%	2.02%	2.64%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, LUMBER.....	0.02%	9.14%	17.59%	7.22%	-0.11%	0.66%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PAPER.....	1.63%	1.12%	1.80%	1.03%	2.38%	2.52%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, METAL PRODUCTS.....	-1.18%	-1.65%	-0.32%	1.06%	2.16%	1.62%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, MACHINERY AND EQUIPMENT.....	2.24%	0.51%	0.47%	0.58%	0.68%	1.02%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TRANSPORTATION EQUIPMENT.....	3.95%	3.54%	2.50%	1.90%	2.09%	2.39%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT PURCHASES.....	3.82%	2.09%	2.70%	2.18%	2.63%	2.49%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT, STRUCTURES.....	1.38%	-1.50%	3.15%	1.24%	1.78%	1.85%
PERCENT CHANGE IN THE CONSUMER PRICE INDEX, ALL URBAN CONSUMERS.....	5.05%	3.01%	3.04%	2.72%	3.19%	3.38%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MEDICAL SERVICES.....	6.74%	6.05%	5.44%	4.30%	4.76%	4.75%

Table 12.1

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR  
(BASED ON THE JANUARY 1994 NATIONAL AND FLORIDA ECONOMIC ESTIMATING CONFERENCES)

	FY 1990-91	FY 1991-92	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, FURNITURE AND APPLIANCES.....	-0.86%	-0.79%	-1.61%	-1.57%	-1.32%	-0.78%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MOTOR VEHICLES AND PARTS.....	2.55%	3.13%	3.32%	3.77%	2.27%	2.17%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, GASOLINE AND OIL.....	11.61%	-5.58%	0.56%	0.11%	6.04%	6.84%
PERCENT CHANGE IN THE FLORIDA IMPLICIT WAGE RATE, STATE AND LOCAL GOVERNMENT.....	3.84%	0.41%	4.84%	3.30%	3.41%	2.97%
PRIME LENDING RATE, %.....	9.06%	6.65%	6.00%	6.17%	6.43%	6.00%
90 DAY TREASURY BILL RATE, %.....	5.99%	3.80%	3.00%	3.31%	3.64%	3.18%
CONVENTIONAL MORTGAGE RATE, EFFECTIVE, %.....	9.56%	8.52%	7.62%	7.23%	7.42%	7.29%
MUNICIPAL BOND RATE, %.....	7.06%	6.53%	5.86%	5.50%	5.54%	5.39%

Source: Economic and Demographic Research (May 1994)

Table 12.2

## FDOT LONG TERM CONSTRUCTION COST INFLATION FORECAST

FISCAL YEAR	PRICE TRENDS INDEX	ANNUAL INFLATION RATE	IPD FOR STATE & LOCAL GOVERNMENT STRUCTURES (% GROWTH)	FLORIDA REAL 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	134.8	3.3%	3.1%	2.4%	12.5%
2002	139.3	3.3%	3.2%	2.4%	11.6%
2003	143.9	3.3%	3.3%	2.5%	11.1%
2004	148.6	3.3%	3.3%	2.6%	10.8%
2005	153.6	3.3%	3.2%	2.9%	10.6%
2006	158.6	3.3%	3.2%	3.1%	10.4%
2007	163.9	3.3%	3.2%	3.3%	10.1%
2008	169.3	3.3%	3.2%	3.5%	9.8%
2009	174.9	3.3%	3.2%	3.4%	9.6%
2010	180.6	3.3%	3.1%	3.5%	9.3%
2011	186.6	3.3%	3.1%	3.5%	9.1%
2012	192.8	3.3%	3.0%	3.6%	8.8%
2013	199.1	3.3%	3.1%	3.5%	8.6%
2014	205.7	3.3%	3.1%	3.5%	8.4%
2015	212.5	3.3%	3.1%	3.5%	8.2%
2016	219.5	3.3%	3.1%	3.4%	8.0%
2017	226.8	3.3%	3.1%	3.5%	7.8%
2018	234.3	3.3%	3.2%	3.5%	8.0%
2019	242.0	3.3%	3.2%	3.5%	8.0%
2020	250.0	3.3%	3.2%	3.5%	8.0%

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**TABLE 12.3**

**STATEWIDE HIGHWAY FUEL CONSUMPTION**  
 (Based on January 31, 1994 Consensus Estimating Conference on Transportation Revenues)

(Millions of Gallons)

	<u>FY 1990-91</u>	<u>FY 1991-92</u>	<u>FY 1992-93</u>	<u>FY 1993-94</u>	<u>FY 1994-95</u>	<u>FY 1995-96</u>	<u>FY 1996-97</u>	<u>FY 1997-98</u>
<b>Gasoline:</b>								
Gallons	5,986.4	6,069.8	6,251.4	6,481.6	6,598.1	6,751.5	6,899.1	7,051.0
% Change		1.4	3.0	3.7	1.8	2.3	2.2	2.2
<b>Gasohol:</b>								
Gallons	82.8	100.1	102.1	12.4	39.8	40.8	41.7	42.6
% Change		20.9	2.0	-87.9	221.0	2.5	2.2	2.2
<b>Special Fuel:</b>								
Gallons	845.2	845.8	916.7	923.3	947.5	974.7	1,000.7	1,029.4
% Change		0.1	8.4	0.7	2.6	2.9	2.7	2.9
<b>Total Consumption:</b>								
Gallons	6,914.4	7,015.7	7,270.2	7,417.3	7,585.4	7,767.0	7,941.5	8,123.0
% Change		1.5	3.6	2.0	2.3	2.4	2.2	2.3

Compiled by the Florida Advisory Council on Intergovernmental Relations