

LOCAL GOVERNMENT FINANCIAL INFORMATION HANDBOOK

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PREPARED BY

FLORIDA ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS

WITH THE ASSISTANCE OF THE

DEPARTMENT OF REVENUE'S OFFICE OF RESEARCH AND ANALYSIS

AND

**DIVISION OF ECONOMIC AND DEMOGRAPHIC RESEARCH,
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FLORIDA LEGISLATURE**

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Inquiries and Suggestions

Inquiries regarding the information and estimates presented herein should be directed to the contact person or office specified at the end of each chapter. General inquiries and questions regarding this publication should be directed to 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 1996, please contact Steven O'Cain of the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

CHAPTER 1: INTRODUCTION AND OVERVIEW

Components of the Handbook

The Local Government Financial Information Handbook is a reference for several revenue sources shared by the state with counties and municipalities. It contains relevant information on several items useful for budgeting purposes, including estimated salaries of county constitutional officers and elected school district officials, population estimates and projections, and inflation indices. In its entirety, this publication provides information that should assist municipalities and counties in their budgeting and financial planning.

Preparation of this publication was primarily a joint effort of the Florida Advisory Council on Intergovernmental Relations (ACIR) and the Florida Department of Revenue's Office of Research and Analysis. The Florida ACIR updated the text and a number of accompanying summary tables to reflect relevant changes to general law. The Office of Research and Analysis prepared the estimated distributions of the various taxes to counties and municipalities for the upcoming fiscal year. Some additional assistance was provided by the Division of Economic and Demographic Research of the Joint Legislative Management Committee.

The chapters that address the major revenue sources or programs provide 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 1995. 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 the upcoming fiscal year, as calculated by the Office of Research and Analysis, are displayed for the major revenue sources and programs. These estimates are based on the results of the state estimating conferences mandated in sections 216.133 - 216.137, Florida Statutes. 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. Currently, there are 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. 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.

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 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.

In preparing the revenue estimates for the Local Government Financial Information Handbook, the Office of Research and Analysis 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 how the consensus or revenue forecasts are developed, please contact the Department of Revenue's Office of Research and Analysis at (904) 488-2900 or SunCom 278-2900.

Criteria for Evaluating State Shared Revenue Programs

For the most part, all of the taxes referenced herein are revenues preempted by the state. The relevant constitutional provisions reserve all revenues, except ad valorem taxes, for the state.¹ The state may authorize, in general law, other governmental entities to levy taxes. Many of these statutory authorizations are captured here; however, this publication does not

¹ Article VII, Section 1(a), Florida Constitution.

summarize all of the state revenues shared with municipalities and counties through grant programs or general and special appropriations.²

Criteria characterizing the revenue programs facilitate efforts to attain a greater understanding of their purpose, intent, and structure. Additional distinctions among the revenues 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, two major categories emerge. The first category includes most of the revenue sources and programs included in this publication. These sources conform to most if not all of the first six criteria listed above. 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 these revenue sources involves state agencies; local administration is not authorized.

The revenue sources and programs in the second category include those that allow local governments to initiate or impose a tax that is generally considered a "state" tax. Criterion

² It should be noted that local governments have the authority to levy taxes not addressed in this publication, 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, discusses these taxes in addition to ad valorem taxes, impact fees, and special assessments.

#7 is the key distinction between the revenue sources in 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**.

Brief Description of Figures Included in this Chapter

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 these programs.

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

This figure displays an inventory of all of the revenue sources or programs, addressed in this publication, that benefit counties. The authorized uses of the revenue generated in each program is briefly summarized. These 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

This figure displays an inventory of all of the revenue sources or programs, addressed in this publication, that benefit municipalities. More state shared revenue programs 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 1995

This figure indicates the revenue sources and programs that were amended during the 1995 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 are summarized in this figure. Even though a few major revenue programs began after 1980, the origin of most of the programs was prior to 1980. 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 increased from 6% to 7% as a result of legislation passed during the 1990 legislative session. An additional 0.3% was authorized, 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 ³

Other administrative cost deductions to each trust fund associated with a revenue source or program are also identified.

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. 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 1994-95 and FY 1995-96 Estimates for Select Revenue Programs

A comparison of the annual estimates between FY 1994-95 and FY 1995-96 for selected revenue programs appears in this figure. As shown, counties will be the major benefactor of these revenue programs, receiving an estimated \$2,226 million for FY 1995-96 as

³ 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.

compared to an estimated \$786 million for municipalities. When comparing percentage change in total estimated revenue from FY 1994-95 to FY 1995-96, a 4.9% increase for municipalities and a 4.6% increase for counties is indicated.

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>
I. Comprehensive State Shared Revenue Programs		
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>
I. Comprehensive State Shared Revenue Programs (continued)		
Local Gov't Cooperative Assistance Program	Eligible counties	Transportation-related expenses.
II. Local Revenue Programs that are Optional		
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>
II. Local Revenue Programs that are Optional (continued)		
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>
I. Comprehensive State Shared Revenue Programs		
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.
II. Local Revenue Programs that are Optional ¹		
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.

¹ 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>
II. Local Revenue Programs that are Optional (continued)		
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 ²	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.

² 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

Summary of Major Legislative Changes in 1995

<u>Revenue Source or Program</u>	<u>Chapter Law # (Enrolled Bill #)</u>	<u>Section(s) Number</u>	<u>Type of Local Gov't Impacted</u>	<u>Summary of Legislative Change(s)</u>	<u>Effective Date</u>
Constitutional Gas Tax County Gas Tax Local Option Gas Taxes Ninth-Cent Gas Tax	Chapter 95-417 (CS/CS/HB 1639)	Numerous sections	Counties and municipalities	Constitutes a major rewrite of the statutes dealing with state and local fuel tax implementation and administration by the Department of Revenue. The primary purpose of this legislation is to adopt fuel taxing procedures used by the federal government with the goals of reducing the incidence of fraud and tax evasion and making tax administration more efficient.	July 1, 1996
Constitutional Gas Tax County Gas Tax Local Option Gas Taxes Ninth-Cent Gas Tax	Chapter 95-428 (HB 2553)	1	Counties	Authorizes any county, having a total population of 10,000 or less on April 1, 1993, to transfer and use legally restricted fuel taxes for unrestricted purposes for all fiscal years prior to and through 1994-95.	Upon becoming law (June 18, 1995)
Constitutional Gas Tax	Chapter 95-257 (CS/SB 510)	6	Counties	Removes a limitation on the use of the proceeds. Certain maintenance tasks no longer have to be contingent upon their contribution to safe and efficient operation of roads.	Upon becoming law (June 9, 1995)
Insurance Premium Tax	Chapter 95-250 (CS/SB 2858)	1-13	Municipalities	Amends various provisions related to the administration of insurance premium taxes collected for the purposes of the municipal firefighters' and police officers' pension trust funds.	July 1, 1995
Local Government Cooperative Assistance Program	Chapter 95-257 (CS/SB 510)	16	Counties and municipalities that might have applied for funds through this grant program	Repeals provisions pertaining to the Local Government Cooperative Assistance Program.	Upon becoming law (June 11, 1995)
Local Option Gas Tax (1 to 6 cent levy)	Chapter 95-343 (CS/CS/HB 1919)	1	Counties, which had a total population of 50,000 or less on April 1, 1992, levying the 1 to 6 cent local option gas tax	Authorizes those counties, having a total population of 50,000 or less on April 1, 1992, and subject to a court-ordered refund of special assessments, to use no more than an amount equal to the proceeds from 4 cents of the 1 to 6 cent local option gas tax to pay for the refund. If bonds are issued to pay the refund, the proceeds cannot be pledged for more than 15 yrs.	Upon becoming law (June 16, 1995)

Figure 1.3
Summary of Major Legislative Changes in 1995

<u>Revenue Source or Program</u>	<u>Chapter Law # (Enrolled Bill #)</u>	<u>Section(s) Number</u>	<u>Type of Local Gov't Impacted</u>	<u>Summary of Legislative Change(s)</u>	<u>Effective Date</u>
Local Option Gas Taxes	Chapter 95-257 (CS/SB 510)	40	Counties and municipalities within those counties having an interlocal	Provides that local gov'ts, having a local option gas tax interlocal agreement, do not have to hold public hearings every two years if the interlocal agreement already specifies automatic adjustments to the distribution of tax proceeds.	Upon becoming law (June 11, 1995)
Local Discretionary Sales Surtax	Chapter 95-258 (SB 562)	1	Any county school board imposing the newly authorized School Capital Outlay Surtax	Authorizes a county school board to levy, subject to referendum approval, a discretionary sales surtax at a rate not to exceed 0.5%. Proceeds can be used to fund school capital outlay projects, technology implementation, and service bond indebtedness; however, the proceeds cannot be used for operational expenses. Districts levying the surtax must freeze noncapital local school property taxes for at least 3 years at the millage rate imposed in the year prior to the surtax levy.	Upon becoming law (June 11, 1995)
Local Discretionary Sales Surtax	Chapter 95-344 (CS/HB 1987)	1	Any jurisdiction that is a part or could potentially have been a part of this district	Repeals provisions regarding the creation of multijurisdictional tourism, sports, and entertainment special districts.	Upon becoming law (June 16, 1995)
Tourist Development Tax	Chapter 95-133 (SB 1082)	1	Any county levying a Tourist Development Tax pursuant to s. 125.0104, F.S.	Exempts information given to a county tourism promotion agency in response to a sales promotion effort or an advertisement from the access to public records law.	October 1, 1995
Tourist Development Tax	Chapter 95-360 (CS/HB 485)	1	Any county levying a Tourist Development Tax pursuant to s. 125.0104, F.S.	Authorizes additional use of tax proceeds for the promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.	October 1, 1995
Tourist Development Tax	Chapter 95-304 (CS/HB 1757)	3	Any county levying the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S.	Authorizes additional use of the tax proceeds to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center.	Upon becoming law (June 15, 1995)

Figure 1.3
Summary of Major Legislative Changes in 1995

<u>Revenue Source or Program</u>	<u>Chapter Law # (Enrolled Bill #)</u>	<u>Section(s) Number</u>	<u>Type of Local Gov't Impacted</u>	<u>Summary of Legislative Change(s)</u>	<u>Effective Date</u>
Tourist Development Tax	Chapter 95-416 (CS/CS/HB 1523)	1	Any county levying the Professional Sports Franchise Facility Tax and the Additional Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l) and (o), F.S.	Authorizes the tax proceeds to be used to finance the construction, reconstruction, or renovation of a professional sports franchise facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds can be used to pay the planning and design costs incurred prior to bond issuance.	July 1, 1995
Convention Development Tax	Chapter 95-290 (CS/HB 355)	1,2	Any subcounty special taxing district in Volusia County levying a Convention Development Tax pursuant to s. 212.0305(4)(c)-(e), F.S.	Increases the rate of the special district levy for convention development, special levy for convention development development, and subcounty levy for convention development from up to 2% to up to 3%. Any rate increase in excess of 2% must be approved by a super majority (majority plus one) vote of the county's governing body.	Upon becoming law (June 15, 1995)

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> ¹
I. Comprehensive State Shared Revenue Programs			
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 1) 2.9% of Cigarette Tax Collections 2) 33.5% of Net Intangibles Tax Collections	County Revenue Sharing TF (4)
Municipal Revenue Sharing Program	1972	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 Revenue Sharing TF (4)
Municipal Financial Assistance Trust Fund	1971	5.8% of Cigarette Tax Collections	Municipal Financial Assistance TF (4)

¹ The following notations indicate which trust funds are

- (1) subject to the 7.3% General Revenue Service Charge authorized in s. 215.20(1) and (3), F.S.;
- (2) subject to administrative cost deductions;
- (3) subject to both (1) and (2);
- (4) not subject to the General Revenue Service Charge or other deductions, but 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;
- (6) subject to taxpayer deductions;
- (7) subject to the 7% General Revenue Service Charge authorized in s. 215.20(1), F.S., without the additional 0.3% service charge authorized in s. 215.20(3), F.S.

Figure 1.4 continued

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds²</u>
I. Comprehensive State Shared Revenue Programs (continued)			
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 (1)
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	Police and Firefighters' Premium Tax TF (3)
Municipal Firefighters' Pension Fund	1963	1.85% Tax on Property Insurance Premiums	Police and Firefighters' Premium Tax TF (3)

² The following notations indicate which trust funds are

- (1) subject to the 7.3% General Revenue Service Charge authorized in s. 215.20(1) and (3), F.S.;
- (2) subject to administrative cost deductions;
- (3) subject to both (1) and (2);
- (4) not subject to the General Revenue Service Charge 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;
- (6) subject to taxpayer deductions;
- (7) subject to the 7% General Revenue Service Charge authorized in s. 215.20(1), F.S., without the additional 0.3% service charge authorized in s. 215.20(3), F.S.

Figure 1.4 continued

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds</u> ³
I. Comprehensive State Shared Revenue Programs (continued)			
Insurance Premium Tax (continued)			
Firefighters' Supplemental Compensation Fund	1981	Proceeds from the Taxes Levied on Casualty and Property Insurance Premiums	Police and Firefighters' Premium Tax 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)
II. Local Revenue Programs that are Optional			
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)

³ The following notations indicate which trust funds are

- (1) subject to the 7.3% General Revenue Service Charge authorized in s. 215.20(1) and (3), F.S.;
- (2) subject to administrative cost deductions;
- (3) subject to both (1) and (2);
- (4) not subject to the General Revenue Service Charge or other deduction; subject to administrative cost deductions, but the costs are not currently being deducted;
- (5) subject to administrative cost deductions, but the costs are not currently being deducted;
- (6) subject to taxpayer deductions;
- (7) subject to the 7% General Revenue Service Charge authorized in s. 215.20(1), F.S., without the additional 0.3% service charge authorized in s. 215.20(3), F.S.

Figure 1.4 continued

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds</u> ⁴
II. Local Revenue Programs that are Optional (continued)			
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)
School Capital Outlay Surtax	1995	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)

⁴ The following notations indicate which trust funds are

- (1) subject to the 7.3% General Revenue Service Charge authorized in s. 215.20(1) and (3), F.S.;
- (2) subject to administrative cost deductions;
- (3) subject to both (1) and (2);
- (4) not subject to the General Revenue Service Charge 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;
- (6) subject to taxpayer deductions;
- (7) subject to the 7% General Revenue Service Charge authorized in s. 215.20(1), F.S., without the additional 0.3% service charge authorized in s. 215.20(3), F.S.

Figure 1.4 continued

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds</u> ⁵
II. Local Revenue Programs that are Optional (continued)			
Optional Tourist Taxes (continued) Convention Development Taxes	1983	Optional Sales Tax on Transient Rental Transactions	Proceeds Deposited into Trust Fund Created by County (2)
Tourist Impact Tax	1986	Optional Sales Tax on Transient Rental Transactions	Not specified in statute (2)

⁵ The following notations indicate which trust funds are
 (1) subject to the 7.3% General Revenue Service Charge authorized in s. 215.20(1) and (3), F.S.;
 (2) subject to administrative cost deductions;
 (3) subject to both (1) and (2);
 (4) not subject to the General Revenue Service Charge 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;
 (6) subject to taxpayer deductions;
 (7) subject to the 7% General Revenue Service Charge authorized in s. 215.20(1), F.S., without the additional 0.3% service charge authorized in s. 215.20(3), F.S.

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

<u>Trust Fund</u>	<u>Agency</u> ¹	<u>Provisions Related to Creation of Trust Fund</u> ²
I. Comprehensive State Shared Revenue Programs		
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	DBPR & 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	DBPR	(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 ³	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
II. Local Revenue Programs that are Optional		
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 ⁴	DOR	(1) s. 212.0305(3)(e), F.S. (receipts placed in a specific fund or funds created by the county)

¹ 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.

² 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.

³ 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.

⁴ 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 1994-95 and 1995-96 Estimates for Select Revenue Programs

Each Revenue Source as a Percentage of Total Municipal or Total County Revenues
& Percent Change between FY 1994-95 and FY 1995-96 Estimates (1)

Revenue Program Specified in the Handbook (2)	1994-95 Handbook Estimate July 1994	1994-95 Percentage of Total Estimated Revenues	1995-96 Handbook Estimate July 1995	1995-96 Percentage of Total Estimated Revenues	Percent Change in Estimates 7/94-7/95
Municipal Revenue Programs:					
Half-Cent Sales Tax - Ordinary Distribution (L)	\$293,647,245	39.20	\$316,415,121	40.27	7.75
Municipal Revenue Sharing (S)	185,307,000	24.74	186,722,500	23.77	0.76
Municipal Financial Assistance Trust Fund (L)	22,700,000	3.03	22,936,987	2.92	1.04
Local Option Gas Tax - 1 to 6 cent levy (L)	119,334,497	15.93	119,266,500	15.18	-0.06
Local Option Gas Tax - 1 to 5 cent levy (L)	25,624,112	3.42	25,448,826	3.24	-0.68
Small County Surtax (L) (3)	2,535,400	0.34	3,776,520	0.48	48.95
Local Gov't Infrastructure Surtax (L) (3)	100,002,057	13.35	111,092,563	14.14	11.09
Municipal Totals:	\$749,150,311	100.00	\$785,659,017	100.00	4.87
County Revenue Programs:					
Half-Cent Sales Tax - Ordinary Distribution (L)	\$604,170,476	28.39	\$638,484,880	28.69	5.68
Half-Cent Sales Tax - Emergency Distribution (L)	4,703,780	0.22	4,950,000	0.22	5.23
Half-Cent Sales Tax - Supplemental Distribution (L)	314,602	0.01	314,602	0.01	0.00
County Revenue Sharing (S)	282,815,000	13.29	268,850,000	12.08	-4.94
Constitutional Gas Tax (L)	153,615,000	7.22	156,115,000	7.01	1.63
County Gas Tax (L)	54,107,500	2.54	57,980,000	2.61	7.16
Ninth Cent Gas Tax (L)	45,970,000	2.16	45,910,000	2.06	-0.13
Local Option Gas Tax - 1 to 6 cent levy (L)	296,671,970	13.94	297,087,391	13.35	0.14
Local Option Gas Tax - 1 to 5 cent levy (L)	67,282,175	3.16	65,933,744	2.96	-2.00
Small County Surtax (L) (3)	9,084,759	0.43	13,395,448	0.60	47.45
Local Gov't Infrastructure Surtax (L) (3)	190,941,338	8.97	223,200,666	10.03	16.89
Charter County Transit System Surtax (L) (4)	37,932,273	1.78	38,434,138	1.73	1.32
Indigent Care Surtax (L) (5)	52,898,660	2.49	55,789,732	2.51	5.47
County Public Hospital Surtax (L) (6)	92,126,698	4.33	101,784,597	4.57	10.48
Convention Development Taxes (S) (7)	26,712,700	1.26	26,219,900	1.18	-1.84
Tourist Development Taxes (S) (8)	173,509,000	8.15	196,782,600	8.84	13.41
Pari-Mutuel Tax (S)	29,915,000	1.41	29,915,000	1.34	0.00
Oil, Gas, and Sulfur Production Tax (S) (9)	900,000	0.04	600,000	0.03	-33.33
Solid Mineral Severance Tax (S) (10)	4,100,000	0.19	3,800,000	0.17	-7.32
County Totals:	\$2,127,770,931	100.00	\$2,225,547,698	100.00	4.60
Combined Municipal and County Totals:	\$2,876,921,242		\$3,011,206,715		4.67

Notes:

- (1) All local option tax estimates are based on the rate of levy in counties as of June 1994 and June 1995 respectively.
- (2) (L) refers to a local government fiscal year estimate. (S) refers to a state fiscal year estimate.
- (3) These estimates are based on the assumption that the distribution is pursuant to the half-cent sales tax distribution formula.
- (4) Levied in Duval County only.
- (5) Levied in Hillsborough County only.
- (6) Levied in Dade County only.
- (7) Levied in Dade, Duval, and Volusia counties only. Estimates are based on a 70% room sales to total transient facility sales ratio.
- (8) Estimates for the Tourist Development Taxes only. Does not include other tourist taxes levied in certain counties.
- (9) The tax is levied on the volume of oil, gas, and sulfur produced in those select counties where the materials are severed.
- (10) The tax is levied on the weight of phosphate rock in those select counties where the material is severed.

Compiled by the Florida ACIR using estimates provided by the Department of Revenue.

CHAPTER 2: LOCAL GOVERNMENT HALF-CENT SALES TAX PROGRAM

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

I. Brief Overview

Created in 1982, the local government half-cent sales tax program generates the largest amount of revenues for local governments among the revenue sources addressed in this publication. 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 this source.

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 serve as the basis for this distribution to each county and its respective municipalities. The second (**emergency**) and third (**supplemental**) distributions rely on a percentage (0.054%) of sales tax revenues. The emergency distribution is available to counties that meet specific criteria which are specified in a subsequent section of this chapter. It is primarily, but not solely, geared to the small counties. The supplemental distribution is available only to those counties that are eligible for the emergency distribution and have an inmate population greater than 7% of its total population.

The remaining sections of this chapter provide more detailed information regarding the following:

- II. Major General Law Amendments
- III. 1995 General Law Amendments
- IV. Eligibility Requirements
- V. Administrative Procedures
- VI. Distribution of Local Government Half-Cent Sales Tax Proceeds
- VII. Authorized Uses of Local Government Half-Cent Sales Tax Proceeds
- VIII. Actual Distributions of Local Government Half-Cent Sales Tax Proceeds
- IX. Estimated Local Government Half-Cent Sales Tax Proceeds for FY 1995-96

II. 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 this 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,

removed 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, revised the sales tax on boats and airplanes and expanded the sales tax base by including the sale of rare coins, detective services, burglar protection, nonresidential cleaning, and nonresidential pest control services. However, 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 counties and municipalities 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. However, this additional amount will not be available after FY 1994-95 due to the scheduled repeal of the fee on October 1, 1995.
- Chapter 94-245, Laws of Florida, provided 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, the current appropriation from the General Revenue Fund for the emergency distributions was replaced with the 0.054% distribution.

III. 1995 General Law Amendments

Legislation passed during the 1995 regular legislative session did not affect provisions related to the local government half-cent sales tax program.

IV. 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.*

Eligibility to receive program 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.

V. 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 authorized 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.

VI. 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 7% of total population

The ordinary, emergency, and supplemental distributions that local governments may receive from the program are limited in two ways:

- 1) The amount of sales tax revenue available for distribution.
- 2) Those counties or municipalities satisfying the eligibility requirements.

Calculation of 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 the 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 eligible county. This computation begins with the state FY 1995-96 "per capita limitation" of **\$31.40**, (which has been adjusted for inflation) multiplied by the total county population, according to the latest official estimate. The resulting total is reduced by the county's prior fiscal year's ordinary distribution. This final figure is the base allocation for each eligible county.

STEP #2. If the sales tax revenue available for the emergency distribution is less than or equal to the sum of all eligible counties' 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 all eligible counties' base allocations, each eligible county will receive its base allocation. Any excess monies shall be distributed equally among the eligible counties on a per capita basis.

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 state FY 1995-96 "per capita limitation" of **\$31.40**, (which has been adjusted for inflation) multiplied by 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 or the Florida Departments of Corrections and Health & Rehabilitative Services. This final figure is the base allocation for each eligible county.

STEP #2. If the sales tax revenue available for supplemental distribution is less than the sum of all eligible counties' 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 all eligible counties' base allocations, each eligible 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.

Except as otherwise noted, inmates and residents residing in institutions operated by the federal government or the Florida Departments of Corrections and Health & Rehabilitative Services are not considered to be residents of the county or municipality in which the institutions are located for the purpose of calculating the distribution proportion.

VII. Authorized Uses of Local Government Half-Cent Sales Tax Proceeds

Section 218.64, Florida Statutes, designates how the tax proceeds may be expended. The statutory language is relatively broad regarding authorized uses. The proportion of the total proceeds received by a county, based on two-thirds of the incorporated area population, shall be deemed county-wide revenues and shall be expended only for county-wide tax relief or county-wide programs. The remaining proceeds shall be deemed revenues derived on behalf of the unincorporated area; however, these proceeds 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 county or municipality is authorized to pledge the proceeds for the payment of principal and interest on any capital project.

VIII. Actual Distributions of Local Government Half-Cent Sales Tax Proceeds

Table 2.1 presents a summary of distributions since the program began, by local fiscal year. Please note that the total amount distributed to counties represents the sum of the ordinary, emergency, and supplemental distributions. In addition, the number of counties that received emergency and supplemental distributions during those fiscal years is shown.

IX. Estimated Local Government Half-Cent Sales Tax Proceeds for FY 1995-96

Table 2.2 displays estimated distributions by county and municipality for local FY 1995-96, as calculated by the Department of Revenue. These figures represent a 100% distribution of the anticipated revenues.

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,

due to the pending repeal of the fee on October 1, 1995.

Inquiries regarding the Department of Revenue's estimation of the local government half-cent sales tax proceeds should be addressed to the Office of Research and Analysis, Department of Revenue at (904) 488-2900 or SunCom 278-2900. Other questions, regarding this program, can be addressed to the Florida ACIR at (904) 488-9627 or 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 Half-Cent Sales Tax Distributions and Participation by Counties
Local FY 1982-83 to FY 1993-94**

Local 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
1993-94	\$285,311,006	\$570,742,205	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 1995-96 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ALACHUA	7,487,638	0	0	7,487,638
Alachua	252,317	0	0	252,317
Archer	68,792	0	0	68,792
Gainesville	4,435,802	0	0	4,435,802
Hawthorne	66,632	0	0	66,632
High Springs	165,283	0	0	165,283
LaCrosse	5,617	0	0	5,617
Micanopy	30,051	0	0	30,051
Newberry	94,091	0	0	94,091
Waldo	49,782	0	0	49,782
	-----	-----	-----	-----
	12,656,003	0	0	12,656,003
BOCC, BAKER	277,068	251,575	25,619	554,261
Glen Saint Mary	7,868	0	0	7,868
Macclenny	68,737	0	0	68,737
	-----	-----	-----	-----
	353,673	251,575	25,619	630,866
BOCC, BAY	6,053,556	0	0	6,053,556
Callaway	768,126	0	0	768,126
Cedar Grove	88,749	0	0	88,749
Lynn Haven	570,436	0	0	570,436
Mexico Beach	56,189	0	0	56,189
Panama City	2,008,287	0	0	2,008,287
Panama City Beach	245,392	0	0	245,392
Parker	271,074	0	0	271,074
Springfield	489,619	0	0	489,619
	-----	-----	-----	-----
	10,551,428	0	0	10,551,428
BOCC, BRADFORD	559,572	117,935	62,138	739,645
Brooker	9,847	0	0	9,847
Hampton	9,662	0	0	9,662
Lawtey	21,269	0	0	21,269
Starke	157,774	0	0	157,774
	-----	-----	-----	-----
	758,125	117,935	62,138	938,198
BOCC, BREVARD	13,905,570	0	0	13,905,570
Cape Canaveral	334,832	0	0	334,832
Cocoa	726,832	0	0	726,832

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Cocoa Beach	507,831	0	0	507,831
Indialantic	116,596	0	0	116,596
Indian Harbour Beach	299,514	0	0	299,514
Malabar	90,915	0	0	90,915
Melbourne	2,636,038	0	0	2,636,038
Melbourne Beach	127,482	0	0	127,482
Melbourne Village	24,835	0	0	24,835
Palm Bay	2,882,334	0	0	2,882,334
Palm Shores	18,707	0	0	18,707
Rockledge	711,835	0	0	711,835
Satellite Beach	405,104	0	0	405,104
Titusville	1,645,614	0	0	1,645,614
West Melbourne	356,119	0	0	356,119
	-----	-----	-----	-----
	24,790,157	0	0	24,790,157
BOCC, BROWARD	44,618,238	0	0	44,618,238
Coconut Creek	1,551,147	0	0	1,551,147
Cooper City	1,263,297	0	0	1,263,297
Coral Springs	4,282,341	0	0	4,282,341
Dania	806,301	0	0	806,301
Davie	2,524,230	0	0	2,524,230
Deerfield Beach	2,258,315	0	0	2,258,315
Ft. Lauderdale	7,052,347	0	0	7,052,347
Hallandale	1,479,763	0	0	1,479,763
Hillsboro Beach	83,202	0	0	83,202
Hollywood	5,876,885	0	0	5,876,885
Lauderdale-by-the-Sea	141,396	0	0	141,396
Lauderdale Lakes	1,312,367	0	0	1,312,367
Lauderhill	2,346,008	0	0	2,346,008
Lazy Lake Village	1,891	0	0	1,891
Lighthouse Point	492,734	0	0	492,734
Margate	2,196,481	0	0	2,196,481
Miramar	2,060,001	0	0	2,060,001
North Lauderdale	1,273,272	0	0	1,273,272
Oakland Park	1,327,589	0	0	1,327,589
Parkland	375,874	0	0	375,874
Pembroke Park	234,194	0	0	234,194
Pembroke Pines	3,823,360	0	0	3,823,360
Plantation	3,471,832	0	0	3,471,832
Pompano Beach	3,481,476	0	0	3,481,476
Sea Ranch Lakes	29,121	0	0	29,121
Sunrise	3,451,788	0	0	3,451,788
Tamarac	2,252,406	0	0	2,252,406
Wilton Manors	559,769	0	0	559,769
	-----	-----	-----	-----
	100,627,624	0	0	100,627,624

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, CALHOUN	239,322	117,540	13,630	370,492
Altha	13,261	0	0	13,261
Blountstown	58,631	0	0	58,631
	-----	-----	-----	-----
	311,214	117,540	13,630	442,384
BOCC, CHARLOTTE	6,448,524	0	0	6,448,524
Punta Gorda	638,883	0	0	638,883
	-----	-----	-----	-----
	7,087,407	0	0	7,087,407
BOCC, CITRUS	3,797,794	0	0	3,797,794
Crystal River	157,940	0	0	157,940
Inverness	250,661	0	0	250,661
	-----	-----	-----	-----
	4,206,395	0	0	4,206,395
BOCC, CLAY	5,185,590	0	0	5,185,590
Green Cove Springs	218,270	0	0	218,270
Keystone Heights	61,328	0	0	61,328
Orange Park	438,616	0	0	438,616
Penney Farms	29,487	0	0	29,487
	-----	-----	-----	-----
	5,933,291	0	0	5,933,291
BOCC, COLLIER	15,942,250	0	0	15,942,250
Everglades	48,977	0	0	48,977
Naples	1,876,840	0	0	1,876,840
	-----	-----	-----	-----
	17,868,066	0	0	17,868,066
BOCC, COLUMBIA	2,197,259	0	0	2,197,259
Fort White	25,072	0	0	25,072
Lake City	472,814	0	0	472,814
	-----	-----	-----	-----
	2,695,144	0	0	2,695,144
BOCC, DADE	79,039,740	0	0	79,039,740
Bal Harbour	143,127	0	0	143,127
Bay Harbor Islands	222,925	0	0	222,925

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Biscayne Park	145,109	0	0	145,109
Coral Gables	1,925,962	0	0	1,925,962
El Portal	117,408	0	0	117,408
Florida City	214,808	0	0	214,808
Golden Beach	38,696	0	0	38,696
Hialeah	9,575,020	0	0	9,575,020
Hialeah Gardens	508,330	0	0	508,330
Homestead	1,041,340	0	0	1,041,340
Indian Creek Village	2,454	0	0	2,454
Key Biscayne	417,489	0	0	417,489
Medley	40,866	0	0	40,866
Miami	17,119,035	0	0	17,119,035
Miami Beach	4,420,797	0	0	4,420,797
Miami Shores	477,703	0	0	477,703
Miami Springs	629,655	0	0	629,655
North Bay	264,877	0	0	264,877
North Miami	2,370,962	0	0	2,370,962
North Miami Beach	1,679,772	0	0	1,679,772
Opa-locka	769,950	0	0	769,950
South Miami	496,249	0	0	496,249
Surfside	198,575	0	0	198,575
Sweetwater	663,820	0	0	663,820
Virginia Gardens	106,649	0	0	106,649
West Miami	270,964	0	0	270,964
	122,902,285	0	0	122,902,285
BOCC, DE SOTO	661,710	177,890	0	839,601
Arcadia	194,314	0	0	194,314
	856,024	177,890	0	1,033,914
BOCC, DIXIE	160,331	165,417	17,447	343,195
Cross City	32,229	0	0	32,229
Horseshoe Beach	2,882	0	0	2,882
	195,442	165,417	17,447	378,306
BOCC, DUVAL	47,971,200	0	0	47,971,200
Atlantic Beach	865,151	0	0	865,151
Baldwin	106,758	0	0	106,758
Jacksonville Beach	1,341,911	0	0	1,341,911
Neptune Beach	503,001	0	0	503,001
	50,788,021	0	0	50,788,021

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ESCAMBIA	13,921,414	0	0	13,921,414
Century	109,790	0	0	109,790
Pensacola	3,276,149	0	0	3,276,149
	-----	-----	-----	-----
	17,307,353	0	0	17,307,353
BOCC, FLAGLER	1,234,678	153,634	0	1,388,312
Beverly Beach	11,955	0	0	11,955
Bunnell	74,413	0	0	74,413
Flagler Beach	152,811	0	0	152,811
	-----	-----	-----	-----
	1,473,857	153,634	0	1,627,491
BOCC, FRANKLIN	243,549	84,569	0	328,118
Apalachicola	80,268	0	0	80,268
Carrabelle	37,879	0	0	37,879
	-----	-----	-----	-----
	361,696	84,569	0	446,265
BOCC, GADSDEN	734,358	618,987	0	1,353,345
Chattahoochee	51,232	0	0	51,232
Greensboro	11,214	0	0	11,214
Gretna	40,545	0	0	40,545
Havana	35,202	0	0	35,202
Midway	20,750	0	0	20,750
Quincy	143,069	0	0	143,069
	-----	-----	-----	-----
	1,036,370	618,987	0	1,655,357
BOCC, GILCHRIST	122,774	185,475	14,355	322,604
Bell	3,425	0	0	3,425
Fanning Springs (part)	2,897	0	0	2,897
Trenton	16,340	0	0	16,340
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	145,436	185,475	14,355	345,267
BOCC, GLADES	56,821	175,107	0	231,928
Moore Haven	11,236	0	0	11,236
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	68,057	175,107	0	243,164

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, GULF	244,207	122,563	18,678	385,448
Port St. Joe	99,657	0	0	99,657
Wewahitchka	44,386	0	0	44,386
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	388,250	122,563	18,678	529,491
BOCC, HAMILTON	301,215	5,930	16,706	323,851
Jasper	65,336	0	0	65,336
Jennings	23,161	0	0	23,161
White Springs	23,348	0	0	23,348
	-----	-----	-----	-----
	413,060	5,930	16,706	435,696
BOCC, HARDEE	577,734	198,697	0	776,431
Bowling Green	58,315	0	0	58,315
Wauchula	107,735	0	0	107,735
Zolfo Springs	38,067	0	0	38,067
	-----	-----	-----	-----
	781,850	198,697	0	980,548
BOCC, HENDRY	786,954	161,903	0	948,856
Clewiston	199,072	0	0	199,072
La Belle	93,715	0	0	93,715
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	1,079,740	161,903	0	1,241,643
BOCC, HERNANDO	3,762,131	0	0	3,762,131
Brooksville	259,847	0	0	259,847
Weeki Wachee	471	0	0	471
	-----	-----	-----	-----
	4,022,449	0	0	4,022,449
BOCC, HIGHLANDS	2,773,280	0	0	2,773,280
Avon Park	324,328	0	0	324,328
Lake Placid	51,593	0	0	51,593
Sebring	355,261	0	0	355,261
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	3,504,462	0	0	3,504,462

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, HILLSBOROUGH	53,071,250	0	0	53,071,250
Plant City	1,722,085	0	0	1,722,085
Tampa	19,524,650	0	0	19,524,650
Temple Terrace	1,300,608	0	0	1,300,608
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	75,618,593	0	0	75,618,593
BOCC, HOLMES	270,076	231,072	0	501,148
Bonifay	50,174	0	0	50,174
Esto	5,696	0	0	5,696
Noma	4,092	0	0	4,092
Ponce de Leon	8,055	0	0	8,055
Westville	5,087	0	0	5,087
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	343,180	231,072	0	574,252
BOCC, INDIAN RIVER	3,963,627	0	0	3,963,627
Fellsmere	107,242	0	0	107,242
Indian River Shores	124,597	0	0	124,597
Orchid	975	0	0	975
Sebastian	593,983	0	0	593,983
Vero Beach	809,394	0	0	809,394
	-----	-----	-----	-----
	5,599,817	0	0	5,599,817
BOCC, JACKSON	1,267,207	155,170	50,969	1,473,346
Alford	16,790	0	0	16,790
Bascom	3,161	0	0	3,161
Campbellton	8,055	0	0	8,055
Cottondale	31,643	0	0	31,643
Graceville	90,919	0	0	90,919
Grand Ridge	20,291	0	0	20,291
Greenwood	17,130	0	0	17,130
Jacob City	10,332	0	0	10,332
Malone	25,389	0	0	25,389
Marianna	207,974	0	0	207,974
Sneads	68,588	0	0	68,588
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	1,767,480	155,170	50,969	1,973,619

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, JEFFERSON	184,631	171,629	0	356,260
Monticello	44,408	0	0	44,408
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	229,039	171,629	0	400,668
BOCC, LAFAYETTE	48,761	101,893	11,658	162,312
Mayo	9,384	0	0	9,384
	-----	-----	-----	-----
	58,146	101,893	11,658	171,696
BOCC, LAKE	5,670,335	0	0	5,670,335
Astatula	44,163	0	0	44,163
Clermont	281,375	0	0	281,375
Eustis	540,785	0	0	540,785
Fruitland Park	111,389	0	0	111,389
Groveland	94,328	0	0	94,328
Howey-in-the-Hills	30,044	0	0	30,044
Lady Lake	453,361	0	0	453,361
Leesburg	590,361	0	0	590,361
Mascotte	84,248	0	0	84,248
Minneola	75,266	0	0	75,266
Montverde	42,163	0	0	42,163
Mount Dora	310,477	0	0	310,477
Tavares	310,281	0	0	310,281
Umatilla	94,759	0	0	94,759
	-----	-----	-----	-----
	8,733,333	0	0	8,733,333
BOCC, LEE	20,616,707	0	0	20,616,707
Cape Coral	5,376,842	0	0	5,376,842
Fort Myers	2,943,644	0	0	2,943,644
Sanibel	363,589	0	0	363,589
	-----	-----	-----	-----
	29,300,781	0	0	29,300,781
BOCC, LEON	8,209,109	0	0	8,209,109
Tallahassee	6,522,239	0	0	6,522,239
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	14,731,348	0	0	14,731,348

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, LEVY	722,542	281,134	0	1,003,676
Bronson	23,431	0	0	23,431
Cedar Key	19,572	0	0	19,572
Chiefland	53,588	0	0	53,588
Fanning Springs (part)	7,856	0	0	7,856
Inglis	35,698	0	0	35,698
Otter Creek	3,335	0	0	3,335
Williston	61,527	0	0	61,527
Yankeetown	16,926	0	0	16,926
	-----	-----	-----	-----
	944,476	281,134	0	1,225,610
BOCC, LIBERTY	76,524	90,400	18,473	185,397
Bristol	14,685	0	0	14,685
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	91,209	90,400	18,473	200,082
BOCC, MADISON	240,212	254,125	0	494,338
Greenville	15,769	0	0	15,769
Lee	5,102	0	0	5,102
Madison	54,486	0	0	54,486
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	315,569	254,125	0	569,694
BOCC, MANATEE	10,488,890	0	0	10,488,890
Anna Maria	93,172	0	0	93,172
Bradenton	2,400,421	0	0	2,400,421
Bradenton Beach	84,906	0	0	84,906
Holmes Beach	253,696	0	0	253,696
Longboat Key (part)	134,349	0	0	134,349
Palmetto	488,411	0	0	488,411
	-----	-----	-----	-----
	13,943,845	0	0	13,943,845
BOCC, MARION	10,608,636	0	0	10,608,636
Belleview	173,984	0	0	173,984
Dunnellon	95,327	0	0	95,327
McIntosh	21,941	0	0	21,941
Ocala	2,282,085	0	0	2,282,085
Reddick	30,462	0	0	30,462
	-----	-----	-----	-----
	13,212,435	0	0	13,212,435

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, MARTIN	7,691,177	0	0	7,691,177
Jupiter Island	42,251	0	0	42,251
Ocean Breeze Park	38,606	0	0	38,606
Sewalls Point	125,117	0	0	125,117
Stuart	988,886	0	0	988,886
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	8,886,037	0	0	8,886,037
BOCC, MONROE	5,950,379	0	0	5,950,379
Key Colony Beach	83,980	0	0	83,980
Key West	2,153,894	0	0	2,153,894
Layton	15,655	0	0	15,655
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	8,203,908	0	0	8,203,908
BOCC, NASSAU	1,951,984	0	0	1,951,984
Callahan	43,593	0	0	43,593
Fernandina Beach	429,720	0	0	429,720
Hilliard	111,229	0	0	111,229
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	2,536,526	0	0	2,536,526
BOCC, OKALOOSA	7,159,583	0	0	7,159,583
Cinco Bayou	20,765	0	0	20,765
Crestview	633,757	0	0	633,757
Destin	478,393	0	0	478,393
Ft. Walton Beach	1,170,505	0	0	1,170,505
Laurel Hill	29,816	0	0	29,816
Mary Esther	225,114	0	0	225,114
Niceville	611,395	0	0	611,395
Shalimar	32,585	0	0	32,585
Valparaiso	346,455	0	0	346,455
	-----	-----	-----	-----
	10,708,369	0	0	10,708,369
BOCC, OKEECHOBEE	1,178,989	0	0	1,178,989
Okeechobee	193,127	0	0	193,127
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	1,372,117	0	0	1,372,117

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ORANGE	65,387,376	0	0	65,387,376
Apopka	1,753,838	0	0	1,753,838
Belle Isle	561,067	0	0	561,067
Eatonville	242,297	0	0	242,297
Edgewood	112,395	0	0	112,395
Maitland	951,983	0	0	951,983
Oakland	75,969	0	0	75,969
Ocoee	1,759,775	0	0	1,759,775
Orlando	17,191,237	0	0	17,191,237
Windermere	172,164	0	0	172,164
Winter Garden	1,192,469	0	0	1,192,469
Winter Park	2,448,934	0	0	2,448,934
	-----	-----	-----	-----
	91,849,505	0	0	91,849,505
BOCC, OSCEOLA	7,279,018	0	0	7,279,018
Kissimmee	2,254,219	0	0	2,254,219
St. Cloud	978,539	0	0	978,539
	-----	-----	-----	-----
	10,511,776	0	0	10,511,776
BOCC, PALM BEACH	47,542,279	0	0	47,542,279
Atlantis	102,998	0	0	102,998
Belle Glade	1,047,643	0	0	1,047,643
Boca Raton	4,027,975	0	0	4,027,975
Boynton Beach	2,993,474	0	0	2,993,474
Briny Breeze	24,328	0	0	24,328
Cloud Lake	7,396	0	0	7,396
Delray Beach	3,013,401	0	0	3,013,401
Glen Ridge	13,142	0	0	13,142
Golf Village	11,797	0	0	11,797
Golfview	9,230	0	0	9,230
Greenacres City	1,391,233	0	0	1,391,233
Gulf Stream	43,277	0	0	43,277
Haverhill	72,924	0	0	72,924
Highland Beach	199,027	0	0	199,027
Hypoluxo	68,889	0	0	68,889
Juno Beach	138,145	0	0	138,145
Jupiter	1,699,860	0	0	1,699,860
Jupiter Inlet Colony	25,062	0	0	25,062
Lake Clarke Shores	222,866	0	0	222,866
Lake Park	415,964	0	0	415,964
Lake Worth	1,788,187	0	0	1,788,187
Lantana	505,514	0	0	505,514

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Manalapan	19,805	0	0	19,805
Mangonia Park	86,738	0	0	86,738
North Palm Beach	723,490	0	0	723,490
Ocean Ridge	98,719	0	0	98,719
Pahokee	424,033	0	0	424,033
Palm Beach	602,399	0	0	602,399
Palm Beach Gardens	1,836,599	0	0	1,836,599
Palm Beach Shores	63,510	0	0	63,510
Palm Springs	598,915	0	0	598,915
Riviera Beach	1,666,240	0	0	1,666,240
Royal Palm Beach	1,022,031	0	0	1,022,031
South Bay	246,155	0	0	246,155
South Palm Beach	90,650	0	0	90,650
Tequesta Village	280,142	0	0	280,142
West Palm Beach	4,624,017	0	0	4,624,017
	-----	-----	-----	-----
	77,748,056	0	0	77,748,056
BOCC, PASCO	10,541,237	0	0	10,541,237
Dade City	214,268	0	0	214,268
New Port Richey	527,042	0	0	527,042
Port Richey	95,202	0	0	95,202
Saint Leo	33,117	0	0	33,117
San Antonio	29,005	0	0	29,005
Zephyrhills	313,215	0	0	313,215
	-----	-----	-----	-----
	11,753,085	0	0	11,753,085
BOCC, PINELLAS	28,919,128	0	0	28,919,128
Belleair	174,411	0	0	174,411
Belleair Beach	91,099	0	0	91,099
Belleair Bluffs	95,727	0	0	95,727
Belleair Shore	2,595	0	0	2,595
Clearwater	4,351,192	0	0	4,351,192
Dunedin	1,508,102	0	0	1,508,102
Gulfport	511,251	0	0	511,251
Indian Rocks Beach	176,877	0	0	176,877
Indian Shores	63,112	0	0	63,112
Kenneth City	188,296	0	0	188,296
Largo	2,892,533	0	0	2,892,533
Madeira Beach	183,538	0	0	183,538
North Redington Beach	49,313	0	0	49,313
Oldsmar	376,766	0	0	376,766
Pinellas Park	1,908,270	0	0	1,908,270
Redington Beach	70,292	0	0	70,292

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Redington Shores	104,292	0	0	104,292
Safety Harbor	686,614	0	0	686,614
St. Petersburg	10,409,900	0	0	10,409,900
St. Petersburg Beach	406,267	0	0	406,267
Seminole	408,214	0	0	408,214
South Pasadena	253,225	0	0	253,225
Tarpon Springs	814,913	0	0	814,913
Treasure Island	317,850	0	0	317,850
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	54,963,777	0	0	54,963,777
BOCC, POLK	18,339,435	0	0	18,339,435
Auburndale	443,043	0	0	443,043
Bartow	712,400	0	0	712,400
Davenport	84,174	0	0	84,174
Dundee	120,318	0	0	120,318
Eagle Lake	93,295	0	0	93,295
Fort Meade	261,692	0	0	261,692
Frostproof	140,161	0	0	140,161
Haines City	595,769	0	0	595,769
Highland Park	7,374	0	0	7,374
Hillcrest Heights	11,159	0	0	11,159
Lake Alfred	179,119	0	0	179,119
Lake Hamilton	53,901	0	0	53,901
Lake Wales	475,354	0	0	475,354
Lakeland	3,581,116	0	0	3,581,116
Mulberry	155,880	0	0	155,880
Polk City	78,449	0	0	78,449
Winter Haven	1,218,998	0	0	1,218,998
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	26,551,637	0	0	26,551,637
BOCC, PUTNAM	2,180,411	0	0	2,180,411
Crescent City	63,936	0	0	63,936
Interlachen	44,982	0	0	44,982
Palatka	367,408	0	0	367,408
Pomona Park	26,096	0	0	26,096
Welaka	19,126	0	0	19,126
	-----	-----	-----	-----
	2,701,958	0	0	2,701,958
BOCC, ST. JOHNS	5,223,183	0	0	5,223,183
Hastings	37,740	0	0	37,740
St. Augustine	698,212	0	0	698,212
St. Augustine Beach	227,140	0	0	227,140
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	6,186,275	0	0	6,186,275

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
BOCC, ST. LUCIE	4,445,369	0	0	4,445,369
Fort Pierce	1,249,882	0	0	1,249,882
Port St. Lucie	2,307,607	0	0	2,307,607
St. Lucie Village	21,208	0	0	21,208
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	8,024,065	0	0	8,024,065
BOCC, SANTA ROSA	2,435,460	0	0	2,435,460
Gulf Breeze	160,690	0	0	160,690
Jay	18,729	0	0	18,729
Milton	205,689	0	0	205,689
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	2,820,567	0	0	2,820,567
BOCC, SARASOTA	16,132,901	0	0	16,132,901
Longboat Key (part)	227,497	0	0	227,497
North Port	863,208	0	0	863,208
Sarasota	3,084,328	0	0	3,084,328
Venice	1,095,238	0	0	1,095,238
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	21,403,173	0	0	21,403,173
BOCC, SEMINOLE	13,531,792	0	0	13,531,792
Altamonte Springs	1,903,060	0	0	1,903,060
Casselberry	1,229,642	0	0	1,229,642
Lake Mary	357,789	0	0	357,789
Longwood	691,164	0	0	691,164
Oviedo	862,673	0	0	862,673
Sanford	1,771,146	0	0	1,771,146
Winter Springs	1,270,519	0	0	1,270,519
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	21,617,786	0	0	21,617,786
BOCC, SUMTER	870,838	308,876	0	1,179,715
Bushnell	63,087	0	0	63,087
Center Hill	21,159	0	0	21,159
Coleman	23,807	0	0	23,807
Webster	23,138	0	0	23,138
Wildwood	107,412	0	0	107,412
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	1,109,442	308,876	0	1,418,318

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, SUWANNEE	766,189	199,859	0	966,048
Branford	19,467	0	0	19,467
Live Oak	187,262	0	0	187,262
	-----	-----	-----	-----
	972,918	199,859	0	1,172,777
BOCC, TAYLOR	651,293	0	0	651,293
Perry	312,006	0	0	312,006
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	963,299	0	0	963,299
BOCC, UNION	150,846	128,660	64,930	344,435
Lake Butler	41,876	0	0	41,876
Raiford	4,918	0	0	4,918
Worthington Springs	3,544	0	0	3,544
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	201,185	128,660	64,930	394,775
BOCC, VOLUSIA	13,089,023	0	0	13,089,023
Daytona Beach	2,600,655	0	0	2,600,655
Daytona Beach Shores	110,300	0	0	110,300
Debary	458,795	0	0	458,795
DeLand	732,309	0	0	732,309
Edgewater	707,839	0	0	707,839
Holly Hill	474,239	0	0	474,239
Lake Helen	99,286	0	0	99,286
New Smyrna Beach	739,265	0	0	739,265
Oak Hill	42,936	0	0	42,936
Orange City	248,671	0	0	248,671
Ormond Beach	1,304,799	0	0	1,304,799
Pierson	51,341	0	0	51,341
Ponce Inlet	85,996	0	0	85,996
PORT ORANGE	1,618,392	0	0	1,618,392
South Daytona	529,803	0	0	529,803
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	22,893,648	0	0	22,893,648

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1995-96 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, WAKULLA	274,830	226,487	0	501,317
St. Marks	4,898	0	0	4,898
Sopchoppy	6,559	0	0	6,559
	-----	-----	-----	-----
	286,287	226,487	0	512,774
BOCC, WALTON	1,729,131	0	0	1,729,131
DeFuniak Springs	320,081	0	0	320,081
Freeport	56,513	0	0	56,513
Paxton	35,162	0	0	35,162
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	2,140,887	0	0	2,140,887
BOCC, WASHINGTON	319,686	263,471	0	583,157
Caryville	12,368	0	0	12,368
Chipley	81,114	0	0	81,114
Ebro	5,384	0	0	5,384
Vernon	16,671	0	0	16,671
Wausau	6,364	0	0	6,364
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	441,588	263,471	0	705,058
Grand Totals *	=====	=====	=====	=====
	954,900,000	4,950,000	314,602	960,164,602

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

CHAPTER 3: MUNICIPAL AND COUNTY REVENUE SHARING

Part II of Chapter 218, Florida Statutes
Uniform Accounting System Code: 335.120

I. 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 municipalities and counties. Provisions in the enacting legislation created separate revenue sharing trust funds for municipalities and counties, identified appropriate revenue sources, specified formulas for redistribution, and listed eligibility requirements. Subsequent changes 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 three revenue sources for municipalities and two revenue sources for counties. The Municipal Revenue Sharing Trust Fund includes 32.4% of net cigarette tax collections, the 1 cent municipal gas tax collections, and 25% of the state alternative fuel user decal fee collections. The County Revenue Sharing Trust Fund includes 2.9% of net cigarette tax collections and 33.5% of net intangible tax collections. The revenues allocated for municipalities and counties are divided into separate distributions that have specific authorized uses and purposes.

The remaining sections of this chapter provide more detailed information regarding the following:

- II. Major General Law Amendments
- III. 1995 General Law Amendments
- IV. Eligibility Requirements
- V. Administrative Procedures
- VI. Municipal Revenue Sharing Program: Distribution Formula
- VII. Municipal Revenue Sharing Program: Distribution of Proceeds
- VIII. Municipal Revenue Sharing Program: Authorized Uses
- IX. Estimated Municipal Revenue Sharing Distributions for FY 1995-96
- X. County Revenue Sharing Program: Distribution Formula
- XI. County Revenue Sharing Program: Distribution of Proceeds
- XII. County Revenue Sharing Program: Authorized Uses
- XIII. Estimated County Revenue Sharing Distributions for FY 1995-96

II. Major General Law Amendments

Chapter 72-360, Laws of Florida,

created the Revenue Sharing Act of 1972 whereby state revenues were to be shared with counties and municipalities. Separate revenue sharing trust funds for counties and municipalities were created, and separate formulas for distribution of funds were authorized. Funding for the municipal revenue sharing program would consist of proceeds from three sources: 1) 11 cents of the cigarette tax; 2) the 1 cent municipal gas tax collections; and 3) the municipalities' share of the auto road tax (\$25 per bus or truck line facility). Funding for the county revenue sharing program would consist of proceeds from three sources: 1) 1 cent of the cigarette tax; 2) 55% of total net intangibles tax collections; and 3) the counties' share of the auto road tax (63% of collections).

Chapter 73-349, Laws of Florida,

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

Chapter 76-168, Laws of Florida,

repealed the auto road tax, effective July 1, 1980. A substitute revenue source was not provided.

Chapter 83-115, Laws of Florida,

revised eligibility requirements regarding employment and training standards of firefighters to coincide with similar eligibility requirements of the local government half-cent sales tax program.

Chapter 84-369, Laws of Florida,

designated 25% of the state alternative fuel user decal fee collections 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 uses of the funds. In addition, a local government liability pool, formed and controlled by counties or municipalities, was established 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 for the payment of principal or interest on bonds.

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

increased 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 Municipal and County Revenue Sharing Trust Funds.

Chapter 90-132, Laws of Florida,

increased 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 intangible tax collections. In addition, the tax on cigarettes was increased, and the percentage of net cigarette tax collections transferred to the County Revenue Sharing Trust Fund was decreased from 1/24th to 2.9%. The percentage of net cigarette tax collections transferred to the Municipal Revenue Sharing Trust Fund was decreased from 11/24ths to 32.4%. Also, an additional administrative cost deduction of 0.9% from the Cigarette Tax Collection Trust Fund was authorized. The deduction was to be transferred into the Alcoholic Beverage and Tobacco Trust Fund for the administrative costs of the Division of Alcoholic Beverage and Tobacco.

- 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, increased 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, the percentage of net intangible personal property taxes shared with counties was decreased from 41.3% to 33.5%, thereby maintaining the amount shared with counties at the same level as in the prior fiscal year.
- Chapter 93-233, Laws of Florida, repealed the 7% guaranteed annual increase in municipal revenue sharing funds received, by any government exercising municipal powers under Section 6(f) of Article VIII of the Florida Constitution (Metro-Dade). 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 will receive each year cannot be less than the amount it received in the preceding fiscal year.
- Chapter 93-71, Laws of Florida, eliminated a "grandfather" provision that allowed certain municipalities to continue imposing a gas tax within municipal limits. At the time, the City of Pensacola was the only municipality known to impose a gas tax under this provision.
- Chapter 94-2, Laws of Florida, authorized the re-creation of the Gas Tax Collection Trust Fund and carried forward all current balances as well as continuing all current sources and uses of the trust fund.
- Chapter 94-146, Laws of Florida, provided for the deduction of administrative costs by the Department of Revenue from the 1 cent municipal gas tax revenues and limited the deduction to 2% of the total tax collections. The 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, vehicles operated by state or local governmental agencies and fueled by alternative fuels were exempted from the annual decal fee. The revenues derived from this decal fee are deposited into the State Alternative User Fee Clearing Trust Fund.
- Chapter 94-218, Laws of Florida, conformed 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.

Chapter 94-353, Laws of Florida,

exempted 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, the Department of Revenue was authorized to automatically refund overpayment of intangible taxes when the overpayment is evident on the return.

III. 1995 General Law Amendments

Chapter 95-417, Laws of Florida, (CS/CS/HB 1639)

constitutes a major rewrite of the statutes dealing with state and local fuel tax implementation and administration by the Department of Revenue (DOR). The primary purpose of this legislation is to adopt fuel taxing procedures used by the federal government (related to the dyeing of non-taxable diesel fuel and reducing the number of taxpayers) with the goals of reducing the incidence of fraud and tax evasion and making tax administration more efficient for DOR and the industry. The point of collection of all taxes on taxable diesel fuel (formerly special fuel) is moved to the terminal rack. The point of collection of local option, ninth-cent, and SCETS taxes on motor fuel is moved from collection by retailers to collection by wholesalers or terminal suppliers on deliveries to retail service stations and end users. In addition, the imposition of all gas taxes (including the municipal gas tax) is consolidated in section 206.41, Florida Statutes. This act does not take effect until July 1, 1996. (According to the final bill analysis, dated June 20, 1995, prepared by the House Committee on Transportation, the Revenue Estimating Conference reviewed this legislation for its fiscal implications. Based on the assumption of 5% increase in diesel fuel tax compliance offsetting other impacts, the total estimated increases to local governments in FY 1996-97 are \$7.6 million with a recurring gain of \$2.2 million.)

IV. 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 3 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 3 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 not later than November 1st if no property tax is levied (s. 218.23(1)(f), F.S.).*
- 8) *Notwithstanding the requirement that municipalities produce revenue equivalent to a millage rate of 3 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.).*
- 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.

V. Administrative Procedures

The municipal and county 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 Municipal and County Revenue Sharing Trust Funds. The other trust funds which provide monies to the revenue sharing programs 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 municipal revenue sharing program includes:

- 1) *32.4% of net cigarette tax collections (s. 210.20(2)(a), F.S.)
= 64.5% of total municipal revenue sharing.*
- 2) *the 1 cent municipal gas tax collections (s. 206.605(1), F.S.)
= 35.4% of total municipal revenue sharing*
- 3) *25% of the state alternative fuel user decal fee collections (s. 206.879(1), F.S.)
= 0.1% of total municipal revenue sharing.*

The county revenue sharing program includes:

- 1) *2.9% of net cigarette tax collections (s. 210.20(2)(a), F.S.)
= 4.0% of total county revenue sharing.*
- 2) *33.5% of net intangible tax collections (s. 199.292(3), F.S.)
= 96.0% of total county revenue sharing.*

The General Revenue Service Charge is not levied against the Municipal and County Revenue Sharing Trust Funds; however, the service charge is levied against the five trust funds from which monies are transferred into the Municipal and County 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. 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.

VI. 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.

It is important to note that inmates and residents residing in institutions operated by the federal government or the Florida Departments of Corrections and Health & Rehabilitative Services are not considered to be residents of the municipality in which the institutions are located for the purpose of calculating the distribution proportions.

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.

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:

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

VII. Municipal Revenue Sharing Program: Distribution of Proceeds

The amount and type of monies shared with an eligible municipality is determined by the following procedure.

- 1) *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.*
- 2) *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.*
- 3) *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.*
- 4) *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.

Table 3.1 lists the lists the actual statewide revenue sharing distributions to municipalities for state FY 1982-83 through FY 1993-94.

Distribution of Proceeds to Consolidated Governments

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% 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.

VIII. Municipal Revenue Sharing Program: Authorized Uses

A number of restrictions and safeguards on the authorized uses of the proceeds 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 & street right-of-way, construction, reconstruction, and maintenance; the adjustment of city-owned utilities as required by road & 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 1 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 35.4% of their total estimated municipal revenue sharing distribution for FY 1995-96 is derived from the municipal gas tax. Thus, at least 35.4% of each municipality's revenue sharing distribution for FY 1995-96 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. Municipalities incorporated after 1972 do not receive a guaranteed entitlement and therefore, are not restricting in this manner.

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 multiplied by 3 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.

IX. Estimated Municipal Revenue Sharing Distributions for FY 1995-96

Table 3.2 displays the estimated municipal revenue sharing distributions for state FY 1995-96. These figures, as calculated by the Department of Revenue, represent 95% of the anticipated annual revenues. The Department will mail another set of estimated municipal revenue sharing distributions to municipalities later this year. These estimates will be based on actual FY 1994-95 collections and should be very similar to the estimates presented here. Actual eligibility determinations and significant corrections to population estimates could cause these later estimates to differ significantly from the estimates appearing in **Table 3.2**.

X. 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: adjusted county population, adjusted unincorporated population, and adjusted 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 adjusted unincorporated population is an eligible county's unincorporated population divided by total unincorporated population of all eligible counties in the state.*

It is important to note that inmates and residents residing in institutions operated by the federal government or the Florida Departments of Corrections and Health & Rehabilitative Services are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.

- 3) *The adjusted sales tax collections 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.*

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

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

XI. County Revenue Sharing Program: Distribution of Proceeds

The amount and type of monies shared with an eligible county are determined by the following procedure.

- 1) *The apportionment factor is applied to all receipts available for distribution in the County Revenue Sharing Trust Fund.*
- 2) *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.*

- 3) *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.*
- 4) *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.*
- 5) *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.

Table 3.1 lists the lists the actual statewide revenue sharing distributions to counties for state FY 1982-83 through FY 1993-94.

XII. 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. 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.

XIII. Estimated County Revenue Sharing Distributions for FY 1995-96

Table 3.3 displays the estimated county revenue sharing distributions for state FY 1995-96. These figures, as calculated by the Department of Revenue, represent 95% of the anticipated annual revenues. The Department will mail another set of estimated county revenue sharing distributions to counties later this year. These estimates will be based on actual FY 1994-95 collections and should be very similar to the estimates presented here. Actual eligibility determinations and significant corrections to population estimates could cause these later estimates to differ significantly from the estimates appearing in **Table 3.3**.

Inquiries regarding the Department of Revenue's estimation of the revenue sharing proceeds should be addressed to the Office of Research and Analysis, Department of Revenue at (904) 488-2900 or SunCom 278-2900. Other questions, regarding these programs, can be addressed to the Florida ACIR at (904) 488-9627 or 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/>		
MUNICIPAL	Cigarette Tax Collection Trust Fund (32.4% to Municipal Trust Fund)	7.3%* 0.9%**
	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.

Table 3.1

**Actual Local Revenue Sharing Distributions
State Fiscal Year**

Fiscal Year	Total Amount Distributed to Municipalities	Total Amount Distributed to Counties
1982-83	190,421,274	93,183,202
1983-84	189,332,686	150,903,346
1984-85	195,075,908	145,128,782
1985-86	193,374,002	167,935,982
1986-87	220,634,963	200,665,358
1987-88	208,374,224	209,906,583
1988-89	209,550,096	219,091,733
1989-90	208,833,996	235,183,295
1990-91	194,464,930	206,693,711
1991-92	189,164,184	234,606,367
1992-93	195,913,387	267,364,510
1993-94	193,130,586	296,857,752

Source: Florida Department of Revenue

Table 3.2

Municipal Revenue Sharing Allocations
State Fiscal Year 1995-96 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
ALACHUA COUNTY			
Alachua	49,626	64,252	113,878
Archer	18,029	29,641	47,670
Gainesville	1,100,340	1,287,695	2,388,035
Hawthorne	21,367	16,364	37,731
High Springs	55,311	35,986	91,297
LaCrosse	3,761	0	3,761
Micanopy	9,869	7,859	17,728
Newberry	20,259	27,335	47,594
Waldo	13,057	27,892	40,949
BAKER COUNTY			
Glen Saint Mary	13,069	4,646	17,715
Macclenny	53,341	39,732	93,073
BAY COUNTY			
Callaway	35,468	357,360	392,828
Cedar Grove	13,757	36,406	50,163
Lynn Haven	47,769	213,931	261,700
Mexico Beach	6,978	9,523	16,501
Panama City	510,541	415,656	926,197
Panama City Beach	90,906	0	90,906
Parker	32,217	88,455	120,672
Springfield	65,328	302,005	367,333
BRADFORD COUNTY			
Brooker	5,183	5,616	10,799
Hampton	7,757	5,908	13,665
Lawtey	13,179	12,408	25,587
Starke	125,408	6,903	132,311
BREVARD COUNTY			
Cape Canaveral	62,081	83,833	145,914
Cocoa	327,756	135,231	462,987
Cocoa Beach	239,157	0	239,157
Indialantic	54,072	0	54,072
Indian Harbour Beach	41,142	83,708	124,850
Malabar	4,704	26,926	31,630
Melbourne	731,356	683,145	1,414,501
Melbourne Beach	19,175	29,378	48,553
Melbourne Village	1,852	6,748	8,600
Palm Bay	91,142	1,374,398	1,465,540
Palm Shores	943	5,548	6,491
Rockledge	155,640	197,892	353,532
Satellite Beach	109,567	82,748	192,315
Titusville	518,566	429,211	947,777
West Melbourne	34,950	116,908	151,858
BROWARD COUNTY			
Coconut Creek	21,380	653,811	675,191

* Note: table 3.2 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations
State Fiscal Year 1995-96 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
Cooper City	22,887	527,067	549,954
Coral Springs	49,420	1,748,144	1,797,564
Dania	201,595	142,375	343,970
Davie	166,836	924,189	1,091,025
Deerfield Beach	306,407	651,815	958,222
Ft. Lauderdale	3,196,503	236,568	3,433,071
Hallandale	491,404	223,792	715,196
Hillsboro Beach	3,190	19,157	22,347
Hollywood	2,090,384	889,239	2,979,623
Lauderdale-by-the-Sea	58,784	0	58,784
Lauderdale Lakes	210,740	484,287	695,027
Lauderhill	183,519	963,264	1,146,783
Lazy Lake Village	3,320	0	3,320
Lighthouse Point	176,544	32,268	208,812
Margate	247,098	827,520	1,074,618
Miramar	284,110	753,167	1,037,277
North Lauderdale	8,186	667,108	675,294
Oakland Park	398,752	238,871	637,623
Parkland	511	126,414	126,925
Pembroke Park	112,788	0	112,788
Pembroke Pines	320,564	1,419,586	1,740,150
Plantation	444,753	1,024,704	1,469,457
Pompano Beach	918,495	644,773	1,563,268
Sea Ranch Lakes	59,037	0	59,037
Sunrise	173,630	1,379,298	1,552,928
Tamarac	96,778	907,474	1,004,252
Wilton Manors	350,732	0	350,732
CALHOUN COUNTY			
Altha	7,411	14,066	21,477
Blountstown	57,485	6,863	64,348
CHARLOTTE COUNTY			
Punta Gorda	146,243	46,530	192,773
CITRUS COUNTY			
Crystal River	95,471	0	95,471
Inverness	119,126	16,119	135,245
CLAY COUNTY			
Green Cove Springs	82,207	17,266	99,473
Keystone Heights	26,696	4,807	31,503
Orange Park	92,507	92,089	184,596
Penney Farms	3,053	24,193	27,246
COLLIER COUNTY			
Everglades	9,969	1,773	11,742
Naples	386,057	52,665	438,722
COLUMBIA COUNTY			
Fort White	8,215	9,006	17,221
Lake City	241,791	0	241,791

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1995-96 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
DADE COUNTY			
Bal Harbour	43,116	2,513	45,629
Bay Harbor Islands	32,155	43,142	75,297
Biscayne Park	16,156	46,104	62,260
Coral Gables	693,530	82,797	776,327
El Portal	11,922	49,364	61,286
Florida City	61,201	44,082	105,283
Golden Beach	2,533	7,026	9,559
Hialeah	1,930,261	3,140,649	5,070,910
Hialeah Gardens	16,283	185,754	202,037
Homestead	326,447	252,559	579,006
Indian Creek Village	1,391	0	1,391
Key Biscayne	0	112,896	112,896
Medley	10,067	1,551	11,618
Miami	5,721,258	2,896,125	8,617,383
Miami Beach	1,489,227	439,648	1,928,875
Miami Shores	143,763	70,136	213,899
Miami Springs	217,492	62,325	279,817
North Bay	66,164	44,646	110,810
North Miami	755,251	537,128	1,292,379
North Miami Beach	642,052	226,138	868,190
Opa-locka	242,147	149,386	391,533
South Miami	289,293	0	289,293
Surfside	104,228	0	104,228
Sweetwater	38,362	347,799	386,161
Virginia Gardens	40,502	7,408	47,910
West Miami	167,074	0	167,074
Metro Dade	34,250,354	0	34,250,354
DE SOTO COUNTY			
Arcadia	157,477	15,460	172,937
DIXIE COUNTY			
Cross City	60,079	23,247	83,326
Horseshoe Beach	1,856	874	2,730
DUVAL COUNTY			
Atlantic Beach	65,115	174,195	239,310
Baldwin	21,646	20,045	41,691
Jacksonville	5,826,077	1,394,275	7,220,352
Jacksonville Beach	219,174	191,479	410,653
Neptune Beach	41,884	102,829	144,713
Jacksonville (Duval)	0	6,514,341	6,514,341
ESCAMBIA COUNTY			
Century	53,674	27,680	81,354
Pensacola	727,797	707,268	1,435,065
FLAGLER COUNTY			
Beverly Beach	4,223	809	5,032
Bunnell	38,218	2,322	40,540
Flagler Beach	23,161	29,898	53,059

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1995-96 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
FRANKLIN COUNTY			
Apalachicola	51,929	20,453	72,382
Carrabelle	25,647	6,633	32,280
GADSDEN COUNTY			
Chattahoochee	81,632	16,661	98,293
Greensboro	9,894	12,118	22,012
Gretna	11,242	187,888	199,130
Havana	28,337	16,765	45,102
Midway	0	40,113	40,113
Quincy	166,567	30,058	196,625
GILCHRIST COUNTY			
Bell	5,992	2,169	8,161
Trenton	22,161	9,629	31,790
GLADES COUNTY			
Moore Haven	32,012	9,024	41,036
GULF COUNTY			
Port St. Joe	64,183	0	64,183
Wewahitchka	23,114	30,519	53,633
HAMILTON COUNTY			
Jasper	59,554	10,670	70,224
Jennings	12,571	9,213	21,784
White Springs	13,231	13,184	26,415
HARDEE COUNTY			
Bowling Green	24,763	39,287	64,050
Wauchula	81,340	8,944	90,284
Zolfo Springs	23,025	15,594	38,619
HENDRY COUNTY			
Clewiston	116,479	25,686	142,165
La Belle	56,826	634	57,460
HERNANDO COUNTY			
Brooksville	175,729	0	175,729
Weeki Wachee	2,118	0	2,118
HIGHLANDS COUNTY			
Avon Park	119,637	88,349	207,986
Lake Placid	53,574	0	53,574
Sebring	168,381	36,886	205,267
HILLSBOROUGH COUNTY			
Plant City	332,397	272,943	605,340
Tampa	4,897,504	2,098,106	6,995,610
Temple Terrace	205,169	187,034	392,203

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1995-96 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
HOLMES COUNTY			
Bonifay	46,920	15,088	62,008
Esto	4,617	6,608	11,225
Noma	0	13,536	13,536
Ponce de Leon	8,741	1,879	10,620
Westville	2,077	5,257	7,334
INDIAN RIVER COUNTY			
Fellsmere	16,285	56,778	73,063
Indian River Shores	286	27,461	27,747
Orchid	30	174	204
Sebastian	33,165	202,083	235,248
Vero Beach	374,742	0	374,742
JACKSON COUNTY			
Alford	7,420	15,214	22,634
Bascom	2,835	1,382	4,217
Campbellton	7,330	1,633	8,963
Cottondale	15,086	16,372	31,458
Graceville	36,420	34,509	70,929
Grand Ridge	10,018	17,821	27,839
Greenwood	8,020	6,320	14,340
Jacob City	0	13,941	13,941
Malone	15,027	12,687	27,714
Marianna	136,106	30,344	166,450
Sneads	24,498	62,050	86,548
JEFFERSON COUNTY			
Monticello	50,339	15,295	65,634
LAFAYETTE COUNTY			
Mayo	18,739	11,551	30,290
LAKE COUNTY			
Astatula	3,333	26,489	29,822
Clermont	78,941	67,421	146,362
Eustis	182,142	116,911	299,053
Fruitland Park	20,503	40,734	61,237
Groveland	36,365	22,955	59,320
Howey-in-the-Hills	12,376	733	13,109
Lady Lake	13,366	197,286	210,652
Leesburg	309,234	5,453	314,687
Mascotte	21,939	49,244	71,183
Minneola	15,515	24,794	40,309
Montverde	1,908	20,323	22,231
Mount Dora	111,030	42,242	153,272
Tavares	57,583	102,347	159,930
Umatilla	39,637	14,018	53,655
LEE COUNTY			
Cape Coral	153,484	1,464,194	1,617,678
Fort Myers	893,274	205,926	1,099,200
Sanibel	0	76,182	76,182

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1995-96 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
LEON COUNTY			
Tallahassee	1,250,960	1,740,232	2,991,192
LEVY COUNTY			
Bronson	10,844	8,340	19,184
Cedar Key	16,864	0	16,864
Chiefland	64,181	0	64,181
Fanning Springs	7,553	3,534	11,087
Inglis	16,801	5,948	22,749
Otter Creek	3,780	327	4,107
Williston	47,202	9,009	56,211
Yankeetown	5,909	3,100	9,009
LIBERTY COUNTY			
Bristol	18,989	11,644	30,633
MADISON COUNTY			
Greenville	23,475	11,564	35,039
Lee	5,990	6,553	12,543
Madison	86,118	4,892	91,010
MANATEE COUNTY			
Anna Maria	13,693	10,470	24,163
Bradenton	376,545	620,484	997,029
Bradenton Beach	27,417	0	27,417
Holmes Beach	55,071	20,303	75,374
Palmetto	169,179	55,228	224,407
MARION COUNTY			
Belleview	57,775	18,401	76,176
Dunnellon	53,800	0	53,800
McIntosh	7,411	2,512	9,923
Ocala	643,622	267,475	911,097
Reddick	5,166	12,702	17,868
MARTIN COUNTY			
Jupiter Island	2,386	4,770	7,156
Ocean Breeze Park	6,147	5,554	11,701
Sewalls Point	1,035	20,326	21,361
Stuart	276,026	18,091	294,117
MONROE COUNTY			
Key Colony Beach	3,918	12,458	16,376
Key West	392,780	227,756	620,536
Layton	2,685	1,075	3,760
NASSAU COUNTY			
Callahan	25,665	0	25,665
Fernandina Beach	130,679	32,462	163,141
Hilliard	23,263	46,493	69,756

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1995-96 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
OKALOOSA COUNTY			
Cinco Bayou	21,997	0	21,997
Crestview	138,336	173,906	312,242
Destin	0	121,777	121,777
Ft. Walton Beach	227,379	276,621	504,000
Laurel Hill	4,088	19,869	23,957
Mary Esther	13,743	56,046	69,789
Niceville	54,427	193,224	247,651
Shalimar	10,992	0	10,992
Valparaiso	40,774	139,935	180,709
OKEECHOBEE COUNTY			
Okeechobee	176,013	0	176,013
ORANGE COUNTY			
Apopka	183,788	269,895	453,683
Belle Isle	9,272	114,661	123,933
Eatonville	18,949	43,622	62,571
Edgewood	63,799	0	63,799
Maitland	158,137	67,061	225,198
Oakland	7,322	14,311	21,633
Ocoee	78,748	371,776	450,524
Orlando	1,969,237	2,488,760	4,457,997
Windermere	10,267	22,761	33,028
Winter Garden	149,053	185,186	334,239
Winter Park	458,356	175,152	633,508
OSCEOLA COUNTY			
Kissimmee	243,964	552,902	796,866
St. Cloud	105,511	244,676	350,187
PALM BEACH COUNTY			
Atlantis	6,296	17,064	23,360
Belle Glade	302,170	349,267	651,437
Boca Raton	523,997	675,144	1,199,141
Boynton Beach	337,969	672,348	1,010,317
Briny Breeze	4,322	3,357	7,679
Cloud Lake	3,753	0	3,753
Delray Beach	362,476	611,488	973,964
Glen Ridge	1,438	2,326	3,764
Golf Village	1,033	1,523	2,556
Golfview	1,333	1,123	2,456
Greenacres City	14,848	488,368	503,216
Gulf Stream	1,397	7,269	8,666
Haverhill	8,402	15,171	23,573
Highland Beach	2,928	39,221	42,149
Hypoluxo	2,273	12,978	15,251
Juno Beach	13,616	19,063	32,679
Jupiter	67,918	405,565	473,483
Jupiter Inlet Colony	1,225	4,151	5,376
Lake Clarke Shores	7,218	55,728	62,946
Lake Park	253,135	0	253,135
Lake Worth	364,734	397,166	761,900

* Note: table 3.2 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations
State Fiscal Year 1995-96 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
Lantana	209,533	0	209,533
Manalapan	1,985	2,228	4,213
Mangonia Park	15,044	8,088	23,132
North Palm Beach	82,307	129,049	211,356
Ocean Ridge	4,910	16,198	21,108
Pahokee	96,481	201,672	298,153
Palm Beach	171,886	3,447	175,333
Palm Beach Gardens	126,411	393,478	519,889
Palm Beach Shores	11,360	4,628	15,988
Palm Springs	90,524	168,170	258,694
Riviera Beach	369,915	213,279	583,194
Royal Palm Beach	3,712	315,016	318,728
South Bay	42,669	101,869	144,538
South Palm Beach	745	18,814	19,559
Tequesta Village	129,246	0	129,246
West Palm Beach	1,326,451	419,679	1,746,130
 PASCO COUNTY			
Dade City	134,787	9,418	144,205
New Port Richey	290,251	17,521	307,772
Port Richey	15,410	21,424	36,834
Saint Leo	9,442	29,240	38,682
San Antonio	14,350	4,838	19,188
Zephyrhills	110,964	57,598	168,562
 PINELLAS COUNTY			
Belleair	15,115	40,157	55,272
Belleair Beach	4,762	23,328	28,090
Belleair Bluffs	66,417	0	66,417
Belleair Shore	352	345	697
Clearwater	1,191,562	876,902	2,068,464
Dunedin	313,081	443,626	756,707
Gulfport	133,248	124,268	257,516
Indian Rocks Beach	54,431	11,905	66,336
Indian Shores	10,610	8,197	18,807
Kenneth City	145,147	0	145,147
Largo	652,934	876,546	1,529,480
Madeira Beach	174,090	0	174,090
North Redington Beach	11,820	4,277	16,097
Oldsmar	19,857	129,189	149,046
Pinellas Park	387,226	536,955	924,181
Redington Beach	4,793	17,070	21,863
Redington Shores	12,192	22,145	34,337
Safety Harbor	57,772	231,894	289,666
St. Petersburg	3,125,822	2,470,701	5,596,523
St. Petersburg Beach	199,235	0	199,235
Seminole	166,578	34,918	201,496
South Pasadena	89,458	23,742	113,200
Tarpon Springs	199,105	171,108	370,213
Treasure Island	104,086	23,824	127,910
 POLK COUNTY			
Auburndale	95,208	107,811	203,019

* Note: table 3.2 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations
State Fiscal Year 1995-96 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Bartow	247,027	152,922	399,949
Davenport	22,371	19,796	42,167
Dundee	25,917	26,472	52,389
Eagle Lake	20,806	40,298	61,104
Fort Meade	76,018	108,445	184,463
Frostproof	59,573	2,315	61,888
Haines City	182,087	148,712	330,799
Highland Park	0	2,087	2,087
Hillcrest Heights	498	3,466	3,964
Lake Alfred	36,465	48,125	84,590
Lake Hamilton	15,272	7,505	22,777
Lake Wales	190,668	68,437	259,105
Lakeland	973,011	735,341	1,708,352
Mulberry	53,918	19,209	73,127
Polk City	15,070	34,204	49,274
Winter Haven	439,141	154,814	593,955
 PUTNAM COUNTY			
Crescent City	47,077	0	47,077
Interlachen	11,693	15,940	27,633
Palatka	276,527	7,355	283,882
Pomona Park	7,968	7,727	15,695
Welaka	7,493	2,233	9,726
 ST. JOHNS COUNTY			
Hastings	15,795	2,508	18,303
St. Augustine	340,862	0	340,862
St. Augustine Beach	7,099	47,863	54,962
 ST. LUCIE COUNTY			
Fort Pierce	711,816	174,984	886,800
Port St. Lucie	6,475	1,175,696	1,182,171
St. Lucie Village	2,371	7,057	9,428
 SANTA ROSA COUNTY			
Gulf Breeze	75,883	19,082	94,965
Jay	20,822	0	20,822
Milton	116,957	67,385	184,342
 SARASOTA COUNTY			
Longboat Key	47,549	37,460	85,009
North Port	24,372	246,548	270,920
Sarasota	937,613	193,358	1,130,971
Venice	240,488	106,823	347,311
 SEMINOLE COUNTY			
Altamonte Springs	57,567	608,894	666,461
Casselberry	170,722	368,283	539,005
Lake Mary	0	99,161	99,161
Longwood	80,818	161,408	242,226
Oviedo	39,986	268,578	308,564
Sanford	376,081	460,103	836,184
Winter Springs	13,825	474,452	488,277

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1995-96 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
SUMTER COUNTY			
Bushnell	36,546	15,267	51,813
Center Hill	8,283	17,911	26,194
Coleman	13,609	21,281	34,890
Webster	17,618	10,792	28,410
Wildwood	61,478	35,362	96,840
SUWANNEE COUNTY			
Branford	20,042	0	20,042
Live Oak	153,904	33,915	187,819
TAYLOR COUNTY			
Perry	180,555	25,359	205,914
UNION COUNTY			
Lake Butler	29,351	35,813	65,164
Raiford	1,694	8,621	10,315
Worthington Springs	4,563	749	5,312
VOLUSIA COUNTY			
Daytona Beach	1,027,176	376,915	1,404,091
Daytona Beach Shores	91,781	0	91,781
Debary	0	172,966	172,966
DeLand	318,746	79,210	397,956
Edgewater	68,458	292,607	361,065
Holly Hill	155,248	105,884	261,132
Lake Helen	8,885	45,869	54,754
New Smyrna Beach	201,998	107,862	309,860
Oak Hill	13,952	7,337	21,289
Orange City	21,923	85,657	107,580
Ormond Beach	294,368	307,417	601,785
Pierson	18,098	8,422	26,520
Ponce Inlet	4,946	21,053	25,999
Port Orange	93,493	727,806	821,299
South Daytona	132,655	135,477	268,132
WAKULLA COUNTY			
St. Marks	9,455	0	9,455
Sopchoppy	9,800	0	9,800
WALTON COUNTY			
DeFuniak Springs	100,398	52,471	152,869
Freeport	11,372	13,069	24,441
Paxton	13,228	11,666	24,894
WASHINGTON COUNTY			
Caryville	11,357	30,890	42,247
Chipley	67,615	25,933	93,548
Ebro	4,447	1,221	5,668
Vernon	12,365	17,709	30,074
Wausau	4,597	10,307	14,904
Grand Totals	=====	=====	=====
	110,738,701	75,983,799	186,722,500 *

Table 3.3

County Revenue Sharing Allocations
State Fiscal Year 1995-96 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
ALACHUA	254,168	1,007,247	2,097,395	3,358,810
BAKER	28,273	90,639	200,521	319,433
BAY	154,793	684,481	1,706,766	2,546,040
BRADFORD	28,713	129,364	212,407	370,484
BREVARD	464,254	1,807,775	4,785,902	7,057,931
BROWARD	3,573,165	4,779,269	12,123,348	20,475,782
CALHOUN	14,713	68,369	108,750	191,832
CHARLOTTE	187,080	493,387	2,107,072	2,787,539
CITRUS	90,480	499,080	1,591,310	2,180,870
CLAY	102,028	599,690	1,818,430	2,520,148
COLLIER	491,318	594,600	3,627,540	4,713,458
COLUMBIA	72,308	288,232	642,930	1,003,470
DADE	5,895,217	10,571,522	21,387,309	37,854,048
DE SOTO	30,961	132,516	297,036	460,513
DIXIE	15,487	54,021	129,776	199,284
DUVAL	1,999,042	4,106,467	8,836,998	14,942,507
ESCAMBIA	728,024	1,779,956	3,425,285	5,933,265
FLAGLER	23,543	78,036	597,819	699,398
FRANKLIN	18,862	41,026	104,408	164,296
GADSDEN	80,864	239,311	387,100	707,275
GILCHRIST	5,883	45,494	139,155	190,532
GLADES	12,360	41,438	91,720	145,518
GULF	68,034	19,920	101,712	189,666
HAMILTON	23,270	109,630	73,939	206,839
HARDEE	36,082	144,439	196,972	377,493
HENDRY	28,673	148,507	329,611	506,791
HERNANDO	79,474	409,209	1,902,140	2,390,823
HIGHLANDS	104,948	349,039	1,064,194	1,518,181
HILLSBOROUGH	1,835,627	4,916,849	12,217,952	18,970,428
HOLMES	20,087	112,718	147,661	280,466
INDIAN RIVER	205,850	425,545	1,260,000	1,891,395
JACKSON	67,470	259,685	449,850	777,005
JEFFERSON	29,079	67,261	125,128	221,468
LAFAYETTE	6,472	29,717	53,323	89,512
LAKE	256,097	708,355	2,031,893	2,996,345
LEE	578,772	1,764,708	5,491,739	7,835,219
LEON	316,798	1,026,649	2,303,209	3,646,656
LEVY	34,157	137,533	351,234	522,924
LIBERTY	8,441	28,423	59,284	96,148
MADISON	34,591	95,970	154,823	285,384
MANATEE	530,269	1,054,577	3,086,540	4,671,386
MARION	251,941	1,024,873	3,288,994	4,565,808

* Note: Table 3.3 represents a 95% distribution of estimated County Revenue Sharing monies.

Table 3.3

County Revenue Sharing Allocations
State Fiscal Year 1995-96 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
MARTIN	244,331	553,167	1,832,202	2,629,700
MONROE	246,464	455,801	1,313,157	2,015,422
NASSAU	65,716	252,268	628,961	946,945
OKALOOSA	147,680	859,331	2,044,606	3,051,617
OKEECHOBEE	41,041	173,472	455,571	670,084
ORANGE	1,632,765	3,816,110	13,741,820	19,190,695
OSCEOLA	95,114	414,462	2,227,233	2,736,809
PALM BEACH	2,570,430	2,766,174	13,076,016	18,412,620
PASCO	310,426	1,782,481	4,174,582	6,267,489
PINELLAS	2,452,694	3,368,283	8,147,059	13,968,036
POLK	857,616	2,627,126	4,931,386	8,416,128
PUTNAM	98,535	409,282	817,477	1,325,294
ST. JOHNS	152,548	403,262	1,551,259	2,107,069
ST. LUCIE	187,010	618,973	1,763,276	2,569,259
SANTA ROSA	77,885	448,253	1,305,240	1,831,378
SARASOTA	1,119,924	1,148,225	4,145,307	6,413,456
SEMINOLE	339,130	1,316,016	4,236,401	5,891,547
SUMTER	35,653	182,301	411,828	629,782
SUWANNEE	32,719	175,516	345,266	553,501
TAYLOR	36,940	118,139	173,837	328,916
UNION	18,615	33,326	91,572	143,513
VOLUSIA	698,366	1,525,368	4,364,537	6,588,271
WAKULLA	24,054	90,110	212,227	326,391
WALTON	39,806	151,427	485,529	676,762
WASHINGTON	16,827	101,973	178,146	296,946
	=====	=====	=====	=====
GRAND TOTALS	30,329,957	64,756,373	173,763,670	268,850,000 *

* Note: Table 3.3 represents a 95% distribution of estimated County Revenue Sharing monies.

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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,
increased the General Revenue Service Charge on all trust funds 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,
increased 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, provisions for a 0.9% deduction for administrative costs incurred by the Division of Alcoholic Beverages and Tobacco, were included. 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.

Chapter 94-218, Laws of Florida,
conformed 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.

III. 1995 General Law Amendments

Legislation passed during the 1995 regular legislative session did not affect provisions related to the Municipal Financial Assistance Trust Fund.

IV. 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.

V. Administrative Procedures

The Municipal Financial Assistance Trust Fund is administered by the Department of Revenue. Section 200.132, Florida Statutes, states that no General Revenue Service Charge deduction shall be made from the amount deposited into the trust fund. However, the

CHAPTER 4: MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND (CIGARETTE TAX DISTRIBUTION TO MUNICIPALITIES)

Sections 200.132 and 210.20, Florida Statutes
Uniform Accounting System Code: 335.110

I. 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. The enacting legislation, creating the trust fund, required that the fund be financed from the proceeds of a 2 cents per pack tax on cigarettes.

Prior to the creation of the trust fund, municipalities had the authority to levy a tax on cigarettes. However, the year following creation of the trust fund, the Legislature prohibited municipalities from levying a tax on cigarettes. Although the cigarette tax has nearly doubled since 1971 from 17 cents to 33.9 cents per pack, the share that is deposited into the trust fund remained at 2 cents per pack. In 1990, the portion of the cigarette tax deposited into the trust fund was changed from 2 cents per pack to a 5.8% of net collections.

The remaining sections of this chapter provide more detailed information regarding the following:

- II. Major General Law Amendments
- III. 1995 General Law Amendments
- IV. Eligibility Requirements
- V. Administrative Procedures
- VI. Distribution of Cigarette Tax Proceeds
- VII. Authorized Uses of Cigarette Tax Proceeds
- VIII. Estimated Municipal Financial Assistance Trust Fund Distribution for FY 1995-96

II. 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 trust fund beginning October 1, 1971. In addition, eligibility requirements based on millage rates were specified.

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

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 Department of Business and Professional Regulation's administrative costs. After the 7.3% General Revenue Service Charge and 0.9% administrative cost deductions are taken, 5.8% of the remaining monies are transferred to the Municipal Financial Assistance Trust Fund.

VI. 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 via the Municipal Financial Assistance Trust Fund using the following three-step formula:

- 1) *County Allocation* =
$$\frac{\text{Number of Cigarette Packs Sold in County}}{\text{Number of Cigarette Packs Sold Statewide}} \times \frac{\text{Amount in the Trust Fund Available for Distribution}}$$
- 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 are 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, multiplied by the amount of revenue available for distribution.

Table 4.1 lists the actual statewide Municipal Financial Assistance Trust Fund distributions for local FY 1982-83 through FY 1993-94.

VII. Authorized Uses of Cigarette Tax Proceeds

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

VIII. Estimated Municipal Financial Assistance Trust Fund Distribution for FY 1995-96

Estimated distributions to eligible municipalities for the local FY 1995-96, as calculated by the Department of Revenue, are presented in **Table 4.2**. The total estimated statewide distribution from the Municipal Financial Assistance Trust Fund available to municipalities

is \$22,936,987.

Inquiries regarding the Department of Revenue's estimation of the Municipal Financial Assistance Trust Fund proceeds should be addressed to the Office of Research and Analysis, Department of Revenue at (904) 488-2900 or SunCom 278-2900. Other questions, regarding the trust fund, can be addressed to the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

Table 4.1

**Municipal Financial Assistance Trust Fund
(Formerly 2 cent Cigarette Tax)
Local Fiscal Year**

Fiscal Year	Total Distributions
1982-83	24,723,413
1983-84	24,587,125
1984-85	25,389,987
1985-86	26,995,442
1986-87	24,944,667
1987-88	26,168,182
1988-89	25,912,899
1989-90	25,833,241
1990-91	22,919,966
1991-92	22,490,210
1992-93	22,836,204
1993-94	22,332,926

Source: Florida Department of Revenue

Table 4.2

Municipal Financial Assistance Trust Fund
 (formerly 2 Cent Cigarette Tax)
 Local Government Fiscal Year 1995-96 Estimates

	Cigarette Tax -----		Cigarette Tax -----
		Cocoa Beach	33,654
		Indialantic	7,727
ALACHUA		Indian Harbour Beach	19,849
Alachua	14,788	Malabar	6,025
Archer	4,032	Melbourne	174,693
Gainesville	259,985	Melbourne Beach	8,448
Hawthorne	3,905	Melbourne Village	1,646
High Springs	9,687	Palm Bay	191,015
LaCrosse	329	Palm Shores	1,240
Micanopy	1,761	Rockledge	47,174
Newberry	5,515	Satellite Beach	26,847
Waldo	2,918	Titusville	109,056
	-----	West Melbourne	23,600
	302,921		-----
			721,332
BAKER		BROWARD	
Glen Saint Mary	3,839	Coconut Creek	47,222
Macclenny	33,535	Cooper City	38,459
	-----	Coral Springs	130,369
	37,373	Dania	24,547
BAY		Davie	76,846
Callaway	53,061	Deerfield Beach	68,751
Cedar Grove	6,131	Ft. Lauderdale	214,697
Lynn Haven	39,405	Hallandale	45,049
Mexico Beach	3,881	Hillsboro Beach	2,533
Panama City	138,729	Hollywood	178,912
Panama City Beach	16,951	Lauderdale-by-the-Sea	4,305
Parker	18,725	Lauderdale Lakes	39,953
Springfield	33,822	Lauderhill	71,420
	-----	Lazy Lake Village	58
	310,706	Lighthouse Point	15,000
BRADFORD		Margate	66,868
Brooker	2,125	Miramar	62,713
Hampton	2,085	North Lauderdale	38,763
Lawtey	4,590	Oakland Park	40,416
Starke	34,051	Parkland	11,443
	-----	Pembroke Park	7,130
	42,852	Pembroke Pines	116,396
BREVARD		Plantation	105,694
Cape Canaveral	22,190	Pompano Beach	105,988
Cocoa	48,168	Sea Ranch Lakes	887
		Sunrise	105,084

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
(formerly 2 Cent Cigarette Tax)
Local Government Fiscal Year 1995-96 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Tamarac	68,571	Bay Harbor Islands	5,484
Wilton Manors	17,041	Biscayne Park	3,570
	-----	Coral Gables	47,378
	1,705,114	El Portal	2,888
CALHOUN		Florida City	5,284
Altha	4,424	Golden Beach	952
Blountstown	19,558	Hialeah	235,541
	-----	Hialeah Gardens	12,505
	23,981	Homestead	25,616
CHARLOTTE		Indian Creek Village	60
Punta Gorda	222,113	Key Biscayne	10,270
	-----	Medley	1,005
	222,113	Miami	421,120
CITRUS		Miami Beach	108,749
Crystal River	77,540	Miami Shores	11,751
Inverness	123,061	Miami Springs	15,489
	-----	North Bay	6,516
	200,600	North Miami	58,325
CLAY		North Miami Beach	41,322
Green Cove Springs	51,291	Opa-locka	18,940
Keystone Heights	14,411	South Miami	12,207
Orange Park	103,071	Surfside	4,885
Penney Farms	6,929	Sweetwater	16,330
	-----	Virginia Gardens	2,624
	175,703	West Miami	6,666
COLLIER		Metro Dade	1,225,008
Everglades	8,456		-----
Naples	324,036	DE SOTO	46,284
	-----	Arcadia	46,284
	332,492		-----
COLUMBIA		DIXIE	
Fort White	4,332	Cross City	20,226
Lake City	81,695	Horseshoe Beach	1,809
	-----		-----
	86,027	DUVAL	
DADE		Atlantic Beach	22,878
Bal Harbour	3,521	Baldwin	2,823

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
(formerly 2 Cent Cigarette Tax)
Local Government Fiscal Year 1995-96 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Jacksonville Beach	35,485	GULF	
Neptune Beach	13,301	Port St. Joe	13,958
Jacksonville (Duval)	1,218,884	Wewahitchka	6,217
	-----		-----
	1,293,371		20,174
 ESCAMBIA		 HAMILTON	
Century	15,321	Jasper	8,197
Pensacola	457,176	Jennings	2,906
	-----	White Springs	2,929
	472,496		-----
			14,032
 FLAGLER		 HARDEE	
Beverly Beach	2,889	Bowling Green	10,494
Bunnell	17,984	Wauchula	19,388
Flagler Beach	36,931	Zolfo Springs	6,851
	-----		-----
	57,805		36,733
 FRANKLIN		 HENDRY	
Apalachicola	14,213	Clewiston	35,050
Carrabelle	6,707	La Belle	16,500
	-----		-----
	20,921		51,550
 GADSDEN		 HERNANDO	
Chattahoochee	12,786	Brooksville	194,657
Greensboro	2,799	Weeki Wachee	353
Gretna	10,119		-----
Havana	8,785		195,011
Midway	5,179		
Quincy	35,706		
	-----	 HIGHLANDS	
	75,374	Avon Park	60,415
 GILCHRIST		Lake Placid	9,611
Bell	1,944	Sebring	66,177
Fanning Springs (part)	1,644		-----
Trenton	9,274		136,203
	-----	 HILLSBOROUGH	
	12,862	Plant City	101,844
 GLADES		Tampa	1,154,686
Moore Haven	5,377	Temple Terrace	76,918
	-----		-----
	5,377		1,333,447

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
(formerly 2 Cent Cigarette Tax)
Local Government Fiscal Year 1995-96 Estimates

	Cigarette Tax -----		Cigarette Tax -----
HOLMES		LAKE	
Bonifay	19,801	Astatula	4,597
Esto	2,248	Clermont	29,287
Noma	1,615	Eustis	56,287
Ponce de Leon	3,179	Fruitland Park	11,594
Westville	2,008	Groveland	9,818
	-----	Howey-in-the-Hills	3,127
	28,851	Lady Lake	47,188
		Leesburg	61,448
INDIAN RIVER		Mascotte	8,769
Fellsmere	12,043	Minneola	7,834
Indian River Shores	13,992	Montverde	4,389
Orchid	109	Mount Dora	32,316
Sebastian	66,704	Tavares	32,295
Vero Beach	90,895	Umatilla	9,863
	-----		-----
	183,744		318,811
JACKSON		LEE	
Alford	2,559	Cape Coral	466,549
Bascom	482	Fort Myers	255,420
Campbellton	1,228	Sanibel	31,549
Cottondale	4,822		-----
Graceville	13,856		753,517
Grand Ridge	3,092	LEON	
Greenwood	2,611	Tallahassee	279,612
Jacob City	1,575		-----
Malone	3,869		279,612
Marianna	31,695	LEVY	
Sneads	10,453	Bronson	7,274
	-----	Cedar Key	6,076
	76,242	Chiefland	16,637
JEFFERSON		Fanning Springs (part)	2,439
Monticello	22,353	Inglis	11,083
	-----	Otter Creek	1,036
	22,353	Williston	19,102
LAFAYETTE		Yankeetown	5,255
Mayo	7,148		-----
	-----		68,901
	7,148	LIBERTY	
		Bristol	5,627

			5,627

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
 (formerly 2 Cent Cigarette Tax)
 Local Government Fiscal Year 1995-96 Estimates

	Cigarette Tax -----		Cigarette Tax -----
		NASSAU	
		Callahan	5,237
		Fernandina Beach	51,626
		Hilliard	13,363

MADISON			70,226
Greenville	4,360		
Lee	1,411		
Madison	15,067		
	-----	OKALOOSA	
	20,838	Cinco Bayou	1,378
		Crestview	42,058
		Destin	31,747
MANATEE		Ft. Walton Beach	77,678
Anna Maria	12,061	Laurel Hill	1,979
Bradenton	310,742	Mary Esther	14,939
Bradenton Beach	10,991	Niceville	40,574
Holmes Beach	32,842	Shalimar	2,162
Longboat Key (part)	17,392	Valparaiso	22,992
Palmetto	63,226		-----
	-----		235,506
	447,255	OKEECHOBEE	
		Okeechobee	81,506
MARION			-----
Belleview	30,800		81,506
Dunnellon	16,876		
McIntosh	3,884	ORANGE	
Ocala	403,996	Apopka	90,797
Reddick	5,393	Belle Isle	29,047
	-----	Eatonville	12,544
	460,949	Edgewood	5,819
MARTIN		Maitland	49,285
Jupiter Island	6,948	Oakland	3,933
Ocean Breeze Park	6,349	Ocoee	91,104
Sewalls Point	20,576	Orlando	889,997
Stuart	162,629	Windermere	8,913
	-----	Winter Garden	61,735
	196,503	Winter Park	126,782

MONROE			1,369,954
Key Colony Beach	8,688	OSCEOLA	
Key West	222,824	Kissimmee	202,718
Layton	1,619	St. Cloud	87,998
	-----		-----
	233,131		290,717

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
(formerly 2 Cent Cigarette Tax)
Local Government Fiscal Year 1995-96 Estimates

	Cigarette Tax -----			Cigarette Tax -----
PALM BEACH		Port Richey		45,687
Atlantis	5,049	Saint Leo		15,893
Belle Glade	51,354	San Antonio		13,919
Boca Raton	197,445	Zephyrhills		150,310
Boynton Beach	146,735			-----
Briny Breeze	1,193			581,559
Cloud Lake	363			
Delray Beach	147,712	PINELLAS		
Glen Ridge	644	Belleair	11,215	
Golf Village	578	Belleair Beach	5,858	
Golfview	452	Belleair Bluffs	6,155	
Greenacres City	68,196	Belleair Shore	167	
Gulf Stream	2,121	Clearwater	279,792	
Haverhill	3,575	Dunedin	96,974	
Highland Beach	9,756	Gulfport	32,875	
Hypoluxo	3,377	Indian Rocks Beach	11,374	
Juno Beach	6,772	Indian Shores	4,058	
Jupiter	83,324	Kenneth City	12,108	
Jupiter Inlet Colony	1,228	Largo	185,997	
Lake Clarke Shores	10,925	Madeira Beach	11,802	
Lake Park	20,390	North Redington Beach	3,171	
Lake Worth	87,654	Oldsmar	24,227	
Lantana	24,779	Pinellas Park	122,706	
Manalapan	971	Redington Beach	4,520	
Mangonia Park	4,252	Redington Shores	6,706	
North Palm Beach	35,464	Safety Harbor	44,151	
Ocean Ridge	4,839	St. Petersburg	669,381	
Pahokee	20,785	St. Petersburg Beach	26,124	
Palm Beach	29,529	Seminole	26,249	
Palm Beach Gardens	90,027	South Pasadena	16,283	
Palm Beach Shores	3,113	Tarpon Springs	52,401	
Palm Springs	29,358	Treasure Island	20,439	
Riviera Beach	81,676			-----
Royal Palm Beach	50,098			1,674,731
South Bay	12,066			
South Palm Beach	4,444	POLK		
Tequesta Village	13,732	Auburndale	44,058	
West Palm Beach	226,662	Bartow	70,844	
	-----	Davenport	8,371	
	1,480,638	Dundee	11,965	
		Eagle Lake	9,278	
PASCO		Fort Meade	26,024	
Dade City	102,826	Frostproof	13,938	
New Port Richey	252,924			

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
(formerly 2 Cent Cigarette Tax)
Local Government Fiscal Year 1995-96 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Haines City	59,246	SARASOTA	
Highland Park	733	Longboat Key (part)	24,530
Hillcrest Heights	1,110	North Port	93,077
Lake Alfred	17,812	Sarasota	332,573
Lake Hamilton	5,360	Venice	118,096
Lake Wales	47,271		-----
Lakeland	356,120		568,277
Mulberry	15,501		
Polk City	7,801	SEMINOLE	
Winter Haven	121,222	Altamonte Springs	115,610
	-----	Casselberry	74,700
	816,652	Lake Mary	21,736
		Longwood	41,988
PUTNAM		Oviedo	52,407
Crescent City	16,054	Sanford	107,596
Interlachen	11,295	Winter Springs	77,184
Palatka	92,256		-----
Pomona Park	6,553		491,221
Welaka	4,803		
	-----	SUMTER	
	130,961	Bushnell	18,009
ST. JOHNS		Center Hill	6,040
Hastings	7,007	Coleman	6,796
St. Augustine	129,633	Webster	6,605
St. Augustine Beach	42,172	Wildwood	30,662
	-----		-----
	178,812		68,112
		SUWANNEE	
ST. LUCIE		Branford	4,343
Fort Pierce	97,390	Live Oak	41,778
Port St. Lucie	179,807		-----
St. Lucie Village	1,653		46,122

	278,850	TAYLOR	
SANTA ROSA		Perry	39,416
Gulf Breeze	66,583		-----
Jay	7,760		39,416
Milton	85,229	UNION	
	-----	Lake Butler	14,815
	159,572	Raiford	1,740
		Worthington Springs	1,254

			17,808

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
 (formerly 2 Cent Cigarette Tax)
 Local Government Fiscal Year 1995-96 Estimates

	Cigarette Tax -----	Cigarette Tax -----
VOLUSIA		
Daytona Beach	228,716	
Daytona Beach Shores	9,700	
Debary	40,349	
DeLand	64,403	
Edgewater	62,251	
Holly Hill	41,707	
Lake Helen	8,732	
New Smyrna Beach	65,015	
Oak Hill	3,776	
Orange City	21,870	
Ormond Beach	114,751	
Pierson	4,515	
Ponce Inlet	7,563	
Port Orange	142,331	
South Daytona	46,594	

	862,274	
 WAKULLA		
St. Marks	13,168	
Sopchoppy	17,633	

	30,800	
 WALTON		
DeFuniak Springs	52,135	
Freeport	9,205	
Paxton	5,727	

	67,067	
 WASHINGTON		
Caryville	3,432	
Chipley	22,510	
Ebro	1,494	
Vernon	4,626	
Wausau	1,766	

	33,829	
	=====	
Grand Totals	22,936,987 *	

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

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CHAPTER 5: CONSTITUTIONAL AND COUNTY GAS TAXES

CONSTITUTIONAL GAS TAX

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

I. Brief Overview

In 1941, the Florida Legislature proposed a constitutional amendment to levy a 2 cents per gallon tax on motor fuel. This gas tax was approved by the voters in 1943. 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 constitutional amendment, the State Board of Administration (SBA) 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 constitutional gas tax is a state-shared revenue source for counties only. Applying the distribution formula, these revenues continue to cover a portion of counties' transportation-related debt service managed by the SBA. After covering the necessary debt service, a county's surplus funds are distributed to the Board of County Commissioners.

The remaining subsections of this section on the constitutional gas tax provide more detailed information regarding the following:

- II. Major General Law Amendments
- III. 1995 General Law Amendments
- IV. Eligibility Requirements
- V. Administrative Procedures
- VI. Distribution of Constitutional Gas Tax Proceeds
- VII. Authorized Uses of Constitutional Gas Tax Proceeds
- VIII. Actual Distribution of Constitutional Gas Tax Proceeds
- IX. Estimated Constitutional Gas Tax Distributions for FY 1995-96

II. 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 authorization for the 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."

Chapter 83-339, Laws of Florida,
added 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. Refer to footnote 1.)

Chapter 87-99, Laws of Florida,
provided for the surplus proceeds of the 80% portion 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, the surplus funds could be used as matching funds for any federal, state, or private grant specifically related to these purposes.

III. 1995 General Law Amendments

Chapter 95-257, Laws of Florida, (CS/SB 510)
removes a limitation on the use of constitutional gas tax proceeds. Certain maintenance tasks no longer have to be contingent upon their contribution to safe and efficient operation of roads. This act shall take effect upon becoming law (June 9, 1995).

Chapter 95-417, Laws of Florida, (CS/CS/HB 1639)
constitutes a major rewrite of the statutes dealing with state and local fuel tax implementation and administration by the Department of Revenue (DOR). The primary purpose of this legislation is to adopt fuel taxing procedures used by the federal government (related to the dyeing of non-taxable diesel fuel and reducing the number of taxpayers) with the goals of reducing the incidence of fraud and tax evasion and making tax administration more efficient for DOR and the industry. The point of collection

of all taxes on taxable diesel fuel (formerly special fuel) is moved to the terminal rack. The point of collection of local option, ninth-cent, and SCETS taxes on motor fuel is moved from collection by retailers to collection by wholesalers or terminal suppliers on deliveries to retail service stations and end users. In addition, the imposition of all gas taxes (including the constitutional and county gas taxes) is consolidated in section 206.41, Florida Statutes. This act does not take effect until July 1, 1996. (According to the final bill analysis, dated June 20, 1995, prepared by the House Committee on Transportation, the Revenue Estimating Conference reviewed this legislation for its fiscal implications. Based on the assumption of 5% increase in diesel fuel tax compliance offsetting other impacts, the total estimated increases to local governments in FY 1996-97 are \$7.6 million with a recurring gain of \$2.2 million.)

Chapter 95-428, Laws of Florida, (HB 2553)

authorizes any county that had a total population of 10,000 or less on April 1, 1993, to transfer and use legally restricted fuel tax (which would include the constitutional and county gas taxes) for unrestricted purposes for all fiscal years prior to and through 1994-95. This act shall take effect upon becoming law (June 18, 1995).

IV. Eligibility Requirements

All counties are eligible to receive proceeds from the constitutional gas tax.

V. Administrative Procedures¹

The constitutional gas tax is collected by the Department of Revenue and is transferred monthly to the State Board of Administration (SBA) for distribution to the counties. The SBA deducts administrative costs from the gas tax proceeds, pursuant to Section 9(c)(4), Article XII, Revised 1968 Florida Constitution. During the state FY 1993-94, \$30,258 or 0.02% of the total constitutional gas tax proceeds were deducted as administrative costs, the only deduction imposed by the SBA.

¹ 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 #: 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 #: 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.

VI. Distribution of Constitutional Gas Tax Proceeds

The State Board of Administration 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 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 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 the debt service requirement, 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 distribution is determined.

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

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

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

$$\textit{Monthly Statewide Constitutional Gas Tax Receipts} \quad x \quad \textit{County's Distribution Factor} \quad = \quad \textit{County's Monthly Allocation}$$

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

$$\begin{aligned}
 \textit{Monthly Allocation} \quad x \quad 80\% & = \textit{Amount Needed to Meet Debt Service Requirement} \\
 \textit{Monthly Allocation} \quad x \quad 20\% & = \textit{Amount Transferred to County}
 \end{aligned}$$

If a county has not pledged constitutional gas tax revenues for bonds administered by the SBA, the full amount of both the 80% and 20% portion is distributed back to the county.

VII. Authorized Uses of Constitutional Gas Tax Proceeds

Pursuant to s. 206.47(7), F.S., the constitutional gas tax proceeds 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 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 these "maintenance" tasks related to the acquisition, construction, and maintenance of roads. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.

VIII. Actual Distribution of Constitutional Gas Tax Proceeds

Table 5.1 displays the actual distribution of constitutional gas tax revenues to counties for the state FY 1994-95. 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.

IX. Estimated Distribution of Constitutional Gas Tax Proceeds for FY 1995-96

Table 5.2 displays the estimated FY 1995-96 constitutional gas tax distributions for each county, as calculated by the Department of Revenue. The table also displays the area, population, and collection components as well as the distribution factor for each county. The estimates have been 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 1995-96 because the estimates are based on 1994-95 gas tax collection factors. The actual collection factors for FY 1995-96 will be available later this year, and the estimates for FY 1995-96 will then be recalculated. After August 31, 1995, the revised constitutional gas tax estimates for FY 1995-96 will be mailed to counties by the Department of Revenue. Inquiries regarding the Department of Revenue's estimation of the constitutional gas tax proceeds should be addressed to the Office of Research and Analysis, Department of Revenue at (904) 488-2900 or SunCom 278-2900. Other questions, regarding the constitutional gas tax, can be addressed to the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

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

I. 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.

The remaining subsections of this section on the county gas tax provide more detailed information regarding the following:

- II. Major General Law Amendments
- III. 1995 General Law Amendments
- IV. Eligibility Requirements
- V. Administrative Procedures
- VI. Distribution of County Gas Tax Proceeds
- VII. Authorized Uses of County Gas Tax Proceeds
- VIII. Estimated County Gas Tax Distributions for FY 1995-96

II. 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)

modified 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,

modified 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,
modified 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, the Department of Revenue was authorized to deduct administrative costs incurred in the collection, administration, and disbursement of the revenues to counties.
- Chapters 90-110 and 90-132, Laws of Florida,
provided for an increase to the General Revenue Service Charge on all trust funds subject to the 6% service charge, pursuant to s. 215.20, F.S. The 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.
- Chapter 94-2, Laws of Florida,
authorized the re-creation of the Gas Tax Collection Trust Fund and carried forward all current balances as well as continuing all current sources and uses of the trust fund.
- Chapter 94-146, Laws of Florida,
limited the deduction of administrative costs by the Department of Revenue from the 1 cent county gas tax to 2% of the total tax collections, beginning in state FY 1999-2000. The Department will continue to deduct its costs of administering all fuel taxes 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.

III. 1995 General Law Amendments

Chapter 95-417, Laws of Florida, (CS/CS/HB 1639)

constitutes a major rewrite of the statutes dealing with state and local fuel tax implementation and administration by the Department of Revenue (DOR). The primary purpose of this legislation is to adopt fuel taxing procedures used by the federal government (related to the dyeing of non-taxable diesel fuel and reducing the number of taxpayers) with the goals of reducing the incidence of fraud and tax evasion and making tax administration more efficient for DOR and the industry. The point of collection of all taxes on taxable diesel fuel (formerly special fuel) is moved to the terminal rack. The point of collection of local option, ninth-cent, and SCETS taxes on motor fuel is moved from collection by retailers to collection by wholesalers or terminal suppliers on deliveries to retail service stations and end users. In addition, the imposition of all gas taxes (including the constitutional and county gas taxes) is consolidated in section 206.41, Florida Statutes. This act does not take effect until July 1, 1996. (According to the final bill analysis, dated June 20, 1995, prepared by the House Committee on Transportation, the Revenue Estimating Conference reviewed this legislation for its fiscal implications. Based on the assumption of 5% increase in diesel fuel tax compliance offsetting other impacts, the total estimated increases to local gov'ts in FY 1996-97 are \$7.6 million with a recurring gain of \$2.2 million.)

Chapter 95-428, Laws of Florida, (HB 2553)

authorizes any county that had a total population of 10,000 or less on April 1, 1993, to transfer and use legally restricted fuel tax (which would include the constitutional and county gas taxes) for unrestricted purposes for all fiscal years prior to and through 1994-95. This act shall take effect upon becoming law (June 18, 1995).

IV. Eligibility Requirements

All counties are eligible to receive proceeds from the county gas tax.

V. 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.² As a result, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization.³

² Santa Rosa County v. State of Florida Department of Revenue, No. 92-1478 (Fla 2nd Cir. Ct. February 14, 1994).

³ Chapter 94-146, Laws of Florida, provided the necessary authorization. The Department was 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 phase-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.

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

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

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

$$\textit{Monthly Statewide County Gas Tax Receipts} \quad x \quad \textit{County's Distribution Factor} \quad = \quad \textit{County's Monthly Allocation}$$

Table 5.3 lists the actual statewide county gas tax distributions for state FY 1982-83 through FY 1993-94.

VII. Authorized Uses 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."

VIII. Estimated County Gas Tax Distributions for FY 1995-96

Table 5.4 presents the estimated FY 1995-96 distributions of county gas tax revenues for each county, as calculated by the Department of Revenue. The table also displays the area, population, and collection components as well as the distribution factor for each county. The estimates have been adjusted for the local government fiscal year and are based on a statewide estimate of total county gas tax collections. The statewide estimate has been adjusted to reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. As a result, the estimated county distributions 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 1995-96 because the estimates are based on 1994-95 gas tax collection factors. The actual collection factors for FY 1995-96 will be available later this year, and the estimates for FY 1995-96 will then be recalculated. After August 31, 1995, the revised county gas tax estimates for FY 1995-96 will be mailed to counties by the Department of Revenue. Inquiries regarding the Department of Revenue's estimation of the county gas tax proceeds should be addressed to the Office of Research and Analysis, Department of Revenue at (904) 488-2900 or SunCom 278-2900. Other questions, regarding the county gas tax, can be addressed to the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

Table 5.1

Distribution of the Constitutional Gas Tax
July 1, 1994 to June 30, 1995

County	80% Surplus Portion		20% Surplus Portion		Total FY 1994-95	Distributions at the End of the Bond Year
	To SBA	To County	To SBA	To County		
Alachua	\$772,061.95	\$986,443.34	\$0.00	\$439,626.32	\$2,198,131.61	Broward \$3,300,000.00
Baker	135,591.37	325,230.33	0.00	115,205.41	576,027.11	Gulf 3,486.64
Bay	0.00	1,449,768.43	0.00	362,442.11	1,812,210.54	Hillsborough 5,742,000.00
Bradford	0.00	333,610.49	0.00	83,402.61	417,013.10	Lafayette 4668.58
Brevard	0.00	3,562,388.13	0.00	890,597.02	4,452,985.15	Wakulla 17,000.00
Broward	9,336,614.38	0.00	0.00	2,334,153.59	11,670,767.97	TOTAL \$9,067,155.22
Calhoun	0.00	391,062.00	0.00	97,765.51	488,827.51	Administrative Expenses \$31,026.58
Charlotte	240,480.63	1,017,269.90	0.00	314,437.64	1,572,188.17	
Citrus	0.00	948,999.78	0.00	237,249.94	1,186,249.72	
Clay	0.00	1,060,387.73	0.00	265,096.93	1,325,484.66	
Collier	655,203.65	1,614,662.82	0.00	567,466.61	2,837,333.08	
Columbia	0.00	932,300.76	0.00	233,075.20	1,165,375.96	
Dade	0.00	13,377,775.92	0.00	3,344,443.98	16,722,219.90	
DeSoto	0.00	492,213.58	0.00	123,053.40	615,266.98	
Dixie	0.00	492,841.87	0.00	123,210.47	616,052.34	
Duval	0.00	5,567,668.20	0.00	1,391,917.05	6,959,585.25	
Escambia	0.00	2,263,354.21	0.00	565,838.53	2,829,192.74	
Flagler	0.00	495,588.55	0.00	123,897.14	619,485.69	
Franklin	0.00	470,869.88	0.00	117,717.49	588,587.37	
Gadsden	0.00	558,733.50	0.00	139,683.37	698,416.87	
Gilchrist	64,819.68	174,130.80	0.00	59,737.62	298,688.10	
Glades	0.00	566,982.91	0.00	141,745.74	708,728.65	
Gulf	0.00	417,129.61	0.00	104,282.38	521,411.99	
Hamilton	0.00	460,404.69	0.00	115,101.17	575,505.86	
Hardee	0.00	482,885.80	0.00	120,721.46	603,607.26	
Hendry	0.00	860,057.81	0.00	215,014.45	1,075,072.26	
Hernando	377,233.39	610,592.61	0.00	246,956.48	1,234,782.48	
Highlands	0.00	1,108,003.11	0.00	277,000.79	1,385,003.90	
Hillsborough	6,678,840.79	0.00	0.00	1,669,710.20	8,348,550.99	
Holmes	163,377.01	225,124.94	0.00	97,125.48	485,627.43	
Indian River	0.00	954,749.18	0.00	238,687.29	1,193,436.47	
Jackson	0.00	952,980.81	0.00	238,245.20	1,191,226.01	
Jefferson	246,582.77	249,363.69	45,192.81	78,793.79	619,933.06	
Lafayette	133,536.56	189,127.54	0.00	80,666.02	403,330.12	
Lake	0.00	1,693,868.71	0.00	423,467.16	2,117,335.87	
Lee	750,178.01	2,294,486.77	0.00	761,166.20	3,805,830.98	
Leon	0.00	1,750,383.88	0.00	437,595.97	2,187,979.85	
Levy	0.00	833,511.58	0.00	208,377.90	1,041,889.48	
Liberty	194,787.87	288,212.41	0.00	120,750.08	603,750.36	
Madison	208,759.72	420,381.03	0.00	157,285.20	786,425.95	
Manatee	0.00	1,856,003.00	0.00	464,000.74	2,320,003.74	
Marion	0.00	2,642,020.83	0.00	660,505.22	3,302,526.05	
Martin	0.00	1,081,658.35	0.00	270,414.59	1,352,072.94	
Monroe	0.00	1,652,340.61	0.00	413,085.13	2,065,425.74	
Nassau	243,792.47	495,052.76	0.00	184,711.28	923,556.51	
Okaloosa	0.00	1,600,595.22	0.00	400,148.78	2,000,744.00	
Okeechobee	0.00	746,795.97	0.00	186,698.96	933,494.93	
Orange	0.00	6,041,928.28	0.00	1,510,482.09	7,552,410.37	
Osceola	0.00	1,787,197.57	0.00	446,799.40	2,233,996.97	
Palm Beach	2,299,948.57	4,783,851.04	0.00	1,770,949.90	8,854,749.51	
Pasco	0.00	2,170,380.91	0.00	542,595.23	2,712,976.14	
Pinellas	0.00	5,297,030.13	0.00	1,324,257.53	6,621,287.66	
Polk	1,764,134.31	2,511,392.13	0.00	1,068,881.59	5,344,408.03	
Putnam	124,612.58	762,789.76	0.00	221,850.55	1,109,252.89	
St. Johns	0.00	1,157,494.00	0.00	289,373.50	1,446,867.50	
St. Lucie	0.00	1,461,017.66	0.00	365,254.42	1,826,272.08	
Santa Rosa	0.00	1,231,894.90	0.00	307,973.73	1,539,868.63	
Sarasota	0.00	2,116,479.89	0.00	529,119.95	2,645,599.84	
Seminole	0.00	2,053,759.07	0.00	513,439.78	2,567,198.85	
Sumter	0.00	899,180.00	0.00	224,795.01	1,123,975.01	
Suwannee	0.00	621,796.70	0.00	155,449.18	777,245.88	
Taylor	0.00	727,307.11	0.00	181,826.77	909,133.88	
Union	0.00	213,184.67	0.00	53,296.17	266,480.84	
Volusia	0.00	3,155,651.99	0.00	788,913.00	3,944,564.99	
Wakulla	0.00	432,330.84	0.00	108,082.70	540,413.54	
Walton	0.00	872,622.12	0.00	218,155.53	1,090,777.65	
Washington	0.00	446,010.00	0.00	111,503.32	557,513.32	
Totals	\$24,390,555.71	\$99,691,312.81	\$45,192.81	\$30,975,274.95	\$155,102,336.28	

Source: State Board of Administration, August 1995.

TABLE 5.2

CONSTITUTIONAL FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
FISCAL YEAR 1995-96

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.65464%	0.36290%	0.40960%	1.42710%	\$2,227,917
BAKER	0.09012%	0.03480%	0.24530%	0.37020%	\$577,938
BAY	0.55768%	0.26600%	0.36710%	1.19080%	\$1,859,017
BRADFORD	0.10330%	0.04130%	0.12260%	0.26720%	\$417,139
BREVARD	1.56012%	0.78930%	0.54030%	2.88970%	\$4,511,255
BROWARD	4.59240%	2.43400%	0.51240%	7.53880%	\$11,769,198
CALHOUN	0.05361%	0.02070%	0.24060%	0.31490%	\$491,606
CHARLOTTE	0.46278%	0.19460%	0.33840%	0.99580%	\$1,554,593
CITRUS	0.30921%	0.17940%	0.27480%	0.76340%	\$1,191,782
CLAY	0.38878%	0.20160%	0.26040%	0.85080%	\$1,328,226
COLLIER	0.67340%	0.28380%	0.86260%	1.81980%	\$2,840,981
COLUMBIA	0.33595%	0.08450%	0.33290%	0.75340%	\$1,176,170
DADE	6.10092%	3.66400%	0.91700%	10.68190%	\$16,676,048
DESOTO	0.08452%	0.04420%	0.26590%	0.39460%	\$616,030
DIXIE	0.06878%	0.01950%	0.30930%	0.39760%	\$620,713
DUVAL	2.82628%	1.34500%	0.35900%	4.53030%	\$7,072,478
ESCAMBIA	0.99672%	0.55950%	0.31990%	1.87610%	\$2,928,874
FLAGLER	0.13166%	0.04690%	0.21280%	0.39140%	\$611,034
FRANKLIN	0.04074%	0.01700%	0.32150%	0.37920%	\$591,988
GADSDEN	0.14586%	0.08650%	0.22460%	0.45700%	\$713,446
GILCHRIST	0.02470%	0.01400%	0.14920%	0.18790%	\$293,340
GLADES	0.02997%	0.01520%	0.41210%	0.45730%	\$713,914
GULF	0.04039%	0.02460%	0.27390%	0.33890%	\$529,074
HAMILTON	0.13133%	0.01870%	0.21750%	0.36750%	\$573,723
HARDEE	0.08375%	0.04450%	0.26760%	0.39590%	\$618,059
HENDRY	0.14797%	0.04900%	0.49600%	0.69300%	\$1,081,877
HERNANDO	0.39598%	0.17740%	0.20730%	0.78070%	\$1,218,790
HIGHLANDS	0.30048%	0.13530%	0.45980%	0.89560%	\$1,398,166
HILLSBOROUGH	3.25577%	1.64680%	0.52040%	5.42300%	\$8,466,116
HOLMES	0.07381%	0.03360%	0.20860%	0.31600%	\$493,323
INDIAN RIVER	0.37378%	0.17880%	0.22120%	0.77380%	\$1,208,018
JACKSON	0.29144%	0.08330%	0.39660%	0.77130%	\$1,204,115
JEFFERSON	0.12612%	0.02460%	0.25160%	0.40230%	\$628,051
LAFAYETTE	0.01826%	0.00920%	0.23090%	0.25840%	\$403,401
LAKE	0.58800%	0.28590%	0.48500%	1.35890%	\$2,121,447
LEE	1.37826%	0.63530%	0.42980%	2.44340%	\$3,814,514
LEON	0.73919%	0.37490%	0.29790%	1.41200%	\$2,204,344
LEVY	0.13551%	0.04910%	0.48590%	0.67050%	\$1,046,751
LIBERTY	0.03048%	0.00930%	0.34770%	0.38750%	\$604,946
MADISON	0.17447%	0.03170%	0.30000%	0.50620%	\$790,254
MANATEE	0.73143%	0.37760%	0.35570%	1.46470%	\$2,286,616
MARION	1.06869%	0.36890%	0.68440%	2.12200%	\$3,312,760
MARTIN	0.39422%	0.18670%	0.28450%	0.86540%	\$1,351,019
MONROE	0.36146%	0.15470%	0.82010%	1.33630%	\$2,086,165
NASSAU	0.23447%	0.09380%	0.27480%	0.60310%	\$941,530
OKALOOSA	0.59575%	0.30680%	0.41760%	1.32010%	\$2,060,874
OKEECHOBEE	0.17389%	0.05840%	0.37080%	0.60310%	\$941,530

TABLE 5.2

CONSTITUTIONAL FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
FISCAL YEAR 1995-96

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ORANGE	3.14045%	1.28090%	0.41850%	4.83990%	\$7,555,810
OSCEOLA	0.60397%	0.19120%	0.62880%	1.42400%	\$2,223,078
PALM BEACH	3.10781%	1.69430%	0.93300%	5.73510%	\$8,953,351
PASCO	0.88151%	0.53320%	0.32410%	1.73880%	\$2,714,528
PINELLAS	2.44387%	1.67530%	0.18120%	4.30040%	\$6,713,569
POLK	1.82600%	0.80050%	0.83950%	3.46600%	\$5,410,946
PUTNAM	0.24390%	0.12260%	0.34560%	0.71210%	\$1,111,695
ST JOHNS	0.48011%	0.16550%	0.29250%	0.93810%	\$1,464,515
ST LUCIE	0.63208%	0.28060%	0.25450%	1.16720%	\$1,822,174
SANTA ROSA	0.35395%	0.13570%	0.48500%	0.97470%	\$1,521,653
SARASOTA	0.91803%	0.51770%	0.24910%	1.68480%	\$2,630,226
SEMINOLE	0.95369%	0.55090%	0.14620%	1.65080%	\$2,577,146
SUMTER	0.41868%	0.05930%	0.24110%	0.71910%	\$1,122,623
SUWANNEE	0.16048%	0.05430%	0.28870%	0.50350%	\$786,039
TAYLOR	0.11251%	0.03870%	0.44040%	0.59160%	\$923,576
UNION	0.04734%	0.01520%	0.10450%	0.16700%	\$260,712
VOLUSIA	1.30107%	0.70330%	0.52300%	2.52740%	\$3,945,651
WAKULLA	0.06075%	0.02840%	0.26040%	0.34960%	\$545,778
WALTON	0.17058%	0.05680%	0.47960%	0.70700%	\$1,103,733
WASHINGTON	0.06620%	0.03200%	0.26040%	0.35810%	\$559,048
TOTALS	50.00000%	25.00000%	25.00000%	100.00000%	\$156,115,000

Table 5.3

**Actual County Fuel Tax Distributions
State Fiscal Year**

Fiscal Year	Total Amount Distributed to Counties
1982-83	50,228,463
1983-84	51,277,702
1984-85	53,163,379
1985-86	52,745,439
1986-87	55,405,336
1987-88	56,818,514
1988-89	60,520,477
1989-90	56,411,842
1990-91	50,451,137
1991-92	46,707,321
1992-93	50,974,465
1993-94	47,863,900

Source: Florida Department of Revenue

TABLE 5.4

COUNTY FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
FISCAL YEAR 1995-96

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.65464%	0.36290%	0.40960%	1.42710%	\$827,433
BAKER	0.09012%	0.03480%	0.24530%	0.37020%	\$214,642
BAY	0.55768%	0.26600%	0.36710%	1.19080%	\$690,426
BRADFORD	0.10330%	0.04130%	0.12260%	0.26720%	\$154,923
BREVARD	1.56012%	0.78930%	0.54030%	2.88970%	\$1,675,448
BROWARD	4.59240%	2.43400%	0.51240%	7.53880%	\$4,370,996
CALHOUN	0.05361%	0.02070%	0.24060%	0.31490%	\$182,579
CHARLOTTE	0.46278%	0.19460%	0.33840%	0.99580%	\$577,365
CITRUS	0.30921%	0.17940%	0.27480%	0.76340%	\$442,619
CLAY	0.38878%	0.20160%	0.26040%	0.85080%	\$493,294
COLLIER	0.67340%	0.28380%	0.86260%	1.81980%	\$1,055,120
COLUMBIA	0.33595%	0.08450%	0.33290%	0.75340%	\$436,821
DADE	6.10092%	3.66400%	0.91700%	10.68190%	\$6,193,366
DESOTO	0.08452%	0.04420%	0.26590%	0.39460%	\$228,789
DIXIE	0.06878%	0.01950%	0.30930%	0.39760%	\$230,528
DUVAL	2.82628%	1.34500%	0.35900%	4.53030%	\$2,626,668
ESCAMBIA	0.99672%	0.55950%	0.31990%	1.87610%	\$1,087,763
FLAGLER	0.13166%	0.04690%	0.21280%	0.39140%	\$226,934
FRANKLIN	0.04074%	0.01700%	0.32150%	0.37920%	\$219,860
GADSDEN	0.14586%	0.08650%	0.22460%	0.45700%	\$264,969
GILCHRIST	0.02470%	0.01400%	0.14920%	0.18790%	\$108,944
GLADES	0.02997%	0.01520%	0.41210%	0.45730%	\$265,143
GULF	0.04039%	0.02460%	0.27390%	0.33890%	\$196,494
HAMILTON	0.13133%	0.01870%	0.21750%	0.36750%	\$213,077
HARDEE	0.08375%	0.04450%	0.26760%	0.39590%	\$229,543
HENDRY	0.14797%	0.04900%	0.49600%	0.69300%	\$401,801
HERNANDO	0.39598%	0.17740%	0.20730%	0.78070%	\$452,650
HIGHLANDS	0.30048%	0.13530%	0.45980%	0.89560%	\$519,269
HILLSBOROUGH	3.25577%	1.64680%	0.52040%	5.42300%	\$3,144,255
HOLMES	0.07381%	0.03360%	0.20860%	0.31600%	\$183,217
INDIAN RIVER	0.37378%	0.17880%	0.22120%	0.77380%	\$448,649
JACKSON	0.29144%	0.08330%	0.39660%	0.77130%	\$447,200
JEFFERSON	0.12612%	0.02460%	0.25160%	0.40230%	\$233,254
LAFAYETTE	0.01826%	0.00920%	0.23090%	0.25840%	\$149,820
LAKE	0.58800%	0.28590%	0.48500%	1.35890%	\$787,890
LEE	1.37826%	0.63530%	0.42980%	2.44340%	\$1,416,683
LEON	0.73919%	0.37490%	0.29790%	1.41200%	\$818,678
LEVY	0.13551%	0.04910%	0.48590%	0.67050%	\$388,756
LIBERTY	0.03048%	0.00930%	0.34770%	0.38750%	\$224,673
MADISON	0.17447%	0.03170%	0.30000%	0.50620%	\$293,495
MANATEE	0.73143%	0.37760%	0.35570%	1.46470%	\$849,233
MARION	1.06869%	0.36890%	0.68440%	2.12200%	\$1,230,336
MARTIN	0.39422%	0.18670%	0.28450%	0.86540%	\$501,759
MONROE	0.36146%	0.15470%	0.82010%	1.33630%	\$774,787
NASSAU	0.23447%	0.09380%	0.27480%	0.60310%	\$349,677
OKALOOSA	0.59575%	0.30680%	0.41760%	1.32010%	\$765,394
OKEECHOBEE	0.17389%	0.05840%	0.37080%	0.60310%	\$349,677

TABLE 5.4

COUNTY FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
FISCAL YEAR 1995-96

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ORANGE	3.14045%	1.28090%	0.41850%	4.83990%	\$2,806,174
OSCEOLA	0.60397%	0.19120%	0.62880%	1.42400%	\$825,635
PALM BEACH	3.10781%	1.69430%	0.93300%	5.73510%	\$3,325,211
PASCO	0.88151%	0.53320%	0.32410%	1.73880%	\$1,008,156
PINELLAS	2.44387%	1.67530%	0.18120%	4.30040%	\$2,493,372
POLK	1.82600%	0.80050%	0.83950%	3.46600%	\$2,009,587
PUTNAM	0.24390%	0.12260%	0.34560%	0.71210%	\$412,876
ST JOHNS	0.48011%	0.16550%	0.29250%	0.93810%	\$543,910
ST LUCIE	0.63208%	0.28060%	0.25450%	1.16720%	\$676,743
SANTA ROSA	0.35395%	0.13570%	0.48500%	0.97470%	\$565,131
SARASOTA	0.91803%	0.51770%	0.24910%	1.68480%	\$976,847
SEMINOLE	0.95369%	0.55090%	0.14620%	1.65080%	\$957,134
SUMTER	0.41868%	0.05930%	0.24110%	0.71910%	\$416,934
SUWANNEE	0.16048%	0.05430%	0.28870%	0.50350%	\$291,929
TAYLOR	0.11251%	0.03870%	0.44040%	0.59160%	\$343,010
UNION	0.04734%	0.01520%	0.10450%	0.16700%	\$96,827
VOLUSIA	1.30107%	0.70330%	0.52300%	2.52740%	\$1,465,387
WAKULLA	0.06075%	0.02840%	0.26040%	0.34960%	\$202,698
WALTON	0.17058%	0.05680%	0.47960%	0.70700%	\$409,919
WASHINGTON	0.06620%	0.03200%	0.26040%	0.35810%	\$207,626
TOTALS	50.00000%	25.00000%	25.00000%	100.00000%	\$57,980,000

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 1993-94. 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 1993-94.

Board of County Commissioners	\$17,164,114	in 61 counties
School Boards	\$12,365,281	in 50 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.

1995 General Law Amendments

Legislation passed during the 1995 regular legislative session did not affect the proportion of pari-mutuel tax proceeds 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, \$905,404 was distributed to Collier, Escambia, Hendry, Lee, and Santa Rosa counties during the state FY 1993-94. An estimated \$600,000 will be distributed in FY 1995-96, 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%.

Chapters 94-197 and 94-198, Laws of Florida,

redistributed 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 was 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.

1995 Major General Law Amendments

Legislation passed during the 1995 regular legislative session did not affect the proportion of oil, gas, and sulfur production tax proceeds that select counties receive.

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.

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.

1995 General Law Amendments

Legislation passed during the 1995 regular legislative session did not affect the proportion of mobile home license tax proceeds 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 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, \$2,821,240 in insurance license tax proceeds were distributed back to the counties for the state FY 1993-94.

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 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%.

1995 General Law Amendments

Legislation passed during the 1995 regular legislative session did not affect the proportion of insurance license tax proceeds 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 Police and Firefighters' Premium Tax Trust Fund. The trust fund is subject to a 7.3% General Revenue Service Charge, pursuant to s. 215.20, F.S. Prior to the annual disbursement of funds to municipalities maintaining pension plans for firefighters pursuant to Chapter 175,

Florida Statutes, or police officers pursuant to Chapter 185, Florida Statutes, monies will be invested by the State Board of Administration. The Department of Revenue's administrative costs will be paid from the principal. The administrative costs of the Division of Retirement and State Board of Administration will be paid from the interest and investment income earned on these monies. Funds remaining unexpended and unallocated after distribution of the principal and payment of administrative costs will annually revert to the General Revenue Fund. By paying administrative costs from the interest and investment income, rather than from the principal, participating municipalities will receive greater disbursements.

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 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)-(3), F.S.

According to information provided by the Department of Insurance and reported in the State of Florida Annual Report of the Comptroller, 136 Firefighters' Pension Trust Funds and 159 Police Officers' Retirement Trust Funds were supplemented by the insurance premium tax collected during state FY 1993-94.

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 1993-94, \$19,407,442 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 1993-94, \$31,799,823 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.

Chapter 94-259, Laws of Florida, required 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, pertaining to the actuarial soundness of retirement systems.

1995 General Law Amendments

Chapter 95-250, Laws of Florida, (CS/SB 2858) transfers authority to administer insurance premium taxes collected under Chapters 175 and 185, Florida Statutes, from the Insurance Commissioner and Treasurer and the Department of Insurance to the Division of Retirement. In addition, the associated funds in the Insurance Commissioner's Regulatory Trust Fund are transferred into the Police and Firefighter's Premium Tax Trust Fund. Prior to the annual disbursement of funds to municipalities, moneys will be invested by the State Board of Administration. The Division of Retirement's administrative costs will be paid from the interest investment income. This act shall take effect July 1, 1995. (According to the final bill analysis, dated June 12, 1995, prepared by the House Committee on Governmental Operations, participating municipalities will receive higher disbursements as a result of the Division's administrative costs being paid from the interest/investment income rather than the principal.)

Chapter 95-249, Laws of Florida, (CS/SB 2852) creates the Police and Firefighters' Premium Tax Trust Fund within the Division of Retirement. This act shall take effect July 1, 1995.

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, \$8,063,097 in beverage license tax revenue was distributed to municipalities and \$7,091,453 to counties during state FY 1993-94.

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.

Chapter 94-218, Laws of Florida,
conform provisions of relevant section 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.

1995 General Law Amendments

Legislation passed during the 1995 regular legislative session did not affect the proportion of beverage license tax proceeds that counties and municipalities receive.

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

A 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 determines the amount of revenue to be distributed back to those counties where phosphate rock matrixes are located. According to the Department, \$3,663,360 was distributed to counties in state FY 1993-94. An estimated \$3.8 million will be distributed in FY 1995-96. 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.

Chapters 94-197 and 94-198, Laws of Florida,
redistributed 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.

1995 General Law Amendments

Legislation passed during the 1995 regular legislative session did not affect the proportion of solid mineral severance tax proceeds that counties receive.

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 state grants for transportation projects which meet both local and state transportation needs.

In recent years funding for this program has been limited because the program diverts state funds away from priority transportation needs in the Department of Transportation's work

program. As a result, the Office of Program Policy Analysis and Governmental Accountability recommended that the program be eliminated (Report No. 94-29). Chapter 95-257, Laws of Florida, (CS/SB 510) repeals s. 335.20, F.S., to eliminate the Local Government Cooperative Assistance Program.

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

LOCAL OPTION GAS TAXES

Section 336.025, Florida Statutes

Uniform Accounting System Code: 312.400

I. 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 voter approval in a county-wide 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 which are explained later in this chapter.

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 (diesel) fuel is not subject to this tax. This additional tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a county-wide 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.

The remaining subsections of this section on local option gas taxes provide more detailed information regarding the following:

- II. Major General Law Amendments
- III. 1995 General Law Amendments
- IV. Authorization to Levy Local Option Gas Taxes
- V. Eligibility Requirements
- VI. Administrative Procedures
- VII. Reporting Requirements
- VIII. Distribution of Local Option Gas Tax Proceeds
- IX. Authorized Uses of Local Option Gas Tax Proceeds
- X. Attorney General Opinions Relevant to Local Option Gas Taxes
- XI. Estimated Fuel Tax Rates
- XII. Estimated Local Option Gas Tax Proceeds for FY 1995-96

II. 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% of the first \$1,000 of tax due and 1% 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. The law was amended to state that a tax rate of 4 cents in 1991, 5 cents in 1992, and 6 cents in 1993 would be imposed on special fuel. This law affected only those counties with a tax rate lower than 4 cents on Sept. 1, 1990, 5 cents on Sept. 1, 1991, or 6 cents on 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,

authorized 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,

authorized 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,

authorized 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, local governments were authorized 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) could use the proceeds of the "original" 1 to 6 cents of optional gas tax to fund infrastructure projects.

Chapter 93-222, Laws of Florida,

expanded 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) could use the proceeds of the "original" 1 to 6 cents of optional gas tax.

Chapter 94-146, Laws of Florida,

provided for the deduction of administrative costs by the Department of Revenue from the local option gas taxes and SCETS tax revenues and limited the deduction to 2% of the total collections from each tax. The local option gas taxes and SCETS (State Comprehensive Enhanced Transportation System) tax were held harmless from this administrative cost deduction in state FY 1994-95 through 1996-97 as the Department would continue to deduct its administrative costs entirely from the proceeds of the 1-cent county gas tax. The deduction of administrative costs from the local option gas taxes and the SCETS tax would begin to be phased-in during state FY 1997-98 and would be fully implemented by the state FY 1999-2000. Administrative costs would 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 would be revised on July 1st of each year.

Chapter 94-237, Laws of Florida, provided 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 did not provide for such cooperative review. The parties to the agreement were to review and hold public hearings on the terms of the agreement at least every two years. If no review had been conducted within two years prior to January 1, 1994, the parties to the agreement were to hold public hearings on the agreement prior to January 1, 1995.

III. 1995 General Law Amendments

Chapter 95-257, Laws of Florida, (CS/SB 510) provides that interlocal agreements, used to determine the distribution of local option gas tax revenues to counties and municipalities, which include provision for automatic adjustment of the revenue distribution are not subject to the biennial review and public hearing requirements. Prior to this legislation, county and municipal governments which had an existing interlocal agreement for distributing local option gas taxes were required to review and hold public hearings on the agreement at least once every 2 years, unless an agreement with a periodic review schedule was already in place. This act shall take effect upon becoming law (June 11, 1995).

Chapter 95-343, Laws of Florida, (CS/CS/HB 1919) authorizes any county which had a total population of 50,000 or less on April 1, 1992, and subject to a court-ordered refund of special assessments to use the proceeds of up to 4 cents of the 1 to 6 cent local option gas tax to finance the refund. If bonds are issued to pay the refunds, the revenues cannot be pledged for more than 15 years. (According to the final bill analysis, dated June 19, 1995, prepared by the House Committee on Transportation, the sponsor of this legislation intended to provide Madison County with a source of funds to finance a court-ordered refund of \$2.2 million in special assessments.) This act shall take effect upon becoming law (June 16, 1995).

Chapter 95-417, Laws of Florida, (CS/CS/HB 1639) constitutes a major rewrite of the statutes dealing with state and local fuel tax implementation and administration by the Department of Revenue (DOR). The primary purpose of this legislation is to adopt fuel taxing procedures used by the federal government (related to the dyeing of non-taxable diesel fuel and reducing the number of taxpayers) with the goals of reducing the incidence of fraud and tax evasion and making tax administration more efficient for DOR and the industry. The point of collection of all taxes on taxable diesel fuel (formerly special fuel) is moved to the terminal rack. The point of collection of local option, ninth-cent, and SCETS taxes on motor fuel is moved from collection by retailers to collection by wholesalers or terminal suppliers on deliveries to retail service stations and end users. This act does not take effect until July 1, 1996. (According to the final bill analysis, dated June 20, 1995, prepared by the House Committee on Transportation, the Revenue Estimating Conference reviewed this legislation for its fiscal implications. Based on the assumption of 5% increase in diesel fuel tax compliance offsetting other impacts, the total estimated increases to local governments in FY 1996-97 are \$7.6 million with a recurring gain of \$2.2 million.)

Chapter 95-428, Laws of Florida, (HB 2553) authorizes any county that had a total population of 10,000 or less on April 1, 1993, to transfer and use legally restricted fuel tax (which would include local option and ninth-cent gas taxes) for unrestricted purposes for all fiscal years prior to and through 1994-95. This act shall take effect upon becoming law (June 18, 1995).

IV. Authorization to Levy Local Option Gas Taxes

The 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 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 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.

V. 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.

VI. Administrative Procedures

The 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 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 \$1,000 and 1% on the amount exceeding \$1,000. This allowance only applies to the 1 to 6 cent local option 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 local option gas taxes. 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., which authorizes 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.¹

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.² As a result, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization.³

VII. Reporting Requirements

According to s. 336.025(5)(a), F.S., by July 1st 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 1st 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 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 proceedings, the tax shall be collected, and such funds shall

¹ Pursuant to s. 240.156, F.S., the 7.3% General Revenue Service Charge deducted from revenues raised by the 1 to 5 cent local option gas tax levied pursuant to s. 336.025(1)(b), F.S., 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.

² Santa Rosa County v. State of Florida Department of Revenue, No. 92-1478 (Fla 2nd Cir. Ct. February 14, 1994).

³ Chapter 94-146, Laws of Florida, provided the necessary authorization. The Department was 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 phase-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.

be held in escrow by the Clerk of the Circuit Court of the respective county until final disposition.

VIII. Distribution of Local Option Gas Tax Proceeds

The proceeds collected from 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, 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 1 to 6 cents or the 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 the 1 to 6 cent local option gas tax to be imposed on special fuel even though the county has not imposed the levy on motor fuel at all or is not levying on motor fuel at the full 6 cents. Regardless of whether or not the county is levying the tax on motor fuel at all or levying on motor fuel

at the maximum rate, the county would still receive proceeds from the full 6 cent levy on special fuel.

Table 7.1 provides a summary of the actual annual distributions of local option gas tax proceeds to counties and municipalities since FY 1983-84 as reported by the Department of Revenue.

IX. Authorized Uses 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 1 to 6 cent local option gas tax only for transportation expenditures. County and municipalities must use the proceeds of the 1 to 5 cent local option 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" to include:

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 1 to 6 cent local option 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.⁴

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.

X. Attorney General Opinions Relevant to Local Option Gas Taxes

A number of Attorney General Opinions pertaining to local option gas taxes have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

AGO 90-79

May local option gas tax revenues be used to fund specialized transportation for the transportation disadvantaged? The stated purpose of the ninth-cent gas tax is to promote a transportation system that would, among other things, enhance the service of a transit system. In addition, counties and municipalities are authorized to use the proceeds of the 1 to 6 cent local option gas tax only for transportation expenditures. Expenditures for public transportation operations are included as an authorized transportation expenditure. While the term "public transportation operations" is not defined in Chapter 336, Florida Statutes, public transit is defined in Chapter 341, Florida Statutes, as:

"the transporting of people by conveyances, or systems of conveyances, traveling on land or water, local or regional in nature, and available for use by the public. Public transit systems may be either governmentally owned or privately owned. Public transit specifically includes those forms of transportation commonly known as "paratransit"."

The term "paratransit" is defined in Chapter 341, Florida Statutes, as:

"those elements of public transit which provide service between specific origins and destinations selected by the individual user with such service being provided at a time that is agreed upon by the user and the provider of the service. Paratransit service is provided by taxis, limousines,

⁴ 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."

"dial-a-ride" buses, and other demand-responsive operations that are characterized by their non-scheduled, non-fixed route nature."

By having paratransit services included within its scope, local public transit would appear to encompass services provided to the transportation disadvantaged. In addition, providing paratransit services in a public transit system would be part of a local government's public transportation operation. As a result, local option gas tax revenues may be used to fund a public transportation system which includes the provisions of paratransit or special transportation services for the transportation disadvantaged, according to this opinion issued on October 1, 1990.

AGO 92-20

May a local government use the proceeds of the 1 to 6 cent local option gas tax to construct a garage and maintenance building for road and right-of-way maintenance equipment? Pursuant to section 336.025(7), Florida Statutes, a county or municipality may use the proceeds of the local option gas tax only for transportation expenditures. Prior to May 5, 1993, section 336.025(7)(b), Florida Statutes, specified roadway and right-of-way maintenance and equipment as an authorized transportation expenditure. However, the term "roadway and right-of-way maintenance and equipment" was not defined. Therefore, it would seem that the statutes did not contemplate the use of the local option gas tax revenues for such incidental purposes as constructing garage and maintenance buildings to house such equipment, according to this opinion issued March 16, 1992.

It should be noted that Chapters 93-164 and 93-206, Laws of Florida, amended the definition of "transportation expenditures" in section 336.025(7)(b), Florida Statutes, to include the costs of structures used for the storage and maintenance of road equipment. As a result of these amendments, this opinion is no longer applicable.

AGO 93-12

Must a small county share the proceeds of the 1 to 6 cent local option gas tax, with eligible municipalities within the county, if the county is using the proceeds to fund infrastructure rather than transportation? Section 336.025(8), Florida Statutes, provides that counties, having a total population of 50,000 or less on April 1, 1992, may use the tax proceeds to fund infrastructure projects, if consistent with the county's comprehensive plan and only after the local government, prior to the fiscal year in which the funds will be used, has held a duly noticed public hearing and adopted a resolution certifying that the local government has met all of the transportation needs identified in its comprehensive plan. However, the statute does not indicate that a county using its gas tax proceeds for infrastructure purposes is entitled to all of the proceeds, to the exclusion of the municipalities eligible to receive distributions. Therefore, a county must distribute the proceeds to eligible municipalities within the county, regardless of whether the funds are used for transportation or infrastructure, according to this opinion issued on February 9, 1993.

AGO 94-20

May a local government use the local option gas tax proceeds to repair and maintain runways at an airport? The statute limits the use of the local option gas tax revenues to transportation expenditures. While the local option gas tax revenues may be used for "public transportation operations and maintenance," the term is not defined in the statute. However, the enumerated uses of the local option gas tax revenues relate to the county road system. Chapter 336, Florida Statutes, provides for a county road system as the responsibility of the county commission. Runways at a local airport do not fall within the definition of the county road system pursuant to section 334.03(8), Florida Statutes, as incorporated by section 336.01, Florida Statutes. In addition, aviation fuel is not subject to the local option gas tax. While arguably, a public transportation system may include an airport, it would appear inconsistent to include runway repair and maintenance in the expenditures allowed by local option gas tax revenues when aviation fuel is excluded from the tax. Therefore, a local government may not use

local option gas tax revenues for the repair and maintenance of runways at a local airport, according to this opinion issued on March 11, 1994.

AGO 94-67

If the City of Port LaBelle is created by referendum, can the city receive local option gas tax revenue pursuant to section 336.025, Florida Statutes, if it does not meet the requirements of Parts II and VI of Chapter 218, Florida Statutes? Current law states that any newly incorporated municipality, eligible for participation in the distribution of moneys under Parts II and VI of Chapter 218, Florida Statutes, and located in a county levying the tax imposed pursuant to paragraphs (1)(a) or (1)(b) of section 336.025, Florida Statutes, 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 only qualification for sharing in the local option gas tax proceeds is that the municipality be eligible to participate in the revenue-sharing programs. The enabling legislation, enacted by the 1994 Legislature as Chapter 94-480, Laws of Florida, states that "...the City of Port LaBelle shall be entitled to participate in the State of Florida Shared Revenue Programs and qualify as provided in Chapter 218, Florida Statutes, for all similar programs effective July 1, 1994." Therefore, the City of Port LaBelle, assuming it is created by referendum vote, may participate in the distribution of the local option gas tax, according to this opinion issued on August 12, 1994. (Note: The referendum, calling for the creation of the City of Port LaBelle, failed.)

XI. Estimated Fuel Tax Rates

Table 7.2 displays the estimated motor and special fuel tax rates in each county. The table is divided into two sections, each section illustrating the motor and special (diesel) fuel tax rates for each county.

The tax rate given under the column labelled "state tax" is comprised of an estimated 8.6 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 local option and ninth-cent gas tax rates are for calendar year 1995. The column labelled "total local" is the sum of the 1 to 6 cent gas tax, the 1 to 5 cent gas tax, and the ninth-cent gas tax rates, in the case of motor fuel. For special fuel, the 1 to 6 cent and the ninth-cent gas tax rates reflect statewide equalization at 6 cents and 1 cent, respectively. Therefore, the column labelled "total local" is the sum of the equalized 1 to 6 cent and ninth-cent gas tax rates.

The column labelled "SCETS Tax" reflects the rate of 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., (the 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. Additionally, 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 7.2**, all counties, with the exception of Franklin, impose a local option gas tax on motor fuel. The maximum rate of 6 cents is levied in 55 counties; 6 counties levy 5 cents; 3 counties levy 4 cents; and 2 counties levy 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 1 to 6 cent gas tax on motor fuel at the maximum rate. As for the 1 to 5 cent gas tax, 7 counties are currently imposing. The maximum rate of 5 cents is levied in 5 counties, and 2 counties levy at 3 cents.

XII. Estimated Local Option Gas Tax Proceeds for FY 1995-96

Table 7.3 lists estimated gallons by type of fuel for each county and also provides estimated 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. When estimating first time revenues, please note that monies will not be available for distribution until the month after imposition.

Table 7.4 provides estimated proceeds per penny of total fuel consumption and motor fuel consumption. The "total fuel" estimates can be used for the 1 to 6 cent 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 1 to 5 cent local option gas tax, since this tax applies only to motor fuel sold at retail. To calculate the tax proceeds resulting from the levy on special fuel, subtract the "motor fuel" estimate from the "total fuel" estimate. These estimates have been adjusted for all deductions and are based on FY 1995-96 distribution percentages. 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 regarding the Department of Revenue's administration or estimation of the local option gas taxes should be addressed to the Office of Research and Analysis, Department of Revenue at (904) 488-2900 or SunCom 278-2900. Other questions, regarding local option gas taxes, can be addressed to the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

NINTH-CENT GAS TAX
Section 336.021, Florida Statutes
Uniform Accounting System Code: 312.300

I. Brief Overview

In addition to the local option gas taxes, any county, by extraordinary vote of the membership of the governing body or voter approval in a county-wide 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, formerly 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 received from the ninth-cent gas tax with municipalities; however, a number of counties share the revenues with municipalities pursuant to negotiated interlocal agreements. Currently, 33 counties levy the ninth-cent gas tax on motor fuel.

The remaining subsections of this section on the ninth-cent gas tax provide more detailed information regarding the following:

- II. Major General Law Amendments
- III. 1995 General Law Amendments
- IV. Authorization to Levy the Ninth-Cent Gas Tax
- V. Eligibility Requirements
- VI. Administrative Procedures
- VII. Reporting Requirements
- VIII. Distribution of Ninth-Cent Gas Tax Proceeds
- IX. Authorized Uses of Ninth-Cent Gas Tax Proceeds
- X. Attorney General Opinions Relevant to the Ninth-Cent Gas Tax
- XI. Estimated Ninth-Cent Gas Tax Proceeds for FY 1995-96

II. 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 \$1,000 due and 1% on the taxes due above \$1,000.
- 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, required 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, renamed 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, authorized any county, by extraordinary vote of the membership of the governing body or voter approval in a county-wide 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 were no longer precluded from using these funds for bonding purposes.
- Chapter 94-146, Laws of Florida, provided 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. The tax will be 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 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 will be prorated among the counties levying the 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 will be revised on July 1st of each year.

III. 1995 General Law Amendments

Chapter 95-417, Laws of Florida, (CS/CS/HB 1639)

constitutes a major rewrite of the statutes dealing with state and local fuel tax implementation and administration by the Department of Revenue (DOR). The primary purpose of this legislation is to adopt fuel taxing procedures used by the federal government (related to the dyeing of non-taxable diesel fuel and reducing the number of taxpayers) with the goals of reducing the incidence of fraud and tax evasion and making tax administration more efficient for DOR and the industry. The point of collection of all taxes on taxable diesel fuel (formerly special fuel) is moved to the terminal rack. The point of collection of local option, ninth-cent, and SCETS taxes on motor fuel is moved from collection by retailers to collection by wholesalers or terminal suppliers on deliveries to retail service stations and end users. This act does not take effect until July 1, 1996. (According to the final bill analysis, dated June 20, 1995, prepared by the House Committee on Transportation, the Revenue Estimating Conference reviewed this legislation for its fiscal implications. Based on the assumption of 5% increase in diesel fuel tax compliance offsetting other impacts, the total estimated increases to local governments in FY 1996-97 are \$7.6 million with a recurring gain of \$2.2 million.)

Chapter 95-428, Laws of Florida, (HB 2553)

authorizes any county that had a total population of 10,000 or less on April 1, 1993, to transfer and use legally restricted fuel tax (which would include local option and ninth-cent gas taxes) for unrestricted purposes for all fiscal years prior to and through 1994-95. This act shall take effect upon becoming law (June 18, 1995).

IV. Authorization to Levy the Ninth-Cent Gas Tax

Any county in the state, by extraordinary vote of the membership of its governing body or voter approval in a county-wide referendum, 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 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.

V. Eligibility Requirements

There are no special eligibility requirements for counties wishing to levy the ninth-cent gas tax.

VI. 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 \$1,000 and 1% of the proceeds on any amount of taxes due exceeding \$1,000.

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.⁵ As a result, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization.⁶

VII. 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.

⁵ Santa Rosa County v. State of Florida Department of Revenue, No. 92-1478 (Fla 2nd Cir. Ct. February 14, 1994).

⁶ Chapter 94-146, Laws of Florida, provided the necessary authorization. The Department was 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 a 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 phase-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.

VIII. 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 on motor fuel by either an extraordinary vote of the county's governing body or voter approval in a county-wide referendum. In this instance, the county receives proceeds from the imposed levy on special fuel.

Table 7.1 provides a summary of the actual annual distributions of ninth-cent gas tax proceeds to counties since FY 1983-84 as reported by the Department of Revenue.

IX. Authorized Uses 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 as well as 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.

X. Attorney General Opinions Relevant to the Ninth-Cent Gas Tax

A number of Attorney General Opinions pertaining to the ninth-cent gas tax have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

AGO 82-54

May a county, in which voters approved, by referendum, the levy of the 1-cent gas tax to be pledged to retire a bond issue for construction and reconstruction of county roads, expend the revenues collected on a pay-as-you-go basis for these purposes rather than using them to fund the bond issue? And if so, what action must the county commission take to be permitted to use these funds for pay-as-you-go road construction projects? Language contained in the referendum question as it appeared on the ballot indicated that the voters contemplated immediate construction and reconstruction of a countywide roadway system. In this case, Columbia County Ordinance No. 81-2 was adopted on May 26, 1981, to implement the bond issue funded by the 1-cent gas tax, pursuant to section 336.021, Florida Statutes, which was approved by the voters on November 4, 1980. The ordinance recognized that the bond proceeds would pay the construction and reconstruction costs, and that such bonds would be payable from the ninth-cent gas tax. According to this opinion issued July 22, 1982, the Board of County Commissioners may not use taxes collected pursuant to section 336.021, Florida Statutes,

following an associated county referendum required by this section which specified a bond issue to immediately fund construction and reconstruction of an adequate countywide roadway system, to fund road construction projects on a pay-as-you-go basis.

AGO 83-25

Is a school board eligible for a refund of taxes on motor and special fuels levied pursuant to section 336.021, Florida Statutes? The 1983 amendment to section 336.021, Florida Statutes, authorized a "voted" 1-cent tax on every gallon of motor and special fuel sold within a county and taxed under the provisions of Chapter 206, Florida Statutes, if the tax was approved by the county commission and by referendum. This tax was to be collected in the same manner as all other gas taxes and was to be returned monthly to the county where collected. Additionally, the 1983 amendment specifically provided that the refund provisions contained in section 206.625 and section 206.64, Florida Statutes, should not be applicable to this tax. Historically, Florida courts have held that the taxes imposed on the use or sale of motor and special fuels are taxes on the privilege of selling such fuels, exacted from duly licensed dealers or distributors, and are not taxes on consumers. According to this opinion issued on April 26, 1983, a district school board is not eligible for a refund of taxes on motor and special fuels levied pursuant to section 336.021, Florida Statutes, since this category of tax is not a tax levied on consumers, but rather an excise tax paid by dealers and distributors and levied on the privilege of selling motor and special fuel. In addition, there is no statutory authority for such a refund to school districts.

AGO 85-104

What is the proper disposition of excess funds in the Voted Gas Tax Trust Fund resulting from taxes remitted to the Florida Department of Revenue by licensed distributors of motor fuel or licensed dealers of special fuel for counties which have no voted gas tax? In the absence of an authoritative statute, taxes which were voluntarily albeit mistakenly paid cannot be voluntarily refunded. Therefore, such taxes should not be returned to those who erroneously remitted the payments absent a claim for refund in accordance with statutory procedures and time constraints, nor may such funds be distributed to those counties which have not imposed the voted gas tax since section 336.021, Florida Statutes, only authorizes the distribution of the tax to the county where collected. In the absence of statutory direction for the disposition of excess funds in the Voted Gas Tax Trust Fund resulting from taxes erroneously remitted by licensed distributors of motor fuel or licensed dealers of special fuel for counties which have no voted gas tax, such monies should continue to remain in the Fund subject to appropriation by the Legislature in accordance with the fiscal laws governing the budgeting and appropriation of state funds, according to this opinion issued December 19, 1985.

AGO 90-79

May local option gas tax revenues be used to fund specialized transportation for the transportation disadvantaged? The stated purpose of the ninth-cent gas tax is to promote a transportation system that would, among other things, enhance the service of a transit system. In addition, counties and municipalities are authorized to use the proceeds of the 1 to 6 cent local option gas tax only for transportation expenditures. Expenditures for public transportation operations are included as an authorized transportation expenditure. While the term "public transportation operations" is not defined in Chapter 336, Florida Statutes, public transit is defined in Chapter 341, Florida Statutes, as:

"the transporting of people by conveyances, or systems of conveyances, traveling on land or water, local or regional in nature, and available for use by the public. Public transit systems may be either governmentally owned or privately owned. Public transit specifically includes those forms of transportation commonly known as "paratransit"."

The term "paratransit" is defined in Chapter 341, Florida Statutes, as:

"those elements of public transit which provide service between specific origins and destinations selected by the individual user with such service being provided at a time that is agreed upon by the user and the provider of the service. Paratransit service is provided by taxis, limousines, "dial-a-ride" buses, and other demand-responsive operations that are characterized by their non-scheduled, non-fixed route nature."

By having paratransit services included within its scope, local public transit would appear to encompass services provided to the transportation disadvantaged. In addition, providing paratransit services in a public transit system would be part of a local government's public transportation operation. As a result, local option gas tax revenues may be used to fund a public transportation system which includes the provisions of paratransit or special transportation services for the transportation disadvantaged, according to this opinion issued on October 1, 1990.

XI. Estimated Ninth-Cent Gas Tax Proceeds for FY 1995-96

The 33 counties levying the ninth-cent gas tax on motor fuel are indicated in **Table 7.2**. The tax is levied on special fuel in every county as a result of statewide equalization.

Table 7.3 lists estimated gallons by type of fuel for each county and also provides estimated 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. When estimating first time revenues, please note that monies will not be available for distribution until the month after imposition.

Inquiries regarding the Department of Revenue's administration or estimation of the ninth-cent gas tax should be addressed to the Office of Research and Analysis, Department of Revenue at (904) 488-2900 or SunCom 278-2900. Other questions, regarding ninth-cent gas tax, can be addressed to the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

Table 7.3

LOCAL OPTION/NINTH CENT GAS TAX
ESTIMATED GALLONS AND TAX BY FUEL TYPE
FY 1995-96

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	89.8	\$0.90	7.6	\$0.08	97.40	\$0.97
BAKER	12.2	0.12	2.0	0.02	14.21	\$0.14
BAY	79.4	0.79	7.3	0.07	86.69	\$0.87
BRADFORD	14.4	0.14	1.7	0.02	16.09	\$0.16
BREVARD	215.2	2.15	25.0	0.25	240.22	\$2.40
BROWARD	660.2	6.60	57.9	0.58	718.13	\$7.18
CALHOUN	6.1	0.06	2.3	0.02	8.39	\$0.08
CHARLOTTE	65.9	0.66	9.8	0.10	75.67	\$0.76
CITRUS	44.1	0.44	3.3	0.03	47.42	\$0.47
CLAY	55.4	0.55	5.1	0.05	60.49	\$0.60
COLLIER	99.2	0.99	8.7	0.09	107.93	\$1.08
COLUMBIA	39.0	0.39	12.6	0.13	51.65	\$0.52
DADE	842.9	8.43	89.0	0.89	931.86	\$9.32
DESOTO	10.1	0.10	2.2	0.02	12.35	\$0.12
DIXIE	10.2	0.10	1.5	0.02	11.74	\$0.12
DUVAL	341.0	3.41	83.2	0.83	424.26	\$4.24
ESCAMBIA	131.4	1.31	19.2	0.19	150.60	\$1.51
FLAGLER	19.5	0.20	2.5	0.02	21.99	\$0.22
FRANKLIN	5.2	0.05	1.0	0.01	6.27	\$0.06
GADSDEN	19.5	0.19	2.4	0.02	21.90	\$0.22
GILCHRIST	3.2	0.03	0.6	0.01	3.81	\$0.04
GLADES	3.7	0.04	0.6	0.01	4.26	\$0.04
GULF	5.7	0.06	0.5	0.00	6.18	\$0.06
HAMILTON	10.1	0.10	10.7	0.11	20.86	\$0.21
HARDEE	10.7	0.11	2.0	0.02	12.72	\$0.13
HENDRY	17.0	0.17	5.8	0.06	22.78	\$0.23
HERNANDO	53.1	0.53	10.3	0.10	63.38	\$0.63
HIGHLANDS	36.1	0.36	9.8	0.10	45.94	\$0.46
HILLSBOROUGH	420.7	4.21	74.6	0.75	495.37	\$4.95
HOLMES	8.4	0.08	2.4	0.02	10.80	\$0.11
INDIAN RIVER	45.9	0.46	10.8	0.11	56.63	\$0.57
JACKSON	29.6	0.30	14.4	0.14	44.00	\$0.44
JEFFERSON	10.9	0.11	7.4	0.07	18.32	\$0.18
LAFAYETTE	2.4	0.02	0.3	0.00	2.71	\$0.03
LAKE	80.3	0.80	9.2	0.09	89.54	\$0.90
LEE	190.4	1.90	23.8	0.24	214.24	\$2.14
LEON	101.6	1.02	9.6	0.10	111.25	\$1.11
LEVY	17.6	0.18	2.8	0.03	20.46	\$0.20
LIBERTY	2.9	0.03	1.8	0.02	4.70	\$0.05
MADISON	10.0	0.10	14.6	0.15	24.63	\$0.25
MANATEE	99.4	0.99	13.0	0.13	112.46	\$1.12
MARION	135.0	1.35	31.6	0.32	166.59	\$1.67
MARTIN	56.3	0.56	5.3	0.05	61.58	\$0.62
MONROE	54.3	0.54	3.3	0.03	57.57	\$0.58
NASSAU	25.8	0.26	8.3	0.08	34.05	\$0.34
OKALOOSA	89.5	0.89	5.5	0.06	94.99	\$0.95
OKEECHOBEE	21.5	0.21	5.1	0.05	26.58	\$0.27
ORANGE	416.0	4.16	70.3	0.70	486.23	\$4.86
OSCEOLA	90.2	0.90	10.5	0.10	100.74	\$1.01
PALM BEACH	441.2	4.41	39.5	0.39	480.67	\$4.81
PASCO	123.4	1.23	13.1	0.13	136.54	\$1.37

Table 7.1

**Local Option/Ninth Cent Distributions
Local Fiscal Year**

Fiscal Year	Local Option Distributed to Municipalities	Local Option Distributed to Counties	Ninth Cent Distributed to Counties
1983-84	40,581,330	81,270,360	
1984-85	45,995,132	95,390,029	11,482,058
1985-86	74,307,561	172,371,707	11,690,560
1986-87	94,257,959	228,863,861	13,011,333
1987-88	102,450,390	255,101,908	13,814,814
1988-89	108,392,484	267,552,738	15,893,313
1989-90	106,860,846	262,844,614	16,150,778
1990-91	108,169,082	265,542,472	16,891,120
1991-92	109,803,023	270,803,662	17,160,059
1992-93	116,017,873	287,494,238	18,812,049
1993-94	132,328,075	333,121,802	35,741,568

Source: Florida Department of Revenue

Table 7.3

LOCAL OPTION/NINTH CENT GAS TAX
ESTIMATED GALLONS AND TAX BY FUEL TYPE
FY 1995-96

County Name	Estimated Motor Fuel Gallons	Estimated \$0.01 Tax Per Gallon	Estimated Special Fuel Gallons	Estimated \$0.01 Tax Per Gallon	Estimated Total Highway Gallons	Estimated \$0.01 Tax Per Gallon
	(m)	(\$m)	(m)	(\$m)	(m)	(\$m)
PINELLAS	344.2	3.44	22.6	0.23	366.80	\$3.67
POLK	217.0	2.17	61.2	0.61	278.19	\$2.78
PUTNAM	33.0	0.33	4.6	0.05	37.63	\$0.38
ST JOHNS	57.4	0.57	18.3	0.18	75.73	\$0.76
ST LUCIE	83.8	0.84	14.2	0.14	98.01	\$0.98
SANTA ROSA	50.8	0.51	6.5	0.06	57.25	\$0.57
SARASOTA	129.2	1.29	10.9	0.11	140.04	\$1.40
SEMINOLE	137.8	1.38	12.6	0.13	150.35	\$1.50
SUMTER	32.8	0.33	33.6	0.34	66.40	\$0.66
SUWANNEE	17.9	0.18	5.7	0.06	23.55	\$0.24
TAYLOR	11.9	0.12	4.1	0.04	16.07	\$0.16
UNION	3.5	0.03	2.9	0.03	6.40	\$0.06
VOLUSIA	182.9	1.83	15.5	0.15	198.32	\$1.98
WAKULLA	8.8	0.09	1.1	0.01	9.95	\$0.10
WALTON	24.6	0.25	2.7	0.03	27.32	\$0.27
WASHINGTON	9.3	0.09	0.9	0.01	10.18	\$0.10
Totals	6709.10	\$67.18	978.74	\$9.80	7698.02	\$76.98

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Alachua	52.150000	\$463,790	\$427,452
Alachua	1.875000	16,675	15,369
Archer	0.855000	7,604	7,008
Gainesville	38.635000	343,596	316,675
Hawthorne	1.060000	9,427	8,688
High Springs	2.110000	18,765	17,295
LaCrosse	0.295000	2,624	2,418
Micanopy	0.900000	8,004	7,377
Newberry	1.255000	11,161	10,287
Waldo	<u>0.865000</u>	<u>7,693</u>	<u>7,090</u>
	100.000000	\$889,339	\$819,658
BOCC Baker	86.000000	\$111,619	\$95,772
Glen St. Mary	1.000000	1,298	1,114
Macclenny	<u>13.000000</u>	<u>16,873</u>	<u>14,477</u>
	100.000000	\$129,790	\$111,363
BOCC Bay	58.672000	\$464,449	\$425,335
Callaway	3.873000	30,659	28,077
Lynn Haven	3.653000	28,917	26,482
Mexico Beach	1.095000	8,668	7,938
Panama City	23.618000	186,961	171,215
Panama City Beach	3.515000	27,825	25,482
Parker	1.963000	15,539	14,230
Springfield	3.176000	25,141	23,024
Town of Cedar Grove	<u>0.435000</u>	<u>3,443</u>	<u>3,153</u>
	100.000000	\$791,603	\$724,936
BOCC Bradford	70.000000	\$102,857	\$91,943
Brooker	1.800000	2,645	2,364
Hampton	1.900000	2,792	2,496
Lawtey	2.900000	4,261	3,809
Starke	<u>23.400000</u>	<u>34,384</u>	<u>30,735</u>
	100.000000	\$146,939	\$131,347

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Brevard	49.8381482	\$1,093,168	\$979,291
Cape Canaveral	1.3617032	29,868	26,757
Cocoa	2.9974587	65,747	58,898
Cocoa Beach	2.5779688	56,546	50,656
Indialantic	0.5586947	12,255	10,978
Indian Harbor Beach	0.4385451	9,619	8,617
Malabar	0.4323320	9,483	8,495
Melbourne	11.8951336	260,912	233,732
Melbourne Beach	0.5733415	12,576	11,266
Melbourne Village	0.1134292	2,488	2,229
Palm Bay	13.6218417	298,786	267,661
Palm Shores	0.0604581	1,326	1,188
Rockledge	3.6866282	80,864	72,440
Satellite Beach	1.7224407	37,781	33,845
Titusville	7.8026306	171,146	153,317
West Melbourne	<u>1.3841123</u>	<u>30,360</u>	<u>27,197</u>
	99.064867	\$2,193,436	\$1,964,942
BOCC Broward	62.500000	\$4,098,284	\$3,767,907
Coconut Creek	1.037989	68,064	62,577
Cooper City	0.845367	55,433	50,964
Coral Springs	2.865637	187,907	172,759
Dania	0.539557	35,380	32,528
Davie	1.689279	110,770	101,841
Deerfield Beach	1.511209	99,094	91,106
Fort Lauderdale	4.720870	309,559	284,605
Hallandale	0.990221	64,931	59,697
Hillsboro Beach	0.055677	3,651	3,357
Hollywood	3.932667	257,875	237,087
Lauderdale-by-the-Sea	0.094619	6,204	5,704
Lauderdale Lakes	0.878204	57,586	52,944
Lauderhill	1.569891	102,942	94,643
Lazy Lake	0.001265	83	76
Lighthouse Point	0.329726	21,621	19,878
Margate	1.469831	96,381	88,611
Miramar	1.378502	90,392	83,105
North Lauderdale	0.852042	55,871	51,367
Oakland Park	0.888390	58,254	53,558
Parkland	0.251525	16,493	15,164
Pembroke Park	0.156717	10,276	9,448
Pembroke Pines	2.574221	168,798	155,191
Plantation	2.323265	152,342	140,062
Pompano Beach	2.332154	152,925	140,597
Sea Ranch Lakes	0.019487	1,278	1,175
Sunrise	2.309852	151,463	139,253
Tamarac	1.507254	98,834	90,867
Wilton Manors	<u>0.374583</u>	<u>24,562</u>	<u>22,582</u>
	100.00000	\$6,557,255	\$6,028,652

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Calhoun	71.600000	\$54,853	\$39,781
Altha	0.400000	306	222
Blountstown	<u>28.000000</u>	<u>21,451</u>	<u>15,557</u>
	100.000000	\$76,610	\$55,560
BOCC Charlotte	91.500000	\$632,223	\$550,500
Punta Gorda	<u>8.500000</u>	<u>58,731</u>	<u>51,139</u>
	100.000000	\$690,955	\$601,640
BOCC Citrus	90.400000	\$391,430	\$364,058
Crystal River	4.050000	17,536	\$16,310
Inverness	<u>5.550000</u>	<u>24,031</u>	<u>\$22,351</u>
	100.000000	\$432,998	\$402,719
BOCC Clay	84.000000	\$463,940	\$424,822
Green Cove Springs	6.300000	34,796	31,862
Keystone Heights	1.900000	10,494	9,609
Orange Park	7.200000	39,766	36,413
Penney Farms	<u>0.600000</u>	<u>3,314</u>	<u>3,034</u>
	100.000000	\$552,310	\$505,740
BOCC Collier	80.150000	\$789,863	\$726,332
Everglades	0.750000	7,391	6,797
Naples	<u>19.100000</u>	<u>188,227</u>	<u>173,087</u>
	100.000000	\$985,481	\$906,216
BOCC Columbia	71.390000	\$336,697	\$254,448
Ft. White	1.100000	5,188	3,921
Lake City	<u>27.510000</u>	<u>129,746</u>	<u>98,051</u>
	100.000000	\$471,630	\$356,419

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Dade	74.0000000	\$6,296,516	\$5,695,065
Bal Harbour	0.0784503	6,675	6,038
Bay Harbor Islands	0.1252314	10,656	9,638
Biscayne Park	0.1123364	9,558	8,645
Coral Gables	1.5069411	128,223	115,975
El Portal	0.0826400	7,032	6,360
Florida City	0.1848285	15,727	14,224
Golden Beach	0.0380646	3,239	2,929
Hialeah	5.5634463	473,383	428,165
Hialeah Gardens	0.2424449	20,629	18,659
Homestead	0.6774012	57,639	52,133
Indian Creek	0.0071059	605	547
Key Biscayne	0.2449299	20,841	18,850
Medley	0.0771543	6,565	5,938
Miami	9.5560354	813,104	735,436
Miami Beach	2.4605565	209,364	189,365
Miami Shores	0.3259313	27,733	25,084
Miami Springs	0.5304872	45,138	40,826
N. Bay Village	0.1366097	11,624	10,514
N. Miami Beach	1.0590170	90,110	81,502
North Miami	1.4376722	122,329	110,644
Opa Locka	0.5069080	43,132	39,012
South Miami	0.3529409	30,031	27,162
Surfside	0.1236342	10,520	9,515
Sweetwater	0.3490200	29,697	26,861
Virginia Gardens	0.0639505	5,441	4,922
West Miami	<u>0.1562623</u>	<u>13,296</u>	<u>12,026</u>
	100.0000000	\$8,508,806	\$7,696,033
BOCC DeSoto	77.0000000	\$86,797	\$71,045
Arcadia	<u>23.0000000</u>	<u>25,926</u>	<u>21,221</u>
	100.0000000	\$112,724	\$92,267
BOCC Dixie	81.2500000	\$87,077	\$75,783
Cross City	12.5000000	13,396	11,659
Horseshoe	<u>6.2500000</u>	<u>6,698</u>	<u>5,829</u>
	100.0000000	\$107,172	\$93,272

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
Jacksonville-Duval	94.246800	\$3,651,064	\$2,934,898
Atlantic Beach	1.764900	68,371	54,960
Baldwin	0.215700	8,356	6,717
Jacksonville Beach	2.741400	106,200	85,369
Neptune Beach	<u>1.031200</u>	<u>39,948</u>	<u>32,112</u>
	100.000000	\$3,873,940	\$3,114,056
BOCC Escambia	75.300000	\$1,035,464	\$903,255
Century	0.700000	9,626	8,397
Pensacola	<u>24.000000</u>	<u>330,028</u>	<u>287,890</u>
	100.000000	\$1,375,118	\$1,199,542
BOCC Flagler	81.000000	\$162,613	\$144,412
Beverly Beach	1.000000	2,008	1,783
Bunnell	6.000000	12,045	10,697
Flagler Beach	<u>12.000000</u>	<u>24,091</u>	<u>21,394</u>
	100.000000	\$200,757	\$178,286
BOCC Franklin	N/A	\$57,252	\$47,935
BOCC Gadsden	73.560000	\$147,115	\$130,820
Chattahoochee	7.080000	14,160	12,591
Greensboro	0.310000	620	551
Gretna	0.450000	900	800
Havana	3.700000	7,400	6,580
Quincy	<u>14.900000</u>	<u>29,799</u>	<u>26,498</u>
	100.000000	\$199,993	\$177,841
BOCC Gilchrist	86.640000	\$30,148	\$25,061
Bell	1.000000	348	289
Fanning Springs	1.430000	498	414
Trenton	<u>10.930000</u>	<u>3,803</u>	<u>3,162</u>
	100.000000	\$34,797	\$28,926
BOCC Glades	80.000000	\$31,118	\$26,889
Moore Haven	<u>20.000000</u>	<u>7,780</u>	<u>6,722</u>
	100.000000	\$38,898	\$33,611

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Gulf	100.000000	\$56,434	\$52,303
BOCC Hamilton	82.000000	\$156,155	\$75,853
Jasper	10.000000	19,043	9,250
Jennings	4.000000	7,617	3,700
White Springs	<u>4.000000</u>	<u>7,617</u>	<u>3,700</u>
	100.000000	\$190,433	\$92,504
BOCC Hardee	75.600000	\$87,838	\$73,735
Bowling Green	8.500000	9,876	8,290
Wachula	10.600000	12,316	10,338
Zolfo Springs	<u>5.300000</u>	<u>6,158</u>	<u>5,169</u>
	100.000000	\$116,188	\$97,532
BOCC Hendry	60.000000	\$124,816	\$92,993
Clewiston	23.500000	48,886	36,422
LaBelle	<u>16.500000</u>	<u>34,324</u>	<u>25,573</u>
	100.000000	\$208,027	\$154,989
BOCC Hernando	88.500000	\$512,148	\$429,081
Brooksville	<u>11.500000</u>	<u>66,550</u>	<u>55,756</u>
	100.000000	\$578,698	\$484,837
BOCC Highlands	87.550000	\$367,253	\$288,716
Avon Park	4.180000	17,534	13,784
Lake Placid	1.560000	6,544	5,144
Sebring	<u>6.710000</u>	<u>28,147</u>	<u>22,128</u>
	100.000000	\$419,478	\$329,773
BOCC Hillsborough	62.560000	\$2,829,693	\$2,403,364
Plant City	2.800000	126,649	107,567
Tampa	32.660000	1,477,266	1,254,697
Temple Terrace	<u>1.980000</u>	<u>89,559</u>	<u>76,066</u>
	100.000000	\$4,523,167	\$3,841,694

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Holmes	88.980000	\$87,747	\$67,871
Bonifay	9.540000	9,408	7,277
Noma	0.460000	454	351
Ponce de Leon	0.370000	365	282
Westville	<u>0.650000</u>	<u>641</u>	<u>496</u>
	100.000000	\$98,614	\$76,277
BOCC Indian River	67.110000	\$347,018	\$281,039
Fellsmere	1.980000	10,238	8,292
Indian River Shores	1.053300	5,446	4,411
Orchid	0.003300	17	14
Sebastian	10.826700	55,984	45,339
Vero Beach	<u>19.026700</u>	<u>98,385</u>	<u>79,679</u>
	100.000000	\$517,088	\$418,774
BOCC Jackson	71.200000	\$286,023	\$192,117
Alford	0.700000	2,812	1,889
Cottondale	1.600000	6,427	4,317
Graceville	6.100000	24,505	16,459
Grand Ridge	1.100000	4,419	2,968
Greenwood	0.900000	3,615	2,428
Malone	1.400000	5,624	3,778
Marianna	14.000000	56,240	37,776
Sneads	<u>3.000000</u>	<u>12,052</u>	<u>8,095</u>
	100.000000	\$401,718	\$269,827
BOCC Jefferson	82.000000	\$137,201	\$81,667
Monticello	<u>18.000000</u>	<u>30,117</u>	<u>17,927</u>
	100.000000	\$167,318	\$99,594
BOCC Lafayette	100.000000	\$24,778	\$21,589

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Lake	66.376800	\$542,672	\$486,732
Astatula	0.416700	3,407	3,056
Clermont	2.970000	24,282	21,779
Eustis	7.493300	61,262	54,947
Fruitland Park	0.950000	7,767	6,966
Groveland	0.850000	6,949	6,233
Howey-in-the-Hills	0.273300	2,234	2,004
Lady Lake	1.780000	14,553	13,053
Leesburg	8.653300	70,746	63,453
Mascotte	0.710000	5,805	5,206
Minneola	0.693300	5,668	5,084
Montverde	0.356700	2,916	2,616
Mount Dora	4.773300	39,025	35,002
Tavares	2.570000	21,011	18,845
Umatilla	<u>1.133300</u>	<u>9,265</u>	<u>8,310</u>
	100.000000	\$817,563	\$733,287
BOCC Lee	62.000000	\$1,212,864	\$1,077,896
Cape Coral	19.000000	371,684	330,323
Fort Myers	14.000000	273,872	243,396
Sanibel	<u>5.000000</u>	<u>97,812</u>	<u>86,927</u>
	100.000000	\$1,956,232	\$1,738,542
BOCC Leon	48.330000	\$490,945	\$448,541
Tallahassee	<u>51.670000</u>	<u>524,873</u>	<u>479,539</u>
	100.000000	\$1,015,818	\$928,080
BOCC Levy	89.230000	\$166,712	\$143,629
Bronson	1.300000	2,429	2,093
Cedar Key	0.930000	1,738	1,497
Chiefland	3.000000	5,605	4,829
Fanning Springs	0.240000	448	386
Inglis	2.200000	4,110	3,541
Otter Creek	0.140000	262	225
Williston	2.350000	4,391	3,783
Yankeetown	<u>0.610000</u>	<u>1,140</u>	<u>982</u>
	100.000000	\$186,835	\$160,965
BOCC Liberty	90.000000	38,608	24,058
Bristol	<u>10.000000</u>	<u>4,290</u>	<u>2,673</u>
	100.000000	\$42,898	\$26,731

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Madison	70.170000	\$157,777	\$64,132
Greenville	6.160000	13,851	5,630
Lee	1.980000	4,452	1,810
Madison	<u>21.690000</u>	<u>48,770</u>	<u>19,824</u>
	100.000000	\$224,850	\$91,396
BOCC Manatee	100.000000	\$1,026,849	\$907,700
BOCC Marion	70.100000	\$1,066,334	\$863,842
Belleview	2.560000	38,942	31,547
Dunnellon	2.560000	38,942	31,547
McIntosh	0.640000	9,735	7,887
Ocala	23.500000	357,473	289,590
Reddick	<u>0.640000</u>	<u>9,735</u>	<u>7,887</u>
	100.000000	\$1,521,161	\$1,232,300
BOCC Martin	87.470000	\$491,857	\$449,641
Jupiter Island	0.650000	3,655	3,341
Ocean Breeze	0.080000	450	411
Sewalls Point	1.270000	7,141	6,528
Stuart	<u>10.530000</u>	<u>59,212</u>	<u>54,130</u>
	100.000000	\$562,315	\$514,051
BOCC Monroe	60.500000	\$318,009	\$299,901
Key Colony Beach	2.000000	10,513	9,914
Key West	36.500000	191,857	180,932
Layton	<u>1.000000</u>	<u>5,256</u>	<u>4,957</u>
	100.000000	\$525,635	\$495,704
BOCC Nassau	80.837500	\$251,301	\$190,094
Callahan	1.229300	3,822	2,891
Fernandina Beach	10.774800	33,496	25,338
Hilliard	<u>7.158400</u>	<u>22,253</u>	<u>16,833</u>
	100.000000	\$310,871	\$235,155

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Okaloosa	67.000000	\$581,131	\$547,346
Cinco Bayou	0.200000	1,735	1,634
Crestview	5.840000	50,654	47,709
Destin	5.000000	43,368	40,847
Ft. Walton Beach	14.300000	124,032	116,822
Laurel Hill	0.450000	3,903	3,676
Mary Esther	2.500000	21,684	20,423
Niceville	3.040000	26,368	24,835
Shalimar	0.110000	954	899
Valparaiso	<u>1.560000</u>	<u>13,531</u>	<u>12,744</u>
	100.000000	\$867,359	\$816,935
BOCC Okeechobee	76.120000	\$184,747	\$149,327
Okeechobee	<u>23.880000</u>	<u>57,958</u>	<u>46,846</u>
	100.000000	\$242,705	\$196,174
BOCC Orange	60.000000	\$2,663,839	\$2,278,951
Apopka	1.010000	44,841	38,362
Belle Isle	0.480000	21,311	18,232
Eatonville	0.370000	16,427	14,054
Edgewood	0.180000	7,992	6,837
Maitland	1.470000	65,264	55,834
Oakland	0.110000	4,884	4,178
Ocoee	1.300000	57,717	49,377
Orlando	30.000000	1,331,919	1,139,476
Windermere	0.220000	9,767	8,356
Winter Garden	1.130000	50,169	42,920
Winter Park	<u>3.730000</u>	<u>165,602</u>	<u>141,675</u>
	100.000000	\$4,439,731	\$3,798,252
BOCC Osceola	62.500000	\$574,884	\$515,038
Kissimmee	25.000000	229,954	206,015
St. Cloud	<u>12.500000</u>	<u>114,977</u>	<u>103,008</u>
	100.000000	\$919,815	\$824,060

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Palm Beach	66.666670	\$2,925,957	\$2,685,601
Atlantis	0.214850	9,430	8,655
Belle Glade	1.368210	60,050	55,117
Boca Raton	5.087920	223,305	204,962
Boynton Beach	2.842370	124,750	114,502
Briny Breezes	0.008310	365	335
Cloud Lake	0.013030	572	525
Delray Beach	3.943260	173,067	158,850
Glen Ridge	0.029140	1,279	1,174
Golf	0.056400	2,475	2,272
Golfview	0.021180	930	853
Greenacres City	0.648690	28,471	26,132
Gulfstream	0.089650	3,935	3,611
Haverhill	0.090150	3,957	3,632
Highland Beach	0.097980	4,300	3,947
Hypoluxo	0.033230	1,458	1,339
Juno Beach	0.069180	3,036	2,787
Jupiter	1.600330	70,237	64,468
Jupiter Inlet Colony	0.048960	2,149	1,972
Lake Clarke Shores	0.283360	12,436	11,415
Lake Park	0.584320	25,645	23,539
Lake Worth	2.050930	90,014	82,620
Lantana	0.633260	27,793	25,510
Manalapan	0.075620	3,319	3,046
Mangonia Park	0.134480	5,902	5,417
North Palm Beach	0.638640	28,029	25,727
Ocean Ridge	0.228140	10,013	9,190
Pahokee	0.282290	12,390	11,372
Palm Beach	0.914720	40,146	36,849
Palm Beach Gardens	1.350700	59,281	54,412
Palm Beach Shores	0.098790	4,336	3,980
Palm Springs	0.398830	17,504	16,066
Riviera Beach	2.127740	93,385	85,714
Royal Palm Beach	1.520080	66,715	61,235
South Bay	0.317030	13,914	12,771
South Palm Beach	0.031200	1,369	1,257
Tequesta	0.433090	19,008	17,447
West Palm Beach	<u>4.967270</u>	<u>218,010</u>	<u>200,102</u>
	100.000000	\$4,388,935	\$4,028,401

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 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	\$3,467,258	\$3,182,437
Atlantis	0.135360	5,941	5,453
Belle Glade	0.861970	37,831	34,724
Boca Raton	3.205390	140,682	129,126
Boynton Beach	1.790690	78,592	72,136
Briny Breezes	0.005240	230	211
Cloud Lake	0.008210	360	331
Delray Beach	2.484250	109,032	100,076
Glen Ridge	0.018360	806	740
Golf	0.035530	1,559	1,431
Golfview	0.013350	586	538
Greenacres City	0.408670	17,936	16,463
Gulfstream	0.056480	2,479	2,275
Haverhill	0.056800	2,493	2,288
Highland Beach	0.061730	2,709	2,487
Hypoluxo	0.020940	919	844
Juno Beach	0.043580	1,913	1,756
Jupiter	1.008210	44,250	40,615
Jupiter Inlet Colony	0.030850	1,354	1,243
Lake Clarke Shores	0.178520	7,835	7,192
Lake Park	0.368120	16,157	14,829
Lake Worth	1.292080	56,709	52,050
Lantana	0.398950	17,510	16,071
Manalapan	0.047640	2,091	1,919
Mangonian Park	0.084720	3,718	3,413
North Palm Beach	0.402340	17,658	16,208
Ocean Ridge	0.143730	6,308	5,790
Pahokee	0.177840	7,805	7,164
Palm Beach	0.576270	25,292	23,214
Palm Beach Gardens	0.850940	37,347	34,279
Palm Beach Shores	0.062240	2,732	2,507
Palm Springs	0.251260	11,028	10,122
Riviera Beach	1.340480	58,833	54,000
Royal Palm Beach	0.957650	42,031	38,578
South Bay	0.199730	8,766	8,046
South Palm Beach	0.019660	863	792
Tequesta	0.272840	11,975	10,991
West Palm Beach	<u>3.129380</u>	<u>137,346</u>	<u>126,064</u>
	100.000000	\$4,388,935	\$4,028,401

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Pasco	87.200000	\$1,087,149	\$982,641
Dade City	2.500000	31,168	28,172
New Port Richey	4.200000	52,363	47,329
Port Richey	1.300000	16,207	14,649
San Antonio	0.600000	7,480	6,761
St. Leo	0.200000	2,493	2,254
Zephyrhills	<u>4.000000</u>	<u>49,869</u>	<u>45,075</u>
	100.000000	\$1,246,730	\$1,126,882
 BOCC Pinellas	 100.000000	 \$3,349,196	 \$3,142,645
BOCC Polk	65.288000	\$1,658,397	\$1,293,680
Auburndale	1.870000	47,500	37,054
Bartow	3.304000	83,926	65,469
Davenport	0.476000	12,091	9,432
Dundee	0.575000	14,606	11,394
Eagle lake	0.474000	12,040	9,392
Ft. Meade	1.246000	31,650	24,689
Frostproof	1.039000	26,392	20,588
Haines City	2.424000	61,573	48,031
Highland Park	0.045000	1,143	892
Hillcrest Heights	0.054000	1,372	1,070
Lake Alfred	0.730000	18,543	14,465
Lake Hamilton	0.274000	6,960	5,429
Lakeland	13.893000	352,900	275,289
Lake Wales	2.161000	54,892	42,820
Mulberry	0.747000	18,975	14,802
Polk City	0.348000	8,840	6,896
Winter Haven	<u>5.052000</u>	<u>128,327</u>	<u>100,105</u>
	100.000000	\$2,540,126	\$1,981,497
 BOCC Putnam	 78.223500	 \$268,767	 \$236,028
Crescent City	2.720200	9,346	8,208
Interlachen	1.802200	6,192	5,438
Palatka	15.372200	52,817	46,383
Pomona Park	1.074500	3,692	3,242
Welaka	<u>0.807400</u>	<u>2,774</u>	<u>2,436</u>
	100.000000	\$343,589	\$301,735
 BOCC St. Johns	 81.000000	 \$560,101	 \$424,788
St. Augustine	14.000000	96,808	73,420
St. Augustine Beach	4.000000	27,659	20,977
Hastings	<u>1.000000</u>	<u>6,915</u>	<u>5,244</u>
	100.000000	\$691,483	\$524,430

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC St. Lucie	43.700000	\$391,066	\$334,501
Fort Pierce	12.530000	112,130	95,911
Port St. Lucie	43.690000	390,977	334,424
St. Lucie Village	<u>0.080000</u>	<u>716</u>	<u>612</u>
	100.000000	\$894,889	\$765,448
BOCC Santa Rosa	83.160000	\$434,709	\$385,610
Gulf Breeze	6.980000	36,487	\$32,366
Jay	1.490000	7,789	\$6,909
Milton	<u>8.370000</u>	<u>43,753</u>	<u>\$38,811</u>
	100.000000	\$522,739	\$463,696
BOCC Sarasota	70.320000	\$899,169	\$829,301
Longboat Key	1.270000	16,239	14,977
North Port	4.540000	58,052	53,541
Sarasota	17.780000	227,350	209,684
Venice	<u>6.090000</u>	<u>77,872</u>	<u>71,821</u>
	100.000000	\$1,278,682	\$1,179,324
BOCC Seminole	63.600000	\$873,114	\$800,125
Altamonte Springs	15.250000	209,355	191,854
Casselberry	2.930000	40,224	36,861
Lake Mary	1.270000	17,435	15,977
Longwood	4.620000	63,424	58,122
Oviedo	4.460000	61,228	56,109
Sanford	5.400000	74,132	67,935
Winter Springs	<u>2.470000</u>	<u>33,909</u>	<u>31,074</u>
	100.000000	\$1,372,821	\$1,258,058
BOCC Sumter	75.677000	\$458,817	\$226,733
Bushnell	6.431000	38,990	19,268
Center Hill	2.157000	13,078	6,463
Coleman	2.427000	14,714	7,271
Webster	2.359000	14,302	7,068
Wildwood	<u>10.949000</u>	<u>66,382</u>	<u>32,804</u>
	100.000000	\$606,283	\$299,606

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Suwannee	80.500000	\$173,131	\$131,252
Branford	1.000000	2,151	1,630
Live Oak	<u>18.500000</u>	<u>39,788</u>	<u>30,163</u>
	100.000000	\$215,069	\$163,045
BOCC Taylor	60.000000	\$88,038	\$65,352
Perry	<u>40.000000</u>	<u>58,692</u>	<u>43,568</u>
	100.000000	\$146,730	\$108,920
BOCC Union	88.480000	\$51,716	\$28,091
Lake Butler	9.350000	5,465	2,968
Raiford	1.720000	1,005	546
Worthington Springs	<u>0.450000</u>	<u>263</u>	<u>143</u>
	100.000000	\$58,449	\$31,748
BOCC Volusia	66.660000	\$1,207,133	\$1,112,960
Daytona Beach	8.900000	161,168	148,595
Daytona Beach Shores	1.240000	22,455	20,703
Debary	1.410000	25,533	23,541
Deland	2.220000	40,202	37,065
Edgewater	1.950000	35,312	32,557
Holly Hill	1.360000	24,628	22,707
Lake Helen	0.250000	4,527	4,174
New Smyrna Beach	3.230000	58,491	53,928
Oak Hill	0.130000	2,354	2,170
Orange City	0.800000	14,487	13,357
Ormond Beach	4.980000	90,182	83,146
Pierson	0.140000	2,535	2,337
Ponce Inlet	0.530000	9,598	8,849
Port Orange	4.610000	83,482	76,969
South Daytona	<u>1.590000</u>	<u>28,793</u>	<u>26,547</u>
	100.000000	\$1,810,880	\$1,669,607
BOCC Wakulla	100.000000	\$90,866	\$80,512
BOCC Walton	85.760000	\$213,935	\$192,903
Defuniak Springs	13.450000	33,552	30,254
Freeport	<u>0.790000</u>	<u>1,971</u>	<u>1,777</u>
	100.000000	\$249,457	\$224,934

Table 7.4
 Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax
 Local Government Fiscal Year
 Based on 1995-96 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1995-96 Distribution Per .01 Tax</u>	<u>Motor Fuel 1995-96 Distribution Per .01 Tax</u>
BOCC Washington	83.860000	\$77,970	\$71,197
Caryville	0.430000	400	365
Chipley	12.850000	11,947	10,910
Vernon	2.070000	1,925	1,757
Wausau	<u>0.790000</u>	<u>735</u>	<u>671</u>
	100.000000	\$92,976	\$84,900
Grand Totals	=====	=====	=====
		\$70,290,276	\$61,345,374

CHAPTER 8: LOCAL DISCRETIONARY SALES SURTAXES ¹

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

I. Brief Overview

Local governments are authorized to levy numerous types of local discretionary sales surtaxes pursuant to s. 212.055, F.S. Specifically, those surtaxes 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.). As a result of 1995 legislation, district school boards may levy the **School Capital Outlay Surtax** (s. 212.055(7), F.S.). In addition, Dade County has the authority to levy two separate surtaxes on food, beverages, and alcoholic beverages sold in establishments within the county.

Under the provisions of s. 212.054(2)(a), F.S., the local discretionary sales surtaxes, authorized in s. 212.055, F.S., apply to all transactions subject to the state tax imposed on sales, use, services, rentals, and admissions. 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 is not subject to any sales amount above \$5,000 on any item of tangible personal property and on long distance telephone service. This \$5,000 cap does not apply to the sale of any other service. Section 212.054, Florida Statutes, further authorizes the Department of Revenue to administer, collect, and enforce all surtaxes.²

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. In the case of charter counties, this levy is subject to a charter amendment approved by a majority vote of the

¹ This chapter includes the following summary figures and tables. **Figure 8.1** compares the methods of enactment and authorized uses of the proceeds for the Local Government Infrastructure Surtax and Small County Surtax with regard to small versus large counties. **Figures 8.2** and **8.3** summarize the length of levy, distribution method, and authorized uses of the proceeds for those counties levying the Local Government Infrastructure Surtax and Small County Surtax, respectively, as of June 1994. **Table 8.1** lists the total local discretionary sales surtax distributions to counties and municipalities for local government fiscal year 1987-88 through 1993-94, as reported by the Department of Revenue. **Table 8.2** summarizes the Florida counties eligible to levy discretionary sales surtaxes as well as those surtaxes being levied, as of June 1995. **Table 8.3** lists imposition and levy information for each of the discretionary sales surtaxes.

² Dade County has the authority to self-administer its food and beverage surtaxes.

county's electorate, or, in the case of a consolidated government, voter approval in a county-wide referendum. 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**. This surtax shall be levied at the rate of 0.5 or 1% pursuant to an ordinance enacted by a majority vote of the county's governing body and approval 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 Protection.

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 requirements specified in s. 212.055(2)(h), F.S., have been satisfied. 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.

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.

Pursuant to s. 212.055(3), F.S., any county, having a total population of 50,000 or less on April 1, 1992, is authorized to levy the **Small County Surtax** at the rate of 0.5 or 1%. 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%. This 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. Persons defined as being medically poor lack sufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses. Medically poor individuals lack sufficient third-party insurance coverage; these persons are not eligible for any other state or federal program or have medical needs that are not covered by any such programs.

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.

As a result of legislation enacted during the 1995 legislative session (Chapter 95-258, Laws of Florida), district school boards may levy the **School Capital Outlay Surtax** at a rate of up to 0.5%. This levy should be pursuant to a resolution conditioned to take effect only upon approval by a majority vote in the county-wide referendum. The proceeds must be expended for the following purposes:

1. To fund the fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses having a useful life expectancy of 5 or more years. These fixed costs may include any land acquisition, land improvement, design, and engineering costs related to the construction, reconstruction, or improvement of those facilities and campuses;
2. To fund the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district; and

3. To service bond indebtedness used to finance authorized projects. Any accrued interest may be held in trust to finance such projects. Neither the proceeds of the surtax nor any accrued interest shall be used for operational expenses.

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%. This 1% aggregate limit does not include the newly authorized School Capital Outlay Surtax.

Pursuant to s. 212.0306, F.S., any county, as defined in s. 125.011(1), F.S., (referring only to Dade County) is authorized 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.

The remaining sections of this chapter provide more detailed information regarding the following:

- II. Major General Law Amendments
- III. 1995 General Law Amendments
- IV. Authorization to Levy Local Discretionary Sales Surtaxes
- V. Eligibility Requirements
- VI. Administrative Procedures
- VII. Reporting Requirements
- VIII. Distribution of Local Discretionary Sales Surtax Proceeds
- IX. Authorized Uses of Local Discretionary Sales Surtax Proceeds
- X. Attorney General Opinions Relevant to Local Discretionary Sales Surtaxes
- XI. Estimated Local Discretionary Sales Surtax Proceeds to Counties and Municipalities

II. 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.

Chapter 86-152, Laws of Florida, stated 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, included services, except those otherwise exempted, as a transaction subject to the surtax.

Chapter 87-548, Laws of Florida, increased 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, exempted 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, clarified 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, exempted 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, required 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, revised 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,

provided 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,

authorized 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,

exempted all sales of motor and special fuels, as defined in s. 212.02, F.S., from the surtax.

Chapter 85-180, Laws of Florida,

permitted 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,

permitted 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 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,

authorized 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,

permitted 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,

required 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,

permitted 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,

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%. 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,

allowed 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,

specified 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.

Chapter 94-338, Laws of Florida,

provided for the creation and establishment of multi-jurisdictional tourism, sports, and entertainment independent special districts. The stated purpose of the district was 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 had the power to levy a discretionary sales surtax on tangible personal property that was sold within the state by a dealer located within the district and on admissions within the district, which were subject to taxation under Part I of Chapter 212, Florida Statutes. This levy was authorized for rates of 0.5 or 1% and was to be levied 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 would 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 was given the responsibility for collecting, auditing, and otherwise administering this surtax. The proceeds, less the district's administrative costs which could not exceed 3%, were to be expended only for the purposes outlined in s. 212.055(2), F.S.

Chapter 94-356, Laws of Florida,

conformed 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.

Chapter 94-459, Laws of Florida,

authorized 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 provided Clay County with additional uses not available to other counties.

Chapter 94-487, Laws of Florida,

authorized 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 allowed the use of the proceeds for the establishment of one or more trust funds to provide a permanent endowment for the additional uses. The law provided Alachua County with additional uses not available to other counties. As of June 1995, the county still had not authorized the levy of the surtax.

Small County Surtax

Chapter 92-309, Laws of Florida,

created 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, created 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, 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%. 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, authorized 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, 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%.

Small County Indigent Care Surtax

Chapter 92-309, Laws of Florida, created 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., to authorize 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.

Chapters 94-351 and 94-353, Laws of Florida,

provided that alcoholic beverages sold by the package for off-premises consumption were 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 were still subject to the surtax. The law established a method for newly opened businesses to determine future eligibility for exemption from the surtax. Each newly opened establishment was authorized to collect the surtax for 45 days commencing with its first day of business. After such time a newly opened business could cease collecting the surtax if its projected gross annual revenues were \$400,000 or less. The law also eliminated an exemption from the surtax for fraternal or other chartered or incorporated clubs which held 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 authorized 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 was authorized to 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, the October 1, 2008 repeal date for the surtax was repealed.

III. 1995 General Law Amendments

Local Government Infrastructure Surtax

Chapter 95-344, Laws of Florida, (CS/HB 1987)

repeals the provisions in Chapter 94-338, Laws of Florida, regarding the creation of multijurisdictional tourism, sports, and entertainment special districts. This repeal shall take effect upon becoming law (June 16, 1995).

School Capital Outlay Surtax

Chapter 95-258, Laws of Florida, (SB 562)

creates s. 212.055(7), F.S., allowing district school boards to levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote in a county-wide referendum, a discretionary sales surtax of up to 0.5%. Proceeds are to be used to fund the construction, reconstruction, and improvement of educational facilities with a useful life expectancy of at least 5 years, along with related land acquisition, land improvements, design, and engineering costs. In addition, the proceeds can be used to fund the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district. The proceeds may also be used to service bond indebtedness to finance authorized projects, and any accrued interest may be held in trust to finance such projects. Neither the proceeds nor any accrued interest shall be used for operational expenses. Any school board imposing the surtax shall implement a freeze on non-capital local school property taxes, at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least 3 years from the date of imposition. This "freeze" provision does not apply to existing debt service or required state taxes. If all counties assessed the surtax at the maximum rate of 0.5%, school districts could collect an estimated \$731.8 million statewide in FY 1995-96 (according to the final bill analysis, dated May 16, 1995, prepared by the House Select Committee on Educational Facilities). This act shall take effect upon becoming law (June 11, 1995).

IV. 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 "pre-July 1, 1993" ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. There is no state-mandated limit on the length of levy for those surtax ordinances enacted after July 1, 1993. The levy may only be extended by voter approval in a 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 bond 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 already has authority to levy the County Public Hospital Surtax. This surtax can be imposed by either an extraordinary vote of the county's governing body or 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%. An extraordinary vote of the county's governing body is required to enact the surtax. 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.

School Capital Outlay Surtax

As a result of legislation enacted during the 1995 legislative session, district school boards may levy, pursuant to resolution conditioned to take effect only upon approval by a majority

vote in a county-wide referendum, the School Capital Outlay Surtax at a rate of up to 0.5%. The resolution shall set forth a plan for use of the surtax proceeds, in accordance with the authorized uses. Any school board imposing the surtax shall implement a freeze on non-capital local school property taxes, at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least 3 years from the date of imposition. This "freeze" provision does not apply to existing debt service or required state taxes. The surtax will take effect on the first day of any month at least 60 days after voter approval in the county-wide referendum.

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. A majority vote of the county's governing body is required to enact the surtax. 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.

V. 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**, 30 counties will be imposing this surtax during the 1995 calendar year. All of those counties, with the exception of Bay County which is currently levying at the rate of 0.5%, will be 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 indicated 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, 13 counties will be levying at the maximum rate of 1% during the 1995 calendar year. Therefore, only four small counties: Franklin, Gulf, Nassau, and Okeechobee, are not levying either the Local Government Infrastructure Surtax or the Small County Surtax.

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 13 counties currently levy the Small County Surtax at 1%; therefore, only four counties (Franklin, Gulf, Nassau, and Okeechobee) remain eligible to levy the Small County Indigent Care Surtax. Currently, this surtax is not being levied by any eligible county.

School Capital Outlay Surtax

Beginning July 1, 1995, any district school board is eligible to authorize the imposition of this surtax, subject to voter approval in a county-wide referendum, within the respective 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.

VI. 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 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. **However, the Department is currently not deducting any amount of revenue for administering these taxes, even though the authorization exists in current law.** The Department 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.**

VII. 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 that the Department requests that the additional information summarized in the "Administrative Procedures" section be furnished 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.

VIII. 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.

School Capital Outlay Surtax

Pursuant to the enacting legislation, the surtax revenues collected by the Department of Revenue shall be distributed to the school board imposing the surtax in accordance with law.

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.

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

Neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.⁴

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

³ 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.

⁴ 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 Protection may use the proceeds and accrued interest for long-term maintenance costs associated with landfill closures.

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 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.

School Capital Outlay Surtax

Pursuant to the enacting legislation, the proceeds are to be used to fund the:

1. Fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs;
2. Costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district; and
3. Servicing of bond indebtedness used to finance those authorized projects. In addition, any accrued interest may be held in trust to finance such projects.

Neither the proceeds of the surtax nor any accrued interest shall be used for operational expenses.

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.

X. Attorney General Opinions Relevant to Local Discretionary Sales Surtaxes

A number of Attorney General Opinions pertaining to local discretionary sales surtaxes have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

AGO 88-59

May the proceeds of the Local Government Infrastructure Surtax be used to refund or pay off a previously incurred bond indebtedness for construction of the county jail? Using the proceeds to refund or pay off a bond indebtedness incurred prior to enactment of the surtax is not authorized. The language of the statute is clear;

such proceeds may be pledged for the purpose of servicing new bond indebtedness incurred pursuant to law. It does not appear that the statute contemplates the use of the proceeds to pay off or refund bond indebtedness incurred prior to the effective date of the act.

AGO 90-96

May the Local Government Infrastructure Surtax proceeds be used to pay debts incurred prior to referendum approval for the levy of the surtax? According to this opinion dated November 26, 1990, the proceeds may not be used to service debt incurred prior to referendum approval of the surtax. The language of the statute is clear and provides the legislative intent that the statute does not contemplate using the surtax proceeds to pay off or refund bond indebtedness incurred prior to the effective date of the act. (The only exception pertains to counties, as defined in s. 125.011(1), F.S., which may, in addition to the other authorized uses, use the proceeds to retire or service indebtedness incurred for bonds issued prior to July 1, 1987.)

AGO 92-8

May the proceeds of the Local Government Infrastructure Surtax be used to service bonds which are refunding notes issued prior to approval of the surtax? The proceeds may be used only to service new bond indebtedness and may not be used to service or refund indebtedness incurred prior to referendum approval of the surtax according to this opinion dated January 31, 1992. The refinancing of a previously incurred debt, by the issuance of new bonds to be serviced by the proceeds, would be an indirect method of using the surtax proceeds to retire or refund the pre-existing debt. A governmental entity may not do indirectly what it is prohibited from doing directly.

AGO 92-81

May the proceeds of the Local Government Infrastructure Surtax be used for such items as ambulances and radios for emergency medical services and for automobiles and radios for the sheriff's department? According to this opinion dated November 9, 1992, the surtax proceeds may not be used for these types of purchases. Generally, the term "infrastructure" would not appear to include such items as radios and motor vehicles. Moreover, section 212.055(2)(d)2., Florida Statutes, in defining "infrastructure" refers to fixed capital expenditures or costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of five or more years. The purchase of an automobile, ambulance, or radios would not appear to be appropriate.

It should be noted that Chapter 93-222, Laws of Florida, expanded the definition of infrastructure to include fire department, emergency medical services, sheriff's office, and 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.

AGO 93-92

Is the purchase of a sheriff's office vehicle and the equipment necessary to outfit the vehicle, utilizing funds derived from the proceeds of the Local Government Infrastructure Surtax, within the sheriff's budget authority? The surtax proceeds, which have been designated for funding a sheriff's office vehicle and the equipment necessary to outfit the vehicle for its official use, are within the budget authority of the Board of County Commissioners and should be administered in the same manner as other discretionary sales surtaxes according to this opinion dated December 17, 1993. Discretionary sales surtax funds are deposited into the county's budgetary fund, and it is the county commission that has authority over the appropriation and expenditure of these funds.

AGO 94-46

Are vehicles purchased with Local Government Infrastructure Surtax proceeds required to have a life expectancy of at least five years? According to this opinion dated May 19, 1994, section 212.055(2)(d), Florida Statutes, expressly authorizes the use of the proceeds for the purchase of a fire department vehicle, emergency medical service vehicle, sheriff's office or police department vehicle or any other vehicle without regard to the life expectancy of such vehicle. The language in the statute requiring a life expectancy of at least five years would appear instead to refer to the use of the proceeds to purchase other equipment.

AGO 94-79

May the proceeds of the Local Government Infrastructure Surtax, authorized by s. 212.055(2), F.S., be used to:

1. **Purchase such items as fencing, swings, lumber, and lighting fixtures to make county-owned recreational facilities such as parks, playgrounds, and ball parks safe and operational;**
2. **Contract for or purchase materials for the design and planting of trees and shrubbery in existing or new park facilities;**
3. **Purchase equipment such as dump trucks, graders, tractors, loaders, service trucks, and tree planters to be used for the construction, reconstruction, and improvement of park facilities and land improvements; and**
4. **Purchase service trucks and other vehicles that will be used for the maintenance and repair of park facilities, without regard to whether an expenditure is associated with the construction, reconstruction, or improvement of public facilities?**

According to this opinion issued September 28, 1994, a county is not authorized to expend the proceeds of the Local Government Infrastructure Surtax for such things as fencing, swings, lumber, and lighting fixtures for use in county-owned recreational facilities because such items do not fall within the definition of a "fixed capital expenditure" or a "fixed capital outlay". Additionally, the purchase of materials for the design and planting of trees and shrubbery is not authorized except when those purchases are related to other fixed capital expenditures or fixed capital outlays for the construction, reconstruction, or improvement of a public facility such as a public park. The expenditure of surtax proceeds for dump trucks, graders, tractors, loaders, service trucks, and tree planters to be used for projects associated with the construction, reconstruction, or improvement of public facilities is considered an authorized use. Finally, the purchase of vehicles that will be used for official purposes, without regard to whether these vehicles are used for the construction, reconstruction, or improvement of public facilities, is authorized.

XI. Estimated Local Discretionary Sales Surtax Proceeds to Counties and Municipalities

Table 8.4 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 1995-96 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 8.4** were generated by multiplying taxable sales estimates by 0.5% and 1%.

Please note that these estimates are based on FY 1995-96 Local Government Half-Cent Sales Tax distribution factors. This is the default methodology if no interlocal agreement, providing for the distribution of discretionary sales surtax proceeds to the county and its respective municipalities, exists. If an interlocal agreement exists, it is quite possible that some other set of distribution factors are used. Therefore, local government officials should ascertain the method used to make the distribution in order to determine whether or not the estimates in Table 8.4 are appropriate.

Inquiries regarding the Department of Revenue's administration or estimation of the local discretionary sales surtaxes should be addressed to the Office of Research and Analysis, Department of Revenue at (904) 488-2900 or SunCom 278-2900. Other questions, regarding discretionary sales surtaxes, can be addressed to the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

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Figure 8.1

COMPARISON OF THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AND SMALL COUNTY SURTAX FOR SMALL VS. LARGE COUNTIES

	Small Counties (total population: 50,000 or less)	Large Counties (total population: greater than 50,000)
Enactment of the Local Government Infrastructure Surtax	<p>Pursuant to s. 212.055(2), F.S., local governments may levy the 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. <i>The levy may only be extended by voter approval in a county-wide referendum.</i></p>	<p>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:</p> <ol style="list-style-type: none"> 1. Financing, planning, and constructing infrastructure, as defined in s. 212.055(2)(d)2., F.S.; 2. Acquiring land for public recreation or conservation or protection of natural resources; and 3. Financing the closure of county or municipal-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified. <p><i>Neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.</i></p> <p>The summary above does not include the additional authorized uses for Alachua and Clay Counties resulting from Chapters 94-487 and 94-459, <u>Laws of Florida</u>, respectively.</p>
Authorized Uses of the Local Government Infrastructure Surtax Proceeds	<p>In addition to the authorized uses available to large counties, small counties (having a total population of 50,000 or less on April 1, 1992 and imposing the surtax before July 1, 1992) may use the proceeds and accrued interest for "any public purpose" if:</p> <ol style="list-style-type: none"> 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, <u>Florida Statutes</u>; 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. <p>Likewise, a municipality, located within one of those counties, may use the proceeds for any public purpose, if the municipality's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, <u>Florida Statutes</u>, 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 the additional uses. In addition, any small county, required to close a landfill by order of the Department of Environmental Protection, may use the proceeds and accrued interest for long-term maintenance costs associated with landfill closures.</p>	

Figure 8.1 continued

COMPARISON OF THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AND SMALL COUNTY SURTAX FOR SMALL VS. LARGE COUNTIES

	Small Counties (total population: 50,000 or less)	Large Counties (total population: greater than 50,000)
Enactment of the Small County Surtax	<p>Pursuant to 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 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.</p>	<p>Not Applicable</p>
Authorized Uses of the Small County Surtax Proceeds	<p>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.</p>	<p>Not Applicable</p>

Figure 8.2

TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) 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 & rescue facilities, parks & recreation, libraries & public buildings, solid waste mgmt. & disposal, public parking facilities, & 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 & bridges, local gov't buildings, landfills, jails, fire & EMS, sewer & water, parks & recreation, drainage, and airports</p>

Figure 8.2

TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) 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
4) Dixie 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) Escambia 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) Flagler 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 LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) using information contained in county ordinances on file with the Department of Revenue.]

AUTHORIZED USES AS SPECIFIED IN ORDINANCE

DISTRIBUTION METHOD

LENGTH OF LEVY

COUNTY / TAX RATE

<p>7) Gadsden 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>8) Glades 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 & maintenance facilities 2) Construction, upgrade, & expansion of road system & drainage 3) Construction, upgrade, & expansion of county or municipal public works 4) Improvement of community centers & recreational facilities</p>

Figure 8.2

TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) 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, gov't 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 LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) 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
12) Highlands 1% tax	<p>November 1, 1989 to October 31, 2004 (15 years)</p> <p>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.</p>	<p>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"> 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	<p>June 1, 1989 to May 31, 2004 (15 years)</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>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</p>
14) Jefferson 1% tax	<p>June 1, 1988 to May 31, 2003 (15 years)</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>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</p>

Figure 8.2

TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) 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
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 LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) 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>City of Tallahassee</p> <ol style="list-style-type: none"> 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>Interlocal agreement in which the county receives all proceeds</p> <p>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"> 1) Remodeling & additions to the present jail facility 2) Construction of a new jail facility 3) Acquisition and alteration of an existing structure for use as a jail facility 4) Fixed capital expenditure or costs for solid waste disposal 5) Combination of the above #1-4 6) Additional uses as authorized by law
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 & maintenance vehicles</p> <p>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 LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) 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
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 LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) 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
Osceola			<p>City of St. Cloud</p> <ol style="list-style-type: none"> 1) Sidewalks 2) Transportation 3) Drainage/utility systems 4) Public land & buildings 5) Public safety 6) Parks & recreation
22) Pinellas	February 1, 1990 to January 31, 2000 (10 years)	<p>Interlocal agreement in which county receives all proceeds and distributes them as follows:</p> <ol style="list-style-type: none"> 1) Jail & 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 2) The remainder will be distributed as follows: <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>	<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>

Figure 8.2

TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) 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
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%	
23) Santa Rosa 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 property acquisition and construction of a county jail and sheriff's department facilities
24) Sarasota 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 LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) using information contained in county ordinances on file with the Department of Revenue.]

COUNTY / TAX RATE

Sarasota

LENGTH OF LEVY

DISTRIBUTION METHOD

AUTHORIZED USES AS SPECIFIED IN ORDINANCE

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.

Figure 8.2

TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) 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
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 LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1994**

[Compiled by the Florida ACIR (6/94) 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 LEVYING THE SMALL COUNTY SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>AUTHORIZATION METHOD & 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 infrastructure and other public purposes

Figure 8.3

TAX RATE, AUTHORIZATION METHOD, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES FOR COUNTIES LEVYING THE SMALL COUNTY SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) using information contained in county ordinances on file with the Department of Revenue.]

COUNTY / TAX RATE	AUTHORIZATION METHOD & LENGTH OF LEVY	DISTRIBUTION METHOD	AUTHORIZED USES AS SPECIFIED IN ORDINANCE (1)
3) Calhoun 1% tax	Authorized by an extraordinary vote of the BOCC January 1, 1993 to December 31, 2000 (8 years)	According to the formula provided in s. 218.62, F.S.	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
4) Columbia	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	According to the formula provided in s. 218.62, F.S.	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.
5) Gilchrist 1% tax	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	According to the formula provided in s. 218.62, F.S.	To fund the operational expenses of infrastructure or any public purpose including but not limited to: 1) Administrative and operational costs of county government

Figure 8.3

TAX RATE, AUTHORIZATION METHOD, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES FOR COUNTIES LEVYING THE SMALL COUNTY SURTAX AS OF JUNE 1994

[Compiled by the Florida ACIR (6/94) using information contained in county ordinances on file with the Department of Revenue.]

COUNTY / TAX RATE	AUTHORIZATION METHOD & LENGTH OF LEVY	DISTRIBUTION METHOD	AUTHORIZED USES AS SPECIFIED IN ORDINANCE (1)
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 LEVYING THE SMALL COUNTY SURTAX AS OF JUNE 1994**

[Compiled by the Florida ACIR (6/94) using information contained in county ordinances on file with the Department of Revenue.]

COUNTY / TAX RATE	AUTHORIZATION METHOD & LENGTH OF LEVY	DISTRIBUTION METHOD	AUTHORIZED USES AS SPECIFIED IN ORDINANCE (1)
9) Sumter 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
10) Union 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
11) Washington 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

**Total Local Discretionary Sales Surtax Distributions
Local Fiscal Year**

Fiscal Year	Distributed to Municipalities	Distributed to Counties
1987-88	3,588,005	9,489,473
1988-89	4,379,074	33,553,113
1989-90	28,897,418	133,748,997
1990-91	29,766,007	199,592,728
1991-92	31,815,706	298,457,211
1992-93	38,224,425	388,898,148
1993-94	41,488,228	414,653,183

Source: Florida Department of Revenue

TABLE 8.2

LOCAL DISCRETIONARY SALES SURTAXES
(Boxed areas indicate those counties eligible to impose the surtax)

COMBINED TOTAL LEVY SHALL NOT EXCEED 1%

COUNTY	Charter County Transit System Surtax (up to 1%)	Dade Co. Food and Beverage Surtax (1%)	COMBINED TOTAL LEVY SHALL NOT EXCEED 1%					School Capital Outlay Surtax (up to 0.5%)	MAXIMUM POTENTIAL % LEVY	TOTAL % LEVY AS OF 7/95 (1)
			Local Govt. Infrastructure Surtax (0.5 or 1%)	Indigent Care Surtax (up to 0.5%)	County Public Hospital Surtax (0.5%)	SMALL COUNTY SURTAXES				
						Small County Surtax (0.5 or 1%)	Indigent Care Surtax (0.5%)			
1 Alachua			0.5						1.5	0.0
2 Baker						1			1.5	1.0
3 Bay			0.5						1.5	0.5
4 Bradford						1			1.5	1.0
5 Brevard									1.5	0.0
6 Broward									2.5	0.0
7 Calhoun						1			1.5	1.0
8 Charlotte			1						1.5	1.0
9 Citrus									1.5	0.0
10 Clay			1						1.5	1.0
11 Collier									1.5	0.0
12 Columbia						1			1.5	1.0
13 Dade		1			0.5				3.5	1.5
14 DeSoto			1						1.5	1.0
15 Dixie			1						1.5	1.0
16 Duval	0.5								2.5	0.5
17 Escambia			1						1.5	1.0
18 Flagler			1						1.5	1.0
19 Franklin									1.5	0.0
20 Gadsden			1						1.5	1.0
21 Gilchrist						1			1.5	1.0
22 Glades			1						1.5	1.0
23 Gulf									1.5	0.0
24 Hamilton			1						1.5	1.0
25 Hardee			1						1.5	1.0
26 Hendry			1						1.5	1.0
27 Hernando									1.5	0.0
28 Highlands			1						1.5	1.0
29 Hillsborough				0.5					1.5	0.5
30 Holmes						1			1.5	1.0
31 Indian River			1						1.5	1.0
32 Jackson						1			1.5	1.0
33 Jefferson			1						1.5	1.0
34 Lafayette			1						1.5	1.0
35 Lake			1						1.5	1.0
36 Lee									1.5	0.0
37 Leon			1						1.5	1.0
38 Levy						1			1.5	1.0
39 Liberty						1			1.5	1.0
40 Madison			1						1.5	1.0
41 Manatee			1						1.5	1.0
42 Marion									1.5	0.0
43 Martin									1.5	0.0
44 Monroe			1						1.5	1.0
45 Nassau									1.5	0.0
46 Okaloosa			1						1.5	1.0
47 Okeechobee									1.5	0.0
48 Orange									1.5	0.0
49 Osceola			1						1.5	1.0
50 Palm Beach									1.5	0.0
51 Pasco									1.5	0.0
52 Pinellas			1						1.5	1.0
53 Polk									1.5	0.0
54 Putnam									1.5	0.0
55 St. Johns									1.5	0.0
56 St. Lucie									1.5	0.0
57 Santa Rosa			1						1.5	1.0
58 Sarasota			1						2.5	1.0
59 Seminole			1						1.5	1.0
60 Sumter						1			1.5	1.0
61 Suwannee			1						1.5	1.0
62 Taylor			1						1.5	1.0
63 Union						1			1.5	1.0
64 Volusia									2.5	0.0
65 Wakulla			1						1.5	1.0
66 Walton						1			1.5	1.0
67 Washington						1			1.5	1.0

# ELIGIBLE TO LEVY:	5	1	67	4	1	31	31	67	67
# LEVYING:	1	1	30	1	1	13	0	0	46

NOTE:
(1) The 1% levy in Holmes County is effective 10/95; the 1% levy in Okaloosa County is effective 8/95.

Compiled by the Florida ACIR (7/95) using information obtained from the Department of Revenue.

TABLE 8.3

Discretionary Sales Surtaxes
Imposition and Levy

Infrastructure Surtax						
County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)	
(4) Bay	3/88, 11/92	1/2%, 1%	6/88, 1/95	15 yrs.	I	
Charlotte	11/94	1%	4/95	4 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	
(5) Okaloosa	8/89, 5/95	1/2%, 1%	10/89, 8/95	2 yrs., 4 yrs.	I	
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	6 yrs.	I	
Sarasota	6/89	1%	9/89	15 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 8.3

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	15 yrs.	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
Holmes	n/a	1%	10/95	4 yrs.	F
Jackson	n/a	1%	6/95	15 yrs.	F
Levy	n/a	1%	10/92		F
Liberty	n/a	1%	11/92		F
Nassau	n/a	0.5%	12/93	1 yr.	F
Sumter	n/a	1%	1/93		F
Union	n/a	1%	2/93	3 yrs.	F
Walton	n/a	1%	2/95		F
Washington	n/a	1%	11/93		F

(1 eff. 1/94)

expired levy 12/94

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

(4) Bay County repealed second levy effective 1/95; imposing the surtax once again to 1/2%.

(5) Okaloosa County repealed their original levy effective 10/1/91. A second levy was passed 5/95 for a period of four years effective 8/95.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ALACHUA	5,756,698	11,513,395
Alachua	193,988	387,976
Archer	52,889	105,778
Gainesville	3,410,364	6,820,728
Hawthorne	51,228	102,456
High Springs	127,074	254,148
LaCrosse	4,318	8,636
Micanopy	23,104	46,209
Newberry	72,339	144,679
Waldo	38,273	76,547
	-----	-----
	9,730,276	19,460,552
 BOCC, BAKER	 200,253	 400,506
Glen Saint Mary	5,687	11,373
Macclenny	49,680	99,360
	-----	-----
	255,620	511,239
 BOCC, BAY	 6,278,727	 12,557,454
Callaway	796,697	1,593,394
Cedar Grove	92,051	184,101
Lynn Haven	591,655	1,183,309
Mexico Beach	58,279	116,559
Panama City	2,082,988	4,165,976
Panama City Beach	254,520	509,039
Parker	281,157	562,314
Springfield	507,831	1,015,662
	-----	-----
	10,943,905	21,887,809
 BOCC, BRADFORD	 383,524	 767,047
Brooker	6,749	13,499
Hampton	6,622	13,245
Lawtey	14,578	29,155
Starke	108,136	216,273
	-----	-----
	519,609	1,039,218
 BOCC, BREVARD	 11,078,110	 22,156,221
Cape Canaveral	266,749	533,499
Cocoa	579,044	1,158,087
Cocoa Beach	404,572	809,145
Indialantic	92,889	185,777

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Indian Harbour Beach	238,613	477,226
Malabar	72,429	144,857
Melbourne	2,100,045	4,200,089
Melbourne Beach	101,561	203,121
Melbourne Village	19,785	39,571
Palm Bay	2,296,260	4,592,521
Palm Shores	14,903	29,807
Rockledge	567,095	1,134,190
Satellite Beach	322,733	645,466
Titusville	1,311,006	2,622,012
West Melbourne	283,708	567,416
	-----	-----
	19,749,503	39,499,005
BOCC, BROWARD	30,585,115	61,170,230
Coconut Creek	1,063,287	2,126,574
Cooper City	865,970	1,731,941
Coral Springs	2,935,479	5,870,958
Dania	552,707	1,105,414
Davie	1,730,321	3,460,641
Deerfield Beach	1,548,040	3,096,080
Ft. Lauderdale	4,834,275	9,668,551
Hallandale	1,014,355	2,028,710
Hillsboro Beach	57,034	114,067
Hollywood	4,028,514	8,057,028
Lauderdale-by-the-Sea	96,925	193,849
Lauderdale Lakes	899,607	1,799,215
Lauderhill	1,608,152	3,216,304
Lazy Lake Village	1,296	2,592
Lighthouse Point	337,762	675,524
Margate	1,505,654	3,011,308
Miramar	1,412,099	2,824,199
North Lauderdale	872,808	1,745,616
Oakland Park	910,042	1,820,084
Parkland	257,656	515,311
Pembroke Park	160,537	321,073
Pembroke Pines	2,620,854	5,241,709
Plantation	2,379,888	4,759,775
Pompano Beach	2,386,498	4,772,997
Sea Ranch Lakes	19,962	39,923
Sunrise	2,366,148	4,732,296
Tamarac	1,543,989	3,087,979
Wilton Manors	383,713	767,426
	-----	-----
	68,978,687	137,957,375

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, CALHOUN	191,126	382,251
Altha	10,591	21,182
Blountstown	46,823	93,647
	-----	-----
	248,540	497,080
BOCC, CHARLOTTE	5,022,320	10,044,641
Punta Gorda	497,583	995,166
	-----	-----
	5,519,903	11,039,807
BOCC, CITRUS	3,229,746	6,459,493
Crystal River	134,316	268,632
Inverness	213,169	426,337
	-----	-----
	3,577,231	7,154,463
BOCC, CLAY	3,923,300	7,846,600
Green Cove Springs	165,138	330,276
Keystone Heights	46,399	92,798
Orange Park	331,847	663,694
Penney Farms	22,309	44,619
	-----	-----
	4,488,993	8,977,986
BOCC, COLLIER	12,859,320	25,718,640
Everglades	39,506	79,012
Naples	1,513,895	3,027,789
	-----	-----
	14,412,720	28,825,441
BOCC, COLUMBIA	1,776,538	3,553,076
Fort White	20,271	40,542
Lake City	382,282	764,563
	-----	-----
	2,179,090	4,358,181
BOCC, DADE	65,458,735	130,917,470
Bal Harbour	118,534	237,068
Bay Harbor Islands	184,621	369,242
Biscayne Park	120,176	240,351
Coral Gables	1,595,033	3,190,066
El Portal	97,235	194,470
Florida City	177,899	355,798

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Golden Beach	32,047	64,094
Hialeah	7,929,792	15,859,585
Hialeah Gardens	420,986	841,972
Homestead	862,411	1,724,823
Indian Creek Village	2,032	4,064
Key Biscayne	345,754	691,508
Medley	33,845	67,689
Miami	14,177,556	28,355,112
Miami Beach	3,661,194	7,322,388
Miami Shores	395,622	791,244
Miami Springs	521,464	1,042,929
North Bay	219,364	438,729
North Miami	1,963,572	3,927,143
North Miami Beach	1,391,145	2,782,290
Opa-locka	637,654	1,275,307
South Miami	410,981	821,962
Surfside	164,455	328,910
Sweetwater	549,759	1,099,519
Virginia Gardens	88,324	176,648
West Miami	224,406	448,812
	-----	-----
	101,784,597	203,569,195
BOCC, DE SOTO	442,252	884,504
Arcadia	129,869	259,738
	-----	-----
	572,121	1,144,241
BOCC, DIXIE	138,530	277,061
Cross City	27,847	55,694
Horseshoe Beach	2,490	4,980
	-----	-----
	168,867	337,734
BOCC, DUVAL	36,302,492	72,604,985
Atlantic Beach	654,708	1,309,417
Baldwin	80,790	161,579
Jacksonville Beach	1,015,499	2,030,998
Neptune Beach	380,649	761,298
	-----	-----
	38,434,138	76,868,277

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ESCAMBIA	10,536,025	21,072,049
Century	83,092	166,183
Pensacola	2,479,460	4,958,919
	-----	-----
	13,098,576	26,197,152
BOCC, FLAGLER	922,965	1,845,931
Beverly Beach	8,937	17,874
Bunnell	55,626	111,253
Flagler Beach	114,232	228,463
	-----	-----
	1,101,760	2,203,520
BOCC, FRANKLIN	194,080	388,160
Apalachicola	63,964	127,929
Carrabelle	30,185	60,371
	-----	-----
	288,230	576,459
BOCC, GADSDEN	484,045	968,091
Chattahoochee	33,769	67,539
Greensboro	7,391	14,783
Gretna	26,725	53,450
Havana	23,203	46,406
Midway	13,677	27,355
Quincy	94,302	188,605
	-----	-----
	683,114	1,366,228
BOCC, GILCHRIST	112,175	224,351
Bell	3,129	6,259
Fanning Springs (part)	2,647	5,294
Trenton	14,930	29,859
	-----	-----
	132,882	265,763
BOCC, GLADES	55,718	111,437
Moore Haven	11,018	22,036
	-----	-----
	66,736	133,472
BOCC, GULF	154,477	308,953
Port St. Joe	63,039	126,078
Wewahitchka	28,077	56,154
	-----	-----
	245,593	491,186

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, HAMILTON	239,466	478,933
Jasper	51,943	103,885
Jennings	18,413	36,826
White Springs	18,562	37,123
	-----	-----
	328,383	656,767
BOCC, HARDEE	414,553	829,106
Bowling Green	41,844	83,688
Wauchula	77,305	154,611
Zolfo Springs	27,315	54,630
	-----	-----
	561,017	1,122,034
BOCC, HENDRY	550,813	1,101,626
Clewiston	139,336	278,673
La Belle	65,594	131,188
	-----	-----
	755,743	1,511,487
BOCC, HERNANDO	2,954,573	5,909,146
Brooksville	204,069	408,139
Weeki Wachee	370	741
	-----	-----
	3,159,013	6,318,026
BOCC, HIGHLANDS	2,135,116	4,270,232
Avon Park	249,697	499,393
Lake Placid	39,721	79,442
Sebring	273,511	547,022
	-----	-----
	2,698,044	5,396,089
BOCC, HILLSBOROUGH	39,154,799	78,309,599
Plant City	1,270,516	2,541,033
Tampa	14,404,857	28,809,714
Temple Terrace	959,560	1,919,120
	-----	-----
	55,789,732	111,579,465
BOCC, HOLMES	190,964	381,927
Bonifay	35,477	70,953
Esto	4,027	8,055
Noma	2,893	5,787

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Ponce de Leon	5,696	11,391
Westville	3,597	7,194
	-----	-----
	242,654	485,307
 BOCC, INDIAN RIVER	 2,985,718	 5,971,436
Fellsmere	80,783	161,566
Indian River Shores	93,856	187,713
Orchid	734	1,468
Sebastian	447,435	894,869
Vero Beach	609,700	1,219,399
	-----	-----
	4,218,226	8,436,452
 BOCC, JACKSON	 1,001,012	 2,002,025
Alford	13,263	26,526
Bascom	2,497	4,994
Campbellton	6,363	12,726
Cottondale	24,996	49,992
Graceville	71,820	143,640
Grand Ridge	16,029	32,057
Greenwood	13,532	27,063
Jacob City	8,162	16,324
Malone	20,056	40,112
Marianna	164,286	328,573
Sneads	54,180	108,361
	-----	-----
	1,396,196	2,792,392
 BOCC, JEFFERSON	 126,422	 252,844
Monticello	30,408	60,815
	-----	-----
	156,830	313,659
 BOCC, LAFAYETTE	 45,954	 91,908
Mayo	8,844	17,688
	-----	-----
	54,798	109,596
 BOCC, LAKE	 4,022,092	 8,044,184
Astatula	31,326	62,652
Clermont	199,585	399,170
Eustis	383,591	767,181
Fruitland Park	79,011	158,021

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Groveland	66,909	133,817
Howey-in-the-Hills	21,311	42,621
Lady Lake	321,579	643,157
Leesburg	418,756	837,512
Mascotte	59,759	119,517
Minneola	53,388	106,776
Montverde	29,907	59,814
Mount Dora	220,228	440,456
Tavares	220,089	440,178
Umatilla	67,215	134,429
	-----	-----
	6,194,743	12,389,487
BOCC, LEE	16,461,057	32,922,114
Cape Coral	4,293,047	8,586,094
Fort Myers	2,350,302	4,700,605
Sanibel	290,301	580,602
	-----	-----
	23,394,708	46,789,416
BOCC, LEON	6,519,231	13,038,461
Tallahassee	5,179,610	10,359,220
	-----	-----
	11,698,840	23,397,681
BOCC, LEVY	545,722	1,091,445
Bronson	17,697	35,394
Cedar Key	14,782	29,565
Chiefland	40,474	80,949
Fanning Springs (part)	5,934	11,867
Inglis	26,962	53,924
Otter Creek	2,519	5,038
Williston	46,470	92,941
Yankeetown	12,784	25,567
	-----	-----
	713,345	1,426,690
BOCC, LIBERTY	63,046	126,091
Bristol	12,098	24,197
	-----	-----
	75,144	150,288

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, MADISON	285,684	571,368
Greenville	18,754	37,507
Lee	6,067	12,135
Madison	64,801	129,601
	-----	-----
	375,306	750,611
BOCC, MANATEE	7,418,293	14,836,586
Anna Maria	65,896	131,792
Bradenton	1,697,704	3,395,407
Bradenton Beach	60,050	120,099
Holmes Beach	179,427	358,855
Longboat Key (part)	95,019	190,037
Palmetto	345,430	690,860
	-----	-----
	9,861,819	19,723,637
BOCC, MARION	7,759,181	15,518,362
Belleview	127,252	254,505
Dunnellon	69,722	139,444
McIntosh	16,048	32,096
Ocala	1,669,122	3,338,245
Reddick	22,280	44,560
	-----	-----
	9,663,605	19,327,211
BOCC, MARTIN	6,045,731	12,091,461
Jupiter Island	33,212	66,424
Ocean Breeze Park	30,347	60,694
Sewalls Point	98,350	196,699
Stuart	777,324	1,554,648
	-----	-----
	6,984,963	13,969,927
BOCC, MONROE	4,979,315	9,958,631
Key Colony Beach	70,275	140,551
Key West	1,802,392	3,604,784
Layton	13,100	26,200
	-----	-----
	6,865,083	13,730,165
BOCC, NASSAU	1,455,250	2,910,500
Callahan	32,500	65,000
Fernandina Beach	320,366	640,733

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Hilliard	82,924	165,848
	-----	-----
	1,891,040	3,782,081
BOCC, OKALOOSA	5,351,904	10,703,809
Cinco Bayou	15,522	31,044
Crestview	473,744	947,488
Destin	357,606	715,213
Ft. Walton Beach	874,972	1,749,943
Laurel Hill	22,288	44,576
Mary Esther	168,276	336,552
Niceville	457,028	914,056
Shalimar	24,358	48,716
Valparaiso	258,981	517,962
	-----	-----
	8,004,679	16,009,359
BOCC, OKEECHOBEE	997,988	1,995,975
Okeechobee	163,478	326,956
	-----	-----
	1,161,465	2,322,931
BOCC, ORANGE	54,181,601	108,363,202
Apopka	1,453,274	2,906,548
Belle Isle	464,914	929,828
Eatonville	200,774	401,547
Edgewood	93,133	186,266
Maitland	788,837	1,577,673
Oakland	62,950	125,900
Ocoee	1,458,193	2,916,386
Orlando	14,245,085	28,490,171
Windermere	142,659	285,319
Winter Garden	988,109	1,976,219
Winter Park	2,029,247	4,058,494
	-----	-----
	76,108,777	152,217,554
BOCC, OSCEOLA	5,598,515	11,197,030
Kissimmee	1,733,789	3,467,578
St. Cloud	752,624	1,505,248
	-----	-----
	8,084,928	16,169,856

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, PALM BEACH	37,131,782	74,263,565
Atlantis	80,444	160,888
Belle Glade	818,237	1,636,473
Boca Raton	3,145,955	6,291,911
Boynton Beach	2,337,983	4,675,966
Briny Breeze	19,001	38,002
Cloud Lake	5,777	11,553
Delray Beach	2,353,547	4,707,093
Glen Ridge	10,264	20,529
Golf Village	9,214	18,428
Golfview	7,209	14,418
Greenacres City	1,086,590	2,173,180
Gulf Stream	33,801	67,602
Haverhill	56,955	113,911
Highland Beach	155,445	310,891
Hypoluxo	53,804	107,609
Juno Beach	107,895	215,790
Jupiter	1,327,636	2,655,271
Jupiter Inlet Colony	19,574	39,148
Lake Clarke Shores	174,064	348,129
Lake Park	324,879	649,758
Lake Worth	1,396,622	2,793,243
Lantana	394,820	789,640
Manalapan	15,468	30,936
Mangonia Park	67,745	135,490
North Palm Beach	565,065	1,130,130
Ocean Ridge	77,102	154,204
Pahokee	331,181	662,362
Palm Beach	470,490	940,979
Palm Beach Gardens	1,434,433	2,868,865
Palm Beach Shores	49,603	99,206
Palm Springs	467,768	935,537
Riviera Beach	1,301,378	2,602,756
Royal Palm Beach	798,233	1,596,466
South Bay	192,254	384,508
South Palm Beach	70,800	141,600
Tequesta Village	218,798	437,596
West Palm Beach	3,611,480	7,222,960
	-----	-----
	60,723,296	121,446,592
BOCC, PASCO	9,092,711	18,185,422
Dade City	184,824	369,649
New Port Richey	454,619	909,237

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Port Richey	82,120	164,239
Saint Leo	28,566	57,132
San Antonio	25,019	50,038
Zephyrhills	270,174	540,349
	-----	-----
	10,138,033	20,276,066
 BOCC, PINELLAS	 21,619,252	 43,238,504
Belleair	130,386	260,771
Belleair Beach	68,103	136,206
Belleair Bluffs	71,563	143,127
Belleair Shore	1,940	3,881
Clearwater	3,252,848	6,505,696
Dunedin	1,127,421	2,254,842
Gulfport	382,199	764,398
Indian Rocks Beach	132,229	264,458
Indian Shores	47,181	94,361
Kenneth City	140,766	281,532
Largo	2,162,389	4,324,777
Madeira Beach	137,209	274,418
North Redington Beach	36,865	73,730
Oldsmar	281,661	563,322
Pinellas Park	1,426,577	2,853,154
Redington Beach	52,549	105,097
Redington Shores	77,966	155,932
Safety Harbor	513,296	1,026,592
St. Petersburg	7,782,193	15,564,387
St. Petersburg Beach	303,716	607,431
Seminole	305,171	610,341
South Pasadena	189,305	378,610
Tarpon Springs	609,210	1,218,419
Treasure Island	237,617	475,235
	-----	-----
	41,089,611	82,179,221
 BOCC, POLK	 13,427,827	 26,855,654
Auburndale	324,388	648,777
Bartow	521,607	1,043,215
Davenport	61,631	123,262
Dundee	88,095	176,190
Eagle Lake	68,309	136,618
Fort Meade	191,607	383,213
Frostproof	102,624	205,247
Haines City	436,212	872,424

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Highland Park	5,399	10,799
Hillcrest Heights	8,170	16,340
Lake Alfred	131,148	262,296
Lake Hamilton	39,465	78,930
Lake Wales	348,046	696,092
Lakeland	2,622,033	5,244,066
Mulberry	114,133	228,265
Polk City	57,439	114,879
Winter Haven	892,530	1,785,060
	-----	-----
	19,440,663	38,881,326
BOCC, PUTNAM	1,516,371	3,032,742
Crescent City	44,464	88,929
Interlachen	31,283	62,565
Palatka	255,514	511,029
Pomona Park	18,149	36,297
Welaka	13,301	26,602
	-----	-----
	1,879,082	3,758,164
BOCC, ST. JOHNS	3,821,963	7,643,926
Hastings	27,615	55,230
St. Augustine	510,903	1,021,807
St. Augustine Beach	166,205	332,410
	-----	-----
	4,526,687	9,053,374
BOCC, ST. LUCIE	3,536,088	7,072,177
Fort Pierce	994,224	1,988,448
Port St. Lucie	1,835,596	3,671,192
St. Lucie Village	16,870	33,740
	-----	-----
	6,382,778	12,765,556
BOCC, SANTA ROSA	1,722,159	3,444,319
Gulf Breeze	113,627	227,254
Jay	13,244	26,487
Milton	145,446	290,893
	-----	-----
	1,994,476	3,988,952

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, SARASOTA	11,927,180	23,854,359
Longboat Key (part)	168,190	336,381
North Port	638,176	1,276,353
Sarasota	2,280,268	4,560,535
Venice	809,718	1,619,436
	-----	-----
	15,823,533	31,647,065
BOCC, SEMINOLE	9,773,231	19,546,463
Altamonte Springs	1,374,471	2,748,941
Casselberry	888,100	1,776,199
Lake Mary	258,410	516,820
Longwood	499,188	998,376
Oviedo	623,059	1,246,118
Sanford	1,279,197	2,558,393
Winter Springs	917,623	1,835,245
	-----	-----
	15,613,278	31,226,555
BOCC, SUMTER	631,862	1,263,725
Bushnell	45,775	91,549
Center Hill	15,353	30,705
Coleman	17,274	34,548
Webster	16,789	33,577
Wildwood	77,936	155,872
	-----	-----
	804,988	1,609,977
BOCC, SUWANNEE	546,194	1,092,389
Branford	13,878	27,755
Live Oak	133,494	266,988
	-----	-----
	693,566	1,387,132
BOCC, TAYLOR	454,635	909,270
Perry	217,796	435,592
	-----	-----
	672,431	1,344,862
BOCC, UNION	93,781	187,562
Lake Butler	26,035	52,069
Raiford	3,058	6,116
Worthington Springs	2,204	4,407
	-----	-----
	125,077	250,154

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1995-96 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1995-96 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, VOLUSIA	9,982,375	19,964,751
Daytona Beach	1,983,396	3,966,792
Daytona Beach Shores	84,120	168,241
Debary	349,901	699,803
DeLand	558,497	1,116,994
Edgewater	539,835	1,079,671
Holly Hill	361,680	723,359
Lake Helen	75,721	151,442
New Smyrna Beach	563,802	1,127,604
Oak Hill	32,745	65,490
Orange City	189,650	379,299
Ormond Beach	995,108	1,990,217
Pierson	39,155	78,310
Ponce Inlet	65,585	131,170
PORT ORANGE	1,234,270	2,468,541
South Daytona	404,056	808,111
	-----	-----
	17,459,897	34,919,794
BOCC, WAKULLA	220,084	440,167
St. Marks	3,922	7,845
Sopchoppy	5,252	10,505
	-----	-----
	229,259	458,517
BOCC, WALTON	1,325,535	2,651,070
DeFuniak Springs	245,371	490,741
Freeport	43,322	86,645
Paxton	26,955	53,910
	-----	-----
	1,641,183	3,282,366
BOCC, WASHINGTON	182,186	364,372
Caryville	7,049	14,097
Chipley	46,226	92,452
Ebro	3,068	6,136
Vernon	9,501	19,001
Wausau	3,627	7,254
	-----	-----
	251,656	503,313
Grand Totals *	=====	=====
	737,109,269	1,474,218,539

* Note: Table 8.4 represents a 100% distribution of estimated Discretionary Surtax Monies.

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CHAPTER 9: OPTIONAL TOURIST TAXES

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

I. 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.) share 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-site consumption in certain facilities, particularly hotels and motels. This secondary base is associated with the levy of the Municipal Resort Tax and 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 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 ad valorem taxes used for those purposes.

The category of **Tourist Development Tax** includes seven separate levies. Transient rental transactions and the sale of food and beverages in hotels and motels 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 designated areas of critical state concern, 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.

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 levy, the revenues may be used to construct and maintain convention centers, fund convention and tourist bureaus, and promote tourism.

The remaining sections of this chapter provide more detailed information regarding the following:

- II. Major General Law Amendments
- III. 1995 General Law Amendments
- IV. Authorization to Levy Optional Tourist Taxes
- V. Administrative Procedures
- VI. Reporting Requirements
- VII. Distribution of Optional Tourist Tax Proceeds
- VIII. Authorized Uses of Optional Tourist Tax Proceeds
- IX. Attorney General Opinions Relevant to Optional Tourist Taxes
- X. Actual Tourist Development Tax Revenues
- XI. Tourist Tax Revenue Estimating Tables

II. 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,

authorized 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,

authorized 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,

removed an 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.

Chapter 94-344, Laws of Florida, expanded 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. A sales amount of less than fifty-cents and 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 was not taxable. Municipalities were given the necessary enforcement powers to collect the tax.

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 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 allowed 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.

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 88-243, Laws of Florida, authorized any county which had imposed the additional 1% tax pursuant to s. 125.0104(3)(d), F.S., for a period of one year to impose an additional 2% tax if the state was participating with the county in an economic development project for which the additional 2% tax was necessary to retire the bonded indebtedness and the state's contribution toward the project did not exceed \$3 million and the total cost of the project did not exceed \$12 million. This additional 2% tax could be imposed by a majority vote of the county's governing body.

Chapter 89-217, Laws of Florida, authorized any 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 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. The law also authorized a county to create a tourism promotion agency to undertake marketing research and advertising research studies and provide reservations and booking services. 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, required 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., authorizing 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. 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.
- Chapters 94-275 and 94-338, Laws of Florida, authorized any county, that had imposed the tax of up to 1% on transient rentals for financing the construction, reconstruction, or renovation of a professional sports franchise facility 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 imposed

this additional tax was prohibited from expending any ad valorem tax revenues for the construction, reconstruction, or renovation of that facility.

Chapter 94-353, Laws of Florida, clarified legislative intent to state 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 were not exercising a taxable privilege.

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 references 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.

Chapters 94-314 and 94-353, Laws of Florida, authorized any county levying the Tourist Impact Tax in designated areas of critical state concern to adopt an ordinance providing for local collection and administration.

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.

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 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, allowed 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 rates of the Convention Development Taxes levied in Volusia County from 1 to 2%.

Chapter 93-286, Laws of Florida, authorized 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.

Chapter 94-351, Laws of Florida, authorized a county levying the Charter County Convention Development Tax to use the proceeds and accrued interest to operate an authority upon completion of authorized projects. The authorized uses were expanded to include golf courses or related buildings and parking facilities. In addition, the governing bodies of those municipalities, in which projects will to be developed, were given the power to designate or appoint an authority as a condition precedent to receiving funding. This authority was given power to appoint and dismiss an executive director, general counsel, and any other consultants retained by the authority with the county's governing body having the right to approve or disapprove the initial appointment of the executive director and general counsel. The authority's members would 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.

III. 1995 General Law Amendments

Tourist Development Taxes

Chapter 95-133, Laws of Florida, (SB 1082) revises an exemption from public records requirements for trade secrets, booking business records, and identity of certain persons and entities held by county tourism promotion agencies in counties levying

tourist development taxes. In addition, the exemption is saved from the October 1, 1995 repeal. This act shall take effect October 1, 1995.

Chapter 95-304, Laws of Florida, (CS/HB 1757)

expands the authorized uses of the 1% professional sports franchise facility tax pursuant to s. 124.0104(3)(l), F.S. In addition to paying debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, the proceeds may also be used to pay debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. This act shall take effect upon becoming law (June 15, 1995).

Chapter 95-360, Laws of Florida, (CS/HB 485)

enables counties levying the tourist development tax to use the proceeds for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. This act shall take effect October 1, 1995.

Chapter 95-416, Laws of Florida, (CS/CS/HB 1523)

expands the authorized uses of the two separate 1% tourist development taxes levied to pay the debt service on bonds issued to finance professional sports franchise facilities. The tax proceeds may be used to pay planning and design costs incurred for the facility prior to the issuance of bonds. Additionally, tax revenues may be used for facilities that are publicly owned and operated, or publicly owned and operated by the professional sports franchise owner or another qualified lessee. Also, professional sports franchise facility leases are exempt from county bid requirements. These provisions shall take effect July 1, 1995.

Convention Development Taxes

Chapter 95-290, Laws of Florida, (CS/HB 355)

authorizes a tax rate increase from 2% to up to 3% for those convention development taxes that can be levied in Volusia County (special district levy for convention development, special levy for convention development, and subcounty levy for convention development). Any rate increase in excess of 2% must be approved by a super majority (majority plus one) vote of the county's governing body. If the additional 1% is imposed county-wide, an estimated \$1.7 million in additional convention development taxes would be raised in FY 1995-96 (according to the final bill analysis, dated May 15, 1995, prepared by the House Committee on Tourism and Cultural Affairs). This act shall take effect upon becoming law (June 15, 1995).

IV. 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 the county 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 seven 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.

Economic Development Project Tax

Section 125.0104(3)(m), Florida Statutes, authorizes any county which has imposed the additional 1% tax pursuant to s. 125.0104(3)(d), F.S., for a period of one year to impose an additional 2% tax (hereafter referred to as the "Economic Development Project Tax") if the state is participating with the county in an economic development project for which the additional 2% tax is necessary to retire the bonded indebtedness and the state's contribution toward the project does not exceed \$3 million and the total cost of the project does not exceed \$12 million. This additional 2% tax may be imposed by a majority vote of the county's governing body. The provisions of s. 125.0104(4), F.S., outlining the procedure for levying a Tourist Development Tax, shall not apply to the imposition of this tax.

Additional Professional Sports Franchise Facility Tax

Pursuant to s. 125.0104(3)(o), F.S., 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, 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 tax of up to 3% (hereafter referred to as the "Special District Convention Development Tax") upon the exercise of taxable privilege within the boundaries of the special taxing district. Any rate increase in excess of 2% must be approved by a super majority (majority plus one) vote of the county's governing body.

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 tax of up to 3% (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. Any rate increase in excess of 2% must be approved by a super majority (majority plus one) vote of the county's governing body.

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 tax of up to 3% (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. Any rate increase in excess of 2% must be approved by a super majority (majority plus one) vote of the county's governing body.

The combined effect of the Special District Convention Development, Special Convention Development, and Subcounty Convention Development Taxes is to authorize a tax of up to 3% county-wide in three separate taxing districts.

V. 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 1995, 30 counties administer their Tourist Development Taxes locally, 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. 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.

VI. 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 "Economic Development Project Tax" (pursuant to s. 125.0104(3)(m), F.S.)
5. the "Additional Professional Sports Franchise Facilities Tax" (pursuant to s. 125.0104(3)(o), F.S.)
6. the "Dade County Tourist Development Tax" (pursuant to s. 212.0306(1)(a), F.S.)
7. 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.

VII. 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 appropriate.

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 precondition 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.

VIII. 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. Effective October 1, 1995, tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessee's with sufficient expertise or financial capability to operate such 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 for the following purposes:

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center.

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 either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S. 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.

IX. Attorney General Opinions Relevant to Optional Tourist Taxes

A number of Attorney General Opinions pertaining to optional tourist taxes have been issued. Those opinions are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

AGO 77-80

This opinion, dated August 4, 1977, addresses two questions:

1. **Does the Local Option Tourist Development Act (s. 125.0104, F.S.) authorize the creation of more than one subcounty special taxing district within a single county?**
2. **Is a county authorized to levy a 1% tourist development tax countywide and an additional 1% tourist development tax in one or more subcounty special taxing districts?**

A county may not impose a 1% tourist development tax countywide and an additional tax in a subcounty special taxing district, nor may a county create more than one subcounty special taxing district within which to impose the tax. Pursuant to s. 125.0104, F.S., if a county decides to impose the tourist development tax, it must do so on a countywide basis or within a single subcounty special taxing district. This special taxing district must embrace all or a significant contiguous portion of the county.

AGO 79-30

Can tourist development tax revenues be used to acquire, construct, extend, enlarge, repair, improve, maintain, operate, or promote publicly owned and operated parks and beaches? According to this opinion dated March 27, 1979, the revenues may be used solely for the maintenance of existing publicly owned and operated facilities

expressly mentioned under s. 125.0104(5)(a)1., F.S. Tourist development tax revenues may not be used for publicly owned and operated parks or beaches as such facilities are not expressly mentioned. Further, a county may not directly spend these revenues to promote publicly owned and operated parks or beaches under s. 125.0104(5)(a)2. and 3., but any incidental promotion of these parks and beaches as a result of those expenditures provided under s. 125.0104(5)(a)2. and 3., would be authorized.

AGO 83-71

Can the tourist development tax revenues be used for the following purposes:

- 1. Construction or improvement to a combination multi-purpose building to be utilized as a convention center and exhibition hall;**
- 2. Construction of a horse show arena together with stables;**
- 3. Construction of a softball tournament center;**
- 4. Construction of a tennis and aquatic center;**
- 5. Construction of a multi-purpose field, i.e., a stadium; and**
- 6. Construction of a park/picnic area?**

The adopted ordinance, authorizing for the levy of tourist development tax in the county, provides that one-half of all monies collected will be spent to advertise and promote tourism while the other one-half will be spent to maintain a county bureau to promote tourism and conventions within the county. Pursuant to the language in the existing ordinance, can the revenues which have been accumulated, but not expended, be spent to construct all or any portion of the improvements outlined above? According to this opinion dated March 17, 1983, the revenues may be used to construct all of the facilities mentioned above, except a park/picnic area, if those facilities are tourist-related or designed or maintained primarily for the purpose of promoting tourism in the county. All of those facilities, except parks and picnic areas, fall or may be interpreted to fall within the purview of the term, "publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums." The use of the revenues to construct parks and picnic areas is considered outside the scope of the authorized uses specified in s. 125.0104, F.S. After enactment of the ordinance levying and imposing the tax, the tourist development plan which outlines the proposed uses of the revenue may not be changed except by ordinance enacted a majority plus one vote of the county's governing body. Therefore, upon due amendment by ordinance, the county's plan for tourist development may be changed. As a result, the unexpended tax proceeds may be utilized to construct one or more of the projects, except parks and picnic areas, listed above provided such projects are designed to promote tourism.

AGO 86-68

Can tourist development tax revenues be used to maintain all beaches open to and used by the public along the shore of the Gulf of Mexico from the dune line to the water's edge? According to this opinion dated August 14, 1986, a county may expend tourist development tax revenues to finance beach cleaning and maintenance without the necessity of establishing the mean high-water line so long as such expenditure paramountly serves a public purpose, and there is compliance with the requirements of Chapter 161, Florida Statutes, and s. 253.77, F.S., where applicable.

AGO 86-87

May a noncharter county expend county funds to publicly advertise its position on an issue to be voted on in an upcoming referendum on the tourist development tax? Unless restricted by, and to the extent consistent with general or special law, a noncharter county may expend public funds to publicly advertise its position in an upcoming referendum, provided that prior to making such an expenditure, the county commission determines that such expenditures will serve a county purpose. This determination shall be made by ordinance which should

express appropriate legislative findings as to the purpose of the expenditure and the benefits accruing to the county from such expenditure according to this opinion dated October 7, 1986.

It should be noted that ACIR staff have not researched this issue to determine if any statutory provision enacted or any judicial ruling issued subsequent to this opinion would either authorize or restrict a noncharter county from making this type of expenditure.

AGO 86-96

May a county levy the additional 1% tourist development tax, pursuant to s. 125.0104(3)(d), F.S., countywide when the 1 or 2% tourist development tax, pursuant to s. 125.0104(3)(c), F.S., has been imposed in a subcounty special district for 3 years, but has only been imposed countywide for 2 years? According to this opinion dated November 3, 1986, the additional 1% tax authorized by s. 125.0104(3)(d), F.S., may not be levied countywide unless the 1 or 2% tax authorized by s. 125.0104(3)(c), F.S., has been levied countywide for at least three years prior to the effective date of the levy and imposition of the additional 1% tax. Neither s. 125.0104(3)(d), F.S., nor its enabling legislation, Chapter 86-4, Laws of Florida, provide legislative intent that the additional 1% tax may be imposed countywide when the initial tax has been imposed upon only a portion of the county, and not countywide for a period of 3 years.

AGO 87-16

Can tourist development tax revenues be used to fund improvements, maintenance, renourishment, or restoration of public shoreline or beaches of inland freshwater lakes? According to this opinion dated February 18, 1987, the expenditure of revenues for these purposes is authorized if primarily related to tourism in the county and until legislatively or judicially determined otherwise. In the absence of any statutory definition of "beach," the use of the revenues for the improvement, maintenance, renourishment, restoration, and erosion control of inland freshwater land beaches would appear to be an authorized use.

AGO 88-37

Is the Department of Revenue responsible for auditing the tourist development tax and convention development tax in those counties which have adopted an ordinance providing for the collection and administration of such taxes on a local basis? With regard to the tourist development tax and convention development tax authorized in s. 125.0104, F.S., and s. 212.0305, F.S., respectively, the issue of auditing by those counties locally administering the tax was not specifically addressed. While the statute does authorize a county electing to administer either tax on a local basis to exempt administration of tourist development tax or convention development tax from Part I, Chapter 212, Florida Statutes, this opinion, dated September 9, 1988, could not conclude that the Department of Revenue was relieved from its responsibility to perform audits of such funds.

It should be noted that current statutory language [s. 125.0104(10), F.S., (1994 Supp.) and s. 212.0305(10), F.S., (1994 Supp.)] does require that any county, administering either tax on a local basis, to adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers or to delegate such authority to the Department of Revenue. If a county elects to assume such responsibility, it may use any power granted in those sections 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.

AGO 88-49

Can a county use tourist development tax revenues to acquire real property to provide beach access for the public? The Legislature has made provision for the acquisition of certain property (publicly owned and operated

convention centers, sports stadiums, sports arenas, coliseums, or auditoriums) with tourist development tax revenues which does not include the purchase of real property for beach access. Therefore, the purchase of real property for providing public beach access would not be authorized according to this opinion dated November 8, 1988.

AGO 89-50

Are travel expenses reimbursed by a county from tourist development tax revenues to representatives of the chamber of commerce who promote and advertise tourism in the county subject to the travel expense provisions contained in s. 112.061, F.S.? The purpose of s. 112.061, F.S., is to establish uniform per diem and travel rates and limitations applicable to all public officials, employees, and authorized persons whose travel expenses are paid by a public agency. To the extent that chamber of commerce representatives are authorized by a county to incur expenses in the performance of the county's official duties, they would be considered "authorized persons." Section 125.0104, Florida Statutes, authorizes counties imposing the tourist development tax to create tourism promotion agencies with many powers and duties. The statute specifically refers to and excepts from the provisions of s. 112.061, F.S., the rate of payment for reimbursement of travel expenses authorized in this section. Therefore, to the extent that s. 125.0104, F.S., prescribes that "actual reasonable and necessary costs of travel, meals, lodging, and incidental expenses" of authorized persons shall be paid, the language of this section would control over s. 112.061, F.S., according to this opinion dated August 24, 1989.

AGO 90-14

Can tourist development tax revenues be used to fund regular police protection or police protection in connection with special events or holidays? According to this opinion dated February 19, 1990, these revenues can not be used to generally fund law enforcement within a county or to fund such functions during special events or holidays since the provision of law enforcement by a county is a general government function owed to the public at large. Although the provision of additional law enforcement at special events and during particular holidays may benefit tourism, such law enforcement functions do not have the promotion and advertisement of tourism as its primary purpose.

AGO 90-55

May a county use tourist development tax revenues to fund the construction of beach parks, additional sheriff's beach patrols and lifeguards, and construction and maintenance of sanitary facilities on or near the beach? According to this opinion dated July 23, 1990, the construction of certain artificial structures are specifically authorized in s. 125.0104(5), F.S., however, the construction of beach parks is not one of them. In addition, the provision of lifeguards and additional law enforcement beach patrols do not constitute beach improvement, maintenance, renourishment, restoration, and erosion control. By the same argument, the construction of sanitary facilities on or near the beach do not protect or enhance the physical nature of the beach; therefore, this construction would not be considered an authorized use. Under certain circumstances, the construction of beach dune overwalks or dune protection walkways have been recognized to constitute a method of beach preservation and erosion control. In this instance, the expenditure of tax revenues may be permissible if the county's governing body has made the appropriate legislative findings.

AGO 90-59

Can tourist development tax revenues be used to fund a program of mechanical harvesting and herbicide applications to improve inland lakes and rivers to which there is public access? A county may expend tax revenues to finance the removal of hydrilla and other water weeds from its inland lakes and rivers to which there is public access if the governing body determines that such expenditure is primarily related to tourism within the county. According to this opinion dated July 27, 1990, this use would appear to fall within the scope of using

the revenues to finance shoreline protection, enhancement, cleanup or restoration of inland lakes and rivers to which there is public access.

AGO 90-83

This opinion, dated October 4, 1990, addresses several questions:

- 1. Are county tourist development councils and tourist promotion agencies created pursuant to s. 125.0104, F.S., immune from tort liability pursuant to s. 768.28, F.S.?**
- 2. Are the members, employees, and volunteer workers of such councils and agencies immune from tort liability?**
- 3. Does s. 768.28, F.S., waive sovereign immunity for such councils and agencies?**
- 4. Does s. 768.28, F.S., provide protection from tort liability in the manner described therein to members, employees and volunteers of such councils and agencies?**

County tourism promotion agencies are county agencies and as such are subject to the waiver of sovereign immunity set forth in s. 768.28(5), F.S. Moreover, based on the statutory duties and responsibilities imposed on county tourist development councils in acting on behalf of the county and carrying out a governmental purpose, they too are subject to the statutory waiver of sovereign immunity. Thus, the members of the county tourist development councils and county tourism promotion agencies and their employees and volunteers are not personally liable for personal injury proximately caused by their negligence while they are acting within the scope of their employment or function.

AGO 91-62

Can tourist development tax revenues be used to fund the repair, construction, and improvement of boat ramps and parking facilities which serve inland lakes and rivers in the county and to fund the dredging of silt and debris from the main spring which feeds a river? With regard to inland lakes and rivers, the statute provides that shoreline protection, enhancement, cleanup or restoration of inland lakes and rivers to which there is public access is an authorized use of the tourist development tax revenues. The statute specifically authorizes the construction of certain artificial structures such as publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums; however, no authority is given for the purpose of constructing boat ramps and parking facilities which do not enhance the physical nature or protect these water bodies according to this opinion dated August 27, 1991. With regard to the dredging issue, a spring which flows into a river would appear to fall within the scope of the definition of a river and would constitute a portion of the river with regard to s. 125.0104(5), F.S. Since the revenues may be used to physically enhance or protect inland lakes and rivers to which there is public access, the county is authorized to fund the dredging of silt and debris in the main spring if the county's governing body determines that this activity is primarily related to tourism in the county.

AGO 92-3

Does the clerk of the court, as the local official designated to collect tourist development taxes, have the authority to enforce the collection of delinquent taxes in the same manner as the Department of Revenue? In this instance, the county ordinance had designated the clerk to perform the enforcement and audit functions associated with the collection and remission of the tourist development tax as well as use all appropriate remedies to collect delinquent taxes. Section 125.0104(10)(c), Florida Statutes, authorizes any county to adopt an ordinance providing for local administration of tourist development taxes. If the county elects to assume such responsibility, it may use any power granted in this section to the Department of Revenue to enforce payment of such taxes. Section 125.0104(2), Florida Statutes, provides that the provisions contained in Chapter 212, Florida Statutes, apply to the administration of any tax levied pursuant to s. 125.0104, F.S. Therefore, the

Department may use the provisions of Ch. 212, F.S., to administer the collection of tourist development taxes. In light of this authority, it appears that a county electing to locally administer tourist development taxes may exercise the same powers given to the Department under s. 125.0104, F.S., according to this opinion dated January 8, 1992.

AGO 92-16

Can tourist development tax revenues be used to advertise and promote a "concert in the park" as a free, public event to promote tourism in the county? The determination, as to whether a particular project is tourist-related and furthers the purpose of promoting tourism, is one which must be made by the county's governing body. The county is authorized to expend tourist development tax revenues to promote and advertise the "concert in the park," if the governing body make the appropriate legislative determination that such activity is primarily related to promoting tourism within the county according to this opinion dated March 6, 1992.

AGO 92-34

May the county commission approve the expenditure of tourist development tax revenue for an authorized use other than those recommended or which was opposed by the county's tourist development council? According to this opinion dated April 22, 1992, the statute states clearly that the tourist development plan shall dictate which projects will be funded by tourist development tax revenues. The tourist development council prepares the plan and makes recommendations to the county's governing body for uses of the revenues. The council also serves to ensure that the revenues are expended only for authorized uses. While the county's governing body must initially approve the plan, there is no statutory authority for the county to alter it before approval and enactment. However, once the plan is adopted through enactment of the ordinance levying the tax, substantial changes may be effected by a majority plus one vote of the county's governing body. The tourist development council, however, is authorized to review such expenditures and report any which it considers are unauthorized to the county's governing body and the Department of Revenue.

AGO 92-66

Can tourist development tax revenues be used by the county to purchase two all-terrain vehicles for a municipal dune erosion and protection patrol which would apprehend persons causing damage to the dunes, survey the beach for erosion problems, videotape dunes for evaluation after storm and other damage has occurred, protect citizens and tourists, and perform other municipal functions? Tourist development tax proceeds may be used to purchase all-terrain vehicles only if the primary purpose is to prevent erosion damage or to provide protection to the beach dune system, as opposed to general law enforcement or citizen and tourist safety according to this opinion dated September 11, 1992. Ultimately, whether or not all-terrain vehicles serve to control erosion is a determination the county's governing body must make, based upon the proper legislative findings. If the vehicles are found to primarily serve the purpose of "beach improvement, maintenance, renourishment, restoration, and erosion control," tourist development tax revenues may be used to purchase them.

AGO 94-12

May a county use tourist development tax revenues to acquire and construct a rail trail for use by the public? According to this opinion dated February 24, 1994, the use of the revenues for the acquisition of a railway right-of-way and construction of a public recreational trail would appear to be within the scope of those types of expenditures authorized in statute. Section 125.0104(5)(b), F.S., authorizes counties having a total population less than 600,000 to use the proceeds to "acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public." While the term "nature center" is not defined in statute, its components may be defined individually so that the term may be given some

meaning. As a result, it would appear that the Legislature contemplated that tourist development tax revenues could be used, in counties having a total population less than 600,000, to acquire property for a project similar to a nature trail or preserve open to the public. However, the county's governing body must ultimately make the determination that the expenditure of tourist development tax revenues is for a purpose that falls within the enumerated authorized uses.

X. Actual Tourist Development Tax Revenues

According to the Department of Revenue, 41 of the 67 counties levied at least one form of Tourist Development Tax, as of June 1995 (see **Table 9.1**). **Table 9.5** lists the counties which levied a tax in FY 1994-95 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 June of 1995.

According to the Department, counties levying Tourist Development Taxes during the state FY 1993-94 generated approximately \$163.2 million. **Table 9.6** lists tax proceeds, by county, since FY 1989-90 as well as the initial date of levy, the current tax rate, and the date that local administration began, if applicable.

XI. 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 **Tables 9.6 - 9.8** should be directed to the Office of Research and Analysis, Department of Revenue at (904) 488-2900 or SunCom 278-2900. Other questions, regarding optional tourist taxes, can be addressed to the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

TABLE 9.1

OPTIONAL TOURIST TAXES

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

COUNTY	TOURIST DEVELOPMENT TAXES				CONVENTION DEVELOPMENT TAXES				TOTAL % LEVY AS OF 6/95				
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	Dade Co. Tourist Development Tax (2%)	Economic Development Project Tax (2%)	High Tourism Impact Tax (1%)	Consolidated County Convention Tax (2%)		Charter County Convention Tax (3%)	Special District, Subcounty Convention Tax (2%)	Tourist Impact Tax (1%)	MAXIMUM POTENTIAL % LEVY
1 Alachua	2											4.0	3.0
2 Baker	2	1										3.0	0.0
3 Bay	2											4.0	2.0
4 Bradford	2											4.0	2.0
5 Brevard	2	1										4.0	3.0
6 Broward	2	1										4.0	3.0
7 Calhoun	2											3.0	0.0
8 Charlotte	2	1										4.0	3.0
9 Citrus	2											4.0	2.0
10 Clay	2											3.0	0.0
11 Collier	2											4.0	2.0
12 Columbia	2											3.0	2.0
13 Dade	2				2							4.0	2.0
14 DeSoto	2								3			8.0	7.0
15 Dixie	2											3.0	0.0
16 Duval	2			1				2				6.0	6.0
17 Escambia	2	1										4.0	3.0
18 Flagler	2											4.0	2.0
19 Franklin	2											3.0	0.0
20 Gadsden	2											3.0	0.0
21 Gilchrist	2											3.0	0.0
22 Glades	2											3.0	0.0
23 Gulf	2											3.0	0.0
24 Hamilton	2											3.0	0.0
25 Hardee	2											3.0	0.0
26 Hendry	2											3.0	0.0
27 Hernando	2											3.0	2.0
28 Highlands	2											3.0	0.0
29 Hillsborough	2	1		1								5.0	5.0
30 Holmes	2											3.0	0.0
31 Indian River	2	1										4.0	3.0
32 Jackson	2											3.0	0.0
33 Jefferson	2											3.0	0.0
34 Lafayette	2											3.0	0.0
35 Lake	2											4.0	2.0
36 Lee	2	1										4.0	3.0
37 Leon	2	1										4.0	3.0
38 Levy	2											3.0	0.0
39 Liberty	2											3.0	0.0
40 Madison	2											4.0	3.0
41 Manatee	2	1										3.0	0.0
42 Marion	2											3.0	0.0
43 Martin	2											3.0	0.0
44 Monroe	2										1	6.0	4.0
45 Nassau	2											4.0	2.0
46 Okaloosa	2											4.0	2.0
47 Oklawaha	2											3.0	2.0

TABLE 9.1

OPTIONAL TOURIST TAXES

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

COUNTY	TOURIST DEVELOPMENT TAXES				CONVENTION DEVELOPMENT TAXES				TOURIST IMPACT TAX (1%)	MAXIMUM POTENTIAL % LEVY	TOTAL % LEVY AS OF 6/95
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	Dade Co. Tourist Development Tax (2%)	Economic Development Project Tax (2%)	High Tourism Impact Tax (1%)	Consolidated County Convention Tax (2%)			
48 * Orange	2	1	1	1			1				6.0
49 * Osceola	2	1					1				5.0
50 * Palm Beach	2	1									5.0
51 Pasco	2										4.0
52 * Pinellas	2	1	1								4.0
53 * Polk	2	1	1								4.0
54 Putnam	2										3.0
55 * St. Johns	2	1									4.0
56 * St. Lucie	2	1									4.0
57 * Santa Rosa	2										4.0
58 * Sarasota	2										4.0
59 * Seminole	2	1									4.0
60 Sumter											3.0
61 Suwannee	2										4.0
62 Taylor											3.0
63 Union											3.0
64 * Volusia	2										5.0
65 Wakulla	2										3.0
66 * Walton	2										4.0
67 Washington											3.0
# ELIGIBLE TO LEVY:	67	33	67	5	1	0	3	1	1	1	67
# LEVYING:	41	19	6	2	1	0	2	1	1	1	41

Note: The 1% Professional Sports Franchise Facility Tax levy in Pinellas County will be effective 1/1/96.

Compiled by the Florida ACIR, updated June 1995.

TABLE 9.2
TOURIST DEVELOPMENT TAXES

<u>STATUTORY AUTHORIZATION</u>	<u>CHAPTER LAW</u>	<u>% LEVY</u>	<u>CONDITIONS OF ELIGIBILITY</u>	<u>USE OF PROCEEDS</u> <u>(See explanations below)</u>
"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 "original 1 or 2% tax" for at least 3 years; extra- ordinary 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 or convention center
"Economic Develop- ment Project Tax" s. 125.0104(3)(m), F.S.	88-243	2%	County must have levied "additional 1% tax" for for at least one year; state participation required; majority vote required.	(1)
"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)
"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)
"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

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 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. Effective October 1, 1995, tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessee's with sufficient expertise or financial capability to operate such facilities.
 - (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	up to 3%	(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	up to 3%	(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	up to 3%	(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

<u>STATUTORY AUTHORIZATION</u>	<u>CHAPTER LAW</u>	<u>% LEVY</u>	<u>CONDITIONS OF ELIGIBILITY</u>	<u>USE OF PROCEEDS (See explanations below)</u>
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, June 1994.

TABLE 9.5

COUNTIES LEVYING TOURIST DEVELOPMENT TAXES IN FY 1994-95
TAX RATE AND PERCENTAGE OF PROCEEDS BEING USED FOR AUTHORIZED USES

County (2)	% Levied in FY 1994-95	USES (1)				
		To Acquire or Operate Facilities	To Promote/ Advertise Tourism	To Fund Tourist Bureaus	To Finance Beach/Lake Projects	Other Uses (3)
ALACHUA	3	43	43.5 (4)	43.5 (4)	0	13.5
BAY (1/94)	2	0	57	0	21	22
BRADFORD	2	DID NOT RESPOND TO SURVEY				
BREVARD (10/92)	3	35	35.0	3.75	23.75	2.5
BROWARD (3/94)	3	50	0	50	0	0
CHARLOTTE (9/90)	3	100	0	0	0	0
CITRUS (9/91)	2	1.7	79.5	7.8	11	0
CLAY (1/89)	2	DID NOT RESPOND TO SURVEY				
COLLIER (11/90)	2	0	40	0	60	0
COLUMBIA	2	50	0	50	0	0
DADE (4/88)	5	DID NOT RESPOND TO SURVEY				
DUVAL (12/90)	4	50	20	30	0	0
ESCAMBIA (6/89)	3	50	10	30	10	0
FLAGLER	2	50	35	0	15	0
HERNANDO (1/93)	2	27	45	18	0	10
HILLSBOROUGH (1/92)	5	DID NOT RESPOND TO SURVEY				
INDIAN RIVER	3	DID NOT RESPOND TO SURVEY				
LAKE	2	0	65	35	0	0
LEE (5/88)	3	13.4	53.8	0	33	0
LEON (10/94)	3	0	30	45	0	25
MANATEE (10/89)	3	23	37	7	33	0
MONROE (1/91)	3	0	50.4	4.7	14.8	30.1
NASSAU (5/89)	2	0	75	0	10	15
OKALOOSA (7/92)	2	25	58	0	4.5	14.5
OKEECHOBEE	2	0	100	0	0	0
ORANGE (1/92)	5	86.3	0	13.7	0	0
OSCEOLA (5/92)	4	10	90 (5)	90 (5)	0	0
PALM BEACH (1/93)	4	25	41.25 (6)	41.25 (6)	12.5	21.25
PASCO	2	50 (7)	40	10	50 (7)	0
PINELLAS (10/90)	3	28	49	11	14	0
POLK (1/94)	4	45	41	13	0	1
PUTNAM	2	0	60	30	0	10
ST. JOHNS (8/88)	3	0	34	26	20	20
ST. LUCIE (5/91)	3	65	35	0	0	0
SANTA ROSA (5/94)	2	0	0	0	0	100
SARASOTA (6/92)	2	0	25	0	50	25
SEMINOLE (9/93)	3	20	50	30	0	0
SUWANNEE	2	0	60	0	0	40
VOLUSIA (4/90)	2	98	0	0	0	2
WAKULLA	2	DID NOT RESPOND TO SURVEY				
WALTON (10/91)	2	0	50	0	50	0
TOTAL LEVYING	41					
TOTAL ALLOCATING FOR PARTICULAR USE		22	29	21	16	16
% OF TOTAL LEVYING		54 %	71 %	51 %	39 %	39 %

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 County: 10% for sports organizing committee; 3.5% for administration Bay County: 7% for long-range promotion; 15% for administration
 Brevard County: 2.5% for cultural and special events Hernando County: 3% for administration; 7% for reserve
 Leon County: 15% for administration; 10% for special event grants Monroe County: 10% for administration; 0.9% for research; 19.2% for event funding
 Nassau County: 15% for research and administration Okaloosa County: 14.5% for administration
 Palm Beach County: 18.75% for cultural arts; 2.5% for promotion of county via sports Polk County: 1% for reserve
 Putnam County: 10% for administration St. Johns County: 20% for cultural and special events
 Santa Rosa County: 100% for funding the South Santa Rosa Co. Tourist Development Plan
 Suwannee County: 30% for special event grants; 10% for administration Volusia County: 2% for administration
- (4) Alachua County indicated that 43.5% of the total proceeds were allocated for these two uses combined.
- (5) Osceola County indicated that 90% of the total proceeds were allocated for these two uses combined.
- (6) Palm Beach County indicated that 41.25% of the total proceeds were allocated for these two uses combined.
- (7) Pasco County indicated that 50% of the total proceeds were allocated for these two uses combined.

TABLE 9.6

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

County	Initial Levy	Date of Local Administration	Tax Rate					
				FY 1989-90	FY 1990-91	FY 1991-92	FY 1992-93	FY 1993-94
Alachua	6/87		3%	514.5	520.2	528.6	641.4	867.0
* Bay	3/86	1/94	2%	1,788.4	1,986.5	2,171.0	2,227.3	2,319.3
Bradford	11/90		2%	0.0	24.9	41.1	36.1	38.9
* Brevard	12/86	10/92	3%	2,180.1	2,536.0	2,534.8	2,585.5	3,126.2
* Broward	12/80	3/94	3%	10,375.5	10,675.5	10,419.6	12,205.1	10,938.1
* Charlotte	4/84	9/90	3%	501.8	496.3	521.6	544.0	793.4
* Citrus	12/86	9/91	2%	188.4	180.5	176.1	180.3	190.7
* Clay	1/89	1/89	2%	133.7	110.8	113.6	119.3	128.9
* Collier (1)	11/90	11/90	2%	0.0	3,903.3	1,199.2	2,166.7	3,880.7
Columbia	12/84		2%	217.6	212.7	312.5	317.3	318.0
* Dade	12/78	4/88	3%	9,336.3	10,329.7	13,120.8	17,445.4	14,656.2
* Duval	1/79	12/90	4%	1,846.6	1,741.3	1,827.6	1,879.6	2,138.6
* Escambia	12/80	6/89	3%	1,510.0	1,608.3	1,766.3	1,813.0	1,946.3
Flagler	12/86		2%	141.8	139.6	129.0	143.6	160.9
* Hernando	1/93	1/93	2%	0.0	0.0	0.0	52.5	108.9
* Hillsborough	10/78	1/92	5%	5,541.4	5,742.6	6,425.4	6,450.4	6,665.8
Indian River	4/87		3%	374.0	353.6	367.2	365.6	553.6
Lake	12/84		2%	327.5	332.4	391.2	423.4	424.4
* Lee	11/82	5/88	3%	5,766.1	6,308.3	6,429.6	6,736.5	7,216.7
* Leon	5/88	10/94	3%	730.5	742.2	759.7	757.0	970.9
* Manatee	1/81	10/89	3%	1,422.4	1,525.5	1,528.8	1,741.2	1,834.4
* Monroe	12/81	1/91	3%	5,683.4	6,038.3	6,438.9	7,374.9	7,536.9
* Nassau	1/89	5/89	2%	412.3	450.4	683.5	705.0	749.7
* Okaloosa	11/89	7/92	2%	491.9	1,264.0	1,389.7	1,438.7	1,582.7
Okeechobee	1/93		2%	0.0	0.0	0.0	44.1	77.9
* Orange	5/78	1/92	5%	37,001.5	43,039.9	44,958.4	50,470.6	50,416.4
* Osceola	12/77	5/92	4%	8,338.0	9,367.5	10,321.3	11,376.4	10,830.2
* Palm Beach	10/82	1/93	4%	7,286.2	7,253.8	7,568.8	8,686.5	10,349.0
Pasco	1/91		2%	0.0	299.7	469.0	480.4	499.3
* Pinellas (2)	11/78	10/90	4%	8,534.0	8,922.7	8,448.2	8,960.9	8,767.5
* Polk	12/86	1/94	3%	1,144.4	1,399.0	1,487.7	1,543.2	1,553.5
Putnam	1/93		2%	0.0	0.0	0.0	29.9	61.5
* St. Johns	12/86	8/88	3%	1,170.1	1,281.6	1,602.5	2,033.0	2,147.8
* St. Lucie	11/84	5/91	3%	724.3	694.3	774.1	813.8	814.5
* Santa Rosa	1/92	5/94	2%	0.0	0.0	30.6	110.0	70.4
* Sarasota	11/88	6/92	2%	2,235.2	2,406.7	2,437.4	2,300.4	2,747.2
* Seminole	1/89	9/93	3%	673.9	640.1	613.6	688.5	898.4
Suwannee	1/91		2%	0.0	10.1	31.3	37.6	40.1
* Volusia	5/78	4/90	2%	3,633.2	3,652.1	3,542.0	3,517.5	3,425.5
Wakulla	4/95		2%					0.0
* Walton	10/86	10/91	2%	755.4	964.2	1,070.1	1,198.4	1,389.1
Total				\$120,980.3	\$137,154.4	\$142,630.8	\$160,640.8	163,235.5

* Indicates self-administration.

(1) Tax at 3% was repealed; a 2% tax was imposed eff. 1/93.

(2) Increased tax from 3% to 4% eff. 1/96.

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 9.8
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

County	1995-96(est.) Transient Facility Taxable Sales # (\$m)	Est. tax base low room ratio (55.2%) (\$m)	Est. tax base avg. room ratio (70%) (\$m)	Est. tax base high room ratio (81.6%) (\$m)
Baker	\$0.9	\$0.5	\$0.6	\$0.7
Calhoun	\$0.1	\$0.1	\$0.1	\$0.1
DeSoto	\$2.4	\$1.3	\$1.6	\$1.9
Dixie	\$0.9	\$0.5	\$0.6	\$0.7
Franklin	\$11.0	\$6.1	\$7.7	\$9.0
Gadsden	\$1.1	\$0.6	\$0.7	\$0.9
Gilchrist	\$0.6	\$0.3	\$0.4	\$0.5
Glades	\$1.1	\$0.6	\$0.7	\$0.9
Gulf	\$2.0	\$1.1	\$1.4	\$1.6
Hamilton	\$2.2	\$1.2	\$1.5	\$1.8
Hardee	\$1.0	\$0.6	\$0.7	\$0.8
Hendry	\$2.6	\$1.4	\$1.8	\$2.1
Highlands	\$17.6	\$9.7	\$12.3	\$14.4
Holmes	\$1.2	\$0.7	\$0.8	\$1.0
Jackson	\$5.5	\$3.0	\$3.8	\$4.5
Jefferson	\$0.4	\$0.2	\$0.3	\$0.3
Lafayette	\$0.0	\$0.0	\$0.0	\$0.0
Levy	\$5.2	\$2.9	\$3.6	\$4.2
Liberty	\$0.1	\$0.1	\$0.1	\$0.1
Madison	\$1.3	\$0.7	\$0.9	\$1.1
Marion	\$42.5	\$23.5	\$29.7	\$34.7
Martin	\$16.8	\$9.3	\$11.7	\$13.7
Sumter	\$4.6	\$2.5	\$3.2	\$3.8
Taylor	\$3.2	\$1.8	\$2.3	\$2.6
Union	\$0.0	\$0.0	\$0.0	\$0.0
Washington	\$0.8	\$0.5	\$0.6	\$0.7
TOTAL	\$125.0	\$69.0	\$87.5	\$102.0

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

CHAPTER 10: ESTIMATED FY 1995-96 SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND ELECTED SCHOOL DISTRICT OFFICIALS
Chapter 145 and Sections 230.202 and 230.303, Florida Statutes

I. Brief Overview

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and has been maintained in Article II, Section 5 of the Florida Constitution since the 1968 revision. 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 are determined as specified in the county charter.

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 the population estimate, the salary formula contains five other components.** Two components, the **base salary and group rate**, are specified in Chapter 145, Florida Statutes, for the county constitutional officers. For the school board members and elected superintendents of schools, the base salary and group rate are referenced in ss. 230.202 and 230.303, F.S., respectively. Another component, the **initial factor**, appears in s. 145.19, F.S., for the county constitutional officers and elected school district officials. Changes to these components would require a statutory amendment. The remaining two components, the **annual factor and cumulative annual factor**, change every year. The Department of Management Services certifies the annual and cumulative annual factors by late August or early 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 to computing actual salaries during the month of September, the Florida ACIR also computes the estimated salaries earlier in the year during the month of February or March. These estimates are made available to county governments and school districts upon request in order to assist in the budgetary process. Since certified factors are not available at the time the estimated salaries are computed, ACIR staff estimate the annual and cumulative annual factors. The annual factor is estimated by averaging the certified annual factors used in the calculations from the past five years. The estimated cumulative annual factor is the product of the certified annual and cumulative annual factors used in the previous year's calculations. Subsequent to receipt of official verification of the certified factors by the

Department of Management Services, staff of the Florida ACIR compute and distribute the adjusted salary figures.

II. 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.

III. 1995 General Law Amendments

Legislation passed during the 1995 regular legislative session did not affect provisions related to the calculation of county constitutional officers' and elected school district officials' salaries.

IV. Definition of Relevant Terms

The definitions of a number of terms referenced in Chapter 145, Florida Statutes, aid the reader in understanding the compensation of county constitutional officers and elected school district officials. The statutory citation for each term is listed in parenthesis.

"Population" means the population according to the latest annual determination of population of local governments produced by the Executive Office of the Governor in accordance with s. 186.901, F.S. (s. 145.021(1), F.S.) For the years in between the decennial censuses, population estimates 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.

"Salary" means the total annual compensation, payable under the schedules set forth in Chapter 145, Florida Statutes, to be paid to an official as personal income. (s. 145.021(2), F.S.)

"Initial Factor" means a factor of 1.292, which is the product, rounded to the nearest thousandth, of an earlier cost-of-living increase factor authorized by Chapter 73-173, Laws of Florida, and intended by the Legislature to be preserved in adjustments to salaries made prior to enactment of Chapter 76-80, Laws of Florida, multiplied by the annual increase factor authorized by Chapter 79-327, Laws of Florida. (s. 145.19(1)(c), F.S.)

"Annual Factor" means 1 plus the lesser of either: 1) the average percentage increase in the salaries of state career service employees for the current fiscal year as determined by the

Department of Management Services or as provided in the General Appropriations Act; or
 2) 7%. (s. 145.19(1)(a), F.S.)

"Cumulative Annual Factor" means the product of all annual factors certified under this act prior to the fiscal year for which salaries are being calculated. (s. 145.19(1)(b), F.S.)

V. Salary Computation Method

The **first step** is to determine which population group number corresponds with the estimated population of the county. **Table 10.1** lists the official 1994 county population estimates, as of April 1, 1994, used to compute the actual FY 1995-96 salaries.

Two sets of population groupings are used to determine the actual salaries of the various county constitutional officers and elected school district officials. For Set 1, the first group number corresponds to those counties having a total population of less than 49,999. For Set 2, the first group number corresponds to those counties having a total population of 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 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 set of base salaries and group rates is applicable. **Table 10.2** displays six sets of base salaries and group rates. The first set of base salaries

and group rates are those applicable to four of the seven county constitutional officers: Clerk of Circuit Court, Tax Collector, Property Appraiser, and Comptroller. The remaining constitutional officers: Supervisor of Elections, County Commissioners, and Sheriff, each have a separate set of base salaries and group rates. Sets V and VI apply to School Board Members and Superintendents of Schools respectively. The base salary and group rate to be used for the salary computation correspond with the population group number determined in the first step.

The **third step** involves computing the actual salary using the formula listed below. Based on the appropriate population group number, the minimum population is subtracted from the county's population estimate to get the population above the group minimum, then it is multiplied by the group rate. This value is added to the base salary and then multiplied by the initial factor, certified annual factor, and certified cumulative annual factor.

Salary Formula

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

Since the certified factors will not be available until later this year, it was necessary to compute the salaries using the estimated factors.

Sample Computation of Estimated Salary

Alachua County:	Tax Collector
1994 Population Estimate:	193,879
Group Number (III) Minimum:	100,000
Base Salary:	\$27,550
Group Rate:	.02625
Estimated Annual Factor:	1.0365
Estimated Cumulative Annual Factor:	2.0801

$$\text{Estimated Salary} = [\$ 27,550 + [(193,879 - 100,000) \times .02625]] \times 1.292 \times 1.0365 \times 2.0801 = \$ 83,607$$

VI. Estimated Salaries of County Constitutional Officers & Elected District School Officials

Tables 10.3 and 10.4 display the estimated salary figures for the seven county constitutional officers and the elected district school officials respectively. The estimated salaries were calculated by ACIR staff in late February. Since the certified factors will not be available until late August or early September, ACIR staff estimated the annual and cumulative annual factors. The estimated cumulative annual factor is the product of the certified annual and cumulative 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. However, please note that the adjusted salaries will not be available until mid to late September.

The annual and cumulative annual factors used in the salary formula are certified annually by the Department of Management Services. For questions regarding the certification of these factors, please contact the Bureau of Classification and Pay at (904) 488-7261 or SunCom 278-7261.

VII. General Provisions Under Chapter 145 and Chapter 230, Florida Statutes

Elected 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 elected school district officials.

Annual salary increases for elected school district officials are subject to further uncertainty due to the timing of the 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 district officials' salaries, local school districts have had to develop their own policies with regard to this issue. In the past, salary increases in most school districts have been considered to be effective July 1st, 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 salaries of elected Superintendents of Schools and School Board Members over the 1980-84 period. The Florida 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 raised some uncertainties as to the computation of elected school district officials' salaries. Although the 1992 Legislature responded to these uncertainties by freezing the salaries of elected Superintendents of Schools and School Board Members for FY 1992-93 at FY 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 to elected school district officials' salaries in a manner similar to those awarded to county constitutional officers.¹

Additional Salary for Elected Superintendents of Schools

Pursuant to s. 230.303, F.S., each elected superintendent of schools shall receive as salary the amount indicated by the formula, based on the population of the county. However, a district school board may approve, by majority vote, a salary in excess of the amount determined by formula.

\$2,000 Salary Supplement

County officials from both charter and non-charter counties are eligible for a \$2,000 supplement to their salary provided the official has completed a certification program. 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 actual salaries. If the officer is certified, the \$2,000 supplement should be added to the actual salary. Any officer, becoming certified during a calendar year, shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year. In order to remain certified, the official is required to complete each year a course of continuing education as prescribed by the department of state government responsible for certifying officers. Section 230.303 and Chapter 145, Florida Statutes, specify the department of state government responsible for certifying officers and offering courses of continuing education.

In addition to the \$2,000 salary supplement for elected superintendents of schools, the Florida Council on Educational Management (FCEM) shall provide a leadership development and performance compensation program pursuant to s. 230.303(6)(a), F.S. The program will consist of two phases: a content-knowledge-skills phase and a competency-acquisition phase. Upon successful completion of both phases and demonstrated successful performance, as determined by the FCEM, an elected superintendent of schools shall be

¹ Chapter 93-146, Laws of Florida.

issued a Chief Executive Officer Leadership Development Certificate and shall be given an annual performance salary incentive of not less than \$3,000 or more than \$7,500 based upon the performance evaluation. The continued receipt of the annual performance salary incentive is contingent upon the superintendent's continued performance assessment and followup training prescribed by the FCEM.

TABLE 10.1
OFFICIAL 1994 POPULATION ESTIMATES FOR FLORIDA COUNTIES
(As prepared by the Bureau of Economic and Business Research, University of Florida)

<u>Counties</u>	<u>4/1/94</u>	<u>Counties</u>	<u>4/1/94</u>
Alachua	193,879	Lee	367,410
Baker	19,700	Leon	212,107
Bay	136,289	Levy	29,111
Bradford	24,210	Liberty	6,538
Brevard	436,333	Madison	17,768
Broward	1,340,220	Manatee	228,283
Calhoun	11,565	Marion	217,862
Charlotte	124,883	Martin	110,227
Citrus	102,846	Monroe	82,252
Clay	117,779	Nassau	47,371
Collier	180,540	Okaloosa	158,318
Columbia	48,897	Okeechobee	32,325
Dade	1,990,445	Orange	740,167
Desoto	26,260	Osceola	131,111
Dixie	12,150	Palm Beach	937,190
Duval	710,592	Pasco	298,852
Escambia	277,067	Pinellas	870,722
Flagler	35,292	Polk	437,204
Franklin	9,995	Putnam	68,980
Gadsden	44,853	St. Johns	94,758
Gilchrist	11,526	St. Lucie	166,803
Glades	8,366	Santa Rosa	93,813
Gulf	13,265	Sarasota	296,002
Hamilton	11,918	Seminole	316,555
Hardee	22,454	Sumter	35,189
Hendry	28,686	Suwannee	29,299
Hernando	114,866	Taylor	17,461
Highlands	75,860	Union	12,534
Hillsborough	879,069	Volusia	396,631
Holmes	16,926	Wakulla	16,441
Indian River	97,415	Walton	31,860
Jackson	45,421	Washington	18,115
Jefferson	13,085		
Lafayette	5,826		
Lake	171,168	State Total	13,878,905

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
Property504XAppraiser	IV	30,175	.01575
	V	33,325	.00525
	VI	36,475	.00400
<u>Set II</u>			
Supervisor of	I	\$17,228	.075
Elections	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	I	\$21,250	.07875
Schools	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 1995-96 (1)

Based on an estimated annual factor of 1.0365 and an estimated cumulative annual factor of 2.0801 (2)

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners
*ALACHUA	\$83,607	\$83,607	\$83,607	\$83,607	\$71,241	\$89,457	\$45,195
BAKER	63,515	63,515	63,515	63,515	52,106	69,365	18,740
BAY	79,396	79,396	79,396	79,396	67,231	85,246	37,976
BRADFORD	64,504	64,504	64,504	64,504	53,048	70,354	19,682
BREVARD	93,361	93,361	93,361	93,361	80,530	99,211	54,825
*BROWARD	105,395	105,395	105,395	105,395	92,172	111,245	62,676
CALHOUN	61,731	61,731	61,731	61,731	50,406	67,580	17,040
*CHARLOTTE	78,562	78,562	78,562	78,562	66,436	84,412	36,546
CITRUS	76,951	76,951	76,951	76,951	64,902	82,801	33,784
*CLAY	78,043	78,043	78,043	78,043	65,942	83,893	35,656
COLLIER	82,632	82,632	82,632	82,632	70,312	88,482	43,523
COLUMBIA	69,920	69,920	69,920	69,920	58,206	75,770	24,840
*DADE	112,640	112,640	112,640	112,640	99,417	118,490	62,676
DE SOTO	64,954	64,954	64,954	64,954	53,476	70,804	20,111
DIXIE	61,859	61,859	61,859	61,859	50,528	67,709	17,163
*DUVAL	97,372	97,372	97,372	97,372	84,350	103,221	58,645
ESCAMBIA	87,436	87,436	87,436	87,436	74,888	93,286	49,182
FLAGLER	66,935	66,935	66,935	66,935	55,363	72,785	21,997
FRANKLIN	61,386	61,386	61,386	61,386	50,078	67,236	16,711
GADSDEN	69,033	69,033	69,033	69,033	57,361	74,883	23,995
GILCHRIST	61,722	61,722	61,722	61,722	50,398	67,572	17,032
GLADES	61,029	61,029	61,029	61,029	49,738	66,879	16,031
GULF	62,104	62,104	62,104	62,104	50,761	67,953	17,396
HAMILTON	61,808	61,808	61,808	61,808	50,480	67,658	17,114
HARDEE	64,119	64,119	64,119	64,119	52,681	69,969	19,315
HENDRY	65,486	65,486	65,486	65,486	53,983	71,336	20,617
HERNANDO	77,830	77,830	77,830	77,830	65,739	83,680	35,290
HIGHLANDS	72,506	72,506	72,506	72,506	60,669	78,356	29,392
*HILLSBOROUGH	99,836	99,836	99,836	99,836	86,697	105,685	60,991
HOLMES	62,907	62,907	62,907	62,907	51,526	68,756	18,160
INDIAN RIVER	76,289	76,289	76,289	76,289	64,271	82,139	32,995
JACKSON	69,157	69,157	69,157	69,157	57,479	75,007	24,114
JEFFERSON	62,064	62,064	62,064	62,064	50,724	67,914	17,358
LAFAYETTE	60,472	60,472	60,472	60,472	49,207	66,321	14,969
LAKE	81,947	81,947	81,947	81,947	69,660	87,796	42,348
LEE	91,400	91,400	91,400	91,400	78,662	97,249	52,957
LEON	84,586	84,586	84,586	84,586	72,173	90,436	46,468
LEVY	65,580	65,580	65,580	65,580	54,072	71,429	20,706
LIBERTY	60,628	60,628	60,628	60,628	49,356	66,478	15,267
MADISON	63,091	63,091	63,091	63,091	51,702	68,941	18,336
MANATEE	85,296	85,296	85,296	85,296	72,849	91,146	47,144
MARION	84,839	84,839	84,839	84,839	72,414	90,688	46,708
MARTIN	77,491	77,491	77,491	77,491	65,416	83,340	34,709
MONROE	73,628	73,628	73,628	73,628	61,737	79,478	30,461
NASSAU	69,585	69,585	69,585	69,585	57,887	75,435	24,521
OKALOOSA	81,007	81,007	81,007	81,007	68,765	86,857	40,737
OKEECHOBEE	66,285	66,285	66,285	66,285	54,743	72,134	21,378
*ORANGE	97,804	97,804	97,804	97,804	84,762	103,654	59,057
*OSCEOLA	79,018	79,018	79,018	79,018	66,870	84,867	37,327
*PALM BEACH	100,686	100,686	100,686	100,686	87,506	106,535	61,801
PASCO	88,392	88,392	88,392	88,392	75,798	94,242	50,093
*PINELLAS	99,714	99,714	99,714	99,714	86,580	105,563	60,875
POLK	93,374	93,374	93,374	93,374	80,542	99,223	54,837
PUTNAM	71,299	71,299	71,299	71,299	59,519	77,149	28,242
ST. JOHNS	75,823	75,823	75,823	75,823	63,827	81,673	32,551
ST. LUCIE	81,628	81,628	81,628	81,628	69,356	87,477	41,801
SANTA ROSA	75,657	75,657	75,657	75,657	63,669	81,507	32,393
*SARASOTA	88,267	88,267	88,267	88,267	75,679	94,117	49,973
*SEMINOLE	89,169	89,169	89,169	89,169	76,538	95,018	50,832
SUMTER	66,913	66,913	66,913	66,913	55,342	72,763	21,976
SUWANNEE	65,621	65,621	65,621	65,621	54,111	71,471	20,745
TAYLOR	63,024	63,024	63,024	63,024	51,638	68,874	18,272
UNION	61,943	61,943	61,943	61,943	50,609	67,793	17,243
*VOLUSIA	92,682	92,682	92,682	92,682	79,883	98,531	54,178
WAKULLA	62,800	62,800	62,800	62,800	51,425	68,650	18,059
WALTON	66,183	66,183	66,183	66,183	54,646	72,032	21,280
WASHINGTON	63,167	63,167	63,167	63,167	51,775	69,017	18,409

* Denotes a charter county.

(1) These figures do not include the \$2,000 supplement for certification.

(2) The estimated cumulative annual factor of 2.0801 is the product of the actual cumulative annual factor (1.9689) and the actual annual factor (1.0565) used in the FY 1994-95 calculations. The estimated annual factor of 1.0365 is an average of the actual annual factors used in the calculations from the immediately preceding five fiscal years.

TABLE 10.4

ESTIMATED SALARIES OF ELECTED SCHOOL DISTRICT OFFICIALS FOR FY 1995-96 (1)

Based on an estimated annual factor of 1.0365 and an estimated cumulative annual factor of 2.0801 (2)

County	Superintendent of Schools	School Board Members
*ALACHUA	\$83,607	\$23,070
BAKER	63,515	16,811
BAY	79,396	21,734
BRADFORD	64,504	17,073
BREVARD	93,361	25,673
*BROWARD	105,395	27,856
CALHOUN	61,731	16,339
*CHARLOTTE	78,562	21,469
CITRUS	76,951	20,958
*CLAY	78,043	21,304
COLLIER	82,632	22,761
COLUMBIA	69,920	18,505
*DADE	112,640	27,856
DE SOTO	64,954	17,192
DIXIE	61,859	16,373
*DUVAL	97,372	26,735
ESCAMBIA	87,436	24,106
FLAGLER	66,935	17,716
FRANKLIN	61,386	16,247
GADSDEN	69,033	18,271
GILCHRIST	61,722	16,337
GLADES	61,029	15,869
GULF	62,104	16,438
HAMILTON	61,808	16,360
HARDEE	64,119	16,971
HENDRY	65,486	17,333
HERNANDO	77,830	21,237
HIGHLANDS	72,506	19,770
*HILLSBOROUGH	99,836	27,388
HOLMES	62,907	16,650
INDIAN RIVER	76,289	20,772
JACKSON	69,157	18,304
JEFFERSON	62,064	16,427
LAFAYETTE	60,472	15,280
LAKE	81,947	22,543
LEE	91,400	25,155
LEON	84,586	23,353
LEVY	65,580	17,357
LIBERTY	60,628	15,445
MADISON	63,091	16,699
MANATEE	85,296	23,540
MARION	84,839	23,419
MARTIN	77,491	21,129
MONROE	73,628	20,067
NASSAU	69,585	18,417
OKALOOSA	81,007	22,245
OKEECHOBEE	66,285	17,544
*ORANGE	97,804	26,850
*OSCEOLA	79,018	21,614
*PALM BEACH	100,686	27,613
PASCO	88,392	24,359
*PINELLAS	99,714	27,355
POLK	93,374	25,677
PUTNAM	71,299	19,451
ST. JOHNS	75,823	20,648
ST. LUCIE	81,628	22,442
SANTA ROSA	75,657	20,604
*SARASOTA	88,267	24,326
*SEMINOLE	89,169	24,565
SUMTER	66,913	17,710
SUWANNEE	65,621	17,368
TAYLOR	63,024	16,681
UNION	61,943	16,395
*VOLUSIA	92,682	25,494
WAKULLA	62,800	16,622
WALTON	66,183	17,517
WASHINGTON	63,167	16,719

*Denotes a charter county.

(1) These figures do not include the \$2,000 supplement for certification.

(2) The estimated cumulative annual factor of 2.0801 is the product of the actual cumulative annual factor (1.9689) and the actual annual factor (1.0565) used in the FY 1994-95 calculations. The estimated annual factor of 1.0365 is an average of the actual annual factors used in the calculations from the immediately preceding five fiscal years.

Calculated by the Florida ACIR, February 1995

CHAPTER 11: COUNTY AND MUNICIPAL POPULATION: METHODOLOGIES AND APPLICATIONS

I. 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 1994 population estimates, used in the revenue-sharing calculations for FY 1995-96, are published in Florida Estimates of Population by Bureau of Economic and Business Research, University of Florida.

II. 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 1995-96 state fiscal year. **Table 11.1** displays the 1980 and adjusted 1990 census counts as well as the annual population estimates calculated since the 1990 census. 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).

During the summer months of 1995, BEBR will generate the April 1, 1995 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 1996, the April 1, 1995 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 for each county or municipality. The final population 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, 1994 Florida Estimates of Population, published February, 1995.

III. 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 are updated and published in the Florida Consensus Estimating Conference series titled, State of Florida Population and Demographic Forecast. 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 or SunCom 277-1402.

County population projections for 1995, 2000, 2005, and 2010 are displayed in **Table 11.2**. These projections, generated by the Bureau of Economic and Business Research (BEBR), are based on modified 1990 census counts. A more complete explanation of the methodology used for projecting county populations appears in the BEBR publication, "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 or SunCom 622-0171.

Figure 11.1

**Availability of Demographic Data of Interest to Local Governments:
1995-96 State Fiscal Year**

September 1995	<p>Preliminary population estimates for counties, municipalities, and consolidated governments as of April 1, 1995 will be provided by the Bureau of Economic and Business Research (BEBR) to the Legislature by September 1, 1995.</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, 1995, will be provided to the Legislature by BEBR, no later than September 15, 1995.</p> <p>County estimates of the number of persons residing in prisons, college dormitories, military barracks, and long-term hospitals as of April 1, 1995 will be provided to the Legislature by BEBR, no later than September 15, 1995.</p>
November 1995	<p>Fall 1995 State Demographic Estimating Conference. (tentative)</p> <p>Final population estimates for counties, municipalities, and consolidated governments as of April 1, 1995 will be provided to the Legislature by BEBR, no later than November 1, 1995.</p> <p>Preliminary projections of total population for the state, by five-year intervals from April 1, 2005 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 1995 State Demographic Estimating Conference.</p>
February 1996	<p>Spring 1996 State Demographic Estimating Conference. (tentative)</p> <p>Low, medium, and high projections of total population for each county, by five-year intervals from April 1, 2005 to April 1, 2020, consistent with the April 1, 1995 state population projections made by the Demographic Estimating Conference during the Fall 1995 meeting and with the state population projections made by BEBR, will be provided to the Legislature by February 15, 1996.</p>
March 1996	<p>BEBR will deliver to the Legislature and the Governor's Office of Planning and Budgeting, no later than March 1, 1996, the <u>Florida Estimates of Population</u>, reporting the finalized April 1, 1995 population estimates.</p>
May 1996	<p>For the state and each county, population estimates by age, sex, and race for April 1, 1995 and population projections by age, sex, and race by five-year intervals from April 1, 2000 to April 1, 2010 will be made available to the Legislature by BEBR.</p>
June 1996	<p>No later than June 1, 1996, the population of areas annexed between April 1, 1995 and March 31, 1996, as reported on the annexation ordinance and as estimated by BEBR, will be reported to the Legislature.</p>

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
ALACHUA	151,369	181,596	183,773	186,201	190,655	193,879
Alachua	3,561	4,547	4,655	4,853	5,030	5,256
Archer	1,230	1,372	1,424	1,406	1,406	1,433
Gainesville	81,371	85,075	84,849	85,587	93,091	93,969
Hawthorne	1,303	1,305	1,307	1,366	1,387	1,388
High Springs	2,491	3,144	3,181	3,256	3,398	3,443
LaCrosse	170	122	124	124	117	117
Micanopy	737	626	620	620	634	626
Newberry	1,826	1,644	1,662	1,885	1,920	1,960
Waldo	993	1,017	1,012	1,016	1,021	1,037
UNINCORPORATED	57,687	82,744	84,939	86,088	82,651	84,650
BAKER	15,289	18,486	18,905	19,159	19,527	19,700
Glen Saint Mary	462	480	470	471	479	470
Maccleddy	3,851	3,966	4,007	4,026	4,050	4,106
UNINCORPORATED	10,976	14,040	14,428	14,662	14,998	15,124
BAY	97,740	126,994	128,575	131,347	134,059	136,289
Callaway	7,154	12,253	12,559	13,016	13,504	13,848
Cedar Grove	1,104	1,479	1,459	1,476	1,501	1,587
Lynn Haven	6,239	9,298	9,493	9,757	10,050	10,276
Mexico Beach	632	992	993	1,003	1,013	1,013
Panama City	33,346	34,396	34,723	35,427	35,914	36,315
Panama City Beach	2,148	4,051	4,115	4,227	4,341	4,424
Parker	4,298	4,598	4,632	4,710	4,834	4,887
Springfield	7,220	8,719	8,707	9,027	9,051	8,827
UNINCORPORATED	35,599	51,208	51,894	52,704	53,851	55,112
BRADFORD	20,023	22,515	22,749	23,056	23,312	24,210
Brooker	429	312	308	320	312	319
Hampton	466	296	297	299	303	313
Lawley	692	676	674	674	679	689
Starke	5,306	5,226	5,038	5,011	5,097	5,111
UNINCORPORATED	13,130	16,005	16,432	16,752	16,921	17,778

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
BREVARD	272,959	398,978	409,370	417,740	427,035	436,333
Cape Canaveral	5,733	8,014	8,085	8,100	8,177	8,305
Cocoa	16,096	17,722	17,724	17,946	17,795	18,028
Cocoa Beach	10,926	12,123	12,306	12,387	12,533	12,596
Indialantic	2,883	2,844	2,834	2,839	2,863	2,892
Indian Harbour Beach	5,967	6,933	7,017	7,119	7,325	7,429
Malabar	1,118	1,977	2,106	2,147	2,187	2,255
Melbourne	46,536	60,034	61,295	62,426	64,191	65,144
Melbourne Beach	2,713	3,078	3,081	3,090	3,105	3,162
Melbourne Village	1,004	591	584	591	600	616
Palm Bay	18,560	62,543	64,926	66,963	69,197	71,492
Palm Shores	77	210	298	418	504	464
Rockledge	11,877	16,023	16,475	16,753	17,182	17,656
Satellite Beach	9,163	9,889	9,852	9,871	9,954	10,048
Titusville	31,910	39,394	39,783	40,405	40,679	40,865
West Melbourne	5,078	8,399	8,329	8,409	8,635	8,824
UNINCORPORATED	103,318	149,204	154,675	158,276	162,108	166,557
BROWARD	1,018,257	1,255,531	1,278,384	1,294,090	1,317,512	1,340,220
Coconut Creek	6,288	27,269	29,422	30,009	31,626	32,812
Cooper City	10,140	21,335	22,586	23,955	25,539	26,723
Coral Springs	37,349	78,864	83,235	86,327	88,944	90,586
Dania	11,796	13,183	16,817	16,898	16,905	17,056
Davie	20,515	47,143	49,033	50,259	52,332	53,400
Deerfield Beach	39,193	46,997	47,312	47,320	47,639	47,771
Ft. Lauderdale	153,279	149,238	148,661	147,678	148,743	149,232
Hacienda Village (1)	126					
Hallandale	36,517	30,997	30,890	30,933	31,217	31,302
Hillsboro Beach	1,554	1,748	1,752	1,746	1,747	1,760
Hollywood	121,323	121,720	122,668	123,296	123,956	124,316
Lauderdale-by-the-Sea	2,639	2,990	2,974	2,974	2,983	2,991
Lauderdale Lakes	25,426	27,341	27,196	27,577	27,691	27,761
Lauderhill	37,271	49,015	50,051	50,034	49,436	49,626
Lazy Lake Village	31	33	36	36	40	40
Lighthouse Point	11,488	10,378	10,388	10,391	10,386	10,423

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
Margate	35,900	42,985	43,562	44,346	45,274	46,463
Miramar	32,813	40,663	41,719	41,872	42,282	43,576
North Lauderdale	18,653	26,473	26,522	26,554	26,664	26,934
Oakland Park	22,944	26,326	26,590	27,596	27,969	28,083
Parkland	545	3,773	5,429	6,385	7,383	7,951
Pembroke Park	5,326	4,933	4,949	4,880	4,967	4,954
Pembroke Pines	35,776	65,566	68,305	70,909	75,014	81,374
Plantation	48,653	66,814	69,258	70,544	72,655	73,441
Pompano Beach	52,618	72,411	72,458	72,671	73,219	73,722
Sea Ranch Lakes	584	619	617	619	616	616
Sunrise	39,681	65,683	66,824	69,187	71,542	73,017
Tamarac	29,376	44,822	46,140	46,375	46,711	47,646
Wilton Manors	12,742	11,804	11,774	11,662	11,757	11,841
UNINCORPORATED	167,711	154,408	151,216	151,057	152,275	154,803
CALHOUN	9,294	11,011	11,216	11,828	11,479	11,565
Altha	478	497	496	524	536	539
Blountstown	2,632	2,404	2,365	2,508	2,388	2,383
UNINCORPORATED	6,184	8,110	8,355	8,796	8,555	8,643
CHARLOTTE	58,460	110,975	115,557	118,682	121,695	124,883
Punta Gorda	6,797	10,637	11,207	11,587	11,769	11,873
UNINCORPORATED	51,663	100,338	104,350	107,095	109,926	113,010
CITRUS	54,703	93,513	95,915	98,623	100,829	102,846
Crystal River	2,778	4,050	4,045	4,046	4,076	4,066
Inverness	4,095	5,797	5,973	6,140	6,462	6,553
UNINCORPORATED	47,830	83,666	85,897	88,437	90,291	92,227

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
CLAY	67,052	105,986	108,191	113,382	114,918	117,779
Green Cove Springs	4,154	4,497	4,593	4,671	4,688	4,730
Keystone Heights	1,056	1,315	1,329	1,311	1,320	1,329
Orange Park	8,766	9,488	9,445	9,448	9,456	9,505
Penney Farms	630	609	619	638	651	639
UNINCORPORATED	52,446	90,077	92,205	97,314	98,803	101,576
COLLIER	85,971	152,099	161,600	168,514	174,664	180,540
Everglades	524	321	339	340	342	533
Naples	17,581	19,505	19,781	19,868	19,881	20,425
UNINCORPORATED	67,866	132,273	141,480	148,306	154,441	159,582
COLUMBIA	35,399	42,613	43,534	45,192	46,430	48,897
Fort White	386	468	482	502	502	502
Lake City	9,257	9,626	10,015	10,087	9,764	9,873
UNINCORPORATED	25,756	32,519	33,037	34,603	36,164	38,522
DADE	1,625,509	1,937,194	1,961,694	1,982,901	1,951,116	1,990,445
Bal Harbour	2,973	3,045	3,026	3,033	3,053	3,033
Bay Harbor Islands	4,869	4,703	4,676	4,721	4,738	4,724
Biscayne Park	3,088	3,068	3,041	3,081	3,062	3,075
Coral Gables	43,241	40,091	40,404	40,700	41,055	40,813
El Portal	2,055	2,457	2,447	2,461	2,453	2,488
Florida City	6,174	5,978	6,059	6,067	4,089	4,552
Golden Beach	612	774	783	805	806	820
Hialeah	145,254	188,008	192,006	195,579	199,923	202,904
Hialeah Gardens	2,700	7,727	8,493	9,259	9,828	10,772
Homestead	20,668	26,694	27,049	27,087	18,732	22,067
Indian Creek Village	103	44	44	44	44	52
Islandia	12	13	13	13	13	13
Key Biscayne (2)				8,897	8,881	8,847
Medley	537	663	707	821	862	866
Miami	346,681	358,648	359,176	359,973	364,679	365,557
Miami Beach	96,298	92,639	92,939	93,461	95,160	93,681

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
Miami Shores	9,244	10,084	10,095	10,097	10,125	10,123
Miami Springs	12,350	13,268	13,183	13,230	13,299	13,343
North Bay	4,920	5,383	5,490	5,550	5,650	5,613
North Miami	42,566	50,001	49,544	50,090	50,243	50,405
North Miami Beach	36,533	35,361	35,272	35,268	35,689	35,596
Opa-locka	14,460	15,283	15,187	15,255	15,216	16,339
Pennsuco (1)	15					
South Miami	10,895	10,404	10,449	10,459	10,407	10,518
Surfside	3,763	4,108	4,129	4,204	4,263	4,208
Sweetwater	8,251	13,909	14,036	14,096	14,081	14,067
Virginia Gardens	2,098	2,212	2,202	2,199	2,206	2,260
West Miami	6,076	5,727	5,724	5,712	5,743	5,742
UNINCORPORATED	799,073	1,036,902	1,055,520	1,060,739	1,026,816	1,057,967
DE SOTO	19,039	23,865	24,534	24,830	25,461	26,260
Arcadia	6,002	6,488	6,498	6,482	6,543	6,575
UNINCORPORATED	13,037	17,377	18,036	18,348	18,918	19,685
DIXIE	7,751	10,585	10,534	10,933	11,810	12,150
Cross City	2,154	2,041	1,995	2,028	2,037	2,069
Horseshoe Beach	304	252	244	235	245	185
UNINCORPORATED	5,293	8,292	8,295	8,670	9,528	9,896
DUVAL (3)	571,003	672,971	681,631	693,546	701,608	710,592
Atlantic Beach	7,847	11,636	12,180	12,495	12,383	12,561
Baldwin	1,526	1,450	1,481	1,511	1,513	1,550
Jacksonville Beach	15,462	17,839	18,588	19,199	19,234	19,483
Neptune Beach	5,248	6,816	6,956	7,135	7,235	7,303
Jacksonville (Duval)	540,920	635,230	642,426	653,206	661,243	669,695
ESCAMBIA	233,794	262,798	265,118	267,800	272,083	277,067
Century	2,394	1,989	1,979	1,967	1,994	2,013
Pensacola	57,619	59,198	59,197	59,833	59,858	60,160
UNINCORPORATED	173,781	201,611	203,942	206,000	210,231	214,894

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
FLAGLER	10,913	28,701	30,465	31,999	33,544	35,292
Beverly Beach	217	314	316	315	322	321
Bunnell	1,816	1,873	1,873	1,967	1,977	1,998
Flagler Beach	2,208	3,818	3,910	3,986	4,031	4,103
Marineland (part)	8	21	12	12	12	12
Painter's Hill (1)	40					
UNINCORPORATED	6,624	22,675	24,354	25,719	27,202	28,858
FRANKLIN	7,661	8,967	9,221	9,368	9,775	9,995
Apalachicola	2,565	2,602	2,640	2,680	2,701	2,759
Carrabelle	1,304	1,200	1,204	1,219	1,258	1,302
UNINCORPORATED	3,792	5,165	5,377	5,469	5,816	5,934
GADSDEN	41,674	41,116	42,194	42,472	43,239	44,853
Chattahoochee	5,332	4,382	4,538	4,334	4,380	4,319
Greensboro	562	586	586	597	599	575
Gretna	1,557	1,981	2,041	2,015	2,064	2,079
Havana	2,782	1,717	1,738	1,777	1,784	1,805
Midway (4)		976	1,118	1,118	1,112	1,064
Quincy	8,591	7,452	7,415	7,472	7,551	7,336
UNINCORPORATED	22,850	24,022	24,758	25,159	25,749	27,675
GILCHRIST	5,767	9,667	9,984	10,196	10,722	11,526
Bell	227	267	256	279	282	279
Fanning Springs (part)	164	230	237	240	246	236
Trenton	1,131	1,287	1,310	1,292	1,310	1,331
UNINCORPORATED	4,245	7,883	8,181	8,385	8,884	9,680
GLADES	5,992	7,591	7,922	8,135	8,269	8,366
Moore Haven	1,250	1,432	1,453	1,537	1,538	1,552
UNINCORPORATED	4,742	6,159	6,469	6,598	6,731	6,814

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
GULF	10,658	11,504	11,576	11,700	12,393	13,265
Port St. Joe	4,027	4,044	4,056	4,057	4,071	4,120
Wawahitchka	1,742	1,779	1,772	1,786	1,806	1,835
Ward Ridge (1)	104					
UNINCORPORATED	4,785	5,681	5,748	5,857	6,516	7,310
HAMILTON	8,761	10,930	10,996	11,535	11,604	11,918
Jasper	2,093	2,099	2,099	2,101	2,084	2,096
Jennings	749	712	707	717	721	743
White Springs	781	704	699	753	726	749
UNINCORPORATED	5,138	7,415	7,491	7,964	8,073	8,330
HARDEE	20,357	19,499	19,812	21,058	22,035	22,454
Bowling Green	2,310	1,836	1,836	1,867	1,861	1,921
Wauchula	3,296	3,243	3,385	3,469	3,496	3,549
Zolfo Springs	1,495	1,219	1,227	1,231	1,249	1,254
UNINCORPORATED	13,256	13,201	13,364	14,491	15,429	15,730
HENDRY	18,599	25,773	27,231	27,844	28,061	28,686
Clewiston	5,219	6,085	6,243	6,154	6,144	6,207
La Belle	2,287	2,703	2,806	2,903	2,897	2,922
UNINCORPORATED	11,093	16,985	18,182	18,787	19,020	19,557
HERNANDO	44,469	101,115	104,394	108,112	111,695	114,866
Brooksville	5,582	7,589	7,418	7,485	7,659	7,716
Weeki Wachee	8	11	5	11	11	14
UNINCORPORATED	38,879	93,515	96,971	100,616	104,025	107,136

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
HIGHLANDS	47,526	68,432	70,609	72,157	73,203	75,860
Avon Park	8,026	8,078	8,194	8,101	8,169	8,147
Lake Placid	963	1,158	1,194	1,210	1,282	1,296
Sebring	8,736	8,841	8,913	8,880	8,959	8,924
UNINCORPORATED	29,801	50,355	52,308	53,966	54,793	57,493
HILLSBOROUGH	646,939	834,054	843,203	853,990	866,134	879,069
Plant City	17,064	22,754	23,574	24,033	24,283	24,944
Tampa	271,577	280,015	280,120	281,837	282,848	283,802
Temple Terrace	11,097	16,444	16,537	16,976	17,167	17,516
UNINCORPORATED	347,201	514,841	522,972	531,144	541,836	552,807
HOLMES	14,723	15,778	16,000	16,188	16,331	16,926
Bonifay	2,534	2,612	2,639	2,672	2,677	2,722
Esto	304	253	257	296	294	309
Noma	113	207	211	217	211	222
Ponce de Leon	454	406	406	419	433	437
Westville	343	257	263	267	263	276
UNINCORPORATED	10,975	12,043	12,224	12,317	12,453	12,960
INDIAN RIVER	59,896	90,208	92,429	94,091	95,641	97,415
Fellsmere	1,161	2,179	2,193	2,279	2,260	2,311
Indian River Shores	1,254	2,278	2,323	2,366	2,468	2,685
Orchid	19	10	11	17	21	21
Sebastian	2,831	10,248	11,019	11,569	12,154	12,800
Vero Beach	16,176	17,350	17,434	17,443	17,404	17,442
UNINCORPORATED	38,455	58,143	59,449	60,417	61,334	62,156
JACKSON	39,154	41,375	41,579	42,577	44,386	45,421
Alford	548	482	475	486	489	494
Bascom	134	90	87	90	90	93
Campbellton	336	202	232	232	232	237
Cottondale	1,056	900	895	916	927	931

TABLE 11.1

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COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
Graceville	2,918	2,675	2,659	2,637	2,675	2,675
Grand Ridge	591	536	546	550	591	597
Greenwood	577	474	477	511	507	504
Jacob City (5)		261	265	275	293	304
Malone	897	765	732	1,442	1,583	1,716
Marianna	7,006	6,292	6,200	6,187	6,249	6,337
Sneads	1,690	1,746	1,777	1,785	1,854	2,018
UNINCORPORATED	23,401	26,952	27,234	27,466	28,896	29,515
JEFFERSON	10,703	11,296	11,997	12,338	12,988	13,085
Monticello	2,994	2,603	2,661	2,673	2,733	2,746
UNINCORPORATED	7,709	8,693	9,336	9,665	10,255	10,339
LAFAYETTE	4,035	5,578	5,674	5,593	5,603	5,826
Mayo	891	917	917	910	925	920
UNINCORPORATED	3,144	4,661	4,757	4,683	4,678	4,906
LAKE	104,870	152,104	157,061	162,579	167,167	171,168
Astatula	755	981	989	995	1,056	1,126
Clermont	5,461	6,910	6,930	6,904	7,013	7,174
Eustis	9,453	12,856	12,998	13,654	13,711	13,781
Fruitland Park	2,259	2,715	2,805	2,830	2,810	2,815
Groveland	1,992	2,300	2,316	2,362	2,373	2,405
Howey-in-the-Hills	626	724	724	737	735	766
Lady Lake	1,193	8,071	9,074	10,109	11,117	11,557
Leesburg	13,191	14,783	15,174	15,063	14,963	15,005
Mascotte	1,112	1,761	1,811	1,870	1,997	2,148
Minneola	851	1,515	1,588	1,710	1,783	1,919
Montverde	397	890	930	933	1,051	1,075
Mount Dora	5,883	7,316	7,624	7,535	7,606	7,916
Tavares	4,398	7,383	7,498	7,679	7,766	7,910
Umatilla	1,872	2,350	2,342	2,376	2,376	2,416
UNINCORPORATED	55,427	81,549	84,258	87,822	90,810	93,155

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
LEE	205,266	335,113	344,032	350,809	357,550	367,410
Cape Coral	32,103	74,991	77,082	79,278	81,339	83,909
Fort Myers	36,638	44,947	45,541	45,043	45,069	46,016
Sanibel	3,363	5,468	5,560	5,534	5,616	5,672
UNINCORPORATED	133,162	209,707	215,849	220,954	225,526	231,813
LEON	148,655	192,493	198,269	202,570	206,302	212,107
Tallahassee	81,548	124,773	126,959	129,258	131,683	133,731
UNINCORPORATED	67,107	67,720	71,310	73,312	74,619	78,376
LEVY	19,870	25,912	26,682	27,457	28,236	29,111
Bronson	853	875	857	868	852	850
Cedar Key	700	668	664	679	694	710
Chiefland	1,986	1,917	1,995	1,997	1,997	1,944
Fanning Springs (part)	150	263	278	282	291	285
Inglis	1,173	1,241	1,297	1,298	1,290	1,295
Offet Creek	167	136	128	115	119	121
Williston	2,240	2,168	2,186	2,198	2,227	2,232
Yankeetown	600	635	631	631	631	614
UNINCORPORATED	12,001	18,009	18,646	19,389	20,135	21,060
LIBERTY	4,260	5,569	5,620	5,506	5,720	6,538
Bristol	1,044	937	946	929	959	968
UNINCORPORATED	3,216	4,632	4,674	4,577	4,761	5,570
MADISON	14,894	16,569	16,513	17,034	17,316	17,768
Greenville	1,096	950	947	936	948	986
Lee	297	306	315	301	315	319
Madison	3,487	3,345	3,358	3,446	3,417	3,407
UNINCORPORATED	10,014	11,968	11,893	12,351	12,636	13,056

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
MANATEE	148,445	211,707	215,130	219,313	223,508	228,283
Anna Maria	1,537	1,744	1,764	1,789	1,808	1,826
Bradenton	30,228	43,769	44,554	46,342	46,626	47,129
Bradenton Beach	1,603	1,657	1,653	1,653	1,650	1,664
Holmes Beach	4,018	4,810	4,868	4,892	4,925	4,972
Longboat Key (part)	2,460	2,544	2,571	2,609	2,621	2,633
Palmetto	8,637	9,268	9,274	9,408	9,385	9,572
UNINCORPORATED	99,962	147,915	150,446	152,620	156,493	160,487
MARION	122,488	194,835	200,314	206,642	212,025	217,862
Belleview	1,913	2,678	2,683	3,051	3,106	3,217
Dunnellon	1,427	1,639	1,670	1,694	1,705	1,790
McIntosh	404	411	404	408	410	412
Ocala	37,170	42,045	41,918	41,863	42,400	42,920
Reddick	657	554	549	561	570	572
UNINCORPORATED	80,917	147,508	153,090	159,065	163,834	168,951
MARTIN	64,014	100,900	103,083	105,031	106,780	110,227
Jupiter Island	364	549	553	557	562	568
Ocean Breeze Park	469	519	519	519	519	519
Sewalls Point	1,187	1,588	1,626	1,634	1,651	1,682
Stuart	9,467	11,936	12,066	12,195	12,479	13,040
UNINCORPORATED	52,527	86,308	88,319	90,126	91,569	94,418
MONROE	63,188	78,024	79,536	80,968	81,766	82,252
Key Colony Beach	977	977	989	1,011	1,017	1,030
Key West	24,382	24,832	25,520	25,860	26,122	26,417
Layton	88	183	185	188	189	192
UNINCORPORATED	37,741	52,032	52,842	53,909	54,438	54,613

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
NASSAU	32,894	43,941	44,957	45,546	46,450	47,371
Callahan	869	946	936	931	950	961
Fernandina Beach	7,224	8,765	8,906	9,089	9,177	9,482
Hilliard	1,869	2,276	1,792	1,865	1,911	2,452
UNINCORPORATED	22,932	31,954	33,323	33,661	34,412	34,476
OKALOOSA	109,920	143,777	146,088	149,997	154,512	158,318
Cinco Bayou	202	386	381	376	388	390
Crestview	7,617	9,886	10,134	10,942	11,567	11,903
Destin	3,672	8,090	8,139	8,260	8,644	8,985
Ft. Walton Beach	20,829	21,407	21,446	21,745	21,921	21,980
Laurel Hill	610	543	530	516	587	560
Mary Esther	3,530	4,139	4,116	4,161	4,194	4,228
Niceville	8,543	10,509	10,571	10,915	11,150	11,480
Shalimar	390	341	349	354	350	612
Valparaiso	6,142	6,316	6,332	6,380	6,413	6,507
UNINCORPORATED	58,385	82,160	84,090	86,348	89,298	91,673
OKEECHOBEE	20,264	29,627	30,166	31,102	31,758	32,325
Okeechobee	4,225	4,943	4,904	4,910	4,979	4,997
UNINCORPORATED	16,039	24,684	25,262	26,192	26,779	27,328
ORANGE	470,865	677,491	701,292	712,637	727,780	740,167
Apopka	6,019	13,611	14,283	15,037	16,307	17,424
Bay Lake	74	19	21	21	24	20
Belle Isle	2,848	5,272	5,543	5,543	5,575	5,576
Eatonville	2,185	2,505	2,479	2,513	2,470	2,491
Edgewood	1,034	1,062	1,055	1,102	1,111	1,117
Lake Buena Vista	98	1,776	24	24	23	16
Maitland	8,763	8,932	8,926	8,981	9,096	9,164
Oakland	658	700	707	730	746	755
Ocoee	7,803	12,778	14,220	15,107	16,418	17,489
Orlando	128,291	164,674	168,456	169,675	172,019	170,780
Windermere	1,302	1,371	1,631	1,645	1,667	1,711

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
Winter Garden	6,789	9,863	10,392	11,038	11,685	11,851
Winter Park	22,339	22,623	22,646	22,479	24,197	24,363
UNINCORPORATED	282,662	432,305	450,909	458,742	466,442	477,410
OSCEOLA	49,287	107,728	114,411	119,760	125,675	131,111
Kissimmee	15,487	30,337	30,299	30,984	32,759	35,314
St. Cloud	7,840	13,005	12,803	14,297	14,779	15,333
UNINCORPORATED	25,960	64,386	71,309	74,479	78,137	80,464
PALM BEACH	576,758	863,503	883,044	896,970	918,223	937,190
Atlantis	1,325	1,653	1,666	1,673	1,674	1,685
Belle Glade	16,535	16,177	16,132	16,105	17,249	17,139
Boca Raton	49,447	61,486	62,157	63,224	64,818	65,901
Boynton Beach	35,624	46,284	47,112	48,144	48,428	48,848
Briny Breeze	387	400	395	395	394	398
Cloud Lake	160	121	114	121	121	121
Delray Beach	34,329	47,184	48,206	48,346	48,644	49,298
Glen Ridge	235	207	206	211	215	215
Golf Village	110	184	188	190	192	193
Golfview	210	153	153	153	150	151
Greenacres City	8,780	18,683	19,163	19,442	22,385	22,742
Gulf Stream	475	690	695	703	705	708
Haverhill	1,249	1,058	1,163	1,154	1,170	1,193
Highland Beach	2,030	3,209	3,209	3,234	3,245	3,256
Hypoluxo	573	807	1,073	1,117	1,106	1,127
Juno Beach	1,142	2,172	2,124	2,185	2,173	2,258
Jupiter	9,868	24,907	25,631	25,898	27,291	27,809
Jupiter Inlet Colony	378	405	406	406	404	410
Lake Clarke Shores	3,174	3,364	3,622	3,613	3,607	3,646
Lake Park	6,909	6,704	6,709	6,639	6,695	6,805
Lake Worth	27,048	28,564	28,436	28,387	28,327	29,125
Lantana	8,048	8,392	8,371	8,396	8,316	8,379
Manalapan	329	312	318	321	318	324
Mangonia Park	1,419	1,453	1,398	1,411	1,407	1,419
North Palm Beach	11,344	11,343	11,530	11,747	11,782	11,836
Ocean Ridge	1,355	1,570	1,575	1,593	1,600	1,615

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
Pahokee	6,346	6,822	6,764	6,871	6,856	6,937
Palm Beach	9,729	9,814	9,808	9,819	9,814	9,855
Palm Beach Gardens	14,407	22,990	24,447	27,553	28,635	30,046
Palm Beach Shores	1,232	1,035	1,033	1,031	1,034	1,039
Palm Springs	8,166	9,763	9,759	9,706	9,729	9,798
Riviera Beach	26,489	27,646	27,584	27,128	27,308	27,259
Royal Palm Beach	3,423	15,532	16,066	16,462	16,546	16,720
South Bay	3,886	3,558	3,584	3,448	4,064	4,027
South Palm Beach	1,304	1,480	1,479	1,483	1,482	1,483
Tequesta Village	3,685	4,499	4,500	4,503	4,543	4,567
West Palm Beach	63,305	67,764	67,923	68,270	68,006	68,703
UNINCORPORATED	212,303	405,118	418,345	425,888	437,790	450,155
PASCO	193,661	281,131	285,407	290,274	293,966	298,852
Dade City	4,923	5,633	5,766	5,652	5,688	5,836
New Port Richey	11,196	14,044	14,205	14,332	14,352	14,355
Port Richey	2,165	2,521	2,593	2,630	2,601	2,593
Saint Leo	917	1,009	1,012	1,012	912	902
San Antonio	529	776	783	778	786	821
Zephyrhills	5,742	8,220	8,354	8,349	8,467	8,526
UNINCORPORATED	168,189	248,928	252,694	257,521	261,160	265,819
PINELLAS	728,531	851,659	855,763	860,736	864,953	870,722
Belleair	3,673	3,963	3,974	3,981	3,976	4,032
Belleair Beach	1,643	2,070	2,080	2,090	2,090	2,106
Belleair Bluffs	2,522	2,234	2,225	2,221	2,213	2,213
Belleair Shore	80	60	60	60	60	60
Clearwater	85,528	98,784	99,612	99,856	100,768	100,604
Dunedin	30,203	34,027	34,344	34,771	34,765	34,857
Gulfport	11,180	11,709	11,755	11,761	11,812	11,819
Indian Rocks Beach	3,717	3,963	3,964	3,970	4,019	4,089
Indian Shores	984	1,405	1,431	1,442	1,449	1,459
Kenneth City	4,344	4,345	4,330	4,299	4,360	4,353
Largo	57,958	65,910	65,974	66,513	66,369	66,869
Madeira Beach	4,520	4,225	4,221	4,251	4,222	4,243
North Redington Beach	1,156	1,135	1,136	1,136	1,141	1,140

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
Oldsmar	2,608	8,361	8,386	8,485	8,498	8,710
Pinellas Park	32,811	43,571	43,468	43,652	43,762	44,111
Redington Beach	1,708	1,626	1,629	1,622	1,630	1,625
Redington Shores	2,142	2,366	2,390	2,400	2,404	2,411
Safety Harbor	6,461	15,120	15,212	15,427	15,708	15,855
St. Petersburg	238,647	240,318	239,428	239,132	239,701	240,902
St. Petersburg Beach	9,354	9,200	9,302	9,351	9,487	9,392
Seminole	4,586	9,251	9,396	9,423	9,430	9,437
South Pasadena	4,188	5,644	5,676	5,798	5,837	5,854
Tarpon Springs	13,251	17,874	18,139	18,345	18,488	18,839
Treasure Island	6,316	7,266	7,313	7,311	7,327	7,348
UNINCORPORATED	198,951	257,232	260,318	263,439	265,437	268,394
POLK	321,652	405,382	414,700	420,885	429,943	437,204
Auburndale	6,501	8,846	8,878	9,039	9,063	9,132
Bartow	14,780	14,716	14,969	15,002	14,902	14,901
Davenport	1,509	1,529	1,575	1,673	1,688	1,735
Dundee	2,227	2,335	2,358	2,397	2,447	2,480
Eagle Lake	1,678	1,758	1,943	1,909	1,934	1,923
Fort Meade	5,546	4,993	4,964	5,241	5,247	5,389
Frostproof	2,995	2,875	2,864	2,895	2,907	2,889
Haines City	10,799	11,683	11,767	12,037	12,103	12,280
Highland Park	184	155	153	155	153	152
Hillcrest Heights	177	221	219	221	220	230
Lake Alfred	3,134	3,622	3,572	3,596	3,622	3,692
Lake Hamilton	1,552	1,128	1,128	1,118	1,113	1,111
Lake Wales	8,814	9,670	9,639	9,759	9,759	9,798
Lakeland	8,466	70,576	71,652	71,896	73,121	73,794
Mulberry	2,932	2,988	3,013	3,039	3,095	3,213
Polk City	576	1,439	1,488	1,587	1,613	1,617
Winter Haven	21,119	24,725	24,757	24,852	25,006	25,126
UNINCORPORATED	228,663	242,123	249,761	254,469	261,950	267,742

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
PUTNAM	50,549	65,070	66,002	67,752	67,625	68,980
Crescent City	1,722	1,859	1,857	1,843	1,846	1,862
Interlachen	848	1,160	1,202	1,221	1,254	1,310
Palatka	10,175	10,444	10,470	10,415	10,447	10,700
Pomona Park	791	726	720	728	749	760
Welaka	492	533	533	547	555	557
UNINCORPORATED	36,521	50,348	51,220	52,998	52,774	53,791
ST. JOHNS	51,303	83,829	86,118	88,417	91,197	94,758
Hastings	636	595	642	639	632	648
Marineland (part)	23	0	0	0	0	0
St. Augustine	11,985	11,695	11,697	11,679	11,747	11,933
St. Augustine Beach	1,289	3,657	3,701	3,801	3,814	3,882
UNINCORPORATED	37,370	67,882	70,078	72,298	75,004	78,295
ST. LUCIE	87,182	150,171	155,121	158,937	163,192	166,803
Fort Pierce	33,802	36,830	36,884	36,722	36,909	36,945
Port St. Lucie	14,690	55,761	59,702	62,813	65,722	68,223
St. Lucie Village	593	584	627	634	627	627
UNINCORPORATED	38,097	56,996	57,908	58,768	59,934	61,008
SANTA ROSA	55,988	81,608	83,933	87,992	90,259	93,813
Gulf Breeze	5,478	5,530	5,649	5,740	5,802	5,860
Jay	633	666	668	692	669	683
Milton	7,206	7,216	7,309	7,466	7,451	7,568
UNINCORPORATED	42,671	68,196	70,307	74,094	76,337	79,702
SARASOTA	202,251	277,776	283,140	287,203	290,612	296,002
Longboat Key (part)	2,383	3,393	3,563	3,651	3,716	3,764
North Port	6,205	11,973	12,558	13,038	13,591	14,282
Sarasota	48,868	50,897	50,740	51,058	50,820	51,031
Venice	12,153	17,052	17,216	17,491	17,768	18,093
UNINCORPORATED	132,642	194,461	199,063	201,965	204,717	208,832

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
SEMINOLE	179,752	287,521	298,057	305,872	310,890	316,555
Altamonte Springs	21,105	35,167	35,636	36,380	36,770	37,105
Casselberry	15,037	18,849	21,092	22,227	22,816	23,750
Lake Mary	2,853	5,929	6,223	6,426	6,673	6,976
Longwood	10,029	13,316	13,321	13,312	13,418	13,476
Oviedo	3,074	11,114	13,049	14,538	15,722	16,788
Sanford	23,176	32,387	33,263	34,156	34,096	34,542
Winter Springs	10,475	22,151	22,790	23,352	24,008	24,772
UNINCORPORATED	94,003	148,608	152,683	155,481	157,387	159,146
SUMTER	24,272	31,577	32,015	33,057	33,814	35,189
Bushnell	983	1,998	1,995	2,107	2,212	2,263
Center Hill	751	735	751	746	762	759
Coleman	1,022	857	860	863	854	854
Webster	856	746	787	779	807	830
Wildwood	2,665	3,560	3,596	3,685	3,767	3,853
UNINCORPORATED	17,995	23,681	24,026	24,877	25,412	26,630
SUWANNEE	22,287	26,780	27,374	27,562	28,598	29,299
Branford	622	670	671	675	682	683
Live Oak	6,732	6,332	6,370	6,334	6,479	6,570
UNINCORPORATED	14,933	19,778	20,333	20,553	21,437	22,046
TAYLOR	16,532	17,111	17,350	17,424	17,374	17,461
Perry	8,254	7,151	7,231	7,215	7,198	7,213
UNINCORPORATED	8,278	9,960	10,119	10,209	10,176	10,248
UNION	10,166	10,252	10,617	11,442	12,031	12,534
Lake Butler	1,830	2,116	2,140	2,131	2,126	2,103
Raiford	259	198	228	232	232	247
Worthington Springs	220	178	164	174	228	178
UNINCORPORATED	7,857	7,760	8,085	8,905	9,445	10,006

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
VOLUSIA	258,762	370,737	376,695	383,983	390,066	396,631
Daytona Beach	54,176	61,991	62,352	62,391	62,453	62,855
Daytona Beach Shores	1,324	2,197	2,379	2,536	2,532	2,648
DeBary (2)						9,421
DeLand	15,354	16,622	16,566	17,048	17,377	17,652
Edgewater	6,726	15,351	15,975	16,394	16,745	17,096
Holly Hill	9,953	11,141	11,146	11,198	11,258	11,455
Lake Helen	2,047	2,344	2,363	2,374	2,381	2,398
New Smyrna Beach	13,557	16,549	17,084	17,231	17,481	17,853
Oak Hill	938	917	963	1,006	1,015	1,037
Orange City	2,795	5,347	5,510	5,734	5,813	5,992
Ormond Beach	21,438	29,721	30,141	30,570	30,963	31,122
Pierson	1,085	2,988	1,148	1,179	1,222	1,240
Ponce Inlet	1,003	1,704	1,819	1,904	1,994	2,077
Port Orange	18,756	35,399	36,467	37,311	38,144	39,072
South Daytona	11,252	12,488	12,600	12,632	12,689	12,796
UNINCORPORATED	98,358	155,978	160,182	164,475	167,999	161,917
WAKULLA	10,887	14,202	14,444	14,659	15,401	16,441
St. Marks	286	307	302	306	303	289
Sopchoppy	444	367	383	389	398	387
UNINCORPORATED	10,157	13,528	13,759	13,964	14,700	15,765
WALTON	21,300	27,759	29,225	29,689	30,568	31,860
DeFuniak Springs	5,563	5,200	5,098	5,082	5,259	5,307
Freeport	669	843	825	839	867	937
Paxton	659	600	592	578	582	583
UNINCORPORATED	14,409	21,116	22,710	23,190	23,860	25,033
WASHINGTON	14,509	16,919	17,227	17,434	17,554	18,115
Caryville	633	631	621	618	615	618
Chipley	3,330	3,866	3,879	3,898	3,936	4,022
Ebro	233	255	258	258	264	269

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980 Census	April 1, 1990 Census (Revised)	April 1, 1991 Estimates (Revised)	April 1, 1992 Estimates	April 1, 1993 Estimates	April 1, 1994 Estimates
Vernon	885	778	811	832	831	833
Wausau	347	313	316	320	310	318
UNINCORPORATED	9,081	11,076	11,342	11,508	11,598	12,055
FLORIDA TOTAL	9,746,961	12,938,071	13,195,952	13,424,416	13,608,627	13,878,905
Incorporated Total	5,210,991	6,415,302	6,502,923	6,599,717	6,693,454	6,792,245
Unincorporated Total	4,535,970	6,522,769	6,693,029	6,824,699	6,915,173	7,086,660
Incorp. Pop. As % of Total	53.46	49.58	49.28	49.16	49.19	48.94
Unincorp. Pop. As % of Total	46.54	50.42	50.72	50.84	50.81	51.06

Note:

The 1990 figures reflect the permanent resident population enumerated in the 1990 Census and include all official revisions made through September 30, 1994. All population figures include the estimated number of inmates and patients in institutions operated by the federal government, the Florida Departments of Corrections and Health & Rehabilitative Services. These figures do not represent those to be used for state revenue sharing.

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.) and DeBary (Volusia Co.) were 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.).
- (5) 1985 was the first year that a population estimate was calculated for Jacob City (Jackson Co.).

Compiled by the Florida ACIR, (updated February 1995).

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TABLE 11.2

COUNTY POPULATION PROJECTIONS, BY 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
FLORIDA TOTAL	12,937,926	14,109,602	15,449,100	16,741,839	18,008,691

Source: Population projections are those published by the Bureau of Economic and Business Research, University of Florida, (June 1994).

Compiled by the Florida ACIR, July 1994.

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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. Six consecutive fiscal years are represented, starting in 1991-92 and extending through 1996-97, 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 February 1995 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 or SunCom 277-1402.

Table 12.2 contains the Department of Transportation's long term extension of construction cost inflation factor prepared March 15, 1994. This forecast is unchanged from last year. The Office of Policy Planning expects the forecast to change in October of 1995. Any questions regarding this table should be directed to Don Powell with the Office of Policy Planning, Florida Department of Transportation at (904) 488-8006 or SunCom 278-8006.

Table 12.3 presents statewide highway fuel consumption data based on the March 3, 1995 Consensus Estimating Conference on Transportation Revenues. This table displays revised fuel consumption figures for FY 1992-93 through FY 2000-01. Any questions regarding the revised highway fuel consumption data should be directed to the Economic and Demographic Research Division (EDR) at (904) 487-1402 or SunCom 277-1402.

Table 12.1

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR
(BASED ON THE FEBRUARY 1995 NATIONAL AND FLORIDA ECONOMIC ESTIMATING
CONFERENCES)

	FY 1991-92	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PROCESSED FOODS.....	0.00%	1.05%	1.91%	0.79%	2.43%	2.03%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TEXTILE PRODUCTS.....	1.39%	0.47%	0.04%	1.28%	1.02%	0.87%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, COAL.....	-2.53%	0.03%	1.84%	-0.14%	1.55%	1.83%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, GAS FUELS.....	-5.18%	6.23%	-4.65%	-11.04%	19.85%	5.31%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, ELECTRICITY.....	2.05%	1.93%	0.28%	1.75%	1.20%	0.72%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, REFINED PETROLEUM.....	-12.50%	-1.52%	-7.61%	2.47%	7.17%	7.43%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CHEMICALS.....	-0.69%	2.04%	1.51%	8.01%	2.84%	2.01%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, LUMBER.....	9.12%	17.63%	7.28%	2.40%	-0.08%	3.04%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PAPER.....	1.10%	1.78%	2.08%	8.51%	3.99%	2.33%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, METAL PRODUCTS.....	-1.67%	-0.33%	2.96%	8.27%	1.02%	1.09%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, MACHINERY AND EQUIPMENT.....	0.49%	0.46%	0.81%	1.18%	1.36%	0.51%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TRANSPORTATION EQUIPMENT.....	3.52%	2.50%	2.64%	2.49%	2.65%	2.15%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT PURCHASES.....	2.49%	2.69%	2.27%	2.82%	2.58%	2.41%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT, STRUCTURES.....	-0.28%	1.79%	2.69%	3.85%	1.99%	1.23%
PERCENT CHANGE IN THE CONSUMER PRICE INDEX, ALL URBAN CONSUMERS.....	2.99%	3.04%	2.63%	2.78%	3.13%	3.09%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MEDICAL SERVICES.....	5.46%	5.85%	4.23%	4.05%	4.07%	4.27%

Table 12.1 continued

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR
 (BASED ON THE FEBRUARY 1995 NATIONAL AND FLORIDA ECONOMIC ESTIMATING
 CONFERENCES)

	FY 1991-92	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, FURNITURE AND APPLIANCES.....	-1.00%	-1.70%	-1.34%	-3.12%	-3.30%	-2.92%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MOTOR VEHICLES AND PARTS.....	3.22%	3.47%	3.66%	4.35%	2.45%	1.98%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, GASOLINE AND OIL.....	-5.51%	0.57%	-1.50%	3.35%	4.45%	4.77%
PERCENT CHANGE IN THE FLORIDA IMPLICIT WAGE RATE, STATE AND LOCAL GOVERNMENT.....	0.45%	5.82%	1.86%	3.99%	3.16%	3.48%
PRIME LENDING RATE, %.....	6.65%	6.00%	6.60%	8.97%	8.40%	7.75%
90 DAY TREASURY BILL RATE, %.....	3.80%	3.00%	3.69%	5.92%	5.26%	4.75%
CONVENTIONAL MORTGAGE RATE, EFFECTIVE, %.....	8.52%	7.61%	7.85%	9.02%	8.51%	8.33%
MUNICIPAL BOND RATE, %.....	6.53%	5.86%	5.83%	6.79%	6.42%	6.28%

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 March 3, 1995 Consensus Estimating Conference on Transportation Revenues)

	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98	FY 1998-99	FY 1999-00	FY 2000-01
TOTAL MOTOR FUEL: Millions of Gallons	6,353.5	6,459.3	6,586.7	6,718.4	6,859.5	7,037.9	7,199.8	7,351.0	7,498.0
% Change from Previous Year		1.7	2.0	2.0	2.1	2.6	2.3	2.1	2.0
SPECIAL FUEL: Millions of Gallons	916.7	958.8	975.5	998.6	1,023.2	1,053.5	1,081.5	1,108.1	1,134.3
% Change from Previous Year		4.6	1.7	2.4	2.5	3.0	2.7	2.5	2.4
TOTAL HIGHWAY FUEL: Millions of Gallons	7,270.2	7,418.1	7,562.2	7,717.0	7,882.7	8,091.4	8,281.3	8,459.1	8,632.3
% Change from Previous Year		2.0	1.9	2.0	2.1	2.6	2.3	2.1	2.0

Compiled by the Florida ACIR (6/95) using results previously published by the Economic and Demographic Research Division of the Joint Legislative Management Committee.