

**LOCAL GOVERNMENT  
FINANCIAL INFORMATION  
HANDBOOK**

**July 1996**

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



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**WHAT ISSUES HAVE BEEN ADDRESSED BY THE ACIR?**

The ACIR completes several projects annually, including the Local Government Financial Information Handbook (prepared jointly with the Florida Department of Revenue and the Economic and Demographic Division of Joint Legislative Management), county constitutional officer salaries, and a report on state mandates affecting municipalities and counties. In addition, the ACIR has addressed the following issues:

- |  |  |
|--|--|
| o Municipal Annexation                   | o State Revenue Sharing Programs         |
| o Impact Fees                            | o Special District Accountability        |
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**Local Government Financial Information Handbook**

**July 1996**

**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,  
Joint Legislative Management Committee,  
Florida Legislature**

## Acknowledgments

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### **Inquiries and Suggestions**

Inquiries regarding the information and estimates presented in this publication 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 1997, please contact Steven O'Cain of the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

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## 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 counties and municipalities in their budgeting processes.

The 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 provide a comprehensive explanation of the revenue's components. The information contained in each chapter begins with a history of noteworthy amendments to relevant general law, including changes enacted in 1996. 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, 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. These estimates are based on the results of the state estimating conferences mandated in ss. 216.133 - 216.137, F.S. Throughout the fiscal year, revised estimates are calculated on a statewide basis during the Revenue Estimating Conferences; however, revised 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 ss. 216.133 - 216.137, F.S., 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 the forecasts are adopted, all state agencies are bound to them in all official actions. While statutory authority for consensus forecasting is provided and state agencies are mandated to use the official forecasts 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 this publication, 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.

*It is very important for local government officials to remember that the local government estimates 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 they 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 in this publication are revenues preempted by the state. The relevant constitutional provisions reserve all revenues, except ad valorem taxes, for the state.<sup>1</sup> The state may authorize, in general law, other governmental entities to levy taxes.

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

Many of these statutory authorizations are captured here; however, this publication does not summarize all of the state revenues shared with counties and municipalities through grant programs or general and special appropriations.<sup>2</sup>

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 counties or municipalities or for relieving current ad valorem taxes 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 included in this publication. These sources conform to most if not all of the first six criteria listed above. This category is labeled **Comprehensive State Shared Revenue Programs**. These revenue programs are relatively complex in their structure. 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 since local administration is not authorized.

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<sup>2</sup> 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 other revenue sources such as ad valorem taxes, impact fees, and special assessments.



The revenue sources in the second category include those that allow local governments to initiate or impose a tax that is generally considered a "state" tax. Criterion #7 is the key distinction between these two categories. The passage of a local ordinance, resolution, and possibly a referendum is required before the tax can be levied. This second category of revenue sources is labeled, **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 of these revenues.

#### **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, addressed in this publication, that benefit counties. The authorized uses of the revenue 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, addressed in this publication, that benefit municipalities. More state shared revenue programs authorize the participation of counties rather than municipalities; however, several revenues apply to both types of local governments.

#### **Figure 1.3: 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 sources were authorized after 1980, the origin of most was prior to 1980. The comprehensive revenue sharing programs benefiting municipalities rely primarily on sales, cigarette, and fuel taxes. County comprehensive revenue sharing programs depend on intangibles, sales, and fuel taxes. The Department of Revenue serves as the state agency that is responsible for administering the majority of the revenues 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 charge of 7.3%. Those trust funds, subject to the 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
- Fuel Tax Collection Trust Fund
- Police and Firefighter's Premium Tax Trust Fund
- Local Alternative Fuel User Fee Clearing Trust Fund
- Local Option Fuel Tax Trust Fund
- Motorboat Revolving Trust Fund
- Oil and Gas Tax Trust Fund <sup>3</sup>

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

**Figure 1.4: 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. 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.

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

Figure 1.1

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

<u>Revenue Source or Program</u>	<u>Beneficiary</u>	<u>Authorized Use or Purpose</u>
<b>I. Comprehensive State Shared Revenue Programs</b>		
Local Government Half-Cent Sales Tax	Eligible counties	The portion of the tax proceeds based on 2/3 of the incorporated area population is deemed county-wide revenues and is to be expended only for county-wide programs or tax relief. The remaining portion is deemed county revenues derived on behalf of the unincorporated area and is to be expended on a county-wide basis. In addition, proceeds may be pledged for the payment of principal and interest on any capital project.
County Revenue Sharing Program	Eligible counties	Bonds (some restrictions)
Constitutional Fuel 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 Fuel 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, & Sulfur Production Tax	Counties where oil, gas, and sulfur is severed	Discretion of the governing body.
Mobile Home License Tax	All counties	Discretion of the governing body.
Insurance License Tax	All counties	Discretion of the governing body.
Beverage License Tax	All counties	Discretion of the governing body.
Solid Mineral Severance Tax	Counties where phosphate rock is severed	Phosphate-related expenses associated with the severance of phosphate rock.

Figure 1.1 continued

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

<u>Revenue Source or Program</u>	<u>Beneficiary</u>	<u>Authorized Use or Purpose</u>
<b>II. Local Revenue Programs that are Optional</b>		
Local Option Fuel 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 of 50,000 or less on April 1, 1992) 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 Fuel 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 50,000 or less 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 counties that satisfied certain criteria.

Figure 1.1 continued

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

<u>Revenue Source or Program</u>	<u>Beneficiary</u>	<u>Authorized Use or Purpose</u>
<b>II. Local Revenue Programs that are Optional (continued)</b>		
Small County Surtax	All small counties with a total population of 50,000 or less on April 1, 1992 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 on April 1, 1992 that levy	Health care services for indigent and medically poor county residents.
Dade County Food & Beverage Surtax	Dade County only	Funding programs to assist homeless persons or persons about to become homeless.
Tourist Development Taxes	All levying counties	Tourist-related projects.
Convention Development Taxes	All levying counties	Tourism and convention-related projects.

Figure 1.2

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

<u>Revenue Source or Program</u>	<u>Beneficiary</u>	<u>Authorized Use or Purpose</u>
<b>I. Comprehensive State Shared Revenue Programs</b>		
Local Government Half-Cent Sales Tax	Eligible municipalities	The proceeds are to be expended only for municipality-wide programs or property tax or municipal utility tax relief. Any utility tax reductions are to be applied uniformly across all types of taxed utility services. In addition, proceeds may be pledged for the payment of principal and interest on any capital project.
Municipal Revenue Sharing Program	Eligible municipalities	Since approximately 1/3 of the proceeds are derived from fuel-related sources, then at least 1/3 of the proceeds must be expended on transportation-related purposes. In addition, a portion of the proceeds may be bonded.
Municipal Financial Assistance Trust Fund	Eligible municipalities	Any public purpose.
Mobile Home License Tax	Eligible municipalities	Discretion of the governing body.
Insurance Premium Tax	Eligible municipalities	Funding to supplement pension funds and provide supplemental compensation for municipal police officers and firefighters.
Beverage License Tax	All municipalities	Discretion of the governing body.
<b>II. Local Revenue Programs that are Optional <sup>1</sup></b>		
Local Option Fuel 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 (default)	Transportation-related expenditures including debt service on transportation-related capital projects.

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<sup>1</sup> With the exception of the local government infrastructure surtax, municipalities benefit from the local option revenue programs only if the county levies the tax. Once levied, the county must share the proceeds of the optional taxes, except those of the ninth-cent fuel tax, with the municipalities located within the county. In the case of the local government infrastructure surtax, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a county-wide referendum on the issue, in lieu of action taken by the county's governing body.

Figure 1.2 continued

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

<u>Revenue Source or Program</u>	<u>Beneficiary</u>	<u>Authorized Use or Purpose</u>
<b>II. Local Revenue Programs that are Optional (continued)</b>		
Local Option Fuel 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 (default)	Transportation expenditures needed to meet requirements of the capital improvements elements of an adopted comprehensive plan.
Ninth-Cent Fuel Tax	Eligible municipalities receiving proceeds as result of interlocal agreement <sup>2</sup>	Paying the costs and expenses of establishing, operating, and maintaining a transportation system and related facilities. Also, funding the acquisition, construction, reconstruction, and maintenance of roads.
Local Government Infrastructure Surtax	Eligible municipalities receiving proceeds as result of interlocal agreement or by formula	The proceeds may be used for: (1) infrastructure, (2) land acquisition for public recreation or conservation, and (3) closure of solid waste landfills. In addition, proceeds can be pledged for new bonded indebtedness. Also, additional authorized uses were granted to municipalities in select counties that granted certain criteria.
Small County Surtax	Eligible municipalities receiving proceeds as result of interlocal agreement or by formula.	If authorized by extraordinary vote, the proceeds may be used for the operational expenses of any infrastructure or for any public purpose authorized in the ordinance. If authorized by referendum, the proceeds may be used to service bond indebtedness related to infrastructure and land acquisition.

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<sup>2</sup> Although counties are not required by law to share the proceeds of the ninth-cent fuel tax, some counties share this revenue with municipalities by interlocal agreement.

**Figure 1.3**  
**Inventory of Local Government Revenues Included**  
**in the Local Government Financial Information Handbook**  
**Year Began, Tax Sources, and Trust Funds**

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds<sup>1</sup></u>
<b>I. Comprehensive State Shared Revenue Programs</b>			
Local Government Half-Cent Sales Tax Program	1982	9.653% of Adjusted Sales Tax Collections for the Ordinary Distribution  0.054% of Adjusted Sales Tax Collections for the Emergency and Supplemental Distributions	Local Gov't Half-Cent Sales Tax Clearing TF
County Revenue Sharing Program	1972	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 Fuel 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)

<sup>1</sup> 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 1.3 continued

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds<sup>2</sup></u>
<b>I. Comprehensive State Shared Revenue Programs (continued)</b>			
Constitutional Fuel Tax	1943	Fuel Tax (2 cents per gallon)	Fuel Tax Collection TF (2)
County Fuel Tax	1949	Fuel Tax (1 cent per gallon)	Fuel Tax Collection TF (only county fuel 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)

<sup>2</sup> 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 1.3 continued

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

<sup>3</sup> The following notations indicate which trust funds are

- (1) subject to the 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 1.3 continued

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds<sup>4</sup></u>
<b>II. Local Revenue Programs that are Optional (continued)</b>			
Local Discretionary Sales Surtaxes (continued)			
Local Government Infrastructure Surtax	1987	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
Small County Surtax	1992	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
Indigent Care Surtax	1991	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
County Public Hospital Surtax	1991	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
Small County Indigent Care Surtax	1992	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
Dade County Food and Beverage Surtax	1993	Optional Sales Tax on Food and Beverages in Select Establishments)	Locally Administered
School Capital Outlay Surtax	1995	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
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)

<sup>4</sup> 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 1.3 continued

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds<sup>5</sup></u>
<b>II. Local Revenue Programs that are Optional (continued)</b>			
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)

<sup>5</sup> 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**  
**Trust Funds Containing Local Government Revenues:**  
**Select Statutory Provisions and Administering State Agencies**

<u>Trust Fund</u>	<u>Agency</u> <sup>1</sup>	<u>Provisions Related to Creation of Trust Fund</u> <sup>2</sup>
<b>I. Comprehensive State Shared Revenue Programs</b>		
Local Gov't Half-Cent Sales Tax Clearing TF	DOR	(1) s. 218.61(3), F.S.
County Revenue Sharing TF	DOR	(1) s. 218.215(1), F.S.
Municipal Revenue Sharing TF	DOR	(1) s. 218.215(2), F.S.
Municipal Financial Assistance TF	DBPR & DOR	(1) s. 200.132, F.S. specifies administration of grant program; s. 210.20(2)(a), F.S., authorizes creation
Fuel 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.
Police and Firefighters' Premium Tax TF	DMS	(2) ss. 175.121 and 185.10, F.S., provide for the transfer of tax revenues into the trust fund
Alcoholic Beverage and Tobacco TF	DBPR	(2) s. 561.025, F.S.
Severance Tax Solid Mineral TF	DOR	(3) no statutory reference
<b>II. Local Revenue Programs that are Optional</b>		
Local Option Fuel Tax TF	DOR	(1) s. 336.025(2)(a), F.S.
Ninth-Cent Fuel Tax TF	DOR	(1) s. 336.021(2)(a), F.S.
Discretionary Sales Surtax Clearing TF	DOR	(1) s. 212.054(4)(b), F.S., (separate account for each county imposing)
County Tourist Development TF	DOR	(1) s. 125.0104(3)(I), F.S., (fund established by county as pre-condition to receipt of funds)
Convention Development Tax TF <sup>3</sup>	DOR	(1) s. 212.0305(3)(e), F.S., (receipts placed in a specific fund or funds created by the county)

<sup>1</sup> Refers to the department(s) of state government involved with the tax collection and administration of the trust fund. DOR: Dept. of Revenue; DBPR: Dept. of Business and Professional Regulation; DOI: Dept. of Insurance; DMS: Dept. of Management Services; DHSMV: Dept. of Highway Safety and Motor Vehicles.

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

<sup>3</sup> Section 212.0305(3), Florida Statutes, authorizes DOR to administer the tax for counties. However, all counties levying the tax at the present time are self-administering it.

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

Sections 212.20(6); 218.60 - 218.65, Florida Statutes

Uniform Accounting System Code: 335.180

### I. Brief Overview

Created in 1982, the program generates the largest amount of revenues for local governments among the revenue sources addressed in this publication. It distributes net sales tax revenue to counties and municipalities that meet strict eligibility requirements. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

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 first (**ordinary**) distribution to counties and municipalities relies on a percentage (9.653%) of net sales tax revenues, pursuant to s. 212.20(6), F.S. 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 net sales tax revenues. The emergency distribution is available to those counties which meet the provisions of s. 218.65(2) and (7), F.S., and participate in the ordinary distribution. These provisions relate to the existence of a county fiscal emergency, or a county having an inmate population greater than 7% of the total county population. 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 the total county population.

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

- II. Major General Law Amendments
- III. 1996 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 1996-97

## **II. Major General Law Amendments**

### Chapter 82-154, Laws of Florida,

created the local government half-cent sales tax program with a revenue base consisting of ½ 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, related to counties having sparse populations and slow growth rates, were said to be 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 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 net 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 five cent state sales tax rate was increased to six cents. The sales tax base for this program was "held harmless" from the repeal as the result of an increase in the amount of net sales tax revenue transferred to the trust fund from 9.697% to 9.888%.

### Chapter 87-239, Laws of Florida,

removed the requirement of counties and municipalities 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. The upper limit of funding levels was defined using a higher per capita benchmark that is adjusted with inflation.

### Chapter 90-93, Laws of Florida,

modified the emergency distribution process which assisted 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 1st to July 1st. 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 transferred to the 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% was used as an additional amount for the emergency distribution to counties with a total population of less than 50,000. However, this additional amount would 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 0.054% of net sales tax revenue to the trust fund for the emergency and supplemental distributions. This law had the effect of substituting the additional 0.054% distribution for the annual appropriation from the state general revenue fund.

### **III. 1996 General Law Amendments**

Chapter 96-410, Laws of Florida, (CS/HB 751) clarifies statutory language regarding the distribution of net sales tax revenue to the trust fund for the purpose of making the emergency distribution. Each county government which meets the provisions of s. 218.65(2), F.S., or s. 218.65(7), F.S., and also participates in the ordinary distribution shall receive an emergency distribution. In addition, the act specifies that once a county qualifies for the emergency distribution, the county shall retain that qualification until its population exceeds 75,000. (However, it would appear that no county can retain the qualification due to a technical flaw in the legislation, according to the final staff analysis prepared by House Committee on Streamlining Governmental Regulations.) These provisions shall become effective on July 1, 1996.

*Note: Any revisions to the sales tax base could have a positive or negative fiscal impact to this revenue source. Due to the sheer number of sales tax base revisions that typically occur each year, a summary of each is not provided here.*

### **IV. Eligibility Requirements**

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

*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 distribution. In this case, distributions to eligible units of local government in that county shall be made as though the nonparticipating municipality had not incorporated. The monies, which otherwise would be distributed to a unit of local government failing to satisfy all requirements, shall be deposited in the General Revenue Fund for the 12 months following a determination of noncompliance by the Department of Revenue.*

Pursuant to s. 218.65, F.S., a county must satisfy requirement #1 and either requirements #2 and #3 or requirement #4 in order to be eligible to receive an emergency distribution:

1. *Qualify to receive the ordinary distribution.*
2. *If the county has a total population of 50,000 or greater, either one of the following conditions must be met, if applicable:*
  - 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%.*
3. *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.*
4. *Have an inmate population which is greater than 7% of the total county population.*

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 county population. The term "inmate population" means the latest official estimate of the number of inmates and patients residing in institutions operated by the Federal Government, the Department of Corrections, or the Department of Health and Rehabilitative Services.*

#### V. Administrative Procedures

The program is administered by the Department of Revenue. The net sales tax revenue is

transferred to the Local Government Half-Cent Sales Tax Clearing Trust Fund, pursuant to s. 212.20(6), F.S. The Department is not authorized to deduct the 7.3% General Revenue Service Charge from this trust fund. Monies in the trust fund shall be distributed monthly to participating counties and municipalities. **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.

<u>Type of Distribution</u>	<u>Revenue Source</u>	<u>Eligible Local Gov't</u>
Ordinary Distribution	9.653% of net sales tax revenue authorized under Part I of Chapter 212, <u>Florida Statutes</u>	Participating counties and municipalities
Emergency Distribution	0.054% of net sales tax revenue 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 county population

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

- 1) The amount of sales tax revenue available for distribution.
- 2) Those units of local government 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 makes adjustments, such as accounting for bad checks and refunds, to all moneys collected before the defined proportion is applied. The moneys are then partitioned by county of origin for final distribution. A summary of the adjustments made by the Department is presented

in **Figure 2.1**.

### Calculation of **Emergency** Distribution for Eligible Counties

The proportion of sales tax revenue transferred to the trust fund for the monthly emergency distribution to eligible counties is made, according to the following steps:

**STEP #1.** A **base** allocation is computed for each eligible county. This computation begins with the state FY 1996-97 "per capita limitation" of **\$32.22**, (which is adjusted annually for inflation) multiplied by the total county population, according to the latest official population estimate. The resulting total is reduced by the county's ordinary distribution for the prior fiscal year. 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 the base allocations for all eligible counties, then each eligible county will receive a share of the appropriated amount 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 trust fund for the monthly supplemental distribution to eligible counties is made, 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 population estimate. This computation begins with the state FY 1996-97 "per capita limitation" of **\$32.22**, (which is adjusted annually for inflation) multiplied by the inmate 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.

**STEP #2.** If the sales tax revenue available for supplemental distribution is less than the sum of the base allocations for all eligible counties, then 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 equal to or greater than 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 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, the Department of Corrections, or the Department of Health and 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.*

## **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 county government portion shall be deemed revenues derived on behalf of the unincorporated area but may be expended on a county-wide basis.

Municipalities are directed to expend their portions only for municipal-wide programs or for municipal-wide property tax or municipal utility tax relief. All utility tax reductions afforded by participation in the distribution 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 by local government fiscal year since the program began. 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 each of those fiscal years is also shown.

## **IX. Estimated Local Government Half-Cent Sales Tax Proceeds for FY 1996-97**

**Table 2.2** displays estimated distributions by county and municipality for local government FY 1996-97, as calculated by the Department of Revenue. These figures represent a 100% distribution of the anticipated revenues.

Inquiries regarding the Department of Revenue's estimation of these distributions 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:  
Calculation of the Ordinary Distribution for Each Unit of Local Government  
within a Participating County**

Sales tax revenue should be adjusted as follows:

- ( + or - ) Prior tax collection period adjustments
- ( + ) National Automobile Dealers Association payments
- ( - ) Bad checks
- ( + or - ) Transfers
- ( - ) Refunds
- ( + ) Warrant payments
- ( + ) Audit assessments
- ( = ) Adjusted total collections
  
- ( - ) The distributions pursuant to s. 212.20(6)(a)-(f), F.S.
- ( - ) The greater of \$500 million, minus an amount equal to 4.6% of the proceeds of the taxes collected pursuant to Chapter 201, Florida Statutes, or 5% of all other taxes and fees imposed pursuant to Part I of Chapter 212, Florida Statutes, shall be deposited in monthly installments into the state General Revenue Fund
- ( - ) 0.2% transferred to Solid Waste Management Trust Fund
- ( = ) Net adjusted total collections
  
- ( x ) 9.653% of the amount remitted by all sales tax dealers located within a participating county
- ( = ) Total ordinary distribution amount to be distributed to participating local units of government within the county

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

$$\text{Municipal Share} = \text{Distribution Factor} \times \text{Total Ordinary Distribution Amount for the County}$$

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

$$\text{County Share} = \text{Distribution Factor} \times \text{Total Ordinary Distribution Amount for the County}$$

Table 2.1

Actual Half-Cent Sales Tax Distributions and Participation by Counties

Local Government Fiscal Year

<u>Fiscal Year</u>	<u>Total Amount Distributed to Municipalities</u>	<u>Total Amount Distributed to Counties</u>	<u># of Counties Receiving the Emergency Distribution</u>	<u># of Counties Receiving the Supplemental Distribution</u>
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
1994-95	305,141,774	611,357,896	26	8

(1) Duval County reported as the City of Jacksonville until FY 1985-86.

(2) One-fourth of Duval County reported as the City of Jacksonville.

(3) All of the City of Jacksonville reported as Duval County from FY 1986-87 to the present.

Source: Florida Department of Revenue

Table 2.2

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ALACHUA	7,361,161	0	0	7,361,161
Alachua	259,072	0	0	259,072
Archer	65,876	0	0	65,876
Gainesville	4,363,368	0	0	4,363,368
Hawthorne	63,752	0	0	63,752
High Springs	160,512	0	0	160,512
LaCrosse	5,217	0	0	5,217
Micanopy	29,868	0	0	29,868
Newberry	98,560	0	0	98,560
Waldo	48,334	0	0	48,334
	-----	-----	-----	-----
	12,455,720	0	0	12,455,720
BOCC, BAKER	328,662	288,442	40,920	658,025
Glen Saint Mary	9,040	0	0	9,040
Macclenny	81,323	0	0	81,323
	-----	-----	-----	-----
	419,026	288,442	40,920	748,389
BOCC, BAY	6,455,818	0	0	6,455,818
Callaway	805,857	0	0	805,857
Cedar Grove	127,448	0	0	127,448
Lynn Haven	633,874	0	0	633,874
Mexico Beach	58,586	0	0	58,586
Panama City	2,127,895	0	0	2,127,895
Panama City Beach	266,103	0	0	266,103
Parker	286,019	0	0	286,019
Springfield	545,154	0	0	545,154
	-----	-----	-----	-----
	11,306,753	0	0	11,306,753
BOCC, BRADFORD	672,897	107,623	87,576	868,095
Brooker	11,373	0	0	11,373
Hampton	11,337	0	0	11,337
Lawtey	25,006	0	0	25,006
Starke	187,438	0	0	187,438
	-----	-----	-----	-----
	908,050	107,623	87,576	1,103,248
BOCC, BREVARD	13,571,354	0	0	13,571,354
Cape Canaveral	323,764	0	0	323,764
Cocoa	691,626	0	0	691,626

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Cocoa Beach	490,059	0	0	490,059
Indialantic	113,331	0	0	113,331
Indian Harbour Beach	289,032	0	0	289,032
Malabar	89,161	0	0	89,161
Melbourne	2,557,653	0	0	2,557,653
Melbourne Beach	122,968	0	0	122,968
Melbourne Village	23,437	0	0	23,437
Palm Bay	2,819,278	0	0	2,819,278
Palm Shores	18,657	0	0	18,657
Rockledge	698,681	0	0	698,681
Satellite Beach	389,527	0	0	389,527
Titusville	1,597,309	0	0	1,597,309
West Melbourne	347,818	0	0	347,818
	-----	-----	-----	-----
	24,143,656	0	0	24,143,656
BOCC, BROWARD	48,973,172	0	0	48,973,172
Coconut Creek	1,701,846	0	0	1,701,846
Cooper City	1,396,525	0	0	1,396,525
Coral Springs	4,762,752	0	0	4,762,752
Dania	876,766	0	0	876,766
Davie	2,783,467	0	0	2,783,467
Deerfield Beach	2,466,728	0	0	2,466,728
Ft. Lauderdale	7,615,336	0	0	7,615,336
Hallandale	1,605,050	0	0	1,605,050
Hillsboro Beach	89,608	0	0	89,608
Hollywood	6,388,904	0	0	6,388,904
Lauderdale-by-the-Sea	153,068	0	0	153,068
Lauderdale Lakes	1,419,309	0	0	1,419,309
Lauderhill	2,549,710	0	0	2,549,710
Lazy Lake Village	2,039	0	0	2,039
Lighthouse Point	531,177	0	0	531,177
Margate	2,409,895	0	0	2,409,895
Miramar	2,263,759	0	0	2,263,759
North Lauderdale	1,388,318	0	0	1,388,318
Oakland Park	1,432,052	0	0	1,432,052
Parkland	432,801	0	0	432,801
Pembroke Park	250,322	0	0	250,322
Pembroke Pines	4,458,093	0	0	4,458,093
Plantation	3,832,262	0	0	3,832,262
Pompano Beach	3,765,744	0	0	3,765,744
Sea Ranch Lakes	31,297	0	0	31,297
Sunrise	3,744,183	0	0	3,744,183
Tamarac	2,485,282	0	0	2,485,282
Wilton Manors	604,933	0	0	604,933
	-----	-----	-----	-----
	110,414,398	0	0	110,414,398

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, CALHOUN	279,041	105,889	27,053	411,983
Altha	15,841	0	0	15,841
Blountstown	69,978	0	0	69,978
	-----	-----	-----	-----
	364,860	105,889	27,053	497,802
BOCC, CHARLOTTE	5,794,924	0	0	5,794,924
Punta Gorda	566,207	0	0	566,207
	-----	-----	-----	-----
	6,361,132	0	0	6,361,132
BOCC, CITRUS	3,701,438	0	0	3,701,438
Crystal River	149,796	0	0	149,796
Inverness	241,388	0	0	241,388
	-----	-----	-----	-----
	4,092,621	0	0	4,092,621
BOCC, CLAY	5,278,103	0	0	5,278,103
Green Cove Springs	221,517	0	0	221,517
Keystone Heights	60,946	0	0	60,946
Orange Park	434,895	0	0	434,895
Penney Farms	29,170	0	0	29,170
	-----	-----	-----	-----
	6,024,630	0	0	6,024,630
BOCC, COLLIER	17,347,749	0	0	17,347,749
Everglades	52,509	0	0	52,509
Naples	1,992,536	0	0	1,992,536
	-----	-----	-----	-----
	19,392,795	0	0	19,392,795
BOCC, COLUMBIA	2,363,994	0	0	2,363,994
Fort White	29,315	0	0	29,315
Lake City	501,698	0	0	501,698
	-----	-----	-----	-----
	2,895,006	0	0	2,895,006
BOCC, DADE	87,714,278	0	0	87,714,278
Bal Harbour	160,697	0	0	160,697
Bay Harbor Islands	245,548	0	0	245,548

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Biscayne Park	159,708	0	0	159,708
Coral Gables	2,142,107	0	0	2,142,107
El Portal	130,140	0	0	130,140
Florida City	254,971	0	0	254,971
Golden Beach	43,259	0	0	43,259
Hialeah	10,614,804	0	0	10,614,804
Hialeah Gardens	588,494	0	0	588,494
Homestead	1,207,076	0	0	1,207,076
Indian Creek Village	2,707	0	0	2,707
Key Biscayne	462,883	0	0	462,883
Medley	45,185	0	0	45,185
Miami	18,864,285	0	0	18,864,285
Miami Beach	4,777,445	0	0	4,777,445
Miami Shores	528,317	0	0	528,317
Miami Springs	695,105	0	0	695,105
North Bay	305,101	0	0	305,101
North Miami	2,629,560	0	0	2,629,560
North Miami Beach	1,882,920	0	0	1,882,920
Opa-locka	840,237	0	0	840,237
South Miami	547,734	0	0	547,734
Surfside	222,279	0	0	222,279
Sweetwater	731,908	0	0	731,908
Virginia Gardens	118,271	0	0	118,271
West Miami	303,851	0	0	303,851
Pinecrest	985,265	0	0	985,265
Adventura	866,994	0	0	866,994
	138,071,129	0	0	138,071,129
BOCC, DE SOTO	741,821	167,284	0	909,105
Arcadia	216,474	0	0	216,474
	958,295	167,284	0	1,125,580
BOCC, DIXIE	165,962	199,470	25,572	391,004
Cross City	31,865	0	0	31,865
Horseshoe Beach	2,915	0	0	2,915
	200,743	199,470	25,572	425,785
BOCC, DUVAL	51,767,280	0	0	51,767,280
Atlantic Beach	941,406	0	0	941,406
Baldwin	113,686	0	0	113,686

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Jacksonville Beach	1,460,864	0	0	1,460,864
Neptune Beach	545,857	0	0	545,857
	-----	-----	-----	-----
	54,829,094	0	0	54,829,094
BOCC, ESCAMBIA	15,340,117	0	0	15,340,117
Century	120,802	0	0	120,802
Pensacola	3,557,645	0	0	3,557,645
	-----	-----	-----	-----
	19,018,564	0	0	19,018,564
BOCC, FLAGLER	1,521,330	0	0	1,521,330
Beverly Beach	14,076	0	0	14,076
Bunnell	91,230	0	0	91,230
Flagler Beach	182,504	0	0	182,504
	-----	-----	-----	-----
	1,809,139	0	0	1,809,139
BOCC, FRANKLIN	242,638	89,222	0	331,860
Apalachicola	78,959	0	0	78,959
Carrabelle	37,362	0	0	37,362
	-----	-----	-----	-----
	358,959	89,222	0	448,181
BOCC, GADSEN	766,513	725,097	0	1,491,610
Chattahoochee	53,623	0	0	53,623
Greensboro	11,848	0	0	11,848
Gretna	44,513	0	0	44,513
Havana	37,955	0	0	37,955
Midway	22,675	0	0	22,675
Quincy	143,302	0	0	143,302
	-----	-----	-----	-----
	1,080,430	725,097	0	1,805,527
BOCC, GILCHRIST	151,109	239,327	20,472	410,908
Bell	4,158	0	0	4,158
Fanning Springs (par	3,359	0	0	3,359
Trenton	19,686	0	0	19,686
	-----	-----	-----	-----
	178,312	239,327	20,472	438,111

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, GLADES	61,561	205,350	0	266,910
Moore Haven	11,942	0	0	11,942
	-----	-----	-----	-----
	73,502	205,350	0	278,852
BOCC, GULF	266,680	142,701	28,040	437,422
Port St. Joe	109,230	0	0	109,230
Wewahitchka	48,115	0	0	48,115
	-----	-----	-----	-----
	424,025	142,701	28,040	594,767
BOCC, HAMILTON	389,176	0	0	389,176
Jasper	81,070	0	0	81,070
Jennings	31,295	0	0	31,295
White Springs	32,155	0	0	32,155
	-----	-----	-----	-----
	533,696	0	0	533,696
BOCC, HARDEE	521,664	79,487	0	601,152
Bowling Green	53,464	0	0	53,464
Wauchula	98,970	0	0	98,970
Zolfo Springs	34,443	0	0	34,443
	-----	-----	-----	-----
	708,541	79,487	0	788,029
BOCC, HENDRY	877,487	132,344	0	1,009,830
Clewiston	222,404	0	0	222,404
La Belle	108,281	0	0	108,281
	-----	-----	-----	-----
	1,208,171	132,344	0	1,340,515
BOCC, HERNANDO	3,801,226	0	0	3,801,226
Brooksville	258,805	0	0	258,805
Weeki Wachee	232	0	0	232
	-----	-----	-----	-----
	4,060,263	0	0	4,060,263
BOCC, HIGHLANDS	2,729,912	0	0	2,729,912
Avon Park	312,912	0	0	312,912
Lake Placid	51,678	0	0	51,678

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Sebring	343,842	0	0	343,842
	3,438,344	0	0	3,438,344
BOCC, HILLSBOROUGH	54,047,432	0	0	54,047,432
Plant City	1,759,994	0	0	1,759,994
Tampa	19,640,049	0	0	19,640,049
Temple Terrace	1,294,095	0	0	1,294,095
	76,741,569	0	0	76,741,569
BOCC, HOLMES	232,312	246,187	30,062	508,561
Bonifay	43,281	0	0	43,281
Esto	4,940	0	0	4,940
Noma	3,493	0	0	3,493
Ponce de Leon	7,080	0	0	7,080
Westville	4,452	0	0	4,452
	295,558	246,187	30,062	571,807
BOCC, INDIAN RIVER	4,344,130	0	0	4,344,130
Fellsmere	116,227	0	0	116,227
Indian River Shores	128,323	0	0	128,323
Orchid	1,234	0	0	1,234
Sebastian	665,958	0	0	665,958
Vero Beach	872,983	0	0	872,983
	6,128,855	0	0	6,128,855
BOCC, JACKSON	1,201,503	158,904	121,939	1,482,346
Alford	17,230	0	0	17,230
Bascom	3,169	0	0	3,169
Campbellton	8,054	0	0	8,054
Cottondale	32,842	0	0	32,842
Graceville	88,987	0	0	88,987
Grand Ridge	20,068	0	0	20,068
Greenwood	19,870	0	0	19,870
Jacob City	10,166	0	0	10,166
Malone	24,755	0	0	24,755
Marianna	201,277	0	0	201,277
Sneads	67,467	0	0	67,467
	1,695,389	158,904	121,939	1,976,232

\* 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 1996-97 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, JEFFERSON	184,770	188,336	0	373,106
Monticello	45,948	0	0	45,948
	-----	-----	-----	-----
	230,718	188,336	0	419,054
BOCC, LAFAYETTE	55,128	131,661	23,269	210,058
Mayo	9,896	0	0	9,896
	-----	-----	-----	-----
	65,024	131,661	23,269	219,955
BOCC, LAKE	5,366,021	0	0	5,366,021
Astatula	41,702	0	0	41,702
Clermont	259,581	0	0	259,581
Eustis	501,720	0	0	501,720
Fruitland Park	105,332	0	0	105,332
Groveland	85,809	0	0	85,809
Howey-in-the-Hills	28,244	0	0	28,244
Lady Lake	432,276	0	0	432,276
Leesburg	539,044	0	0	539,044
Mascotte	82,436	0	0	82,436
Minneola	78,308	0	0	78,308
Montverde	39,370	0	0	39,370
Mount Dora	296,115	0	0	296,115
Tavares	289,906	0	0	289,906
Umatilla	86,347	0	0	86,347
	-----	-----	-----	-----
	8,232,212	0	0	8,232,212
BOCC, LEE	20,281,930	0	0	20,281,930
Cape Coral	5,304,163	0	0	5,304,163
Fort Myers	2,864,831	0	0	2,864,831
Fort Myers Beach	372,133	0	0	372,133
Sanibel	355,746	0	0	355,746
	-----	-----	-----	-----
	29,178,803	0	0	29,178,803
BOCC, LEON	7,948,931	0	0	7,948,931
Tallahassee	6,306,867	0	0	6,306,867
	-----	-----	-----	-----
	14,255,798	0	0	14,255,798

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, LEVY	751,097	244,739	0	995,836
Bronson	23,935	0	0	23,935
Cedar Key	19,886	0	0	19,886
Chiefland	53,875	0	0	53,875
Fanning Springs (par	8,127	0	0	8,127
Inglis	35,805	0	0	35,805
Otter Creek	3,463	0	0	3,463
Williston	63,064	0	0	63,064
Yankeetown	17,232	0	0	17,232
	-----	-----	-----	-----
	976,485	244,739	0	1,221,224
BOCC, LIBERTY	86,336	97,534	30,884	214,754
Bristol	16,997	0	0	16,997
	-----	-----	-----	-----
	103,333	97,534	30,884	231,751
BOCC, MADISON	256,338	281,143	33,611	571,092
Greenville	17,096	0	0	17,096
Lee	5,247	0	0	5,247
Madison	56,619	0	0	56,619
	-----	-----	-----	-----
	335,300	281,143	33,611	650,054
BOCC, MANATEE	9,986,226	0	0	9,986,226
Anna Maria	87,442	0	0	87,442
Bradenton	2,259,381	0	0	2,259,381
Bradenton Beach	79,506	0	0	79,506
Holmes Beach	238,803	0	0	238,803
Longboat Key (part)	125,793	0	0	125,793
Palmetto	462,065	0	0	462,065
	-----	-----	-----	-----
	13,239,216	0	0	13,239,216
BOCC, MARION	10,157,787	0	0	10,157,787
Belleview	163,712	0	0	163,712
Dunnellon	88,673	0	0	88,673
McIntosh	20,896	0	0	20,896
Ocala	2,130,324	0	0	2,130,324
Reddick	28,158	0	0	28,158
	-----	-----	-----	-----
	12,589,550	0	0	12,589,550

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, MARTIN	7,440,580	0	0	7,440,580
Jupiter Island	41,104	0	0	41,104
Ocean Breeze Park	36,435	0	0	36,435
Sewalls Point	120,766	0	0	120,766
Stuart	946,669	0	0	946,669
	-----	-----	-----	-----
	8,585,553	0	0	8,585,553
BOCC, MONROE	6,552,822	0	0	6,552,822
Key Colony Beach	92,908	0	0	92,908
Key West	2,377,342	0	0	2,377,342
Layton	17,714	0	0	17,714
	-----	-----	-----	-----
	9,040,785	0	0	9,040,785
BOCC, NASSAU	1,833,820	0	0	1,833,820
Callahan	40,397	0	0	40,397
Fernandina Beach	396,345	0	0	396,345
Hilliard	102,203	0	0	102,203
	-----	-----	-----	-----
	2,372,766	0	0	2,372,766
BOCC, OKALOOSA	7,486,669	0	0	7,486,669
Cinco Bayou	21,101	0	0	21,101
Crestview	657,641	0	0	657,641
Destin	507,555	0	0	507,555
Ft. Walton Beach	1,190,463	0	0	1,190,463
Laurel Hill	31,597	0	0	31,597
Mary Esther	235,193	0	0	235,193
Niceville	626,261	0	0	626,261
Shalimar	33,112	0	0	33,112
Valparaiso	353,519	0	0	353,519
	-----	-----	-----	-----
	11,143,111	0	0	11,143,111
BOCC, OKEECHOBEE	1,256,603	0	0	1,256,603
Okeechobee	205,420	0	0	205,420
	-----	-----	-----	-----
	1,462,022	0	0	1,462,022

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ORANGE	73,457,427	0	0	73,457,427
Apopka	2,035,891	0	0	2,035,891
Belle Isle	615,113	0	0	615,113
Eatonville	264,594	0	0	264,594
Edgewood	125,091	0	0	125,091
Maitland	1,047,925	0	0	1,047,925
Oakland	83,064	0	0	83,064
Ocoee	2,044,362	0	0	2,044,362
Orlando	18,784,325	0	0	18,784,325
Windermere	189,342	0	0	189,342
Winter Garden	1,331,003	0	0	1,331,003
Winter Park	2,699,082	0	0	2,699,082
	-----	-----	-----	-----
	102,677,219	0	0	102,677,219
BOCC, OSCEOLA	7,430,114	0	0	7,430,114
Kissimmee	2,325,920	0	0	2,325,920
St. Cloud	990,316	0	0	990,316
	-----	-----	-----	-----
	10,746,350	0	0	10,746,350
BOCC, PALM BEACH	48,063,196	0	0	48,063,196
Atlantis	103,500	0	0	103,500
Belle Glade	1,040,876	0	0	1,040,876
Boca Raton	4,085,896	0	0	4,085,896
Boynton Beach	3,056,220	0	0	3,056,220
Briny Breeze	24,177	0	0	24,177
Cloud Lake	7,284	0	0	7,284
Delray Beach	3,072,746	0	0	3,072,746
Glen Ridge	13,282	0	0	13,282
Golf Village	11,935	0	0	11,935
Golfview	9,242	0	0	9,242
Greenacres City	1,425,865	0	0	1,425,865
Gulf Stream	43,579	0	0	43,579
Haverhill	72,958	0	0	72,958
Highland Beach	198,982	0	0	198,982
Hypoluxo	69,102	0	0	69,102
Juno Beach	155,403	0	0	155,403
Jupiter	1,799,469	0	0	1,799,469
Jupiter Inlet Colony	24,789	0	0	24,789
Lake Clarke Shores	223,159	0	0	223,159
Lake Park	423,487	0	0	423,487
Lake Worth	1,785,208	0	0	1,785,208
Lantana	509,299	0	0	509,299

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Manalapan	20,076	0	0	20,076
Mangonia Park	84,587	0	0	84,587
North Palm Beach	724,929	0	0	724,929
Ocean Ridge	98,236	0	0	98,236
Pahokee	425,017	0	0	425,017
Palm Beach	603,250	0	0	603,250
Palm Beach Gardens	1,898,072	0	0	1,898,072
Palm Beach Shores	63,410	0	0	63,410
Palm Springs	601,353	0	0	601,353
Riviera Beach	1,691,378	0	0	1,691,378
Royal Palm Beach	1,052,506	0	0	1,052,506
South Bay	247,396	0	0	247,396
South Palm Beach	91,504	0	0	91,504
Tequesta Village	281,060	0	0	281,060
Wellington	1,543,626	0	0	1,543,626
West Palm Beach	4,660,318	0	0	4,660,318
	-----	-----	-----	-----
	80,306,369	0	0	80,306,369
BOCC, PASCO	10,400,486	0	0	10,400,486
Dade City	210,055	0	0	210,055
New Port Richey	509,556	0	0	509,556
Port Richey	94,121	0	0	94,121
Saint Leo	25,283	0	0	25,283
San Antonio	28,435	0	0	28,435
Zephyrhills	307,929	0	0	307,929
	-----	-----	-----	-----
	11,575,863	0	0	11,575,863
BOCC, PINELLAS	28,259,799	0	0	28,259,799
Belleair	169,798	0	0	169,798
Belleair Beach	88,364	0	0	88,364
Belleair Bluffs	93,277	0	0	93,277
Belleair Shore	2,520	0	0	2,520
Clearwater	4,247,966	0	0	4,247,966
Dunedin	1,469,508	0	0	1,469,508
Gulfport	498,768	0	0	498,768
Indian Rocks Beach	175,467	0	0	175,467
Indian Shores	61,863	0	0	61,863
Kenneth City	182,481	0	0	182,481
Largo	2,845,109	0	0	2,845,109
Madeira Beach	178,491	0	0	178,491
North Redington Beach	48,466	0	0	48,466
Oldsmar	374,832	0	0	374,832
Pinellas Park	1,859,753	0	0	1,859,753

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Redington Beach	67,491	0	0	67,491
Redington Shores	101,635	0	0	101,635
Safety Harbor	678,309	0	0	678,309
St. Petersburg	10,132,969	0	0	10,132,969
St. Petersburg Beach	397,259	0	0	397,259
Seminole	407,758	0	0	407,758
South Pasadena	246,108	0	0	246,108
Tarpon Springs	804,093	0	0	804,093
Treasure Island	308,979	0	0	308,979
	53,701,059	0	0	53,701,059
BOCC, POLK	18,051,713	0	0	18,051,713
Auburndale	436,752	0	0	436,752
Bartow	692,564	0	0	692,564
Davenport	83,355	0	0	83,355
Dundee	118,977	0	0	118,977
Eagle Lake	89,009	0	0	89,009
Fort Meade	259,959	0	0	259,959
Frostproof	136,882	0	0	136,882
Haines City	593,754	0	0	593,754
Highland Park	7,398	0	0	7,398
Hillcrest Heights	11,073	0	0	11,073
Lake Alfred	175,096	0	0	175,096
Lake Hamilton	52,821	0	0	52,821
Lake Wales	466,201	0	0	466,201
Lakeland	3,516,348	0	0	3,516,348
Mulberry	156,767	0	0	156,767
Polk City	76,098	0	0	76,098
Winter Haven	1,198,252	0	0	1,198,252
	26,123,020	0	0	26,123,020
BOCC, PUTNAM	2,070,993	0	0	2,070,993
Crescent City	59,638	0	0	59,638
Interlachen	44,526	0	0	44,526
Palatka	346,404	0	0	346,404
Pomona Park	24,528	0	0	24,528
Welaka	18,606	0	0	18,606
	2,564,696	0	0	2,564,696

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ST. JOHNS	5,093,804	0	0	5,093,804
Hastings	35,922	0	0	35,922
St. Augustine	665,076	0	0	665,076
St. Augustine Beach	221,362	0	0	221,362
	-----	-----	-----	-----
	6,016,164	0	0	6,016,164
BOCC, ST. LUCIE	4,108,140	0	0	4,108,140
Fort Pierce	1,128,084	0	0	1,128,084
Port St. Lucie	2,191,323	0	0	2,191,323
St. Lucie Village	18,349	0	0	18,349
	-----	-----	-----	-----
	7,445,896	0	0	7,445,896
BOCC, SANTA ROSA	2,512,268	0	0	2,512,268
Gulf Breeze	163,274	0	0	163,274
Jay	18,996	0	0	18,996
Milton	206,311	0	0	206,311
	-----	-----	-----	-----
	2,900,849	0	0	2,900,849
BOCC, SARASOTA	16,859,739	0	0	16,859,739
Longboat Key (part)	235,933	0	0	235,933
North Port	939,826	0	0	939,826
Sarasota	3,169,969	0	0	3,169,969
Venice	1,145,880	0	0	1,145,880
	-----	-----	-----	-----
	22,351,348	0	0	22,351,348
BOCC, SEMINOLE	14,424,957	0	0	14,424,957
Altamonte Springs	2,025,622	0	0	2,025,622
Casselberry	1,289,445	0	0	1,289,445
Lake Mary	387,346	0	0	387,346
Longwood	726,615	0	0	726,615
Oviedo	956,747	0	0	956,747
Sanford	1,884,487	0	0	1,884,487
Winter Springs	1,371,444	0	0	1,371,444
	-----	-----	-----	-----
	23,066,662	0	0	23,066,662

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, SUMTER	762,188	339,542	0	1,101,731
Bushnell	53,563	0	0	53,563
Center Hill	17,862	0	0	17,862
Coleman	20,125	0	0	20,125
Webster	19,606	0	0	19,606
Wildwood	93,082	0	0	93,082
	-----	-----	-----	-----
	966,427	339,542	0	1,305,969
BOCC, SUWANNEE	854,878	207,523	0	1,062,401
Branford	20,347	0	0	20,347
Live Oak	196,817	0	0	196,817
	-----	-----	-----	-----
	1,072,042	207,523	0	1,279,564
BOCC, TAYLOR	610,365	0	0	610,365
Perry	288,522	0	0	288,522
	-----	-----	-----	-----
	898,886	0	0	898,886
BOCC, UNION	166,335	146,250	93,170	405,755
Lake Butler	45,023	0	0	45,023
Raiford	5,137	0	0	5,137
Worthington Springs	3,778	0	0	3,778
	-----	-----	-----	-----
	220,273	146,250	93,170	459,693
BOCC, VOLUSIA	11,274,617	0	0	11,274,617
Daytona Beach	2,355,654	0	0	2,355,654
Daytona Beach Shores	99,800	0	0	99,800
DeBary	422,139	0	0	422,139
DeLand	669,964	0	0	669,964
Deltona	2,065,303	0	0	2,065,303
Edgewater	651,084	0	0	651,084
Holly Hill	429,401	0	0	429,401
Lake Helen	90,788	0	0	90,788
New Smyrna Beach	685,157	0	0	685,157
Oak Hill	39,846	0	0	39,846
Orange City	227,864	0	0	227,864
Ormond Beach	1,175,593	0	0	1,175,593
Pierson	45,804	0	0	45,804
Ponce Inlet	78,946	0	0	78,946

\* 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 1996-97 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Port Orange	1,480,393	0	0	1,480,393
South Daytona	479,971	0	0	479,971
	-----	-----	-----	-----
	22,272,326	0	0	22,272,326
BOCC, WAKULLA	311,963	245,017	0	556,980
St. Marks	5,523	0	0	5,523
Sopchoppy	7,234	0	0	7,234
	-----	-----	-----	-----
	324,719	245,017	0	569,736
BOCC, WALTON	2,156,347	0	0	2,156,347
DeFuniak Springs	383,648	0	0	383,648
Freeport	68,332	0	0	68,332
Paxton	43,425	0	0	43,425
	-----	-----	-----	-----
	2,651,751	0	0	2,651,751
BOCC, WASHINGTON	302,918	268,360	0	571,279
Caryville	10,683	0	0	10,683
Chipley	76,020	0	0	76,020
Ebro	4,742	0	0	4,742
Vernon	15,868	0	0	15,868
Wausau	5,941	0	0	5,941
	-----	-----	-----	-----
	416,174	268,360	0	684,534
Grand Totals *	=====	=====	=====	=====
	1,000,700,000	5,037,433	562,567	1,006,300,000

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

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

Sections 199.292(3); 206.605(1); 206.879(1); 210.20(2)(a); 218.20 - 218.26, 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 fuel 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. 1996 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 1996-97
- 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 1996-97

## **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 consisted 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 consisted 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 and 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 as an additional source of revenue for municipal revenue sharing program.

Chapter 87-237, Laws of Florida,

created a "second guaranteed entitlement" component for county revenue sharing. In addition, a local government liability pool, formed and controlled by counties or municipalities, was established to provide liability insurance coverage. 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% to 7.3%. The Gas Tax Collection Trust Fund, Cigarette Collection Trust Fund, and State Alternative Fuel User Fee Clearing Trust Fund were affected by this increase. Revenue was 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 expanded the tax base to include limited partnerships. The share of net intangible tax collections transferred to county revenue sharing was reduced from 55% to 41.3%. In addition, the tax on cigarettes was increased, and the percentage of net cigarette tax collections transferred to the county revenue sharing was decreased from 1/24th to 2.9%. The percentage of net cigarette tax collections transferred to the municipal revenue sharing 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 was to 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 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 from this source. The tax was held harmless from this administrative cost deduction in state FY 1994-95 through FY 1996-97 because during that time period, the Department would 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 would be phased-in during state FY 1997-98 and fully implemented by the state FY 1999-2000. As administrative cost deductions increase in the future, the amount of tax proceeds available for transfer to the municipal revenue sharing will decrease, all other things being equal. 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 were 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 was evident on the return.

Chapter 95-417, Laws of Florida,

constituted 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 was 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 the Department and the industry. References to "gas" tax and "special" fuel were changed to "fuel" tax and "diesel" fuel, respectively. The point of collection of all taxes

on taxable diesel fuel was 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. The effective date for the levies of the local option and ninth-cent gas taxes was changed from September 1st (following a July 1st imposition deadline) to January 1st of the following year. This act was not set to take effect until July 1, 1996.

### **III. 1996 General Law Amendments**

Legislation passed during the 1996 regular legislative session did not affect provisions related to the local revenue sharing programs.

### **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.*
- 2) *Make provisions for annual post-audits of its financial accounts in accordance with provisions of law.*
- 3) *For local governments eligible in 1972, levy ad valorem taxes (excluding debt service and other special millages authorized by voters) 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. In order to produce revenue equivalent to that which would otherwise be produced by such 3-mil ad valorem tax, the local government could have: (1) received a remittance from the county pursuant to s. 125.01(6)(a), F.S; (2) collected an occupational license tax or utility tax, (3) levied an ad valorem tax, or (4) received revenue from any combination of these four sources.*

*For municipalities eligible after 1972, these provisions shall apply to the taxable values for the year of incorporation as certified by the property appraiser.*

- 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.*

- 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.*
- 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.*
- 7) *Certify to the Department of Revenue that the requirements of s. 200.065, F.S., if applicable, are met. This certification shall be 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.*

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 Half-Cent Sales Tax.

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, if the necessary eligibility requirements have been satisfied. In addition, the municipality must have held an election for its legislative body pursuant to law and established such a legislative body which meets pursuant to law. All counties established pursuant to Section 1, Article VIII, Florida Constitution, are eligible to participate in the county revenue sharing, if the necessary eligibility requirements have been satisfied.

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 revenue sharing monies. 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.*

- 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.*
- 4) *Local governments failed to meet the required levy of revenue equivalent to 3 mills.*
- 5) *Local governments failed to fulfill the millage rollback requirements.*
- 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.

## **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 fuel tax collections (s. 206.605(1), F.S.)  
= 35.2% of total municipal revenue sharing*
- 3) *25% of the state alternative fuel user decal fee collections (s. 206.879(1), F.S.)  
= 0.3% 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.)  
= 3.8% of total county revenue sharing*
- 2) *33.5% of net intangible tax collections (s. 199.292(3), F.S.)  
= 96.2% of total county revenue sharing*

The 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.

#### **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, Department of Corrections, or the Department of Health and 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:

<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 apportionment 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 labeled "entitlement money." This is the amount of revenue which would be shared with a unit of local government if the distribution of 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 labeled "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." This is defined as 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 will yield various combinations of guaranteed entitlement and/or growth monies:

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

In addition, the final distribution is dependent on actual collections. **Table 3.1** lists the actual statewide revenue sharing distributions to municipalities for state FY 1982-83 through FY 1994-95.

#### Distribution of Proceeds to Metropolitan or 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 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 specified in current law. Pursuant to s. 206.605(3), F.S., municipalities are required to expend the portion of funds derived from the municipal fuel tax only for the purchase of transportation facilities and road and street rights-of-way, construction, reconstruction, and maintenance of roads and streets; the adjustment of city-owned utilities as required by road and street construction; and the construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities. Municipalities are authorized to expend these funds in conjunction with other municipalities or counties or state or federal government in 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 fuel 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 35.2% of their total estimated FY 1996-97 distribution is derived from the municipal fuel tax. Therefore, at least 35.2% of each municipality's revenue sharing distribution for FY 1996-97 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 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.

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

to this revenue source since taxable values have more than doubled over the last fifteen years due to inflation and updated 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 1972 must demonstrate significantly higher ad valorem taxing effort than those incorporated during or before 1972.

**IX. Estimated Municipal Revenue Sharing Distributions for FY 1996-97**

Table 3.2 displays the estimated distributions for state FY 1996-97. As calculated by the Department of Revenue, these figures represent 95% of the anticipated annual revenues.

**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, Department of Corrections, or the Department of Health and 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.*

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

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

## 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; and
- 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 1994-95.

## 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 as are municipalities in spending a portion of their revenue sharing funds on transportation-related expenditures. However, counties do share similar limitations and safeguards in matters of bonding the 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 1996-97**

**Table 3.3** displays the estimated county revenue sharing distributions for state FY 1996-97. As calculated by the Department of Revenue, these figures represent 95% of the anticipated annual revenues.

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.

\*\*\* Section 199.292(2), Florida Statutes, authorizes an annual appropriation out of the Intangible Tax Trust Fund in the amount necessary to cover these costs prior to the transfers of the remaining intangible personal property taxes to the county revenue sharing program and the state general revenue fund.

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Table 3.1

Actual Local Revenue Sharing Distributions

Fiscal Year	State 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
1994-95	200,274,614	304,562,933

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Source: Florida Department of Revenue

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Table 3.2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1996-97 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
ALACHUA COUNTY			
Alachua	49,626	72,650	122,276
Archer	18,029	29,824	47,853
Gainesville	1,100,340	1,325,845	2,426,185
Hawthorne	21,367	16,875	38,242
High Springs	55,311	35,960	91,271
LaCrosse	3,761	0	3,761
Micanopy	9,869	8,367	18,236
Newberry	20,259	33,593	53,852
Waldo	13,057	26,543	39,600
BAKER COUNTY			
Glen Saint Mary	13,069	4,608	17,677
Macclenny	53,341	42,331	95,672
BAY COUNTY			
Callaway	35,468	356,929	392,397
Cedar Grove	13,757	68,243	82,000
Lynn Haven	47,769	232,340	280,109
Mexico Beach	6,978	9,452	16,430
Panama City	510,541	429,012	939,553
Panama City Beach	90,906	0	90,906
Parker	32,217	89,437	121,654
Springfield	65,328	338,621	403,949
BRADFORD COUNTY			
Brooker	5,183	5,524	10,707
Hampton	7,757	4,647	12,404
Lawtey	13,179	10,971	24,150
Starke	125,408	8,435	133,843
BREVARD COUNTY			
Cape Canaveral	62,081	85,240	147,321
Cocoa	327,756	137,822	465,578
Cocoa Beach	239,157	0	239,157
Indialantic	54,072	0	54,072
Indian Harbour Beach	41,142	84,817	125,959
Malabar	4,704	28,125	32,829
Melbourne	731,356	704,608	1,435,964
Melbourne Beach	19,175	29,705	48,880
Melbourne Village	1,852	6,663	8,515
Palm Bay	91,142	1,440,754	1,531,896
Palm Shores	943	5,844	6,787
Rockledge	155,640	208,681	364,321
Satellite Beach	109,567	85,015	194,582
Titusville	518,566	454,068	972,634
West Melbourne	34,950	119,733	154,683
BROWARD COUNTY			
Coconut Creek	21,380	670,433	691,813

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1996-97 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
Cooper City	22,887	544,830	567,717
Coral Springs	49,420	1,819,897	1,869,317
Dania	201,595	148,774	350,369
Davie	166,836	951,958	1,118,794
Deerfield Beach	306,407	671,672	978,079
Ft. Lauderdale	3,196,503	251,085	3,447,588
Hallandale	491,404	231,171	722,575
Hillsboro Beach	3,190	19,322	22,512
Hollywood	2,090,384	913,275	3,003,659
Lauderdale-by-the-Sea	58,784	0	58,784
Lauderdale Lakes	210,740	492,611	703,351
Lauderhill	183,519	1,007,011	1,190,530
Lazy Lake Village	3,320	0	3,320
Lighthouse Point	176,544	32,742	209,286
Margate	247,098	848,305	1,095,403
Miramar	284,110	764,315	1,048,425
North Lauderdale	8,186	689,363	697,549
Oakland Park	398,752	245,060	643,812
Parkland	511	135,205	135,716
Pembroke Park	112,788	0	112,788
Pembroke Pines	320,564	1,535,679	1,856,243
Plantation	444,753	1,072,793	1,517,546
Pompano Beach	918,495	661,604	1,580,099
Sea Ranch Lakes	59,037	0	59,037
Sunrise	173,630	1,397,040	1,570,670
Tamarac	96,778	940,236	1,037,014
Wilton Manors	350,732	0	350,732
 CALHOUN COUNTY			
Altha	7,411	15,361	22,772
Blountstown	57,485	10,126	67,611
 CHARLOTTE COUNTY			
Punta Gorda	146,243	46,437	192,680
 CITRUS COUNTY			
Crystal River	95,471	0	95,471
Inverness	119,126	16,991	136,117
 CLAY COUNTY			
Green Cove Springs	82,207	16,469	98,676
Keystone Heights	26,696	5,080	31,776
Orange Park	92,507	93,317	185,824
Penney Farms	3,053	23,329	26,382
 COLLIER COUNTY			
Everglades	9,969	1,993	11,962
Naples	386,057	58,072	444,129
 COLUMBIA COUNTY			
Fort White	8,215	12,521	20,736
Lake City	241,791	2,088	243,879

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1996-97 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>DADE COUNTY</b>			
Adventura	0	218,063	218,063
Bal Harbour	43,116	2,981	46,097
Bay Harbor Islands	32,155	43,066	75,221
Biscayne Park	16,156	46,646	62,802
Coral Gables	693,530	87,655	781,185
El Portal	11,922	50,479	62,401
Florida City	61,201	43,273	104,474
Golden Beach	2,533	7,175	9,708
Hialeah	1,930,261	3,166,850	5,097,111
Hialeah Gardens	16,283	195,334	211,617
Homestead	326,447	271,664	598,111
Indian Creek Village	1,391	0	1,391
Key Biscayne	0	113,984	113,984
Medley	10,067	1,526	11,593
Miami	5,721,258	2,862,815	8,584,073
Miami Beach	1,489,227	393,634	1,882,861
Miami Shores	143,763	72,644	216,407
Miami Springs	217,492	64,237	281,729
North Bay	66,164	51,302	117,466
North Miami	755,251	543,543	1,298,794
North Miami Beach	642,052	240,474	882,526
Opa-locka	242,147	147,356	389,503
Pinecrest	0	266,498	266,498
South Miami	289,293	0	289,293
Surfside	104,228	0	104,228
Sweetwater	38,362	344,904	383,266
Virginia Gardens	40,502	7,887	48,389
West Miami	167,074	0	167,074
Metro Dade	34,318,855	0	34,318,855
<b>DE SOTO COUNTY</b>			
Arcadia	157,477	18,171	175,648
<b>DIXIE COUNTY</b>			
Cross City	60,079	22,059	82,138
Horseshoe Beach	1,856	855	2,711
<b>DUVAL COUNTY</b>			
Atlantic Beach	65,115	183,772	248,887
Baldwin	21,646	19,436	41,082
Jacksonville	5,826,077	1,572,056	7,398,133
Jacksonville Beach	219,174	204,125	423,299
Neptune Beach	41,884	107,842	149,726
Jacksonville (Duval)	0	7,178,920	7,178,920
<b>ESCAMBIA COUNTY</b>			
Century	53,674	25,818	79,492
Pensacola	727,797	724,668	1,452,465
<b>FLAGLER COUNTY</b>			
Beverly Beach	4,223	613	4,836
Bunnell	38,218	6,853	45,071

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1996-97 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
Flagler Beach	23,161	32,952	56,113
FRANKLIN COUNTY			
Apalachicola	51,929	20,480	72,409
Carrabelle	25,647	6,655	32,302
GADSDEN COUNTY			
Chattahoochee	81,632	17,216	98,848
Greensboro	9,894	10,973	20,867
Gretna	11,242	190,410	201,652
Havana	28,337	17,444	45,781
Midway	0	42,375	42,375
Quincy	166,567	16,731	183,298
GILCHRIST COUNTY			
Bell	5,992	2,373	8,365
Trenton	22,161	10,071	32,232
GLADES COUNTY			
Moore Haven	32,012	7,921	39,933
GULF COUNTY			
Port St. Joe	64,183	0	64,183
Wewahitchka	23,114	29,434	52,548
HAMILTON COUNTY			
Jasper	59,554	8,678	68,232
Jennings	12,571	12,570	25,141
White Springs	13,231	17,758	30,989
HARDEE COUNTY			
Bowling Green	24,763	43,753	68,516
Wauchula	81,340	14,287	95,627
Zolfo Springs	23,025	16,795	39,820
HENDRY COUNTY			
Clewiston	116,479	30,181	146,660
La Belle	56,826	3,890	60,716
HERNANDO COUNTY			
Brooksville	175,729	0	175,729
Weeki Wachee	2,118	0	2,118
HIGHLANDS COUNTY			
Avon Park	119,637	87,113	206,750
Lake Placid	53,574	0	53,574
Sebring	168,381	37,578	205,959
HILLSBOROUGH COUNTY			
Plant City	332,397	289,690	622,087
Tampa	4,897,504	2,197,734	7,095,238
Temple Terrace	205,169	186,445	391,614

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1996-97 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
<b>HOLMES COUNTY</b>			
Bonifay	46,920	16,208	63,128
Esto	4,617	6,787	11,404
Noma	0	13,864	13,864
Ponce de Leon	8,741	2,663	11,404
Westville	2,077	6,211	8,288
<b>INDIAN RIVER COUNTY</b>			
Fellsmere	16,285	60,990	77,275
Indian River Shores	286	27,105	27,391
Orchid	30	217	247
Sebastian	33,165	219,972	253,137
Vero Beach	374,742	0	374,742
<b>JACKSON COUNTY</b>			
Alford	7,420	22,616	30,036
Bascom	2,835	1,345	4,180
Campbellton	7,330	1,920	9,250
Cottondale	15,086	20,406	35,492
Graceville	36,420	36,320	72,740
Grand Ridge	10,018	25,665	35,683
Greenwood	8,020	11,516	19,536
Jacob City	0	15,132	15,132
Malone	15,027	13,670	28,697
Marianna	136,106	32,183	168,289
Sneads	24,498	61,610	86,108
<b>JEFFERSON COUNTY</b>			
Monticello	50,339	21,065	71,404
<b>LAFAYETTE COUNTY</b>			
Mayo	18,739	13,058	31,797
<b>LAKE COUNTY</b>			
Astatula	3,333	26,826	30,159
Clermont	78,941	64,787	143,728
Eustis	182,142	119,485	301,627
Fruitland Park	20,503	43,885	64,388
Groveland	36,365	21,416	57,781
Howey-in-the-Hills	12,376	1,034	13,410
Lady Lake	13,366	208,131	221,497
Leesburg	309,234	3,788	313,022
Mascotte	21,939	48,354	70,293
Minneola	15,515	28,473	43,988
Montverde	1,908	20,748	22,656
Mount Dora	111,030	45,063	156,093
Tavares	57,583	102,407	159,990
Umatilla	39,637	14,331	53,968
<b>LEE COUNTY</b>			
Cape Coral	153,484	1,511,585	1,665,069
Fort Myers	893,274	218,095	1,111,369
Fort Myers Beach	0	84,171	84,171

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1996-97 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Sanibel	0	76,836	76,836
LEON COUNTY			
Tallahassee	1,250,960	1,813,984	3,064,944
LEVY COUNTY			
Bronson	10,844	9,481	20,325
Cedar Key	16,864	0	16,864
Chiefland	64,181	0	64,181
Fanning Springs (part)	7,553	3,506	11,059
Inglis	16,801	5,967	22,768
Otter Creek	3,780	0	3,780
Williston	47,202	8,910	56,112
Yankeetown	5,909	3,272	9,181
LIBERTY COUNTY			
Bristol	18,989	14,161	33,150
MADISON COUNTY			
Greenville	23,475	15,227	38,702
Lee	5,990	6,470	12,460
Madison	86,118	4,143	90,261
MANATEE COUNTY			
Anna Maria	13,693	10,508	24,201
Bradenton	376,545	638,937	1,015,482
Bradenton Beach	27,417	0	27,417
Holmes Beach	55,071	26,724	81,795
Palmetto	169,179	60,043	229,222
MARION COUNTY			
Belleview	57,775	20,368	78,143
Dunnellon	53,800	0	53,800
McIntosh	7,411	2,962	10,373
Ocala	643,622	279,591	923,213
Reddick	5,166	12,720	17,886
MARTIN COUNTY			
Jupiter Island	2,386	4,975	7,361
Ocean Breeze Park	6,147	5,679	11,826
Sewalls Point	1,035	20,920	21,955
Stuart	276,026	21,351	297,377
MONROE COUNTY			
Key Colony Beach	3,918	12,772	16,690
Key West	392,780	236,433	629,213
Layton	2,685	1,214	3,899
NASSAU COUNTY			
Callahan	25,665	0	25,665
Fernandina Beach	130,679	36,019	166,698
Hilliard	23,263	47,859	71,122

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

Municipal Revenue Sharing Allocations  
 State Fiscal Year 1996-97 Estimates

	Guaranteed	Growth Money	Yearly Total
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<b>OKALOOSA COUNTY</b>			
Cinco Bayou	21,997	0	21,997
Crestview	138,336	172,772	311,108
Destin	0	127,131	127,131
Ft. Walton Beach	227,379	275,783	503,162
Laurel Hill	4,088	22,066	26,154
Mary Esther	13,743	58,315	72,058
Niceville	54,427	188,253	242,680
Shalimar	10,992	0	10,992
Valparaiso	40,774	134,670	175,444
<b>OKEECHOBEE COUNTY</b>			
Okeechobee	176,013	0	176,013
<b>ORANGE COUNTY</b>			
Apopka	183,788	303,278	487,066
Belle Isle	9,272	117,606	126,878
Eatonville	18,949	44,391	63,340
Edgewood	63,799	0	63,799
Maitland	158,137	70,759	228,896
Oakland	7,322	12,792	20,114
Ocoee	78,748	408,882	487,630
Orlando	1,969,237	2,556,033	4,525,270
Windermere	10,267	23,592	33,859
Winter Garden	149,053	199,200	348,253
Winter Park	458,356	186,773	645,129
<b>OSCEOLA COUNTY</b>			
Kissimmee	243,964	604,632	848,596
St. Cloud	105,511	259,448	364,959
<b>PALM BEACH COUNTY</b>			
Atlantis	6,296	17,426	23,722
Belle Glade	302,170	345,489	647,659
Boca Raton	523,997	700,558	1,224,555
Boynton Beach	337,969	702,716	1,040,685
Briny Breeze	4,322	3,431	7,753
Cloud Lake	3,753	0	3,753
Delray Beach	362,476	658,910	1,021,386
Glen Ridge	1,438	2,435	3,873
Golf Village	1,033	1,586	2,619
Golfview	1,333	1,174	2,507
Greenacres City	14,848	511,551	526,399
Gulf Stream	1,397	7,462	8,859
Haverhill	8,402	15,621	24,023
Highland Beach	2,928	39,832	42,760
Hypoluxo	2,273	13,313	15,586
Juno Beach	13,616	23,530	37,146
Jupiter	67,918	440,491	508,409
Jupiter Inlet Colony	1,225	4,155	5,380
Lake Clarke Shores	7,218	57,194	64,412
Lake Park	253,135	0	253,135
Lake Worth	364,734	407,188	771,922

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



Municipal Revenue Sharing Allocations  
State Fiscal Year 1996-97 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Lantana	209,533	0	209,533
Manalapan	1,985	2,330	4,315
Mangonia Park	15,044	8,131	23,175
North Palm Beach	82,307	132,505	214,812
Ocean Ridge	4,910	16,409	21,319
Pahokee	96,481	209,533	306,014
Palm Beach	171,886	4,990	176,876
Palm Beach Gardens	126,411	416,866	543,277
Palm Beach Shores	11,360	4,803	16,163
Palm Springs	90,524	172,230	262,754
Riviera Beach	369,915	229,351	599,266
Royal Palm Beach	3,712	331,724	335,436
South Bay	42,669	109,781	152,450
South Palm Beach	745	19,447	20,192
Tequesta Village	129,246	0	129,246
Wellington	0	445,313	445,313
West Palm Beach	1,326,451	447,736	1,774,187
PASCO COUNTY			
Dade City	134,787	11,218	146,005
New Port Richey	290,251	20,387	310,638
Port Richey	15,410	22,646	38,056
Saint Leo	9,442	17,311	26,753
San Antonio	14,350	5,980	20,330
Zephyrhills	110,964	60,881	171,845
PINELLAS COUNTY			
Belleair	15,115	40,315	55,430
Belleair Beach	4,762	23,458	28,220
Belleair Bluffs	66,417	0	66,417
Belleair Shore	352	345	697
Clearwater	1,191,562	898,248	2,089,810
Dunedin	313,081	450,137	763,218
Gulfport	133,248	125,486	258,734
Indian Rocks Beach	54,431	13,170	67,601
Indian Shores	10,610	8,360	18,970
Kenneth City	145,147	0	145,147
Largo	652,934	907,204	1,560,138
Madeira Beach	174,090	0	174,090
North Redington Beach	11,820	4,395	16,215
Oldsmar	19,857	133,075	152,932
Pinellas Park	387,226	546,489	933,715
Redington Beach	4,793	16,869	21,662
Redington Shores	12,192	22,498	34,690
Safety Harbor	57,772	238,475	296,247
St. Petersburg	3,125,822	2,513,098	5,638,920
St. Petersburg Beach	199,235	0	199,235
Seminole	166,578	42,592	209,170
South Pasadena	89,458	24,197	113,655
Tarpon Springs	199,105	178,309	377,414
Treasure Island	104,086	23,958	128,044

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1996-97 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>POLK COUNTY</b>			
Auburndale	95,208	110,318	205,526
Bartow	247,027	153,820	400,847
Davenport	22,371	20,660	43,031
Dundee	25,917	28,179	54,096
Eagle Lake	20,806	40,725	61,531
Fort Meade	76,018	115,035	191,053
Frostproof	59,573	4,051	63,624
Haines City	182,087	161,957	344,044
Highland Park	0	2,198	2,198
Hillcrest Heights	498	3,682	4,180
Lake Alfred	36,465	48,920	85,385
Lake Hamilton	15,272	7,904	23,176
Lake Wales	190,668	68,207	258,875
Lakeland	973,011	759,851	1,732,862
Mulberry	53,918	23,017	76,935
Polk City	15,070	33,663	48,733
Winter Haven	439,141	171,464	610,605
<b>PUTNAM COUNTY</b>			
Crescent City	47,077	0	47,077
Interlachen	11,693	17,936	29,629
Palatka	276,527	9,666	286,193
Pomona Park	7,968	8,081	16,049
Welaka	7,493	2,461	9,954
<b>ST. JOHNS COUNTY</b>			
Hastings	15,795	3,319	19,114
St. Augustine	340,862	0	340,862
St. Augustine Beach	7,099	50,055	57,154
<b>ST. LUCIE COUNTY</b>			
Fort Pierce	711,816	182,782	894,598
Port St. Lucie	6,475	1,264,629	1,271,104
St. Lucie Village	2,371	6,557	8,928
<b>SANTA ROSA COUNTY</b>			
Gulf Breeze	75,883	19,038	94,921
Jay	20,822	0	20,822
Milton	116,957	65,134	182,091
<b>SARASOTA COUNTY</b>			
Longboat Key (part)	47,549	37,863	85,412
North Port	24,372	266,080	290,452
Sarasota	937,613	191,499	1,129,112
Venice	240,488	112,276	352,764
<b>SEMINOLE COUNTY</b>			
Altamonte Springs	57,567	637,245	694,812
Casselberry	170,722	376,879	547,601
Lake Mary	0	105,559	105,559
Longwood	80,818	169,179	249,997
Oviedo	39,986	293,550	333,536

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

Municipal Revenue Sharing Allocations  
State Fiscal Year 1996-97 Estimates

	Guaranteed	Growth Money	Yearly Total
Sanford	376,081	492,705	868,786
Winter Springs	13,825	501,506	515,331
SUMTER COUNTY			
Bushnell	36,546	15,010	51,556
Center Hill	8,283	19,642	27,925
Coleman	13,609	22,349	35,958
Webster	17,618	11,053	28,671
Wildwood	61,478	33,340	94,818
SUWANNEE COUNTY			
Branford	20,042	0	20,042
Live Oak	153,904	35,221	189,125
TAYLOR COUNTY			
Perry	180,555	26,222	206,777
UNION COUNTY			
Lake Butler	29,351	37,663	67,014
Raiford	1,694	8,042	9,736
Worthington Springs	4,563	775	5,338
VOLUSIA COUNTY			
Daytona Beach	1,027,176	400,395	1,427,571
Daytona Beach Shores	91,781	0	91,781
Debary	0	176,110	176,110
DeLand	318,746	85,272	404,018
Deltona	0	1,190,529	1,190,529
Edgewater	68,458	307,563	376,021
Holly Hill	155,248	113,168	268,416
Lake Helen	8,885	47,345	56,230
New Smyrna Beach	201,998	118,085	320,083
Oak Hill	13,952	8,278	22,230
Orange City	21,923	86,815	108,738
Ormond Beach	294,368	309,057	603,425
Pierson	18,098	8,694	26,792
Ponce Inlet	4,946	21,624	26,570
Port Orange	93,493	743,902	837,395
South Daytona	132,655	137,411	270,066
WAKULLA COUNTY			
St. Marks	9,455	0	9,455
Sopchoppy	9,800	0	9,800
WALTON COUNTY			
DeFuniak Springs	100,398	55,696	156,094
Freeport	11,372	13,643	25,015
Paxton	13,228	13,556	26,784
WASHINGTON COUNTY			
Caryville	11,357	32,122	43,479
Chipley	67,615	23,285	90,900
Ebro	4,447	970	5,417

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

Municipal Revenue Sharing Allocations  
 State Fiscal Year 1996-97 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
Vernon	12,365	19,929	32,294
Wausau	4,597	9,917	14,514
	=====	=====	=====
Grand Totals	110,807,202	81,463,298	192,270,500 *

Table 3.3

County Revenue Sharing Allocations  
State Fiscal Year 1996-97 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
ALACHUA	254,168	1,007,247	2,462,462	3,723,877
BAKER	28,273	90,639	235,484	354,396
BAY	154,793	684,481	1,936,460	2,775,734
BRADFORD	28,713	129,364	253,986	412,063
BREVARD	464,254	1,807,775	5,413,013	7,685,042
BROWARD	3,573,165	4,779,269	14,037,957	22,390,391
CALHOUN	14,713	68,369	126,952	210,034
CHARLOTTE	187,080	493,387	2,373,218	3,053,685
CITRUS	90,480	499,080	1,799,538	2,389,098
CLAY	102,028	599,690	2,084,911	2,786,629
COLLIER	491,318	594,600	4,175,312	5,261,230
COLUMBIA	72,308	288,232	753,052	1,113,592
DADE	5,895,217	10,571,522	24,257,023	40,723,762
DE SOTO	30,961	132,516	337,852	501,329
DIXIE	15,487	54,021	151,393	220,901
DUVAL	1,999,042	4,106,467	10,417,669	16,523,178
ESCAMBIA	728,024	1,779,956	4,041,704	6,549,684
FLAGLER	23,543	78,036	705,534	807,113
FRANKLIN	18,862	41,026	124,148	184,036
GADSDEN	80,864	239,311	444,881	765,056
GILCHRIST	5,883	45,494	162,032	213,409
GLADES	12,360	41,438	106,871	160,669
GULF	68,034	19,920	121,979	209,933
HAMILTON	23,270	109,630	99,786	232,686
HARDEE	36,082	144,439	250,267	430,788
HENDRY	28,673	148,507	378,612	555,792
HERNANDO	79,474	409,209	2,157,343	2,646,026
HIGHLANDS	104,948	349,039	1,206,584	1,660,571
HILLSBOROUGH	1,835,627	4,916,849	14,104,086	20,856,562
HOLMES	20,087	112,718	175,084	307,889
INDIAN RIVER	205,850	425,545	1,483,882	2,115,277
JACKSON	67,470	259,685	486,275	813,430
JEFFERSON	29,079	67,261	148,263	244,603
LAFAYETTE	6,472	29,717	69,043	105,232
LAKE	256,097	708,355	2,349,569	3,314,021
LEE	578,772	1,764,708	6,163,312	8,506,792
LEON	316,798	1,026,649	2,699,988	4,043,435
LEVY	34,157	137,533	410,989	582,679
LIBERTY	8,441	28,423	71,981	108,845
MADISON	34,591	95,970	184,674	315,235
MANATEE	530,269	1,054,577	3,557,112	5,141,958
MARION	251,941	1,024,873	3,798,431	5,075,245

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

Table 3.3

County Revenue Sharing Allocations  
State Fiscal Year 1996-97 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
MARTIN	244,331	553,167	2,086,232	2,883,730
MONROE	246,464	455,801	1,488,940	2,191,205
NASSAU	65,716	252,268	742,174	1,060,158
OKALOOSA	147,680	859,331	2,390,670	3,397,681
OKEECHOBEE	41,041	173,472	516,368	730,881
ORANGE	1,632,765	3,816,110	15,954,719	21,403,594
OSCEOLA	95,114	414,462	2,571,107	3,080,683
PALM BEACH	2,570,430	2,766,174	14,673,992	20,010,596
PASCO	310,426	1,782,481	4,789,588	6,882,495
PINELLAS	2,452,694	3,368,283	9,229,789	15,050,766
POLK	857,616	2,627,126	5,698,428	9,183,170
PUTNAM	98,535	409,282	941,350	1,449,167
ST. JOHNS	152,548	403,262	1,792,544	2,348,354
ST. LUCIE	187,010	618,973	2,007,993	2,813,976
SANTA ROSA	77,885	448,253	1,504,988	2,031,126
SARASOTA	1,119,924	1,148,225	4,735,189	7,003,338
SEMINOLE	339,130	1,316,016	4,882,740	6,537,886
SUMTER	35,653	182,301	485,622	703,576
SUWANNEE	32,719	175,516	418,177	626,412
TAYLOR	36,940	118,139	202,126	357,205
UNION	18,615	33,326	107,967	159,908
VOLUSIA	698,366	1,525,368	4,228,813	6,452,547
WAKULLA	24,054	90,110	249,844	364,008
WALTON	39,806	151,427	585,762	776,995
WASHINGTON	16,827	101,973	220,833	339,633
GRAND TOTALS	30,329,957	64,756,373	198,824,670	293,911,000 *

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

## 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 the creation of the Municipal Financial Assistance Trust Fund in 1971 that the state began to share a portion of state cigarette tax revenues with municipalities. The enacting legislation required that the fund be financed from the proceeds of an additional tax on cigarettes of 2 cents per pack.

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 was deposited into the trust fund remained at 2 cents per pack until 1990. That year, 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. 1996 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 1996-97

### 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 a tax on cigarettes after July 1, 1972.

- Chapter 77-409, Laws of Florida,  
increased the tax on cigarettes to 21 cents per pack.
- Chapter 79-164, Laws of Florida,  
repealed an obsolete operating millage reduction requirement.
- Chapter 85-294, Laws of Florida,  
increased the tax on cigarettes to 37 cents per pack; however, tax credit provisions neutralized the tax increase.
- Chapter 86-123, Laws of Florida,  
decreased the tax on cigarettes to 24 cents per pack; however, the repeal of tax credit provisions resulted in a net tax gain of 3 cents per pack.
- Chapters 90-110 and 90-132, Laws of Florida,  
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 in the legislation. 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. 1996 General Law Amendments**

Legislation passed during the 1996 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, pursuant to the provisions of s. 218.23(1)(c), F.S., shall receive a pro rata distribution from the Municipal Financial Assistance Trust Fund.

### **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 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**

The monies transferred monthly to the Municipal Financial Assistance Trust Fund are distributed to municipalities, based on the following 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* = 
$$\frac{\text{Eligible Municipality Population}}{\text{County-wide Eligible Municipal Population}}$$
  
- 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.

Counties which, under the constitution, exercise powers conferred by general law upon municipalities shall receive a share of the revenue in a ratio of the county's unincorporated area population to that of the entire county population.

**Table 4.1** lists the actual statewide Municipal Financial Assistance Trust Fund distributions for local government FY 1982-83 through FY 1994-95.

**VII. Authorized Uses of Cigarette Tax Proceeds**

The amounts distributed via this trust fund shall be considered as general revenue of the municipality and shall be subject to expenditure for any public purpose.

### **VIII. Estimated Municipal Financial Assistance Trust Fund Distribution for FY 1996-97**

Estimated distributions to eligible municipalities for the local government FY 1996-97, 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 \$23,350,000.

Inquiries regarding the Department of Revenue's estimation of these 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

Actual Distributions from the  
Municipal Financial Assistance Trust Fund  
(Formerly 2 cent Cigarette Tax)

Local Government Fiscal Year

<u>Fiscal Year</u>	<u>Total Distributions</u>
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
1994-95	23,181,773

Source: Florida Department of Revenue

Table 4.2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1996-97 Estimates

	Cigarette Tax -----		Cigarette Tax -----
		Cocoa Beach	34,536
		Indialantic	7,987
ALACHUA		Indian Harbour Beach	20,369
Alachua	15,243	Malabar	6,283
Archer	3,876	Melbourne	180,246
Gainesville	256,729	Melbourne Beach	8,666
Hawthorne	3,751	Melbourne Village	1,652
High Springs	9,444	Palm Bay	198,683
LaCrosse	307	Palm Shores	1,315
Micanopy	1,757	Rockledge	49,238
Newberry	5,799	Satellite Beach	27,451
Waldo	2,844	Titusville	112,567
	-----	West Melbourne	24,512
	299,750		-----
			745,063
BAKER		BROWARD	
Glen Saint Mary	3,950	Coconut Creek	47,494
Macclenny	35,529	Cooper City	38,973
	-----	Coral Springs	132,916
	39,478	Dania	24,468
BAY		Davie	77,680
Callaway	54,884	Deerfield Beach	68,840
Cedar Grove	8,680	Ft. Lauderdale	212,525
Lynn Haven	43,171	Hallandale	44,793
Mexico Beach	3,990	Hillsboro Beach	2,501
Panama City	144,924	Hollywood	178,298
Panama City Beach	18,123	Lauderdale-by-the-Sea	4,272
Parker	19,480	Lauderdale Lakes	39,609
Springfield	37,129	Lauderhill	71,156
	-----	Lazy Lake Village	57
	330,382	Lighthouse Point	14,824
BRADFORD		Margate	67,254
Brooker	2,089	Miramar	63,176
Hampton	2,083	North Lauderdale	38,744
Lawtey	4,594	Oakland Park	39,965
Starke	34,432	Parkland	12,078
	-----	Pembroke Park	6,986
	43,198	Pembroke Pines	124,414
BREVARD		Plantation	106,949
Cape Canaveral	22,817	Pompano Beach	105,092
Cocoa	48,741	Sea Ranch Lakes	873
		Sunrise	104,491

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1996-97 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Tamarac	69,358	Bal Harbour	3,531
Wilton Manors	16,882	Bay Harbor Islands	5,396
	-----	Biscayne Park	3,510
	1,714,670	Coral Gables	47,073
		El Portal	2,860
CALHOUN		Florida City	5,603
Altha	4,769	Golden Beach	951
Blountstown	21,069	Hialeah	233,261
	-----	Hialeah Gardens	12,932
	25,838	Homestead	26,526
		Indian Creek Village	59
CHARLOTTE		Key Biscayne	10,172
Punta Gorda	216,392	Medley	993
	-----	Miami	414,544
	216,392	Miami Beach	104,985
		Miami Shores	11,610
CITRUS		Miami Springs	15,275
Crystal River	84,115	North Bay	6,705
Inverness	135,547	North Miami	57,785
	-----	North Miami Beach	41,377
	219,662	Opa-locka	18,464
		Pinecrest	21,651
CLAY		South Miami	12,036
Green Cove Springs	54,139	Surfside	4,885
Keystone Heights	14,895	Sweetwater	16,084
Orange Park	106,289	Virginia Gardens	2,599
Penney Farms	7,129	West Miami	6,677
	-----	Metro Dade	1,189,797
	182,453		-----
			2,296,392
COLLIER			
Everglades	8,610	DE SOTO	
Naples	326,711	Arcadia	46,194
	-----		-----
	335,321		46,194
COLUMBIA		DIXIE	
Fort White	5,406	Cross City	18,849
Lake City	92,512	Horseshoe Beach	1,725
	-----		-----
	97,918		20,574
DADE		DUVAL	
Adventura	19,052		

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1996-97 Estimates

	Cigarette Tax -----		Cigarette Tax -----
Atlantic Beach	22,994	GLADES	
Baldwin	2,777	Moore Haven	6,516
Jacksonville Beach	35,681		-----
Neptune Beach	13,332		6,516
Jacksonville (Duval)	1,214,544		
	-----		
	1,289,328	GULF	
ESCAMBIA		Port St. Joe	14,512
Century	16,608	Wewahitchka	6,392
Pensacola	489,116		-----
	-----		20,904
	505,724	HAMILTON	
FLAGLER		Jasper	7,935
Beverly Beach	2,805	Jennings	3,063
Bunnell	18,178	White Springs	3,147
Flagler Beach	36,364		-----
	-----		14,146
	57,346	HARDEE	
FRANKLIN		Bowling Green	10,803
Apalachicola	14,626	Wauchula	19,999
Carrabelle	6,921	Zolfo Springs	6,960
	-----		-----
	21,547		37,762
GADSDEN		HENDRY	
Chattahoochee	13,424	Clewiston	34,692
Greensboro	2,966	La Belle	16,890
Gretna	11,143		-----
Havana	9,501		51,583
Midway	5,676	HERNANDO	
Quincy	35,873	Brooksville	199,316
	-----	Weeki Wachee	179
	78,583		-----
			199,494
GILCHRIST		HIGHLANDS	
Bell	1,992	Avon Park	59,497
Fanning Springs (part	1,609	Lake Placid	9,826
Trenton	9,430	Sebring	65,378
	-----		-----
	13,031		134,702

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1996-97 Estimates

	Cigarette Tax -----		Cigarette Tax -----
HILLSBOROUGH		LAFAYETTE	
Plant City	104,521	Mayo	6,444
Tampa	1,166,364		-----
Temple Terrace	76,852		6,444
	-----		
	1,347,737	LAKE	
HOLMES		Astatula	4,876
Bonifay	21,613	Clermont	30,354
Esto	2,467	Eustis	58,668
Noma	1,744	Fruitland Park	12,317
Ponce de Leon	3,535	Groveland	10,034
Westville	2,223	Howey-in-the-Hills	3,303
	-----	Lady Lake	50,547
	31,583	Leesburg	63,032
INDIAN RIVER		Mascotte	9,639
Fellsmere	12,001	Minneola	9,157
Indian River Shores	13,250	Montverde	4,604
Orchid	127	Mount Dora	34,626
Sebastian	68,764	Tavares	33,900
Vero Beach	90,141	Umatilla	10,097
	-----		-----
	184,284		335,153
JACKSON		LEE	
Alford	2,787	Cape Coral	470,672
Bascom	513	Fort Myers	254,215
Campbellton	1,303	Fort Myers Beach	33,022
Cottondale	5,313	Sanibel	31,568
Graceville	14,395		-----
Grand Ridge	3,246		789,476
Greenwood	3,214	LEON	
Jacob City	1,645	Tallahassee	281,697
Malone	4,005		-----
Marianna	32,560		281,697
Sneads	10,914	LEVY	
	-----	Bronson	7,429
	79,893	Cedar Key	6,172
JEFFERSON		Chiefland	16,721
Monticello	20,572	Fanning Springs (part)	2,522
	-----	Inglis	11,113
	20,572	Otter Creek	1,075

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1996-97 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Williston	19,573	MONROE	
Yankeetown	5,348	Key Colony Beach	8,683
	-----	Key West	222,175
	69,952	Layton	1,655
	-----		-----
LIBERTY			232,513
Bristol	5,013		
	-----	NASSAU	
	5,013	Callahan	5,166
	-----	Fernandina Beach	50,682
MADISON		Hilliard	13,069
Greenville	4,346		-----
Lee	1,334		68,917
Madison	14,393		
	-----	OKALOOSA	
	20,073	Cinco Bayou	1,467
	-----	Crestview	45,717
MANATEE		Destin	35,283
Anna Maria	11,935	Ft. Walton Beach	82,757
Bradenton	308,376	Laurel Hill	2,197
Bradenton Beach	10,852	Mary Esther	16,350
Holmes Beach	32,593	Niceville	43,535
Longboat Key (part)	17,169	Shalimar	2,302
Palmetto	63,066	Valparaiso	24,575
	-----		-----
	443,991		254,183
	-----		
MARION		OKEECHOBEE	
Belleview	32,825	Okeechobee	78,757
Dunnellon	17,779		-----
McIntosh	4,190		78,757
Ocala	427,138		
Reddick	5,646	ORANGE	
	-----	Apopka	96,496
	487,578	Belle Isle	29,155
	-----	Eatonville	12,541
MARTIN		Edgewood	5,929
Jupiter Island	7,066	Maitland	49,669
Ocean Breeze Park	6,263	Oakland	3,937
Sewalls Point	20,759	Ocoee	96,898
Stuart	162,730	Orlando	890,332
	-----	Windermere	8,974
	196,818	Winter Garden	63,086

Note: Grand Totals Represent 100% of Estimated Distributions.



Table 4.2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1996-97 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Winter Park	127,930	South Bay	11,562
	-----	South Palm Beach	4,276
	1,384,947	Tequesta Village	13,135
		Wellington	72,140
OSCEOLA		West Palm Beach	217,795
Kissimmee	217,988		-----
St. Cloud	92,813		1,506,851
	-----		
	310,801	PASCO	
PALM BEACH		Dade City	103,692
Atlantis	4,837	New Port Richey	251,539
Belle Glade	48,644	Port Richey	46,462
Boca Raton	190,950	Saint Leo	12,481
Boynton Beach	142,829	San Antonio	14,037
Briny Breeze	1,130	Zephyrhills	152,007
Cloud Lake	340		-----
Delray Beach	143,602		580,217
Glen Ridge	621	PINELLAS	
Golf Village	558	Belleair	11,370
Golfview	432	Belleair Beach	5,917
Greenacres City	66,636	Belleair Bluffs	6,246
Gulf Stream	2,037	Belleair Shore	169
Haverhill	3,410	Clearwater	284,441
Highland Beach	9,299	Dunedin	98,397
Hypoluxo	3,229	Gulfport	33,397
Juno Beach	7,263	Indian Rocks Beach	11,749
Jupiter	84,096	Indian Shores	4,142
Jupiter Inlet Colony	1,158	Kenneth City	12,219
Lake Clarke Shores	10,429	Largo	190,507
Lake Park	19,791	Madeira Beach	11,952
Lake Worth	83,430	North Redington Beach	3,245
Lantana	23,802	Oldsmar	25,098
Manalapan	938	Pinellas Park	124,528
Mangonia Park	3,953	Redington Beach	4,519
North Palm Beach	33,879	Redington Shores	6,805
Ocean Ridge	4,591	Safety Harbor	45,419
Pahokee	19,863	St. Petersburg	678,497
Palm Beach	28,192	St. Petersburg Beach	26,600
Palm Beach Gardens	88,704	Seminole	27,303
Palm Beach Shores	2,963	South Pasadena	16,479
Palm Springs	28,104	Tarpon Springs	53,842
Riviera Beach	79,045	Treasure Island	20,689
Royal Palm Beach	49,188		-----
			1,703,531

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1996-97 Estimates

	Cigarette Tax -----		Cigarette Tax -----
POLK		SANTA ROSA	
Auburndale	46,385	Gulf Breeze	74,079
Bartow	73,553	Jay	8,619
Davenport	8,853	Milton	93,606
Dundee	12,636		-----
Eagle Lake	9,453		176,304
Fort Meade	27,609		
Frostproof	14,538	SARASOTA	
Haines City	63,059	Longboat Key (part)	24,487
Highland Park	786	North Port	97,544
Hillcrest Heights	1,176	Sarasota	329,011
Lake Alfred	18,596	Venice	118,931
Lake Hamilton	5,610		-----
Lake Wales	49,513		569,973
Lakeland	373,451		
Mulberry	16,649	SEMINOLE	
Polk City	8,082	Altamonte Springs	116,372
Winter Haven	127,259	Casselberry	74,079
	-----	Lake Mary	22,253
	857,207	Longwood	41,744
		Oviedo	54,965
		Sanford	108,264
		Winter Springs	78,789
			-----
PUTNAM			496,466
Crescent City	16,360		
Interlachen	12,214	SUMTER	
Palatka	95,026	Bushnell	18,635
Pomona Park	6,729	Center Hill	6,214
Welaka	5,104	Coleman	7,002
	-----	Webster	6,821
	135,433	Wildwood	32,384
			-----
ST. JOHNS			71,057
Hastings	6,878		
St. Augustine	127,349	SUWANNEE	
St. Augustine Beach	42,386	Branford	4,307
	-----	Live Oak	41,666
	176,613		-----
			45,973
ST. LUCIE			
Fort Pierce	102,910	TAYLOR	
Port St. Lucie	199,904	Perry	39,074
St. Lucie Village	1,674		-----
	-----		39,074
	304,488		

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund  
 Cigarette Tax Distribution  
 Fiscal Year 1996-97 Estimates

	Cigarette Tax -----		Cigarette Tax -----
UNION		Vernon	5,054
Lake Butler	14,708	Wausau	1,892
Raiford	1,678		-----
Worthington Springs	1,234		36,075
	-----		=====
	17,620	Grand Totals	23,350,000 *
VOLUSIA		* Note: Grand Totals Represent 100%	of Estimated Distributions.
Daytona Beach	182,444		
Daytona Beach Shores	7,729		
Debary	32,695		
DeLand	51,888		
Deltona	159,957		
Edgewater	50,426		
Holly Hill	33,257		
Lake Helen	7,032		
New Smyrna Beach	53,065		
Oak Hill	3,086		
Orange City	17,648		
Ormond Beach	91,049		
Pierson	3,547		
Ponce Inlet	6,114		
Port Orange	114,656		
South Daytona	37,174		
	-----		
	851,767		
WAKULLA			
St. Marks	15,258		
Sopchoppy	19,984		
	-----		
	35,242		
WALTON			
DeFuniak Springs	55,586		
Freeport	9,900		
Paxton	6,292		
	-----		
	71,778		
WASHINGTON			
Caryville	3,403		
Chipley	24,214		
Ebro	1,510		

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## CHAPTER 5: CONSTITUTIONAL AND COUNTY FUEL TAXES

### CONSTITUTIONAL FUEL TAX

Sections 206.41, 206.47, 336.023, and 336.024 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, and this tax was approved by the voters in 1943. The original intent of 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 proceeds.

In its current form, the tax is a state-shared revenue source for counties only. Applying the distribution formula, the proceeds are allocated to counties to the extent necessary to comply with all obligations to or for the benefit of holders of bonds, revenue certificates, and tax anticipation certificates or any refundings secured by any portion of the tax proceeds. After complying with the necessary debt service obligations, a county's surplus funds are distributed to its governing body.

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

- II. Major General Law Amendments
- III. 1996 General Law Amendments
- IV. Eligibility Requirements
- V. Administrative Procedures
- VI. Distribution of Constitutional Fuel Tax Proceeds
- VII. Authorized Uses of Constitutional Fuel Tax Proceeds
- VIII. Actual Distribution of Constitutional Fuel Tax Proceeds for FY 1994-95
- IX. Estimated Constitutional Fuel Tax Distributions for FY 1996-97

#### 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.
- Chapter 95-257, Laws of Florida,  
removed a limitation on the use of the proceeds. Certain maintenance tasks no longer had to be contingent upon their contribution to safe and efficient operation of roads.
- Chapter 95-417, Laws of Florida,  
constituted 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 was 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 the Department and the industry. References to "gas" tax and "special" fuel were changed to "fuel" tax and "diesel" fuel, respectively. The point of collection of all taxes on taxable diesel fuel was moved to the terminal rack. 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 was not to take effect until July 1, 1996.

Chapter 95-428, Laws of Florida,

authorized 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.

### **III. 1996 General Law Amendments**

Chapter 96-323, Laws of Florida, (CS/SB 330)

makes numerous minor revisions and technical corrections to fuel tax provisions that were the subject of the major rewrite of Florida's law on taxation of fuel contained in Chapter 95-417, Laws of Florida. This act makes no major changes to provisions related to this tax.

### **IV. Eligibility Requirements**

All counties are eligible to receive proceeds.

### **V. Administrative Procedures**<sup>1</sup>

The 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 proceeds, pursuant to Section 9(c)(4), Article XII, Revised 1968 Florida Constitution. During the state FY 1994-95, \$31,027 or 0.02% of the total proceeds were deducted as administrative costs, the only deduction imposed by the SBA.

### **VI. Distribution of Constitutional Fuel Tax Proceeds**

The State Board of Administration (SBA) calculates a monthly allocation for each county based

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<sup>1</sup> In 1984, Leon County and the State Board of Administration (SBA) challenged the legality of the 6% General Revenue Service Charge deduction from the 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 deduction, pursuant to Chapter 83-339, Laws of Florida, was unconstitutional.

on the formula in Section 9(c)(4), Article XII, Revised 1968 Florida Constitution, and credits to the account of each county the amount allocated pursuant to the formula. 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.

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:

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

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

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

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

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

The SBA uses the 80% portion to meet the debt service requirement of bond issues pledging the fuel 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. If a county has not pledged the proceeds for bonds administered by the SBA, the full amount of both the 80% and 20% portion is distributed back to the county.

Pursuant to s. 336.024, F.S., the SBA shall assume the responsibility for distribution of the counties' 80% portion in the same manner as the 20% portion is currently distributed pursuant to s. 206.47, F.S. However, the SBA shall assure that county funds are made available to the Department of Transportation to be held in escrow for any construction underway on behalf of



the county pursuant to resolution of the county's governing body.

### **VII. Authorized Uses of Constitutional Fuel Tax Proceeds**

Current law requires that the proceeds must first be used to meet the debt service requirements, if applicable, from the 80% portion and, if necessary, from the 20% portion. Any surplus 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 tasks relate 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.

Pursuant to s. 336.023, F.S., any county which has agreed prior to July 1, 1977, by resolution, to use the surplus proceeds to provide a connecting road to a planned interchange on the interstate system shall provide the connecting road. Any surplus, not otherwise used to provide the connecting road, shall be used on any road in the county at the discretion of the county's governing body.

### **VIII. Actual Distribution of Constitutional Fuel Tax Proceeds for FY 1994-95**

**Table 5.1** displays the actual distribution 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. After August 31, 1996, the updated version of this table, reflecting the actual distribution to counties for the state FY 1995-96, should be available. After this date, contact the Florida ACIR at (904) 488-9627 or SunCom 278-9627 for more information.

**Table 5.2** presents the actual statewide constitutional fuel tax distribution for state FY 1984-85 through FY 1994-95.

### **IX. Estimated Distribution of Constitutional Fuel Tax Proceeds for FY 1996-97**

**Table 5.3** displays the estimated FY 1996-97 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 fuel tax collections. These estimates are net of the State Board of Administration's administrative 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 1996-97 because the estimates are based on FY 1995-96 fuel tax collection factors. The actual

collection factors for FY 1996-97 will be available later this year, and the estimates for that fiscal year will then be recalculated. After August 31, 1996, the revised estimates should be mailed to counties by the Department of Revenue. Inquiries regarding the Department of Revenue's estimation of this 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 this tax can be addressed to the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

## **COUNTY FUEL TAX**

Sections 206.41 and 206.60, Florida Statutes  
Uniform Accounting System Code: 335.440

### **I. Brief Overview**

The county fuel tax is levied on motor fuel at the rate of 1 cent per net gallon. The legislative intent of this tax, as stated in s. 206.60(6), F.S., is to reduce a county's reliance on ad valorem taxes. The funds received from this tax can be used by counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes.

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- III. 1996 General Law Amendments
- IV. Eligibility Requirements
- V. Administrative Procedures
- VI. Distribution of County Fuel Tax Proceeds
- VII. Authorized Uses of County Fuel Tax Proceeds
- VIII. Estimated County Fuel Tax Distributions for FY 1996-97

### **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 county's governing body.

- Chapter 77-165, Laws of Florida, deleted the option for the county's governing body 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 proceeds deposited into the Gas Tax Collection Trust Fund prior to those 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% 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 this 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 this tax during state FY 1994-95 through FY 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.
- Chapter 95-417, Laws of Florida, constituted 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 was 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 the Department and the industry. References to "gas" tax and

“special” fuel were changed to “fuel” tax and “diesel” fuel, respectively. The point of collection of all taxes on taxable diesel fuel was moved to the terminal rack. 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 was not to take effect until July 1, 1996.

Chapter 95-428, Laws of Florida,

authorized 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.

### **III. 1996 General Law Amendments**

Chapter 96-323, Laws of Florida, (CS/SB 330)

makes numerous minor revisions and technical corrections to fuel tax provisions that were the subject of the major rewrite of Florida’s law on taxation of fuel contained in Chapter 95-417, Laws of Florida. This act makes no major changes to provisions related to this tax.

### **IV. Eligibility Requirements**

All counties are eligible to receive proceeds.

### **V. Administrative Procedures**

Currently, the Department of Revenue deducts the costs of administering all fuel taxes, except the constitutional fuel tax, from the county fuel tax. A 1994 circuit court ruling prohibited the Department from deducting administrative costs, unrelated to administration of the county fuel tax, from the county fuel tax proceeds.<sup>2</sup> As a result, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization.<sup>3</sup> In addition, the Department is authorized to deduct the General Revenue Service Charge provided for by s. 215.20, F.S.

### **VI. Distribution of County Fuel Tax Proceeds**

On a monthly basis, the Department of Revenue determines the amount of the allocation for each

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

<sup>3</sup> Chapter 94-146, Laws of Florida, provided the necessary authorization. The Department was authorized to begin administrative cost deductions from the local option fuel 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 fuel 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 1 cent county tax on motor fuel.

county based on the same distribution factor used to distribute constitutional fuel 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 fuel tax proceeds); however, the distribution factor for the county fuel 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;

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

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

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

Table 5.4 lists the actual statewide county fuel tax distributions for state FY 1982-83 through FY 1994-95.

## VII. Authorized Uses of County Fuel Tax Proceeds

The revenues received from this tax are to be used for transportation-related expenses. Current law authorizes expenditure of the funds "solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, 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 Fuel Tax Distributions for FY 1996-97

Table 5.5 presents the estimated FY 1996-97 distributions to 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 an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. As a result, the estimated distributions are net of all deductions.

**The estimates provided in Table 5.5 are the most accurate figures available for inclusion in the Handbook; however, these estimates are not the most accurate figures for FY 1996-97 because the estimates are based on FY 1995-96 fuel tax collection factors.** The actual collection factors for FY 1996-97 will be available later this year, and the estimates for that fiscal year will then be recalculated. After August 31, 1996, the revised estimates should be mailed to counties by the Department of Revenue. Inquiries regarding the Department of Revenue's estimation of this 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 this tax can be addressed to the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

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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

Summary of Constitutional Fuel Tax Distributions  
to Florida Counties

State Fiscal Year

Fiscal Year	80% Surplus Portion		20% Surplus Portion		Total
	To SBA	To Counties	To SBA	To Counties	
1984-85	\$38,535,588	\$51,405,732	\$3,119,077	\$19,366,253	\$112,426,650
1985-86	38,241,824	55,224,766	2,198,444	21,168,203	116,833,237
1986-87	45,837,418	50,925,572	1,975,194	22,215,553	120,953,737
1987-88	42,967,326	59,831,367	2,099,023	23,600,671	128,498,386
1988-89	36,083,376	68,169,786	2,504,950	23,558,341	130,316,453
1989-90	39,753,611	113,914,691	2,373,548	36,043,528	192,085,377
1990-91	Information not on file at the ACIR - contact the SBA				0
1991-92	27,195,264	85,687,599	307,398	27,913,318	141,103,579
1992-93	25,782,720	89,093,663	50,709	28,668,387	143,595,479
1993-94	24,516,783	96,457,066	61,844	30,181,618	151,217,311
1994-95	24,390,556	99,691,313	45,193	30,975,275	155,102,336

Source: Compiled by the Florida ACIR based on information furnished by the State Board of Administration.

TABLE 5.3

CONSTITUTIONAL FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1996-97

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.67131%	0.36290%	0.40960%	1.44380%	\$2,321,125
BAKER	0.09189%	0.03480%	0.24530%	0.37200%	\$598,046
BAY	0.55053%	0.26600%	0.36710%	1.18360%	\$1,902,815
BRADFORD	0.10156%	0.04130%	0.12260%	0.26550%	\$426,831
BREVARD	1.56162%	0.78930%	0.54030%	2.89120%	\$4,648,038
BROWARD	4.62841%	2.43400%	0.51240%	7.57480%	\$12,177,627
CALHOUN	0.05307%	0.02070%	0.24060%	0.31440%	\$505,445
CHARLOTTE	0.49443%	0.19460%	0.33840%	1.02740%	\$1,651,700
CITRUS	0.31359%	0.17940%	0.27480%	0.76780%	\$1,234,354
CLAY	0.39640%	0.20160%	0.26040%	0.85840%	\$1,380,007
COLLIER	0.66410%	0.28380%	0.86260%	1.81050%	\$2,910,650
COLUMBIA	0.34659%	0.08450%	0.33290%	0.76400%	\$1,228,245
DADE	5.95940%	3.66400%	0.91700%	10.54040%	\$16,945,274
DESOTO	0.08426%	0.04420%	0.26590%	0.39440%	\$634,057
DIXIE	0.05421%	0.01950%	0.30930%	0.38300%	\$615,730
DUVAL	2.79536%	1.34500%	0.35900%	4.49940%	\$7,233,460
ESCAMBIA	0.97521%	0.55950%	0.31990%	1.85460%	\$2,981,548
FLAGLER	0.14526%	0.04690%	0.21280%	0.40500%	\$651,098
FRANKLIN	0.04109%	0.01700%	0.32150%	0.37960%	\$610,264
GADSDEN	0.14679%	0.08650%	0.22460%	0.45790%	\$736,143
GILCHRIST	0.02760%	0.01400%	0.14920%	0.19080%	\$306,740
GLADES	0.03139%	0.01520%	0.41210%	0.45870%	\$737,429
GULF	0.03979%	0.02460%	0.27390%	0.33830%	\$543,868
HAMILTON	0.12087%	0.01870%	0.21750%	0.35710%	\$574,092
HARDEE	0.08824%	0.04450%	0.26760%	0.40030%	\$643,542
HENDRY	0.15601%	0.04900%	0.49600%	0.70100%	\$1,126,963
HERNANDO	0.39569%	0.17740%	0.20730%	0.78040%	\$1,254,610
HIGHLANDS	0.29563%	0.13530%	0.45980%	0.89070%	\$1,431,934
HILLSBOROUGH	3.24666%	1.64680%	0.52040%	5.41390%	\$8,703,656
HOLMES	0.07679%	0.03360%	0.20860%	0.31900%	\$512,840
INDIAN RIVER	0.40195%	0.17880%	0.22120%	0.80200%	\$1,289,335
JACKSON	0.31249%	0.08330%	0.39660%	0.79240%	\$1,273,902
JEFFERSON	0.09801%	0.02460%	0.25160%	0.37420%	\$601,583
LAFAYETTE	0.01724%	0.00920%	0.23090%	0.25730%	\$413,648
LAKE	0.60636%	0.28590%	0.48500%	1.37730%	\$2,214,216
LEE	1.36403%	0.63530%	0.42980%	2.42910%	\$3,905,143
LEON	0.77303%	0.37490%	0.29790%	1.44580%	\$2,324,340
LEVY	0.14127%	0.04910%	0.48590%	0.67630%	\$1,087,254
LIBERTY	0.03418%	0.00930%	0.34770%	0.39120%	\$628,913
MADISON	0.17186%	0.03170%	0.30000%	0.50360%	\$809,613
MANATEE	0.73742%	0.37760%	0.35570%	1.47070%	\$2,364,371
MARION	1.04885%	0.36890%	0.68440%	2.10210%	\$3,379,441
MARTIN	0.40563%	0.18670%	0.28450%	0.87680%	\$1,409,588
MONROE	0.35340%	0.15470%	0.82010%	1.32820%	\$2,135,281
NASSAU	0.22538%	0.09380%	0.27480%	0.59400%	\$954,944
OKALOOSA	0.60634%	0.30680%	0.41760%	1.33070%	\$2,139,300
OKEECHOBEE	0.17994%	0.05840%	0.37080%	0.60910%	\$979,220

TABLE 5.3

CONSTITUTIONAL FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1996-97

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ORANGE	3.14710%	1.28090%	0.41850%	4.84650%	\$7,791,476
OSCEOLA	0.60511%	0.19120%	0.62880%	1.42510%	\$2,291,062
PALM BEACH	3.03463%	1.69430%	0.93300%	5.66190%	\$9,102,354
PASCO	0.89067%	0.53320%	0.32410%	1.74800%	\$2,810,172
PINELLAS	2.43449%	1.67530%	0.18120%	4.29100%	\$6,898,426
POLK	1.82908%	0.80050%	0.83950%	3.46910%	\$5,577,099
PUTNAM	0.24350%	0.12260%	0.34560%	0.71170%	\$1,144,165
ST JOHNS	0.49514%	0.16550%	0.29250%	0.95310%	\$1,532,251
ST LUCIE	0.70317%	0.28060%	0.25450%	1.23830%	\$1,990,753
SANTA ROSA	0.35870%	0.13570%	0.48500%	0.97940%	\$1,574,532
SARASOTA	0.91935%	0.51770%	0.24910%	1.68610%	\$2,710,659
SEMINOLE	0.95380%	0.55090%	0.14620%	1.65090%	\$2,654,069
SUMTER	0.40109%	0.05930%	0.24110%	0.70150%	\$1,127,766
SUWANNEE	0.16121%	0.05430%	0.28870%	0.50420%	\$810,577
TAYLOR	0.11963%	0.03870%	0.44040%	0.59870%	\$962,500
UNION	0.04372%	0.01520%	0.10450%	0.16340%	\$262,690
VOLUSIA	1.32702%	0.70330%	0.52300%	2.55330%	\$4,104,813
WAKULLA	0.05978%	0.02840%	0.26040%	0.34860%	\$560,427
WALTON	0.16904%	0.05680%	0.47960%	0.70540%	\$1,134,036
WASHINGTON	0.07260%	0.03200%	0.26040%	0.36510%	\$586,953
<b>TOTALS</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$160,765,000</b>

Table 5.4

Summary of County Fuel Tax Distributions  
to Florida Counties

State Fiscal Year

<u>Fiscal Year</u>	<u>Total Amount Distributed to Counties</u>
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
1994-95	60,598,841

Source: Florida Department of Revenue

TABLE 5.5

COUNTY FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1996-97

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTIO FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.67131%	0.36290%	0.40960%	1.44380%	\$883,100
BAKER	0.09189%	0.03480%	0.24530%	0.37200%	\$227,534
BAY	0.55053%	0.26600%	0.36710%	1.18360%	\$723,949
BRADFORD	0.10156%	0.04130%	0.12260%	0.26550%	\$162,393
BREVARD	1.56162%	0.78930%	0.54030%	2.89120%	\$1,768,402
BROWARD	4.62841%	2.43400%	0.51240%	7.57480%	\$4,633,126
CALHOUN	0.05307%	0.02070%	0.24060%	0.31440%	\$192,303
CHARLOTTE	0.49443%	0.19460%	0.33840%	1.02740%	\$628,409
CITRUS	0.31359%	0.17940%	0.27480%	0.76780%	\$469,625
CLAY	0.39640%	0.20160%	0.26040%	0.85840%	\$525,040
COLLIER	0.66410%	0.28380%	0.86260%	1.81050%	\$1,107,392
COLUMBIA	0.34659%	0.08450%	0.33290%	0.76400%	\$467,301
DADE	5.95940%	3.66400%	0.91700%	10.54040%	\$6,447,036
DESOTO	0.08426%	0.04420%	0.26590%	0.39440%	\$241,235
DIXIE	0.05421%	0.01950%	0.30930%	0.38300%	\$234,262
DUVAL	2.79536%	1.34500%	0.35900%	4.49940%	\$2,752,058
ESCAMBIA	0.97521%	0.55950%	0.31990%	1.85460%	\$1,134,366
FLAGLER	0.14526%	0.04690%	0.21280%	0.40500%	\$247,718
FRANKLIN	0.04109%	0.01700%	0.32150%	0.37960%	\$232,182
GADSDEN	0.14679%	0.08650%	0.22460%	0.45790%	\$280,075
GILCHRIST	0.02760%	0.01400%	0.14920%	0.19080%	\$116,703
GLADES	0.03139%	0.01520%	0.41210%	0.45870%	\$280,564
GULF	0.03979%	0.02460%	0.27390%	0.33830%	\$206,921
HAMILTON	0.12087%	0.01870%	0.21750%	0.35710%	\$218,420
HARDEE	0.08824%	0.04450%	0.26760%	0.40030%	\$244,843
HENDRY	0.15601%	0.04900%	0.49600%	0.70100%	\$428,767
HERNANDO	0.39569%	0.17740%	0.20730%	0.78040%	\$477,332
HIGHLANDS	0.29563%	0.13530%	0.45980%	0.89070%	\$544,797
HILLSBOROUGH	3.24666%	1.64680%	0.52040%	5.41390%	\$3,311,412
HOLMES	0.07679%	0.03360%	0.20860%	0.31900%	\$195,116
INDIAN RIVER	0.40195%	0.17880%	0.22120%	0.80200%	\$490,543
JACKSON	0.31249%	0.08330%	0.39660%	0.79240%	\$484,671
JEFFERSON	0.09801%	0.02460%	0.25160%	0.37420%	\$228,879
LAFAYETTE	0.01724%	0.00920%	0.23090%	0.25730%	\$157,378
LAKE	0.60636%	0.28590%	0.48500%	1.37730%	\$842,426
LEE	1.36403%	0.63530%	0.42980%	2.42910%	\$1,485,759
LEON	0.77303%	0.37490%	0.29790%	1.44580%	\$884,324
LEVY	0.14127%	0.04910%	0.48590%	0.67630%	\$413,659
LIBERTY	0.03418%	0.00930%	0.34770%	0.39120%	\$239,277
MADISON	0.17186%	0.03170%	0.30000%	0.50360%	\$308,027
MANATEE	0.73742%	0.37760%	0.35570%	1.47070%	\$899,554
MARION	1.04885%	0.36890%	0.68440%	2.10210%	\$1,285,749
MARTIN	0.40563%	0.18670%	0.28450%	0.87680%	\$536,295
MONROE	0.35340%	0.15470%	0.82010%	1.32820%	\$812,394
NASSAU	0.22538%	0.09380%	0.27480%	0.59400%	\$363,320
OKALOOSA	0.60634%	0.30680%	0.41760%	1.33070%	\$813,923
OKEECHOBEE	0.17994%	0.05840%	0.37080%	0.60910%	\$372,556

TABLE 5.5

COUNTY FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1996-97

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ORANGE	3.14710%	1.28090%	0.41850%	4.84650%	\$2,964,362
OSCEOLA	0.60511%	0.19120%	0.62880%	1.42510%	\$871,662
PALM BEACH	3.03463%	1.69430%	0.93300%	5.66190%	\$3,463,101
PASCO	0.89067%	0.53320%	0.32410%	1.74800%	\$1,069,164
PINELLAS	2.43449%	1.67530%	0.18120%	4.29100%	\$2,624,590
POLK	1.82908%	0.80050%	0.83950%	3.46910%	\$2,121,875
PUTNAM	0.24350%	0.12260%	0.34560%	0.71170%	\$435,311
ST JOHNS	0.49514%	0.16550%	0.29250%	0.95310%	\$582,964
ST LUCIE	0.70317%	0.28060%	0.25450%	1.23830%	\$757,406
SANTA ROSA	0.35870%	0.13570%	0.48500%	0.97940%	\$599,050
SARASOTA	0.91935%	0.51770%	0.24910%	1.68610%	\$1,031,303
SEMINOLE	0.95380%	0.55090%	0.14620%	1.65090%	\$1,009,773
SUMTER	0.40109%	0.05930%	0.24110%	0.70150%	\$429,072
SUWANNEE	0.16121%	0.05430%	0.28870%	0.50420%	\$308,394
TAYLOR	0.11963%	0.03870%	0.44040%	0.59870%	\$366,195
UNION	0.04372%	0.01520%	0.10450%	0.16340%	\$99,944
VOLUSIA	1.32702%	0.70330%	0.52300%	2.55330%	\$1,561,726
WAKULLA	0.05978%	0.02840%	0.26040%	0.34860%	\$213,221
WALTON	0.16904%	0.05680%	0.47960%	0.70540%	\$431,458
WASHINGTON	0.07260%	0.03200%	0.26040%	0.36510%	\$223,313
<b>TOTALS</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$61,165,000</b>

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## CHAPTER 6: OTHER STATE SHARED REVENUE SOURCES

### Brief Overview

The revenues addressed in this chapter are generated from taxes levied by the state and shared with local governments on a formula or percentage basis. The 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

### **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 distribution to counties shall begin each fiscal year on or before January 5th and shall continue monthly for a total of four months. All or part of the revenue shall be paid to the district school board if required by local or special law. The use of the revenue is at the discretion of the board of county commissioners.

### 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 for use at the discretion of the county's governing body.

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,

provided 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: the Pari-mutuel Wagering Trust Fund. The guaranteed entitlement to counties would be subtracted prior to any other deductions. Revenue would then be deducted to cover the operating costs of Division of Pari-mutuel Wagering, and the balance would be transferred to the State General Revenue Fund.

Chapter 91-197, Laws of Florida,

authorized a July 1, 1992 repeal date for the majority of the pari-mutuel statutes. The rationale behind the repeal of these statutes was to allow an orderly and timely review of these laws. During the legislative interim prior to the 1992 regular session, major revisions to the pari-mutuel code were proposed. However, pari-mutuel legislation failed to pass during the regular session and subsequent special sessions. Therefore, the repeal of a substantial part of the code was effective. 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.

## **1996 General Law Amendments**

Chapter 96-364, Laws of Florida, (CS/HB 337)

authorizes cardrooms, effective January 1, 1997, at licensed pari-mutuel facilities and specifies that one-quarter of the cardroom tax revenues shall be distributed to those counties in which the cardrooms are located. The distribution of proceeds will occur by October 1st of each year. If two or more pari-mutuel racetracks are located in the same municipality, then that municipality will receive the funds. In addition, the law specifies that the Division of Pari-mutuel Wagering shall immediately transfer the funds from General Revenue that are required to make the annual distribution to counties, if during the fiscal year the sums available for distribution to the counties is not sufficient. This provision shall take effect July 1, 1996.

## **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 sulfur in the state for sale, transport, storage, profit, or commercial use. The tax rate is calculated separately for oil, gas, or sulfur; however, the tax rates are all based on the volume of oil, gas, or sulfur produced in a particular month. The revenue generated from these types of excise taxes is deposited into the Oil and Gas Tax Trust Fund which is administered by the Department of Revenue. The Oil and Gas Tax Trust Fund is subject to a 7.3% General Revenue Service Charge. A portion of the revenue is distributed to those counties where the oil, gas, or sulfur is severed. In past years,

Collier, Escambia, Hendry, Lee, and Santa Rosa counties have received distributions. **Table 6.1** lists the actual total distributions of this tax to participating counties for state FY 1986-87 through FY 1994-95. According to the Department, an estimated \$1.1 million will be distributed in FY 1996-97. A particular use of the proceeds is not specified in the current law.

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 overpayments which has been properly approved.
2. The remaining proceeds shall be credited monthly by the Department to the State General Revenue Fund as follows:
  - a. 75% of the proceeds from the oil production tax 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 sulfur imposed under s. 211.026, F.S.
3. Subject to the General Revenue Service Charge imposed under Chapter 215, Florida Statutes, the following percentage of tax proceeds shall be credited to the general revenue fund of the county where the gas, oil, or sulfur is produced:
  - a. 12.5% of the proceeds from the oil production tax 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 sulfur imposed under s. 211.026, F.S.
4. To the credit of the Minerals Trust Fund:
  - a. 12.5% of the proceeds from the oil production tax 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 sulfur imposed under s. 211.026, F.S.

### **Major General Law Amendments**

Chapter 22784, Laws of Florida, (1945)

provided for the severance taxation of oil and gas. Small well and tertiary oil production was subject to a tax 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 of all other oil production at the rate of 8% of gross value.

Chapter 86-178, Laws of Florida,

provided for the taxation of sulfur 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,

provided for an increase to the General Revenue Service Charge on all trust funds 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% to 7.3%.

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

redistributed the proceeds of the tax on oil, gas, and sulfur to the Minerals Trust Fund. The percentage of proceeds received by eligible counties remained 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.

### **1996 General Law Amendments**

Chapter 96-323, Laws of Florida, (CS/SB 330)

provides severance tax exemptions for on-shore oil and gas produced from new field wells, new wells in existing fields, shut-in wells, temporarily abandoned wells, and horizontal deep wells as well as establishing the time length for the exemptions. In addition, the law provides that no additional exemptions may be granted after June 30, 2002. This provision shall take effect July 1, 1996.

**MOBILE HOME LICENSE TAX**  
Sections 320.08, 320.081, and 320.0815, 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 all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding 35 feet in body length. The license taxes, ranging from \$20 to \$80 depending on body length, are collected in lieu of ad valorem taxes, and a sticker is issued as evidence of payment. The taxes are collected by the county tax collectors and remitted to the Department of Highway Safety and Motor Vehicles. The Department deducts \$1.50 for each sticker issued and transfers those funds to the State General Revenue Fund. The remaining balance is deposited into the License Tax Collection Trust Fund. The proceeds deposited into this trust fund are remitted back to the respective counties and municipalities where such units are located, regardless of where the taxes are collected. An authorized use of the proceeds is not specified in current law.

The proceeds shall be distributed as follows:

1. 50% to the district school board, and
2. the remainder either to the Board of County Commissioners for units which are located within the unincorporated area, or to any municipality within the county for units located within its corporate limits.

Pursuant to s. 320.0815, F.S., another type of tax is imposed on mobile homes or recreational vehicle-type units qualified as real property. In this case, the registered owner of a mobile home or recreational vehicle-type unit shall be issued a "real property" or "RP" series sticker. The county tax collector will issue the \$3.00 "RP" series sticker to the owner when such owner provides a certificate from the county property appraiser which certifies that such unit is included in the owner's property assessment for ad valorem taxation.

The proceeds shall be distributed as follows:

1. \$2.50 shall be retained by the county's tax collector as a service charge,
2. \$0.25 shall be remitted to the county's property appraiser, and
3. \$0.25 shall be remitted to the Department of Highway Safety and Motor Vehicles to defray the costs of the stickers.

**Major General Law Amendments**

Chapter 23969, Laws of Florida, (1947)  
imposed a license tax 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. The remaining proceeds per license were distributed back to the Board of County Commissioners and the school boards.

Chapter 72-360, Laws of Florida, provided the current distribution formula which specifies a \$1.50 deduction per license for the State General Revenue Fund and authorizes the remaining balance 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. The home was considered permanently affixed to the land if it was tied down and connected to normal utilities. Owners of these types of units were required to purchase a \$3.00 "real property" (RP) series sticker and pay the ad valorem tax on the land.

### **1996 General Law Amendments**

Legislation passed during the 1996 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' license 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.

### **Major General Law Amendments**

Chapter 59-205, Laws of Florida, authorized revenue sharing for counties from a tax imposed on the licenses of insurance agents and solicitors. The counties' portion of the tax was capped at 50% of the state license tax. The 50% cap requirement has since been removed.

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 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% to 7.3%.

### **1996 General Law Amendments**

Legislation passed during the 1996 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 or special fire control district described and classified in s. 174.041, F.S., 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 legally defined limits of the municipality or special fire control district. The net proceeds from this tax are remitted annually to those eligible municipalities and used to supplement each municipality's firefighters' pension trust fund.

Any municipality described and classified in s. 185.03, F.S., as well as any municipality which on July 31, 1953, had a lawfully established municipal police officers' retirement trust fund or city fund providing pension or relief benefits to police officers, 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, pursuant to s. 185.08, F.S. The net proceeds from this tax are remitted annually to those eligible municipalities and used to supplement their police officers' retirement 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 otherwise unallocated by law

shall revert to the General Revenue Fund on June 30th of each year. 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 and special fire control districts 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. In addition to the compensation paid by an employing agency, every firefighter shall receive supplemental compensation by the agency provided the firefighter has satisfied certain criteria. These criteria and authorized amounts of supplemental compensation are specified in s. 633.382(2)-(3), F.S.

### **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 a 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 a 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 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,

authorized the payment of tax proceeds to fund locally established and administered health insurance subsidy programs for police officers and firefighters of an amount equivalent to one-half of the net increase over the previous year's amount of 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 for municipalities. Those districts electing to establish a pension fund would also be permitted to share in the distribution as a partial funding source for the pension.

Chapter 94-259, Laws of Florida,

required municipalities participating in the distribution 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.



Chapter 95-250, Laws of Florida,

transferred authority to administer these taxes 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 were transferred into the Police and Firefighter's Premium Tax Trust Fund. Prior to the annual disbursement of funds to municipalities, moneys would be invested by the State Board of Administration. The Division of Retirement's administrative costs would be paid from the interest investment income.

Chapter 95-249, Laws of Florida,

created the Police and Firefighters' Premium Tax Trust Fund within the Division of Retirement.

### **1996 General Law Amendments**

Legislation passed during the 1996 regular legislative session did not affect the proportion of insurance premium tax proceeds that municipalities receive.

#### **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. The proceeds 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.

The proceeds are returned to counties and municipalities as indicated below. An authorized use of the proceeds is not specified in current law.

1. 24% of the taxes imposed under ss. 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, F.S., collected within each county shall be returned to that county's tax collector.
2. 38% of the taxes imposed under ss. 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, F.S., collected within an incorporated municipality shall be 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 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, conformed provisions of relevant sections 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.

### **1996 General Law Amendments**

Legislation passed during the 1996 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. **Table 6.2** lists the actual total distributions of this tax to participating counties for state FY 1986-87 through FY 1994-95. An estimated \$4.7 million will be distributed in FY 1996-97. The proceeds received by a county shall be used only for phosphate-related expenses.

The proceeds from all taxes, interest, and penalties shall be paid in to the State Treasury as follows:

1. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Lands Trust Fund.
2. The remaining revenue collected from the tax during that fiscal year shall be paid into the State Treasury as follows:

- a. 58% to the General Revenue Fund.
- b. 14.5% to the Nonmandatory Land Reclamation Trust Fund which was established for reclamation and acquisition of unreclaimed lands disturbed by phosphate mining and not subject to mandatory reclamation.
- c. 10% to the Phosphate Research Trust Fund in the Department of Education, Division of Universities, which is created to carry out the purposes set forth in s. 378.101, F.S.
- d. 10% to counties in proportion to the number of tons of phosphate produced from a phosphate rock matrix located within such county to the number of tons of phosphate produced in the state.
- e. 7.5% to the Minerals Trust Fund.

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:

- 1. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Lands Trust Fund.
- 2. The remaining revenue collected from the tax during that fiscal year shall be paid into the State Treasury as follows:
  - a. 72.5% to the General Revenue Fund.
  - b. 10% to the Phosphate Research Trust Fund in the Department of Education, Division of Universities.
  - c. 10% to counties in proportion to the number of tons of phosphate produced from a phosphate rock matrix located within such county to the number of tons of phosphate produced in the state.
  - d. 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 tax proceeds to counties where phosphate rock was produced.

Chapter 87-96, Laws of Florida,  
provided the current statutory provisions listing the 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 proceeds received by counties in proportion to the number of tons produced remained 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.

### **1996 General Law Amendments**

Legislation passed during the 1996 regular legislative session did not affect the proportion of solid mineral severance tax proceeds that counties receive.

Table 6.1

Actual Total Distributions of the  
Oil, Gas, and Sulfur Production Tax  
to Participating Counties

State Fiscal Year

<u>Fiscal Year</u>	<u>Total Distributions</u>
1986-87	2,293,940
1987-88	1,409,846
1988-89	1,261,024
1989-90	1,376,607
1990-91	1,240,946
1991-92	903,444
1992-93	1,104,256
1993-94	841,371
1994-95	1,011,211

Note: Participating counties are Collier, Escambia,  
Hendry, Lee, and Santa Rosa

Source: Florida Department of Revenue

Table 6.2

Actual Total Distributions of the  
Solid Mineral Severance Tax  
to Participating Counties

State Fiscal Year

<u>Fiscal Year</u>	<u>Total Distributions</u>
1986-87	3,707,560
1987-88	3,441,817
1988-89	2,397,852
1989-90	4,193,869
1990-91	4,560,329
1991-92	4,828,478
1992-93	5,276,288
1993-94	3,663,360
1994-95	4,036,379

Note: Participating counties are Hamilton, Hardee,  
Hillsborough, Manatee, and Polk

Source: Florida Department of Revenue

## CHAPTER 7: LOCAL OPTION FUEL TAXES AND NINTH-CENT FUEL TAX

### LOCAL OPTION FUEL TAXES

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes  
Uniform Accounting System Code: 312.400

#### I. Brief Overview

Local governments are authorized, pursuant to ss. 206.41(1)(e) and 206.87(1)(c), F.S., to levy up to 11 cents of local option fuel taxes (formerly referred to as “gas” taxes) in the form of two separate levies. The first is a tax of 1 to 6 cents on every net gallon of motor and diesel (formerly referred to as “special”) fuel sold 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. In addition, small counties (defined as having a total population of 50,000 or less on April 1, 1992) may use the proceeds, under certain conditions, to fund infrastructure projects.

The second tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold in a county, pursuant to s. 336.025(1)(b), F.S. 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 fuel taxes to secure payment of bonds issued through the provisions of s. 336.025, F.S.

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

- II. Major General Law Amendments
- III. 1996 General Law Amendments
- IV. Authorization to Levy Local Option Fuel Taxes
- V. Eligibility Requirements
- VI. Administrative Procedures
- VII. Reporting Requirements
- VIII. Distribution of Local Option Fuel Tax Proceeds
- IX. Authorized Uses of Local Option Fuel Tax Proceeds
- X. Attorney General Opinions Relevant to Local Option Fuel Taxes
- XI. Estimated Fuel Tax Rates
- XII. Estimated Local Option Fuel Tax Proceeds for FY 1996-97

## **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%.
- 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 5th cent and 6th cent per gallon levy. In addition, the law allowed local governments to pledge the revenues from the 3rd through 6th cent 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 entire proceeds 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 equalized the tax rate on special fuel at 4 cents in 1991, 5 cents in 1992, and 6 cents in 1993. Only those counties with a tax rate lower than 4 cents on September 1, 1990, 5 cents on September 1, 1991, or 6 cents on September 1, 1992, were affected.
- 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 having 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 local option gas tax to fund the costs of structures used for the storage and maintenance of road equipment.

Chapter 93-206, Laws of Florida,

authorized local governments to impose an additional local option 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 specified in the interlocal agreement, if such agreement did not provide for a 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.

Chapter 95-257, Laws of Florida,

provided 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 were 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 (regardless of the existence of any automatic adjustment provisions) 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.

Chapter 95-343, Laws of Florida,

authorized any county, 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 the proceeds of up to 4 cents of the 1 to 6 cents local option gas tax to finance the refund. If bonds were issued to pay the refunds, the revenues could not be pledged for more than 15 years. (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.)

Chapter 95-417, Laws of Florida,

constituted 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 was 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 the Department and the industry. References to "gas" tax and "special" fuel were changed to "fuel" tax and "diesel" fuel, respectively. The point of collection of all taxes on taxable diesel fuel was 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. The effective date for the levies of the local option and ninth-cent gas taxes was changed from September 1st (following a July 1st imposition deadline) to January 1st of the following year. This act was not set to take effect until July 1, 1996.

Chapter 95-428, Laws of Florida,

authorized any county, having 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.

### **III. 1996 General Law Amendments**

Chapter 96-323, Laws of Florida, (CS/SB 330)

amends s. 336.025, F.S., as amended by Chapter 95-417, Laws of Florida, (which was not set to take effect until July 1, 1996) to authorize any inland county, having a population greater than 500,000 as of July 1, 1996, with an interlocal agreement with one or more municipalities within the county, to utilize the most recent official population estimates for the county and the municipalities within the county for dividing the proceeds of the 1 to 6 cent local option fuel tax. (Currently, Orange County is the only inland county having a total population greater than 500,000.) In addition, the act excludes marinas from the definition of truck stop for the purpose of utilizing the formula specified in s. 336.021(1)(c), F.S. Beginning July 1, 1996, local option taxes collected on sales or use of diesel fuel shall be distributed to each county as follows. State FY 1995-96 shall be the base year for all distributions. The tax collected on the number of gallons reported, up to the total number of gallons reported in the base year, shall be distributed using the percentages calculated for the base year. Additional gallons reported shall be distributed using a formula, the numerator of which shall be the number of truck stops located in the county, and the denominator of which shall be the number of truck stops located within the state. These particular provisions of the act shall take effect on July 1, 1996.

#### **IV. Authorization to Levy Local Option Fuel Taxes**

**The 1 to 6 cents of fuel tax, pursuant to s. 336.025(1)(a), F.S., shall be levied using either of the following procedures:**

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances, whichever is applicable:
  - a. Prior to June 1st, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1st. However, any interlocal agreement agreed to after the initial levy of the tax, extension of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
  - b. If an interlocal agreement has not been executed, the county may, prior to June 10th, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described above, then municipalities representing more than 50% of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs of such referendum. The tax shall be levied and collected county-wide on January 1st, following 30 days after voter approval.

If this tax is levied 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 Fuel Tax Proceeds."

This tax shall be levied before July 1st to be effective January 1st of the following year for a period not to exceed 30 years. Upon expiration, the tax may be relieved provided that a redetermination of the method of distribution is made. As the result of statewide equalization, this tax shall be levied in each county at the rate of 6 cents per net gallon of diesel fuel.

**The 1 to 5 cents of fuel tax, pursuant to s. 336.025(1)(b), F.S., shall be levied using the following procedure:**

3. This 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 levied before July 1st, to be effective January 1st of the following year.
  - b. The county may, prior to levy of the tax, establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement 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 Fuel 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 after the initial levy of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by these taxes. 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**

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 fuel taxes. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in proportion to the local option fuel tax monies.

## VI. Administrative Procedures

The 1 to 6 cents of optional fuel tax shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax shall be collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. The remitted taxes shall be transferred to the Local Option Fuel Trust Fund which was created for distribution of the proceeds to the county and eligible municipal governments. 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 these taxes, and these rules shall have the full force and effect of law.

Three types of deductions from the local option fuel tax proceeds are statutorily authorized:

1. Collection Allowance [s. 336.025(2)(c), F.S.]  
Any person licensed under Part I or Part II of Chapter 206, Florida Statutes, who uses motor or diesel fuel or who engages in selling motor or diesel fuel shall deduct from the amount of taxes payable an amount equivalent to 0.67% of the tax on motor or diesel fuel. However, the allowance is granted only if payment of the taxes levied is made on or before the 20th day of the month as required.
2. Refunds [s. 206.41(4)(a), F.S.]  
The provisions for refund apply to both local option fuel taxes. Refunds on motor 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.
3. General Revenue Service Charge [s. 215.20(1) and (3), F.S.]  
The Local Option Fuel Tax Trust Fund is subject to the 7.3% General Revenue Service Charge.<sup>1</sup>

The tax on motor fuel shall be distributed by the Department of Revenue to the county reported by the terminal supplier and importers for retail sale or use. The tax on diesel fuel shall be distributed as follows:

1. State FY 1995-96 shall be the base year for all distributions.

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<sup>1</sup> Pursuant to s. 240.156, F.S., the 7.3% General Revenue Service Charge deducted from the 1 to 5 cent local option fuel tax revenues shall be deposited in the State University System Concurrency Trust Fund. Monies deposited into this 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. Each year the tax is collected on the number of gallons reported, up to the total number of gallons reported in the base year, shall be distributed to each county using the distribution percentage calculated for the base year.
3. Additional gallons reported shall be distributed using a formula, the numerator of which shall be the number of truck stops located in the county, and the denominator of which shall be the number of truck stops located within the state. A "truck stop" is defined as any retail dealer registered pursuant to Chapter 212, Florida Statutes, excluding marinas, that has declared its primary fuel business to be the sale of diesel fuel.

Currently, the Department of Revenue deducts the costs of administering all fuel taxes, except the constitutional fuel tax, from the 1 cent county tax on motor fuel. As the result of a 1994 circuit court ruling, the Department was prohibited from deducting administrative costs, unrelated to administration of the county fuel tax, from the proceeds of that tax.<sup>2</sup> Therefore, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization.<sup>3</sup>

## **VII. Reporting Requirements**

By July 1st of each year, the county must notify the Department of Revenue of the respective tax rates for both local option fuel taxes. In addition, the county must 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. 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 be held in escrow by the Clerk of the Circuit Court of the respective county.

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

<sup>3</sup> Chapter 94-146, Laws of Florida, provided the necessary authorization. The Department was authorized to begin administrative cost deductions from the local option fuel 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 fuel 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 1 cent county tax on motor fuel.

## **VIII. Distribution of Local Option Fuel Tax Proceeds**

The proceeds collected from the local option fuel taxes shall 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 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 which are backed by these taxes (limited to bonds outstanding on July 1, 1986 which are backed by the 1 to 6 cents local option fuel tax). The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

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 either local option fuel 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 these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of redistribution.

As a result of statewide equalization, the full 6 cents of the 1 to 6 cents local option fuel tax is levied on diesel fuel even though the county may not have 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 at the maximum rate, the county would still receive proceeds from the full 6 cents levy on diesel fuel.

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

### **IX. Authorized Uses of Local Option Fuel Tax Proceeds**

County and municipal governments shall utilize the proceeds of the 1 to 6 cents local option fuel tax only for transportation expenditures. The proceeds of the 1 to 5 cents local option fuel tax must be used for only those transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

Section 336.025(7), Florida Statutes, defines "transportation expenditures" to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

1. Public transportation operations and maintenance
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
3. Roadway and right-of-way drainage
4. Street lighting
5. Traffic signs, traffic engineering, signalization, and pavement markings
6. Bridge maintenance and operation
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

In addition, small counties (defined as having a total population of 50,000 or less on April 1, 1992) are authorized to use the proceeds of the 1 to 6 cents local option fuel 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, 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 these purposes, "infrastructure" has the same meaning as provided in s. 212.055, F.S., which defines the term 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.<sup>4</sup>

Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

## **X. Attorney General Opinions Relevant to Local Option Fuel Taxes**

A number of Attorney General Opinions pertaining to these 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. (Note: The references to "gas" tax or "special" fuel in the following summaries have not been changed from their original wording to reflect the current statutory language of "fuel" tax or "diesel" fuel.)

### **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 cents 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."

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<sup>4</sup> 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."

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 and ninth-cent 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 cents 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 cents 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 either local option 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 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 diesel fuel tax rates in each county. The table is divided into two sections, each section illustrating the county-by-county tax rates for each type of fuel.

The tax rate given under the column labeled "state tax" is comprised of an estimated 8.5 cents of sales tax levied on motor and diesel fuels, pursuant to Part II of Chapter 212, Florida Statutes, and the combined 4 cents of constitutional, county, and municipal fuel taxes pursuant to Chapter 206, Florida Statutes. The local option and ninth-cent fuel tax rates are for calendar year 1996. In the case of motor fuel, the column labeled "total local" is the sum of the tax rates for both local option fuel taxes and the ninth-cent fuel tax. For diesel fuel, the 1 to 6 cents and ninth-cent tax rates reflect statewide equalization at 6 cents and 1 cent, respectively. Therefore, the column labeled "total local" is the sum of the equalized tax rates, which is 7 cents in all counties.

The column labeled "SCETS Tax" reflects the rate of the State Comprehensive Enhanced Transportation System (SCETS) Tax authorized in ss. 206.41(1)(f), and 206.87(1)(d), F.S. This tax is levied in each county upon every net gallon of motor fuel sold in that county and taxed under the provisions of Part I of Chapter 206, Florida Statutes. The tax rate 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 fuel tax and local option fuel taxes, respectively) in such county, or (2) 6 cents, rounded to the nearest tenth of a cent. On January 1st of each year, the tax rate shall be adjusted pursuant to the procedure provided in s. 206.41(1)(f)3., F.S. Additionally, the SCETS Tax is imposed on every net gallon of diesel fuel sold in each county. The tax rate on diesel fuel shall be equal to the maximum rate provided in s. 206.41(1)(f), F.S.

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 were 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, levy the 1 to 6 cents local option fuel tax on motor fuel. The maximum rate of 6 cents is levied in 57 counties; Holmes, Jackson, Okaloosa, Union, and Walton levy 5 cents; Hendry, Sumter, and Taylor levy 4 cents; and Hamilton levies 3 cents. As previously mentioned, each gallon of diesel fuel sold in the state is subject to the full 6 cents of tax, regardless of whether or not the county is levying the tax on motor fuel at the maximum rate. As for the 1 to 5 cents local option fuel tax, 8 counties are currently levying. The maximum rate of 5 cents is levied in Collier, Dade, DeSoto, Lee, and Palm Beach. Broward and Highlands levy 3 cents, and Martin levies 2 cents.

## **XII. Estimated Local Option Fuel Tax Proceeds for FY 1996-97**

**Table 7.3** lists estimated gallons by type of fuel for each county and also provides estimated proceeds per 1 cent of tax, after deducting for the collection allowance and refunds. These estimates can be used by counties without further adjustment for the ninth-cent fuel 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 cents of local option fuel tax, since this tax applies to sales of both motor and diesel fuels. The "motor fuel" estimates are to be used for the 1 to 5 cents of local option fuel tax, since this tax applies only to motor fuel. To calculate the tax proceeds resulting only from the levy on diesel fuel, subtract the "motor fuel" estimate from the "total fuel" estimate. These estimates have been adjusted for all deductions and are based on FY 1996-97 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 fuel 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 these taxes, can be addressed to the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

## NINTH-CENT FUEL TAX

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes  
Uniform Accounting System Code: 312.300

### I. Brief Overview

In addition to both local option fuel taxes, any county may levy a 1 cent tax on each net gallon of motor and diesel fuels sold within the county's jurisdiction. The ninth-cent fuel tax (formerly referred to as ninth-cent gas tax) may be levied by either an extraordinary vote of the membership of the county's governing body or subject to voter approval in a county-wide referendum. As the result of statewide equalization, the tax shall be levied in each county on every net gallon of diesel fuel. 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 fuel tax with municipalities; however, a number of counties share the revenues with their respective municipalities pursuant to negotiated interlocal agreements. As of June 1996, 34 counties levy the ninth-cent fuel tax on motor fuel.

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

- II. Major General Law Amendments
- III. 1996 General Law Amendments
- IV. Authorization to Levy the Ninth-Cent Fuel Tax
- V. Eligibility Requirements
- VI. Administrative Procedures
- VII. Reporting Requirements
- VIII. Distribution of Ninth-Cent Fuel Tax Proceeds
- IX. Authorized Uses of Ninth-Cent Fuel Tax Proceeds
- X. Attorney General Opinions Relevant to the Ninth-Cent Fuel Tax
- XI. Estimated Ninth-Cent Fuel Tax Proceeds for FY 1996-97

### 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 approval.

- 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 the authority for the county and the municipalities within the county's boundaries to negotiate a joint agreement for the purpose of allowing 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, 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 87-99, Laws of Florida, specified the effective date of the tax as 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.
- 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." Counties, having a total population of 50,000 or less on April 1, 1992, were authorized to levy the tax by extraordinary vote of the governing body. If enacted by this method, the proceeds could 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. In addition, 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 limited the deduction to 2% of the total collections. The tax would be 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 county gas tax. The deduction of administrative costs 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 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 would be revised on July 1st of each year.

Chapter 95-417, Laws of Florida,

constituted 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 was 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 the Department and the industry. References to "gas" tax and "special" fuel were changed to "fuel" tax and "diesel" fuel, respectively. The point of collection of all taxes on taxable diesel fuel was 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. The effective date for the levies of the local option and ninth-cent gas taxes was changed from September 1st (following a July 1st imposition deadline) to January 1st of the following year. This act was not set to take effect until July 1, 1996.

Chapter 95-428, Laws of Florida,

authorized any county, having 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.

### **III. 1996 General Law Amendments**

Chapter 96-323, Laws of Florida, (CS/SB 330)

amends s. 336.021, F.S., as amended by Chapter 95-417, Laws of Florida, (which was not set to take effect until July 1, 1996) to exclude marinas from the definition of truck stop for the purpose of utilizing the formula specified in s. 336.021(1)(c), F.S. Beginning July 1, 1996, local option taxes collected on sales or use of diesel fuel shall be distributed to each county pursuant to the following procedure. State FY 1995-96 shall be the base year for all distributions. The tax collected on the number of gallons reported, up to the total number of gallons reported in the base year, shall be distributed using the percentages calculated for the base year. Additional gallons reported shall be distributed using a formula, the numerator of which shall be the number of truck stops located in the county, and the denominator of which shall be the number of truck stops located within the state. This particular provision of the act shall take effect on July 1, 1996.

### **IV. Authorization to Levy the Ninth-Cent Fuel Tax**

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a county-wide referendum. The tax shall be imposed before July 1st to be effective January 1st of the following year. As the result of statewide equalization, this tax shall be levied in each county at the rate of 1 cent per gallon of diesel fuel.

### **V. Eligibility Requirements**

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

## **VI. Administrative Procedures**

The tax on motor fuel shall be distributed by the Department of Revenue to the county reported by the terminal supplier and importers for retail sale or use. The tax on diesel fuel shall be distributed as follows:

1. State FY 1995-96 shall be the base year for all distributions.
2. Each year the tax is collected on the number of gallons reported, up to the total number of gallons reported in the base year, shall be distributed to each county using the distribution percentage calculated for the base year.
3. Additional gallons reported shall be distributed using a formula, the numerator of which shall be the number of truck stops located in the county, and the denominator of which shall be the number of truck stops located within the state. A “truck stop” is defined as any retail dealer registered pursuant to Chapter 212, Florida Statutes, excluding marinas, that has declared its primary fuel business to be the sale of diesel fuel.

The Department administers the tax and has the authority to promulgate rules as may be necessary for proper enforcement. The tax collected by the Department shall be transferred to the Ninth-Cent Fuel Tax Trust Fund. There are no deduction resulting from the 7.3% General Revenue Service Charge. In addition, the provisions for refund provided in ss. 206.625 and 206.64, F.S., shall not be applicable to this tax. However, a collection allowance is provided. Any terminal supplier or wholesaler licensed under Part I or Part II of Chapter 206, Florida Statutes, who uses motor or diesel fuel or who engages in selling motor or diesel fuel under the circumstances described in ss. 206.41 or 206.87 shall deduct from the amount of tax payable an amount equivalent to 0.67% of this tax levied on motor or diesel fuels.

Currently, the Department of Revenue deducts the costs of administering all fuel taxes, except the constitutional fuel tax, from the 1 cent county tax on motor fuel. As the result of a recent circuit court ruling, the Department was prohibited from deducting administrative costs, unrelated to administration of the county fuel tax, from the proceeds of that tax.<sup>5</sup>

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



Therefore, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization.<sup>6</sup>

## **VII. Reporting Requirements**

A certified copy of the ordinance proposing the levy of the tax pursuant to referendum shall be furnished to the Department of Revenue by the county within 10 days after approval of such ordinance. In addition, the county levying the tax pursuant to referendum shall notify the Department within 10 days after passage of the referendum of such passage and 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 pursuant to ordinance shall notify the Department within 10 days after the governing body adopts the ordinance. 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.

## **VIII. Distribution of Ninth-Cent Fuel Tax Proceeds**

The governing body of the county may, by joint agreement with one or more municipalities located within the county, provide for the authorized transportation purposes, and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of the tax with municipalities.

As a result of statewide equalization, the tax is levied on diesel fuel even though the county may not have imposed the levy on motor fuel at all. Regardless of whether or not the county is levying the tax on motor fuel at all, the county would still receive proceeds from the levy on diesel fuel.

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

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<sup>6</sup> Chapter 94-146, Laws of Florida, provided the necessary authorization. The Department was authorized to begin administrative cost deductions from the ninth-cent fuel 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 fuel 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 1 cent county tax on motor fuel.

## **IX. Authorized Uses of Ninth-Cent Fuel Tax Proceeds**

The 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 revenues received in conjunction with the state or federal government for joint transportation projects.

## **X. Attorney General Opinions Relevant to the Ninth-Cent Fuel Tax**

A number of Attorney General Opinions pertaining to this 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. (Note: The references to "gas" tax or "special" fuel in the following summaries have not been changed from their original wording to reflect the current statutory language of "fuel" tax or "diesel" fuel. In addition, this tax was formerly referred to as the Voted Gas Tax.)

### **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 county-wide 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 county-wide 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 sections 206.625 and 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 and ninth-cent 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 Fuel Tax Proceeds for FY 1996-97**

The 34 counties levying this tax on motor fuel are indicated in **Table 7.2**. The tax is levied on diesel 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 collection allowance and refunds. These estimates can be used by counties without further adjustment for the ninth-cent fuel 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 fuel 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 this tax, can be addressed to the Florida ACIR at (904) 488-9627 or SunCom 278-9627.

Table 7.1

Summary of Local Option Fuel & Ninth-Cent Fuel Tax Distributions  
to Florida Counties and Municipalities

Local Government Fiscal Year

<u>Fiscal Year</u>	<u>Local Option Fuel Tax Distributed to Municipalities</u>	<u>Local Option Fuel Tax Distributed to Counties</u>	<u>Ninth-Cent Fuel Tax Distributed to Counties</u>
1983-84	\$40,581,330	\$81,270,360	NA
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
1994-95	144,050,190	361,867,330	44,617,595

Source: Florida Department of Revenue

**Table 7.2**  
**Estimated Fuel Tax Rates**

**Motor Fuel Tax Rates**

**Special Fuel Tax Rates**

County	State Tax (1)	Ninth Cent	1st Local Option	2nd Local Option	Total Local(2)	SCETS Tax (3)	Total Tax Rate	State Tax (1)	Ninth Cent	Local Option	Total Local(2)	SCETS Tax (3)	Total Tax Rate
Alachua	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Baker	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Bay	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Bradford	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Brevard	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Broward	0.125		0.06	0.03	0.09	0.047	0.262	0.125	0.01	0.06	0.07	0.047	0.242
Calhoun	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Charlotte	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Citrus	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Clay	0.125	0.01			0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Collier	0.125	0.01	0.06	0.05	0.12	0.047	0.292	0.125	0.01	0.06	0.07	0.047	0.242
Columbia	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Dade	0.125	0.01	0.06	0.05	0.12	0.047	0.292	0.125	0.01	0.06	0.07	0.047	0.242
DeSoto	0.125	0.01	0.06	0.05	0.12	0.047	0.292	0.125	0.01	0.06	0.07	0.047	0.242
Dixie	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Duval	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Escambia	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Flagler	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Franklin	0.125						0.125	0.125	0.01	0.06	0.07	0.047	0.242
Gadsden	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Gilchrist	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Glades	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Gulf	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Hamilton	0.125		0.03		0.03	0.024	0.179	0.125	0.01	0.06	0.07	0.047	0.242
Hardee	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Hendry	0.125	0.01	0.04		0.05	0.039	0.214	0.125	0.01	0.06	0.07	0.047	0.242
Hernando	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Highlands	0.125	0.01	0.06	0.03	0.10	0.047	0.272	0.125	0.01	0.06	0.07	0.047	0.242
Hillsborough	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Holmes	0.125		0.05		0.05	0.039	0.214	0.125	0.01	0.06	0.07	0.047	0.242
Indian River	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Jackson	0.125	0.01	0.05		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Jefferson	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Lafayette	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Lake	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Lee	0.125	0.01	0.06	0.05	0.12	0.047	0.292	0.125	0.01	0.06	0.07	0.047	0.242
Leon	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Levy	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Liberty	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Madison	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Manatee	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Marion	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Martin	0.125		0.06	0.02	0.08	0.047	0.252	0.125	0.01	0.06	0.07	0.047	0.242
Monroe	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Nassau	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Okaloosa	0.125		0.05		0.05	0.039	0.214	0.125	0.01	0.06	0.07	0.047	0.242
Okeechobee	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Orange	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Osceola	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Palm Beach	0.125	0.01	0.06	0.05	0.12	0.047	0.292	0.125	0.01	0.06	0.07	0.047	0.242
Pasco	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Pinellas	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Polk	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Putnam	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
St. Johns	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
St. Lucie	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Santa Rosa	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Sarasota	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Seminole	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Sumter	0.125	0.01	0.04		0.05	0.039	0.214	0.125	0.01	0.06	0.07	0.047	0.242
Suwannee	0.125		0.06		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Taylor	0.125		0.04		0.04	0.031	0.196	0.125	0.01	0.06	0.07	0.047	0.242
Union	0.125	0.01	0.05		0.06	0.047	0.232	0.125	0.01	0.06	0.07	0.047	0.242
Volusia	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Wakulla	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242
Walton	0.125		0.05		0.05	0.039	0.214	0.125	0.01	0.06	0.07	0.047	0.242
Washington	0.125	0.01	0.06		0.07	0.047	0.242	0.125	0.01	0.06	0.07	0.047	0.242

(1) State fuel tax rate is comprised of an estimated 8.5 cent sales tax pursuant to Chap. 212, Part II, F.S., and four cents for the Constitutional, County, and Municipal gas taxes pursuant to Chap. 206, F.S. The state fuel tax rate is for calendar year 1996.  
 (2) Local fuel tax rates are for calendar year 1996.  
 (3) State Comprehensive Enhanced Transportation System Tax (s. 336.026, F.S.)

Table 7.3

LOCAL OPTION/NINTH CENT GAS TAX  
ESTIMATED GALLONS AND TAX BY FUEL TYPE  
FY 1996-97

County Name	Estimated Motor Fuel Gallons (m)	Estimated \$.01 Tax Per Gallon (\$m)	Estimated Special Fuel Gallons (m)	Estimated \$.01 Tax Per Gallon (\$m)	Estimated Total Highway Gallons (m)	Estimated \$.01 Tax Per Gallon (\$m)
ALACHUA	93.8	\$0.94	8.0	\$0.08	101.79	\$1.02
BAKER	12.3	0.12	2.1	0.02	14.37	\$0.14
BAY	77.5	0.78	7.6	0.08	85.13	\$0.85
BRADFORD	14.2	0.14	1.8	0.02	15.98	\$0.16
BREVARD	215.7	2.16	26.1	0.26	241.77	\$2.42
BROWARD	658.1	6.58	60.3	0.60	718.39	\$7.18
CALHOUN	6.0	0.06	2.4	0.02	8.42	\$0.08
CHARLOTTE	68.8	0.69	10.2	0.10	78.99	\$0.79
CITRUS	45.0	0.45	3.5	0.03	48.50	\$0.49
CLAY	57.4	0.57	5.3	0.05	62.67	\$0.63
COLLIER	95.8	0.96	9.0	0.09	104.82	\$1.05
COLUMBIA	39.2	0.39	13.1	0.13	52.34	\$0.52
DADE	818.6	8.19	92.7	0.93	911.37	\$9.11
DESOTO	10.2	0.10	2.3	0.02	12.54	\$0.13
DIXIE	7.0	0.07	1.6	0.02	8.56	\$0.09
DUVAL	343.9	3.44	86.7	0.87	430.59	\$4.31
ESCAMBIA	129.5	1.30	20.0	0.20	149.54	\$1.50
FLAGLER	20.7	0.21	2.6	0.03	23.31	\$0.23
FRANKLIN	5.2	0.05	1.1	0.01	6.31	\$0.06
GADSDEN	20.1	0.20	2.5	0.03	22.64	\$0.23
GILCHRIST	3.7	0.04	0.7	0.01	4.38	\$0.04
GLADES	4.2	0.04	0.6	0.01	4.76	\$0.05
GULF	5.6	0.06	0.5	0.00	6.11	\$0.06
HAMILTON	10.4	0.10	11.2	0.11	21.57	\$0.22
HARDEE	11.3	0.11	2.1	0.02	13.43	\$0.13
HENDRY	16.5	0.16	6.1	0.06	22.52	\$0.23
HERNANDO	51.9	0.52	10.7	0.11	62.57	\$0.63
HIGHLANDS	36.2	0.36	10.2	0.10	46.42	\$0.46
HILLSBOROUGH	420.4	4.20	77.8	0.78	498.18	\$4.98
HOLMES	9.0	0.09	2.5	0.03	11.58	\$0.12
INDIAN RIVER	48.9	0.49	11.2	0.11	60.10	\$0.60
JACKSON	30.7	0.31	15.0	0.15	45.80	\$0.46
JEFFERSON	9.5	0.09	7.7	0.08	17.19	\$0.17
LAFAYETTE	2.3	0.02	0.4	0.00	2.67	\$0.03
LAKE	83.7	0.84	9.6	0.10	93.34	\$0.93
LEE	187.8	1.88	24.8	0.25	212.59	\$2.13
LEON	109.3	1.09	10.0	0.10	119.26	\$1.19
LEVY	18.5	0.18	3.0	0.03	21.44	\$0.21
LIBERTY	3.4	0.03	1.8	0.02	5.23	\$0.05
MADISON	10.1	0.10	15.2	0.15	25.38	\$0.25
MANATEE	101.9	1.02	13.6	0.14	115.46	\$1.15
MARION	128.6	1.29	33.0	0.33	161.55	\$1.62
MARTIN	57.6	0.58	5.5	0.06	63.14	\$0.63
MONROE	52.3	0.52	3.4	0.03	55.75	\$0.56
NASSAU	25.8	0.26	8.6	0.09	34.41	\$0.34
OKALOOSA	89.8	0.90	5.8	0.06	95.52	\$0.96
OKEECHOBEE	22.3	0.22	5.3	0.05	27.59	\$0.28
ORANGE	412.6	4.13	73.2	0.73	485.84	\$4.86
OSCEOLA	87.4	0.87	10.9	0.11	98.33	\$0.98
PALM BEACH	426.9	4.27	41.1	0.41	468.08	\$4.68
PASCO	125.0	1.25	13.7	0.14	138.71	\$1.39

Table 7.3

LOCAL OPTION/NINTH CENT GAS TAX  
ESTIMATED GALLONS AND TAX BY FUEL TYPE  
FY 1996-97

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)
PINELLAS	347.5	3.47	23.6	0.24	371.05	\$3.71
POLK	220.3	2.20	63.7	0.64	284.09	\$2.84
PUTNAM	32.9	0.33	4.8	0.05	37.63	\$0.38
ST JOHNS	57.8	0.58	19.1	0.19	76.91	\$0.77
ST LUCIE	96.2	0.96	14.8	0.15	111.01	\$1.11
SANTA ROSA	51.0	0.51	6.7	0.07	57.72	\$0.58
SARASOTA	128.8	1.29	11.3	0.11	140.16	\$1.40
SEMINOLE	138.9	1.39	13.1	0.13	151.98	\$1.52
SUMTER	35.2	0.35	35.0	0.35	70.24	\$0.70
SUWANNEE	18.9	0.19	5.9	0.06	24.83	\$0.25
TAYLOR	12.9	0.13	4.3	0.04	17.26	\$0.17
UNION	4.0	0.04	3.0	0.03	7.09	\$0.07
VOLUSIA	189.0	1.89	16.1	0.16	205.09	\$2.05
WAKULLA	8.3	0.08	1.2	0.01	9.50	\$0.10
WALTON	23.6	0.24	2.8	0.03	26.37	\$0.26
WASHINGTON	10.2	0.10	0.9	0.01	11.16	\$0.11
<b>Totals</b>	<b>6708.16</b>	<b>\$67.18</b>	<b>1019.70</b>	<b>\$10.21</b>	<b>7739.02</b>	<b>\$77.39</b>



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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC Alachua	52.150000	\$488,729	\$445,489
Alachua	1.875000	17,572	16,017
Archer	0.855000	8,013	7,304
Gainesville	38.635000	362,072	330,038
Hawthorne	1.060000	9,934	9,055
High Springs	2.110000	19,774	18,025
LaCrosse	0.295000	2,765	2,520
Micanopy	0.900000	8,434	7,688
Newberry	1.255000	11,761	10,721
Waldo	<u>0.865000</u>	<u>8,106</u>	<u>7,389</u>
	100.000000	\$937,160	\$854,245
BOCC Baker	86.000000	\$116,026	\$98,543
Glen St. Mary	1.000000	1,349	1,146
Macclenny	<u>13.000000</u>	<u>17,539</u>	<u>14,896</u>
	100.000000	\$134,913	\$114,585
BOCC Bay	62.840000	\$497,274	\$451,457
Callaway	4.273000	33,814	30,698
Lynn Haven	3.219000	25,473	23,126
Mexico Beach	1.522000	12,044	10,934
Panama City	19.391000	153,448	139,309
Panama City Beach	2.921000	23,115	20,985
Parker	2.243000	17,750	16,114
Springfield	3.163000	25,030	22,724
Town of Cedar Grove	<u>0.428000</u>	<u>3,387</u>	<u>3,075</u>
	100.000000	\$791,334	\$718,423
BOCC Bradford	70.000000	\$103,724	\$92,587
Brooker	1.800000	2,667	2,381
Hampton	1.900000	2,815	2,513
Lawtey	2.900000	4,297	3,836
Starke	<u>23.400000</u>	<u>34,673</u>	<u>30,951</u>
	100.000000	\$148,177	\$132,267

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC Brevard	50.4538782	\$1,131,916	\$1,002,767
Cape Canaveral	1.3038006	29,250	25,913
Cocoa	2.8946878	64,941	57,532
Cocoa Beach	2.5269333	56,691	50,223
Indialantic	0.5447855	12,222	10,828
Indian Harbor Beach	1.3774863	30,903	27,377
Malabar	0.4619345	10,363	9,181
Melbourne	11.6651454	261,704	231,844
Melbourne Beach	0.5568968	12,494	11,068
Melbourne Village	0.1205562	2,705	2,396
Palm Bay	13.8584978	310,911	275,437
Palm Shores	0.0542344	1,217	1,078
Rockledge	3.8395928	86,140	76,312
Satellite Beach	1.7044561	38,239	33,876
Titusville	7.2683054	163,062	144,457
West Melbourne	<u>1.3688089</u>	<u>30,709</u>	<u>27,205</u>
	100.000000	\$2,243,467	\$1,987,492
BOCC Broward	62.500000	\$4,200,615	\$3,821,090
Coconut Creek	1.037989	69,763	63,460
Cooper City	0.845367	56,817	51,684
Coral Springs	2.865637	192,599	175,198
Dania	0.539557	36,264	32,987
Davie	1.689279	113,536	103,278
Deerfield Beach	1.511209	101,568	92,391
Fort Lauderdale	4.720870	317,289	288,622
Hallandale	0.990221	66,553	60,540
Hillsboro Beach	0.055677	3,742	3,404
Hollywood	3.932667	264,314	240,433
Lauderdale-by-the-Sea	0.094619	6,359	5,785
Lauderdale Lakes	0.878204	59,024	53,691
Lauderhill	1.569891	105,512	95,979
Lazy Lake	0.001265	85	77
Lighthouse Point	0.329726	22,161	20,159
Margate	1.469831	98,787	89,862
Miramar	1.378502	92,649	84,278
North Lauderdale	0.852042	57,266	52,092
Oakland Park	0.888390	59,709	54,314
Parkland	0.251525	16,905	15,378
Pembroke Park	0.156717	10,533	9,581
Pembroke Pines	2.574221	173,013	157,381
Plantation	2.323265	156,146	142,038
Pompano Beach	2.332154	156,744	142,582
Sea Ranch Lakes	0.019487	1,310	1,191
Sunrise	2.309852	155,245	141,218
Tamarac	1.507254	101,302	92,150
Wilton Manors	<u>0.374583</u>	<u>25,176</u>	<u>22,901</u>
	100.000000	\$6,720,984	\$6,113,744

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
Distributions for the "NEW" 3 cent local option tax for Broward county and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Broward	62.500000	\$4,264,584	\$3,879,279
Coconut Creek	1.037989	70,825	64,426
Cooper City	0.845367	57,682	52,471
Coral Springs	2.865637	195,532	177,866
Dania	0.539557	36,816	33,489
Davie	1.689279	115,265	104,851
Deerfield Beach	1.511209	103,115	93,798
Fort Lauderdale	4.720870	322,121	293,017
Hallandale	0.990221	67,566	61,461
Hillsboro Beach	0.055677	3,799	3,456
Hollywood	3.932667	268,339	244,095
Lauderdale-by-the-Sea	0.094619	6,456	5,873
Lauderdale Lakes	0.878204	59,923	54,509
Lauderhill	1.569891	107,119	97,441
Lazy Lake	0.001265	86	79
Lighthouse Point	0.329726	22,498	20,466
Margate	1.469831	100,291	91,230
Miramar	1.378502	94,060	85,562
North Lauderdale	0.852042	58,138	52,885
Oakland Park	0.888390	60,618	55,141
Parkland	0.251525	17,162	15,612
Pembroke Park	0.156717	10,693	9,727
Pembroke Pines	2.574221	175,648	159,778
Plantation	2.323265	158,524	144,201
Pompano Beach	2.332154	159,131	144,753
Sea Ranch Lakes	0.019487	1,330	1,210
Sunrise	2.309852	157,609	143,369
Tamarac	1.507254	102,845	93,553
Wilton Manors	<u>0.374583</u>	<u>25,559</u>	<u>23,250</u>
	100.00000	\$6,823,334	\$6,206,847
BOCC Calhoun	71.600000	\$57,025	\$39,972
Altha	0.400000	319	223
Blountstown	<u>28.000000</u>	<u>22,300</u>	<u>15,632</u>
	100.000000	\$79,644	\$55,827
BOCC Charlotte	91.500000	\$699,232	\$603,273
Punta Gorda	<u>8.500000</u>	<u>64,956</u>	<u>56,042</u>
	100.000000	\$764,188	\$659,315

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC Citrus	90.400000	\$406,347	\$376,347
Crystal River	4.050000	18,205	\$16,861
Inverness	<u>5.550000</u>	<u>24,947</u>	<u>\$23,105</u>
	100.000000	\$449,498	\$416,313
BOCC Clay	84.000000	\$492,986	\$451,128
Green Cove Springs	6.300000	36,974	33,835
Keystone Heights	1.900000	11,151	10,204
Orange Park	7.200000	42,256	38,668
Penney Farms	<u>0.600000</u>	<u>3,521</u>	<u>3,222</u>
	100.000000	\$586,888	\$537,057
BOCC Collier	80.150000	\$794,585	\$720,693
Everglades	0.750000	7,435	6,744
Naples	<u>19.100000</u>	<u>189,352</u>	<u>171,744</u>
	100.000000	\$991,373	\$899,181
Distributions for the "NEW" 5 cent local option tax for Collier county and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Collier	84.770000	\$853,184	\$773,843
Everglades	0.750000	7,549	6,847
Naples	<u>14.480000</u>	<u>145,737</u>	<u>132,184</u>
	100.000000	\$1,006,470	\$912,874
BOCC Columbia	71.390000	\$352,741	\$259,731
Ft. White	1.100000	5,435	4,002
Lake City	<u>27.510000</u>	<u>135,928</u>	<u>100,087</u>
	100.000000	\$494,104	\$363,820

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC Dade	74.0000000	\$6,218,335	\$5,545,342
Bal Harbour	0.0772810	6,494	5,791
Bay Harbor Islands	0.1237269	10,397	9,272
Biscayne Park	0.1114088	9,362	8,349
Coral Gables	1.4857889	124,853	111,341
El Portal	0.0825085	6,933	6,183
Florida City	0.2032537	17,080	15,231
Golden Beach	0.0379290	3,187	2,842
Hialeah	5.5773281	468,672	417,949
Hialeah Gardens	0.2599023	21,840	19,476
Homestead	0.8078210	67,882	60,536
Indian Creek	0.0071832	604	538
Key Biscayne	0.2418125	20,320	18,121
Medley	0.0765738	6,435	5,738
Miami	9.4816773	796,760	710,529
Miami Beach	2.4068463	202,251	180,362
Miami Shores	0.3225270	27,102	24,169
Miami Springs	0.5256334	44,170	39,389
N. Bay Village	0.1345597	11,307	10,084
N. Miami Beach	1.0464110	87,932	78,415
North Miami	1.4267566	119,893	106,917
Opa Locka	0.5251127	44,126	39,350
South Miami	0.3515683	29,543	26,345
Surfside	0.1212485	10,189	9,086
Sweetwater	0.3454332	29,027	25,886
Virginia Gardens	0.0649949	5,462	4,871
West Miami	<u>0.1547134</u>	<u>13,001</u>	<u>11,594</u>
	100.0000000	\$8,403,155	\$7,493,705

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
Distributions for the "NEW" 5 cent local option tax for Dade county and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Dade	74.0000000	\$6,313,030	\$5,629,789
Bal Harbour	0.0772810	6,593	5,879
Bay Harbor Islands	0.1237269	10,555	9,413
Biscayne Park	0.1114088	9,504	8,476
Coral Gables	1.4857889	126,754	113,036
El Portal	0.0825085	7,039	6,277
Florida City	0.2032537	17,340	15,463
Golden Beach	0.0379290	3,236	2,886
Hialeah	5.5773281	475,809	424,313
Hialeah Gardens	0.2599023	22,173	19,773
Homestead	0.8078210	68,916	61,458
Indian Creek	0.0071832	613	546
Key Biscayne	0.2418125	20,629	18,397
Medley	0.0765738	6,533	5,826
Miami	9.4816773	808,893	721,349
Miami Beach	2.4068463	205,331	183,109
Miami Shores	0.3225270	27,515	24,537
Miami Springs	0.5256334	44,842	39,989
N. Bay Village	0.1345597	11,479	10,237
N. Miami Beach	1.0464110	89,271	79,609
North Miami	1.4267566	121,718	108,545
Opa Locka	0.5251127	44,798	39,950
South Miami	0.3515683	29,993	26,747
Surfside	0.1212485	10,344	9,224
Sweetwater	0.3454332	29,469	26,280
Virginia Gardens	0.0649949	5,545	4,945
West Miami	<u>0.1547134</u>	<u>13,199</u>	<u>11,770</u>
	100.0000000	\$8,531,122	\$7,607,823

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC DeSoto	77.000000	\$88,614	\$70,536
Arcadia	<u>23.000000</u>	<u>26,469</u>	<u>21,069</u>
	100.000000	\$115,083	\$91,606
Distributions for the "NEW" 5 cent local option tax for DeSoto county and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC DeSoto	80.000000	\$93,468	\$74,401
Arcadia	<u>20.000000</u>	<u>23,367</u>	<u>18,600</u>
	100.000000	\$116,835	\$93,001
BOCC Dixie	81.250000	\$66,860	\$53,808
Cross City	12.500000	10,286	8,278
Horseshoe	<u>6.250000</u>	<u>5,143</u>	<u>4,139</u>
	100.000000	\$82,290	\$66,225
Jacksonville-Duval	94.244700	\$3,734,272	\$2,956,280
Atlantic Beach	1.767700	70,042	55,449
Baldwin	0.218100	8,642	6,841
Jacksonville Beach	2.741800	108,639	86,005
Neptune Beach	<u>1.027700</u>	<u>40,721</u>	<u>32,237</u>
	100.000000	\$3,962,315	\$3,136,813
BOCC Escambia	75.300000	\$1,038,295	\$888,928
Century	0.700000	9,652	8,264
Pensacola	<u>24.000000</u>	<u>330,931</u>	<u>283,324</u>
	100.000000	\$1,378,878	\$1,180,515
BOCC Flagler	81.000000	\$186,054	\$164,684
Beverly Beach	1.000000	2,297	2,033
Bunnell	6.000000	13,782	12,199
Flagler Beach	<u>12.000000</u>	<u>27,564</u>	<u>24,398</u>
	100.000000	\$229,696	\$203,313
BOCC Franklin	N/A	\$59,219	\$48,337
BOCC Gadsden	73.160000	\$151,407	\$135,523
Chattahoochee	7.080000	14,652	13,115
Greensboro	0.310000	642	574
Gretna	0.450000	931	834
Havana	3.700000	7,657	6,854
Midway	0.400000	828	741
Quincy	<u>14.900000</u>	<u>30,836</u>	<u>27,601</u>
	100.000000	\$206,953	\$185,241
BOCC Gilchrist	85.100000	\$35,211	\$29,555
Bell	1.580000	654	549
Fanning Springs	1.130000	468	392
Trenton	<u>12.190000</u>	<u>5,044</u>	<u>4,233</u>
	100.000000	\$41,376	\$34,729

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC Glades	80.000000	\$34,597	\$30,153
Moore Haven	<u>20.000000</u>	<u>8,649</u>	<u>7,538</u>
	100.000000	\$43,247	\$37,691
BOCC Gulf	100.000000	\$56,536	\$51,969
BOCC Hamilton	82.000000	\$153,167	\$74,410
Jasper	10.000000	18,679	9,074
Jennings	4.000000	7,472	3,630
White Springs	<u>4.000000</u>	<u>7,472</u>	<u>3,630</u>
	100.000000	\$186,789	\$90,744
BOCC Hardee	75.600000	\$95,833	\$78,468
Bowling Green	8.500000	10,775	8,822
Wachula	10.600000	13,437	11,002
Zolfo Springs	<u>5.300000</u>	<u>6,718</u>	<u>5,501</u>
	100.000000	\$126,763	\$103,793
BOCC Hendry	60.000000	\$130,059	\$90,146
Clewiston	23.500000	50,940	35,307
LaBelle	<u>16.500000</u>	<u>35,766</u>	<u>24,790</u>
	100.000000	\$216,766	\$150,243
BOCC Hernando	88.500000	\$527,507	\$429,778
Brooksville	<u>11.500000</u>	<u>68,546</u>	<u>55,847</u>
	100.000000	\$596,054	\$485,625
BOCC Highlands	84.833330	\$365,337	\$280,057
Avon Park	7.453330	32,098	24,605
Lake Placid	1.526670	6,575	5,040
Sebring	<u>6.186670</u>	<u>26,643</u>	<u>20,424</u>
	100.000000	\$430,653	\$330,126
Distributions for the "NEW" 3 cent local option tax for Highlands county and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Highlands	87.550000	\$382,778	\$293,427
Avon Park	4.180000	18,275	14,009
Lake Placid	1.560000	6,820	5,228
Sebring	<u>6.710000</u>	<u>29,337</u>	<u>22,489</u>
	100.000000	\$437,211	\$335,154
BOCC Hillsborough	62.890000	\$2,912,368	\$2,426,723
Plant City	2.840000	131,517	109,586
Tampa	32.280000	1,494,852	1,245,581
Temple Terrace	<u>1.990000</u>	<u>92,155</u>	<u>76,788</u>
	100.000000	\$4,630,892	\$3,858,678



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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC Holmes	88.980000	\$95,882	\$73,190
Bonifay	9.540000	10,280	7,847
Noma	0.460000	496	378
Ponce de Leon	0.370000	399	304
Westville	<u>0.650000</u>	<u>700</u>	<u>535</u>
	100.000000	\$107,757	\$82,255
BOCC Indian River	67.110000	\$381,815	\$304,604
Fellsmere	1.980000	11,265	8,987
Indian River Shores	1.053300	5,993	4,781
Orchid	0.003300	19	15
Sebastian	10.826700	61,597	49,141
Vero Beach	<u>19.026700</u>	<u>108,250</u>	<u>86,360</u>
	100.000000	\$568,939	\$453,888
BOCC Jackson	70.770000	\$309,970	\$200,017
Alford	1.130000	4,949	3,194
Cottondale	1.600000	7,008	4,522
Graceville	6.100000	26,718	17,240
Grand Ridge	1.100000	4,818	3,109
Greenwood	0.900000	3,942	2,544
Malone	1.400000	6,132	3,957
Marianna	14.000000	61,319	39,568
Sneads	<u>3.000000</u>	<u>13,140</u>	<u>8,479</u>
	100.000000	\$437,996	\$282,630
BOCC Jefferson	82.000000	\$123,734	\$71,565
Monticello	<u>18.000000</u>	<u>27,161</u>	<u>15,709</u>
	100.000000	\$150,896	\$87,275
BOCC Lafayette	100.000000	\$23,952	\$20,886

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC Lake	66.376700	\$576,918	\$515,334
Astatula	0.455300	3,957	3,535
Clermont	3.073900	26,717	23,865
Eustis	7.271200	63,198	56,452
Fruitland Park	1.003400	8,721	7,790
Groveland	0.862100	7,493	6,693
Howey-in-the-Hills	0.281600	2,448	2,186
Lady Lake	1.835500	15,953	14,250
Leesburg	8.469000	73,609	65,751
Mascotte	0.790000	6,866	6,133
Minneola	0.602000	5,232	4,674
Montverde	0.373900	3,250	2,903
Mount Dora	4.755800	41,335	36,923
Tavares	2.699400	23,462	20,958
Umatilla	<u>1.150200</u>	<u>9,997</u>	<u>8,930</u>
	100.000000	\$869,158	\$776,378
BOCC Lee	60.000000	\$1,193,561	\$1,047,050
Cape Coral	21.000000	417,746	366,468
Fort Myers	14.000000	278,498	244,312
Sanibel	<u>5.000000</u>	<u>99,463</u>	<u>87,254</u>
	100.000000	\$1,989,268	\$1,745,083
Distributions for the "NEW" 5 cent local option tax for Lee county and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Lee	60.000000	\$1,211,737	\$1,062,995
Cape Coral	21.000000	424,108	372,048
Fort Myers	14.000000	282,739	248,032
Sanibel	<u>5.000000</u>	<u>100,978</u>	<u>88,583</u>
	100.000000	\$2,019,561	\$1,771,658
BOCC Leon	48.330000	\$533,867	\$487,180
Tallahassee	<u>51.670000</u>	<u>570,762</u>	<u>520,849</u>
	100.000000	\$1,104,629	\$1,008,029
BOCC Levy	89.230000	\$178,317	\$151,336
Bronson	1.300000	2,598	2,205
Cedar Key	0.930000	1,859	1,577
Chiefland	3.000000	5,995	5,088
Fanning Springs	0.240000	480	407
Inglis	2.200000	4,396	3,731
Otter Creek	0.140000	280	237
Williston	2.350000	4,696	3,986
Yankeetown	<u>0.610000</u>	<u>1,219</u>	<u>1,035</u>
	100.000000	\$199,840	\$169,603

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC Liberty	90.000000	44,876	28,011
Bristol	<u>10.000000</u>	<u>4,986</u>	<u>3,112</u>
	100.000000	\$49,862	\$31,123
BOCC Madison	70.170000	\$164,160	\$65,368
Greenville	6.160000	14,411	5,738
Lee	1.980000	4,632	1,844
Madison	<u>21.690000</u>	<u>50,743</u>	<u>20,206</u>
	100.000000	\$233,946	\$93,156
BOCC Manatee	100.000000	\$1,073,358	\$946,820
BOCC Marion	70.100000	\$1,062,019	\$836,603
Belleview	2.560000	38,784	30,552
Dunnellon	2.560000	38,784	30,552
McIntosh	0.640000	9,696	7,638
Ocala	23.500000	356,026	280,459
Reddick	<u>0.640000</u>	<u>9,696</u>	<u>7,638</u>
	100.000000	\$1,515,006	\$1,193,442
BOCC Martin	87.470000	\$519,175	\$470,791
Jupiter Island	0.650000	3,858	3,499
Ocean Breeze	0.080000	475	431
Sewalls Point	1.270000	7,538	6,836
Stuart	<u>10.530000</u>	<u>62,500</u>	<u>56,676</u>
	100.000000	\$593,546	\$538,231
Distributions for the "NEW" 2 cent local option tax for Martin county and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Martin	87.470000	\$527,081	\$477,960
Jupiter Island	0.650000	3,917	3,552
Ocean Breeze	0.080000	482	437
Sewalls Point	1.270000	7,653	6,940
Stuart	<u>10.530000</u>	<u>63,452</u>	<u>57,539</u>
	100.000000	\$602,585	\$546,428
BOCC Monroe	60.500000	\$315,138	\$295,338
Key Colony Beach	2.000000	10,418	9,763
Key West	36.500000	190,125	178,179
Layton	<u>1.000000</u>	<u>5,209</u>	<u>4,882</u>
	100.000000	\$520,890	\$488,162
BOCC Nassau	80.837500	\$252,148	\$189,432
Callahan	1.229300	3,834	2,881
Fernandina Beach	10.774800	33,609	25,249
Hilliard	<u>7.158400</u>	<u>22,328</u>	<u>16,775</u>
	100.000000	\$311,920	\$234,336

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC Okaloosa	67.000000	\$603,870	\$565,231
Cinco Bayou	0.200000	1,803	1,687
Crestview	5.840000	52,636	49,268
Destin	5.000000	45,065	42,181
Ft. Walton Beach	14.300000	128,886	120,639
Laurel Hill	0.450000	4,056	3,796
Mary Esther	2.500000	22,532	21,091
Niceville	3.040000	27,399	25,646
Shalimar	0.110000	991	928
Valparaiso	<u>1.560000</u>	<u>14,060</u>	<u>13,161</u>
	100.000000	\$901,298	\$843,629
BOCC Okeechobee	79.060000	\$207,043	\$161,875
Okeechobee	<u>20.940000</u>	<u>54,838</u>	<u>42,874</u>
	100.000000	\$261,880	\$204,749
BOCC Orange	60.000000	\$2,728,799	\$2,299,445
Apopka	1.010000	45,935	38,707
Belle Isle	0.480000	21,830	18,396
Eatonville	0.370000	16,828	14,180
Edgewood	0.180000	8,186	6,898
Maitland	1.470000	66,856	56,336
Oakland	0.110000	5,003	4,216
Ocoee	1.300000	59,124	49,821
Orlando	30.000000	1,364,400	1,149,723
Windermere	0.220000	10,006	8,431
Winter Garden	1.130000	51,392	43,306
Winter Park	<u>3.730000</u>	<u>169,640</u>	<u>142,949</u>
	100.000000	\$4,547,999	\$3,832,408
BOCC Osceola	62.500000	\$597,799	\$528,897
Kissimmee	25.000000	239,120	211,559
St. Cloud	<u>12.500000</u>	<u>119,560</u>	<u>105,779</u>
	100.000000	\$956,478	\$846,236

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC Palm Beach	66.666670	\$2,901,226	\$2,626,102
Atlantis	0.213140	9,276	8,396
Belle Glade	1.349070	58,709	53,142
Boca Raton	5.079970	221,072	200,108
Boynton Beach	2.813270	122,429	110,819
Briny Breezes	0.008070	351	318
Cloud Lake	0.012890	561	508
Delray Beach	3.923710	170,754	154,561
Glen Ridge	0.028970	1,261	1,141
Golf	0.056110	2,442	2,210
Golfview	0.020960	912	826
Greenacres City	0.644020	28,027	25,369
Gulfstream	0.088930	3,870	3,503
Haverhill	0.089820	3,909	3,538
Highland Beach	0.095880	4,173	3,777
Hypoluxo	0.032560	1,417	1,283
Juno Beach	0.072650	3,162	2,862
Jupiter	1.615480	70,303	63,636
Jupiter Inlet Colony	0.048580	2,114	1,914
Lake Clarke Shores	0.280500	12,207	11,049
Lake Park	0.580960	25,282	22,885
Lake Worth	2.038860	88,728	80,314
Lantana	0.624820	27,191	24,613
Manalapan	0.075170	3,271	2,961
Mangonia Park	0.133180	5,796	5,246
North Palm Beach	0.630070	27,420	24,819
Ocean Ridge	0.226630	9,863	8,927
Pahokee	0.277920	12,095	10,948
Palm Beach	0.905290	39,397	35,661
Palm Beach Gardens	1.459540	63,517	57,494
Palm Beach Shores	0.097880	4,260	3,856
Palm Springs	0.392630	17,087	15,466
Riviera Beach	2.103900	91,558	82,876
Royal Palm Beach	1.508340	65,641	59,416
South Bay	0.312840	13,614	12,323
South Palm Beach	0.030080	1,309	1,185
Tequesta	0.429680	18,699	16,926
West Palm Beach	<u>5.030960</u>	<u>218,939</u>	<u>198,177</u>
	100.000000	\$4,351,839	\$3,939,153

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
Distributions for the "NEW" 5 cent local option tax for Palm Beach county and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Palm Beach	79.000000	\$3,490,308	\$3,159,321
Atlantis	0.134280	\$5,933	\$5,370
Belle Glade	0.849920	\$37,550	\$33,989
Boca Raton	3.200380	\$141,396	\$127,988
Boynton Beach	1.772360	\$78,305	\$70,879
Briny Breezes	0.005090	\$225	\$204
Cloud Lake	0.008130	\$359	\$325
Delray Beach	2.471940	\$109,213	\$98,856
Glen Ridge	0.018250	\$806	\$730
Golf	0.035350	\$1,562	\$1,414
Golfview	0.013200	\$583	\$528
Greenacres City	0.405730	\$17,926	\$16,226
Gulfstream	0.056020	\$2,475	\$2,240
Haverhill	0.056580	\$2,500	\$2,263
Highland Beach	0.064000	\$2,828	\$2,559
Hypoluxo	0.020510	\$906	\$820
Juno Beach	0.045770	\$2,022	\$1,830
Jupiter	1.017750	\$44,965	\$40,701
Jupiter Inlet Colony	0.030610	\$1,352	\$1,224
Lake Clarke Shores	0.176720	\$7,808	\$7,067
Lake Park	0.366000	\$16,170	\$14,637
Lake Worth	1.284480	\$56,750	\$51,368
Lantana	0.393630	\$17,391	\$15,742
Manalapan	0.047360	\$2,092	\$1,894
Mangonian Park	0.083900	\$3,707	\$3,355
North Palm Beach	0.396950	\$17,538	\$15,875
Ocean Ridge	0.142780	\$6,308	\$5,710
Pahokee	0.175090	\$7,736	\$7,002
Palm Beach	0.570330	\$25,198	\$22,808
Palm Beach Gardens	0.919510	\$40,625	\$36,772
Palm Beach Shores	0.061660	\$2,724	\$2,466
Palm Springs	0.247360	\$10,929	\$9,892
Riviera Beach	1.325460	\$58,560	\$53,007
Royal Palm Beach	0.950260	\$41,984	\$38,002
South Bay	0.197090	\$8,708	\$7,882
South Palm Beach	0.018950	\$837	\$758
Tequesta	0.270700	\$11,960	\$10,826
West Palm Beach	<u>3.169500</u>	<u>\$140,032</u>	<u>\$126,753</u>
	100.003600	\$4,418,111	\$3,999,140

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC Pasco	87.200000	\$1,127,341	\$1,010,480
Dade City	2.500000	32,321	28,970
New Port Richey	4.200000	54,299	48,670
Port Richey	1.300000	16,807	15,064
San Antonio	0.600000	7,757	6,953
St. Leo	0.200000	2,586	2,318
Zephyrhills	<u>4.000000</u>	<u>51,713</u>	<u>46,352</u>
	100.000000	\$1,292,822	\$1,158,808
BOCC Pinellas	100.000000	\$3,399,202	\$3,166,794
BOCC Polk	65.523000	\$1,738,767	\$1,331,844
Auburndale	1.856000	49,252	37,726
Bartow	3.263000	86,589	66,325
Davenport	0.478000	12,685	9,716
Dundee	0.573000	15,206	11,647
Eagle lake	0.467000	12,393	9,492
Ft. Meade	1.251000	33,197	25,428
Frostproof	1.027000	27,253	20,875
Haines City	2.417000	64,139	49,129
Highland Park	0.044000	1,168	894
Hillcrest Heights	0.055000	1,460	1,118
Lake Alfred	0.730000	19,372	14,838
Lake Hamilton	0.271000	7,191	5,508
Lakeland	13.803000	366,287	280,565
Lake Wales	2.140000	56,789	43,498
Mulberry	0.754000	20,009	15,326
Polk City	0.345000	9,155	7,013
Winter Haven	<u>5.003000</u>	<u>132,763</u>	<u>101,693</u>
	100.000000	\$2,653,674	\$2,032,636
BOCC Putnam	78.223500	\$275,711	\$237,289
Crescent City	2.720200	9,588	8,252
Interlachen	1.802200	6,352	5,467
Palatka	15.372200	54,182	46,631
Pomona Park	1.074500	3,787	3,259
Welaka	<u>0.807400</u>	<u>2,846</u>	<u>2,449</u>
	100.000000	\$352,465	\$303,347
BOCC St. Johns	81.000000	\$603,173	\$437,206
St. Augustine	14.000000	104,252	75,566
St. Augustine Beach	4.000000	29,786	21,590
Hastings	<u>1.000000</u>	<u>7,447</u>	<u>5,398</u>
	100.000000	\$744,658	\$539,760

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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC St. Lucie	43.440000	\$458,691	\$396,023
Fort Pierce	12.410000	131,040	113,136
Port St. Lucie	44.060000	465,238	401,675
St. Lucie Village	<u>0.090000</u>	<u>950</u>	<u>820</u>
	100.000000	\$1,055,919	\$911,655
BOCC Santa Rosa	83.160000	\$454,907	\$399,799
Gulf Breeze	6.980000	38,182	\$33,557
Jay	1.490000	8,151	\$7,163
Milton	<u>8.370000</u>	<u>45,786</u>	<u>\$40,240</u>
	100.000000	\$547,026	\$480,759
BOCC Sarasota	70.450000	\$915,819	\$834,548
Longboat Key	1.280000	16,639	15,163
North Port	4.670000	60,708	55,321
Sarasota	17.490000	227,362	207,186
Venice	<u>6.110000</u>	<u>79,427</u>	<u>72,379</u>
	100.000000	\$1,299,956	\$1,184,596
BOCC Seminole	63.600000	\$904,453	\$826,334
Altamonte Springs	15.480000	220,141	201,126
Casselberry	2.760000	39,250	35,860
Lake Mary	1.450000	20,620	18,839
Longwood	4.000000	56,884	51,971
Oviedo	4.820000	68,545	62,625
Sanford	5.670000	80,633	73,668
Winter Springs	<u>2.220000</u>	<u>31,571</u>	<u>28,844</u>
	100.000000	\$1,422,096	\$1,299,267
BOCC Sumter	76.226000	\$471,630	\$249,424
Bushnell	6.235000	38,578	20,402
Center Hill	2.079000	12,863	6,803
Coleman	2.343000	14,497	7,667
Webster	2.282000	14,119	7,467
Wildwood	<u>10.835000</u>	<u>67,039</u>	<u>35,454</u>
	100.000000	\$618,726	\$327,216
BOCC Suwannee	81.570000	\$183,470	\$141,583
Branford	1.000000	2,249	1,736
Live Oak	<u>17.430000</u>	<u>39,204</u>	<u>30,254</u>
	100.000000	\$224,924	\$173,572



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 1996-97 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1996-97 Distribution Per .01 Tax</u>	<u>Motor Fuel 1996-97 Distribution Per .01 Tax</u>
BOCC Taylor	67.000000	\$104,507	\$77,351
Perry	<u>33.000000</u>	<u>51,474</u>	<u>38,098</u>
	100.000000	\$155,981	\$115,449
BOCC Union	72.720000	\$44,811	\$26,661
Lake Butler	26.630000	16,410	9,763
Raiford	<u>0.650000</u>	<u>401</u>	<u>238</u>
	100.000000	\$61,621	\$36,662
BOCC Volusia	66.670000	\$1,267,118	\$1,164,174
Daytona Beach	8.560000	162,690	149,473
Daytona Beach Shores	1.310000	24,898	22,875
Debary	1.330000	25,278	23,224
Deland	2.170000	41,243	37,892
Edgewater	1.990000	37,822	34,749
Holly Hill	1.340000	25,468	23,399
Lake Helen	0.250000	4,751	4,365
New Smyrna Beach	3.440000	65,380	60,068
Oak Hill	0.120000	2,281	2,095
Orange City	0.810000	15,395	14,144
Ormond Beach	5.040000	95,789	88,007
Pierson	0.140000	2,661	2,445
Ponce Inlet	0.590000	11,213	10,302
Port Orange	4.720000	89,707	82,419
South Daytona	<u>1.520000</u>	<u>28,889</u>	<u>26,542</u>
	100.000000	\$1,900,581	\$1,746,174
BOCC Wakulla	100.000000	\$90,595	\$79,079
BOCC Walton	85.760000	\$213,174	\$190,956
Defuniak Springs	13.450000	33,433	29,948
Freeport	<u>0.790000</u>	<u>1,964</u>	<u>1,759</u>
	100.000000	\$248,570	\$222,664
BOCC Washington	82.390000	\$86,980	\$78,818
Caryville	0.780000	823	746
Chipley	14.570000	15,382	13,938
Vernon	1.520000	1,605	1,454
Wausau	<u>0.740000</u>	<u>781</u>	<u>708</u>
	100.000000	\$105,572	\$95,664
<b>Grand Totals</b>		<b>\$72,059,798</b>	<b>\$62,098,227</b>

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

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

### 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. The Department of Revenue is authorized to administer, collect, and enforce all surtaxes.<sup>2</sup>

The **Charter County Transit System 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

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<sup>1</sup> 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 1, 1996. **Figure 8.4** presents a history of local discretionary sales surtax referenda defeats and approvals, by year, since 1987. **Figure 8.5** lists those counties eligible to use Local Government Infrastructure Surtax proceeds for operation and maintenance of parks and recreation programs/facilities, based on the authority granted in Chapter 96-240, Laws of Florida. **Table 8.1** lists the total local discretionary sales surtax distributions to counties and municipalities for local government fiscal year 1987-88 through 1994-95, 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 1, 1996. **Table 8.3** lists imposition and levy information for each of the discretionary sales surtaxes.

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

subject to a charter amendment approved by a majority vote of the 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 **Local Government Infrastructure 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.<sup>3</sup>

Legislation enacted during the 1996 legislation authorizes any county designated as an area of critical state concern to use the proceeds of the Local Government Infrastructure Surtax for any public purpose if certain preconditions have been satisfied. These preconditions are the same as those that applied only to small counties prior to this act becoming law on May 25, 1996. Currently, Monroe County is the only county in which the entire county is designated as an area of critical state

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<sup>3</sup> However in his final declaratory judgment for defendant, Circuit Court Judge James L. Tomlinson declared Chapter 94-487, Laws of Florida, to be an unlawful special act of the Legislature in violation of Article VII, Section 1(a), Florida Constitution. *Alachua County v. Dwight Adams*, No. 95-3094-CA (8th Judicial Cir., Alachua County), December 19, 1995.

concern; therefore, this additional authority applies only to Monroe County. However, the county may use only up to 10% of the surtax proceeds for any public purpose other than for those authorized infrastructure purposes. In addition, this act also authorizes any county, in which 40% or more of the just value of real property is exempt or immune from ad valorem taxation (and the municipalities within such a county), to use the proceeds and accrued interest for operation and maintenance of parks and recreation programs and facilities established with the proceeds of the surtax. According to ACIR calculations using 1995 property tax data, 35 counties satisfy the criterion to use the proceeds and accrued interest for these additional authorized uses (refer to **Figure 8.5**).

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.

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%. 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.

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.

Counties with a total population of 50,000 or less on April 1, 1992, are authorized to levy the **Small County Indigent Care Surtax** at a rate of 0.5%. To 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.

Florida's school districts may authorize the levy of the **School Capital Outlay Surtax** at a rate of up to 0.5% 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 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 labeled 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. 1996 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. The 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 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, counties having 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 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 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 surtax proceeds 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.

Chapter 95-344, Laws of Florida,

repealed the provisions in Chapter 94-338, Laws of Florida, regarding the creation of multijurisdictional tourism, sports, and entertainment special districts.

### 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%. Any non-consolidated county having a total population of 800,000 or more was eligible to levy this surtax, pursuant to an ordinance adopted by an extraordinary vote of the governing body or upon approval by voters in a county-wide referendum. 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,

set an October 1, 1998 repeal date for the surtax. 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%.

## 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 having 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 set for repeal 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.

### School Capital Outlay Surtax

Chapter 95-258, Laws of Florida,

created 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.

## **III. 1996 General Law Amendments**

### Affecting All Local Discretionary Sales Surtaxes

Chapter 96-325, Laws of Florida, (SB 1094)

revises provisions that specify when a transaction regarding the sale of tangible personal property by a florist is deemed to occur in a county imposing a surtax. A transaction occurs when a florist taking the original order to sell tangible personal property is located in the county. This act shall take effect January 1, 1997.

### Local Government Infrastructure Surtax

Chapter 96-240, Laws of Florida, (SB 2334)

authorizes any county designated as an area of critical state concern to use the proceeds of the surtax for any public purpose if certain preconditions have been satisfied. These preconditions are the same as those that applied only to small counties prior to this act becoming law on May 25, 1996. Currently, Monroe County is the only county in which the entire county is designated as an area of critical state concern; therefore, this additional authority applies only to Monroe County. However, the county may use only up to 10% of the surtax proceeds for any public purpose other than for those authorized infrastructure purposes. In addition,

this act also authorizes any county in which 40% or more of the just value of real property is exempt or immune from ad valorem taxation (and the municipalities within such a county) to use the proceeds and accrued interest for operation and maintenance of parks and recreation programs and facilities established with the proceeds of the surtax. According to ACIR calculations using 1995 property tax data, 35 counties satisfy the criterion to use the proceeds and accrued interest for this additional authorized use (refer to **Figure 8.5**). This act became effective upon becoming law (May 25, 1996).

Chapter 96-410, Laws of Florida, (CS/HB 751)

specifies that once a county, having a total population of 50,000 or less, is qualified to use the surtax proceeds and accrued interest for long-term maintenance costs associated with the closure of solid waste landfills pursuant to s. 212.055(2)(d)1., F.S., then the county shall retain that qualification until its population exceeds 75,000. (However, it would appear that no county can retain the qualification due to a technical flaw in the legislation, according to the final staff analysis prepared by House Committee on Streamlining Governmental Regulations.) This provision shall become effective on July 1, 1996.

*Note: Any revisions to the sales tax base could have a positive or negative fiscal impact to this revenue source. Due to the sheer number of sales tax base revisions that typically occur each year, a summary of each is not provided here.*

#### **IV. Authorization to Levy Local Discretionary Sales Surtaxes (refer also to Figure 8.4)**

##### **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 this surtax at a rate of up to 1%, 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.

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

Under the provisions of s. 212.055(2), F.S., local governments may levy this 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. The surtax must take effect on the first day of a month, as fixed by the ordinance, and it shall not take effect until at least 60 days after the referendum approving the levy is held. In addition, 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 provision of s. 212.055(3), F.S., counties having a total population of 50,000 or less on April 1, 1992, are authorized to levy this 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. The surtax must take effect on the first day of a month, as fixed by the ordinance, and it shall 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 having a total population of 800,000 or more are eligible to levy this 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. The Indigent Care 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. 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 may not take effect until at least 60 days after the referendum approving the levy is held. This surtax is scheduled for repeal on 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 this 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. 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 having a total population of 50,000 or less on April 1, 1992, are authorized to levy this 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. 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. This surtax is scheduled for repeal on October 1, 1998.

#### School Capital Outlay Surtax

Pursuant to s. 212.055(7), F.S., district school boards may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote in a county-wide referendum, this 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. 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.

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 (refer also to Table 8.2)**

### **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. 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. Thirty counties have imposed this surtax as of June 1, 1996. All of those counties, with the exception of Bay County which is currently levying at the rate of 0.5%, are levying at the maximum rate of 1%.

### **Small County Surtax**

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. Thirteen of thirty-one small counties currently levy the Local Government Infrastructure Surtax at 1%; therefore, only the eighteen remaining small counties are eligible to levy the Small County Surtax. Of those remaining counties eligible to levy the Small County Surtax, sixteen counties are currently levying at the maximum rate of 1%. Therefore, only two small counties (Franklin, Gulf) are not levying either the Local Government Infrastructure Surtax or the Small County Surtax.

### **Indigent Care Surtax**

Only non-consolidated counties, having a total population of 800,000 or more, not already authorized to levy the County Public Hospital Surtax are eligible to levy this surtax. Broward, Hillsborough, Palm Beach, and Pinellas counties are eligible to levy this surtax, and 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. Dade County is currently 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 previously mentioned, thirteen of thirty-one small counties currently levy the Local Government Infrastructure Surtax at 1% and sixteen counties currently levy the Small County Surtax at 1%; therefore, only two counties (Franklin, Gulf) 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

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. Prior to July 1, 1996, only Monroe County levied this surtax; however, Jackson and St. Lucie counties began levying the surtax on July 1, 1996.

#### 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.

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. 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 either of these two surtaxes. 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

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. 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

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 those uses authorized by law. 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

The 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. The term "supportive services" may include a county-wide bus system.

The second option provides that the proceeds are distributed 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

The surtax proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, only for the purposes of:

1. Financing, planning, and constructing infrastructure;<sup>4</sup>
2. Acquiring land for public recreation or conservation or protection of natural resources; and
3. Financing the closure of county or municipal-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental 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.<sup>5</sup>

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

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<sup>4</sup> Section 212.055(2)(b), Florida Statutes, defines infrastructure as any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy in excess of 5 years. The proceeds can be used to fund any land acquisition, improvement, design, and engineering costs related to the construction, reconstruction, or improvement of such facilities. This definition also includes 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.

<sup>5</sup> Pursuant to s. 212.055(2)(h), F.S., a county with a total population of 50,000 or less on April 1, 1992, that imposed the surtax before July 1, 1992, may use the proceeds and accrued interest of the surtax for "any public purpose," if the county satisfies the following criteria:

1. The debt service obligations for any year are met;
2. The county's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, Florida Statutes; and
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.

Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds. In addition, Dade County may use the proceeds to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes. Also, 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 these proceeds. The Board of County Commissioners of Clay County was given the authority, 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 was 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 allowed the use of the proceeds for the establishment of one or more trust funds providing a permanent endowment for the additional uses. However, the law was recently declared an unlawful special act of the Legislature.<sup>6</sup>

#### Small County Surtax

If the surtax is levied as a result of voter approval in a county-wide referendum, the proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, for the purpose of servicing bond indebtedness to finance, plan, and construct infrastructure and to acquire land for public recreation, conservation, or protection of natural resources. In this case, 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.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

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<sup>6</sup> *Alachua County v. Dwight Adams*, No. 95-3094-CA (8th Judicial Cir., Alachua County) December 19, 1995.

### 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

The surtax 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.

The surtax proceeds and any accrued interest shall not be used for operational expenses.

### Dade County Food and Beverage Surtax

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 according to this opinion dated December 30, 1988. 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.

#### **AGO 95-71**

**May a county use the proceeds derived from the Local Government Infrastructure Surtax for the acquisition of land that will be used by the State of Florida as a site for the Florida Agriculture Museum?** While the acquisition of land is included within the term "infrastructure" as defined for purposes of section 212.055(2), Florida Statutes, the county's governing body must make a determination that such expenditure serves a county purpose according to this opinion dated October 31, 1995.

#### **AGO 95-73**

**May the proceeds of the Local Government Infrastructure Surtax be used to fund engineering personnel responsible for the acquisition of rights of way for projects funded by the surtax proceeds?** According to this

opinion dated November 20, 1995, proceeds from this surtax may be used to fund engineering personnel responsible for the acquisition of rights of way for projects funded by the surtax to the extent that the work of such personnel is related to the acquisition, improvement, design, or engineering of capital facilities.

## **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 1996-97 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 were generated by multiplying taxable sales estimates by 0.5% and 1%.

*Please note that these estimates are based on FY 1996-97 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 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.

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)
<p><b>Enactment of the Local Government Infrastructure Surtax</b></p>	<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>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"> <li>1. Financing, planning, and constructing infrastructure, as defined in s. 212.055(2)(d)2, F.S.;</li> <li>2. Acquiring land for public recreation or conservation or protection of natural resources; and</li> <li>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.</li> </ol> <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 select counties resulting from Chapters 94-459 and 96-240, <u>Laws of Florida</u>.</p>
<p><b>Authorized Uses of the Local Government Infrastructure Surtax Proceeds</b></p>	<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"> <li>1. The debt service obligations for any year are met;</li> <li>2. The county's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, <u>Florida Statutes</u>; and</li> <li>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.</li> </ol> <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> <p>The summary above does not include the additional authorized uses for select counties resulting from Chapter 96-240, <u>Laws of Florida</u>.</p>	<p>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"> <li>1. Financing, planning, and constructing infrastructure, as defined in s. 212.055(2)(d)2, F.S.;</li> <li>2. Acquiring land for public recreation or conservation or protection of natural resources; and</li> <li>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.</li> </ol> <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 select counties resulting from Chapters 94-459 and 96-240, <u>Laws of Florida</u>.</p>

Figure 8.1 continued

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

	<p><b>Small Counties</b> (total population: 50,000 or less)</p>	<p><b>Large Counties</b> (total population: greater than 50,000)</p>
<p><b>Enactment of the Small County Surtax</b></p>	<p>Pursuant to s. 212.055(3), F.S., counties having 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>
<p><b>Authorized Uses of the Small County Surtax Proceeds</b></p>	<p>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>

Prepared by the Florida ACIR, updated June 1996.

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 1, 1996**

[Updated by the Florida ACIR (6/12/96) 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% initial rate 1/2% rate increase 1/2% rate decrease</p>	<p>the initial 1/2% levy June 1, 1988 to May 31, 2003 (15 years)  effective January 1, 1994  effective January 1, 1995</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 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) Charlotte 1% rate</p>	<p>April 1, 1995 to March 31, 1999 (4 years)</p>	<p>Interlocal agreement in which the City of Punta Gorda (the only city) and the county agree that the county will receive all proceeds</p>	<p>To finance the planning and construction of jail and court facilities and all related, allowable costs, with the county allowed to pledge the proceeds only for the indebtedness incurred to construct the proposed facilities</p>
<p>3) Clay 1% rate</p>	<p>February 1, 1990 to January 31, 2005 (15 years)</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>Surtax proceeds and bond monies pledged with surtax proceeds shall be used to finance capital improvement projects related to roads, bridges, drainages, law enforcement, jails, correctional/court facilities, public safety, fire &amp; rescue facilities, parks &amp; recreation, libraries &amp; public buildings, solid waste mgmt. &amp; disposal, public parking facilities, &amp; other capital improvements</p>

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 1, 1996**

[Updated by the Florida ACIR (6/12/96) 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) Desoto 1% rate	January 1, 1988 to December 31, 2002 (15 years)	Interlocal agreement in which the county and the cities receive the proceeds, in the following proportions:  Desoto County    70% City of Arcadia    30%	To finance the following infrastructure: roads & bridges, local govt buildings, landfills, jails, fire & EMS, sewer & water, parks & recreation, drainage, and airports
5) Dixie 1% rate	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, whichever may occur first	Interlocal agreement in which the county receives all proceeds	To finance the county correctional & law enforcement facility
6) Escambia 1% rate	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
7) Flagler 1% rate	December 1, 1990 to November 31, 2005 (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 1, 1996**

[Updated by the Florida ACIR (6/12/96) 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>
8) Glades 1% rate	February 1, 1992 to January 31, 2007 (15 years)	According to the formula provided in s. 218.62, F.S.	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
9) Hamilton 1% rate	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% rate	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% rate	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 1, 1996**

[Updated by the Florida ACIR (6/12/96) 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% rate	November 1, 1989 to October 31, 2004 (15 years)  A 1% levy was originally approved to be effective January 1, 1988 for 15 years. In addition to authorized uses listed in the appropriate column, this original tax had one additional authorized use, the construction of a health department facility. The voters in Highlands County defeated this levy in a March 8, 1988 referendum and the repeal of the tax was effective on June 30, 1988.	According to the formula provided in s. 218.62, F.S.	To finance the following infrastructure:  1) Agri-civic center expansion 2) Road system upgrade & expansion 3) Landfill design, acquisition, permitting, and construction 4) Parks & recreation 5) Canal & lake improvements 6) Upgrade, expansion, and acquisition of gov'tal facilities 7) Municipal improvement projects 8) Construction or acquisition of satellite offices
13) Indian River 1% rate	June 1, 1989 to May 31, 2004 (15 years)	According to the formula provided in s. 218.62, F.S.	To finance the construction of county facilities such as jails, court facilities, health department bldgs., and other capital projects such as parks, land acquisition, drainage, and roads
14) Jefferson 1% rate	June 1, 1988 to May 31, 2003 (15 years)	According to the formula provided in s. 218.62, F.S.	To finance infrastructure with a life expectancy greater than 5 years, including but not limited to the county courthouse complex, landfill facilities, and jail facilities
15) Lafayette 1% rate	September 1, 1991 to August 31, 2006 (15 years)  or until all costs are paid in full, whichever may occur first	Interlocal agreement in which the county receives all proceeds	To finance, plan, and close the county landfill



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 1, 1996**

[Updated by the Florida ACIR (6/12/96) 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
16) Lake 1% rate	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% rate	December 1, 1989 to November 30, 2004 (15 years)	<p>Interlocal agreement in which the County and the City of Tallahassee agree to fund the following:</p> <p>County</p> <ol style="list-style-type: none"> <li>1) Construction of the jail &amp; sheriff's complex</li> <li>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</li> <li>3) After repayment in #2, any other 2010 projects</li> <li>4) After all 2010 projects, any other road &amp; traffic improvements</li> </ol> <p>City of Tallahassee</p> <ol style="list-style-type: none"> <li>1) 2010 projects, as determined</li> <li>2) Advance funding of 2010 projects provided a joint agreement exists</li> <li>3) Police department bldg. expansion</li> <li>4) After all 2010 projects, any other road or traffic improvements</li> </ol>	<p>To finance the following infrastructure:</p> <ol style="list-style-type: none"> <li>1) Court-ordered jail</li> <li>2) Law enforcement capital facilities</li> <li>3) Road &amp; traffic improvements identified in the Tallahassee/Leon County 2010 Transportation Plan</li> <li>4) Other road &amp; traffic improvements</li> </ol>

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 1, 1996**

[Updated by the Florida ACIR (6/12/96) 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>
18) Madison 1% rate	August 1, 1989 to July 31, 2004 (15 years)	Interlocal agreement in which the county receives all proceeds  Once projects and bond indebtedness paid in full, the surtax remains in force and proceeds are distributed by agreement between parties, or of no agreement exists, then the proceeds will be distributed according to the formula provided in s. 218.62, F.S.	To finance the following infrastructure:  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
19) Manatee 1% rate	July 1, 1994 to June 30, 1999 (5 years)	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.	To fund: (1) fixed capital expenditures or fixed capital costs of planning, construction reconstruction, 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. Funding may also include servicing bond indebtedness issued for such projects.
20) Martin 1% rate	June 1, 1996 to May 31, 1997 (1 year)  Due to pending legal questions regarding proper public noticing of the referendum, the surtax was still not being collected, as of June 12, 1996	According to the formula provided in s. 218.62, F.S.	To fund the following infrastructure projects including land, buildings, equipment for:  1) County libraries 2) County and municipal public recreation 3) County and municipal public safety

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 1, 1996**

[Updated by the Florida ACIR (6/12/96) 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>
21) Monroe 1% rate	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, ripraps/seawalls, storm sewers, solid waste facilities, jails, and police & fire facilities
22) Okaloosa 1% rate	August 1, 1995 to July 31, 1999 (4 years)	Interlocal agreement with all proceeds distributed to the school board	To fund the acquisition, improvement, renovation, and construction of public school facilities which include the construction of three new schools, the addition of classrooms to existing schools, the renovation of older schools and the acquisition of equipment
23) Osceola 1% rate	September 1, 1990 to August 30, 2005 (15 years)  or unless repealed (or the tax rate reduced) prior to that time by ordinance of the Board with consent of the cities receiving a portion of surtax revenues	According to the formula provided in s. 218.62, F.S.	To finance the following infrastructure:  Osceola County 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

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 1, 1996**

[Updated by the Florida ACIR (6/12/96) 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 (cont.)			<p>City of Kissimmee</p> <ol style="list-style-type: none"> <li>1) Public safety</li> <li>2) Transportation</li> <li>3) Parks &amp; recreation</li> <li>4) Utilities</li> <li>5) Public buildings</li> </ol> <p>City of St. Cloud</p> <ol style="list-style-type: none"> <li>1) Sidewalks</li> <li>2) Transportation</li> <li>3) Drainage/utility systems</li> <li>4) Public land &amp; buildings</li> <li>5) Public safety</li> <li>6) Parks &amp; recreation</li> </ol>
24) Pinellas 1% rate	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"> <li>1) Jail &amp; court facilities will be funded on a priority basis, in total amount of \$80,000,000 pro rata over the 10 yr. term of the interlocal agreement</li> <li>2) The remainder will be distributed as follows:</li> </ol> <p>County 51.92012%                      Belleair 0.32086%                      Belleair Beach 0.13669%                      Belleair Bluffs 0.20144%                      Belleair Shores 0.00576%                      Clearwater 8.08478%                      Dunedin 2.81147%</p>	<p>To finance, plan, acquire, improve, and construct 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 1, 1996**

[Updated by the Florida ACIR (6/12/96) 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 (cont.)		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% 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 0.45755% Tarpon Springs 1.42300% Treasure Island 0.58560%	
25) Santa Rosa 1% rate	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
26) Sarasota 1% rate	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, plan, and construct the following infrastructure: Sarasota County 1) Roads 2) Parks 3) Libraries 4) Court, gov't, and public safety facilities

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 1, 1996**

[Updated by the Florida ACIR (6/12/96) 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
Sarasota (cont.)			<p>5) Historic archives facilities 6) Telecommunications improvements for law enforcement, emergency services, and local gov't 7) County public health unit clinic facilities</p> <p>School Board 1) Infrastructure to increase capacity</p> <p>City of Sarasota 1) Street improvements 2) Parks &amp; beautification 3) Recreational facilities 4) Public safety bldg. improvements and communication facilities 5) General public bldg. projects</p> <p>City of Venice 1) Recreation 2) Transportation &amp; drainage 3) Gov't facilities 4) Public safety</p> <p>City of North Port 1) Streetlighting 2) Road, sidewalk, &amp; bike path improvements 3) Stormwater mgmt. 4) Park improvements &amp; land acquisition 5) Civic center 6) Fire &amp; EMS 7) Parks &amp; recreation 8) Solid waste recycling center</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 1, 1996**

[Updated by the Florida ACIR (6/12/96) 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>
Sarasota (cont.)			9) Public buildings 10) Central police facilities  City of Longboat Key 1) Street improvements 2) Stormwater retention/detention projects 3) Parks/open spaces acquisition & improvements 4) Administrative offices 5) Sanitation equipment 6) Lift station/manhole refurbishment  Local gov'ts may designate additional projects or reallocate between projects.
27) Seminole 1% rate	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
28) Suwannee 1% rate	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:  Suwannee County 1) Correctional/criminal justice facilities 2) Solid waste mgmt. & disposal 3) Roads 4) Other capital projects  Cities within the county 1) Solid waste mgmt. 2) Sewer & stormwater drainage 3) Potable water distribution 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 1, 1996**

[Updated by the Florida ACIR (6/12/96) 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>
Suwannee (cont.)			4) Parks & recreation 5) Public safety
29) Taylor 1% rate	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
30) Wakulla 1% rate	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 1, 1996**

[Updated by the Florida ACIR (6/12/96) using information contained in county ordinances on file with the Department of Revenue.]

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

Figure 8.3

**TAX RATE, AUTHORIZATION METHOD, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES  
FOR COUNTIES LEVYING THE SMALL COUNTY SURTAX AS OF JUNE 1, 1996**

[Updated by the Florida ACIR (6/12/96) using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>AUTHORIZATION METHOD &amp; LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
3) Calhoun 1% rate	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 1% rate	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 officers of the county 3) Partial or full funding of capital improvements and operational expenses of Columbia County
5) Gadsden 1% rate	Authorized by an extraordinary vote of the BOCC  Effective January 1, 1996, with no termination date listed in the ordinance	According to the formula provided in s. 218.62, F.S.	To fund the maintenance of infrastructure, public works projects such as road improvements and water & sewer systems, fire protection & suppression, and such other public purposes as may be provided by amendment to the original surtax ordinance

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 1, 1996**

[Updated by the Florida ACIR (6/12/96) using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>AUTHORIZATION METHOD &amp; LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
6) Gilchrist 1% rate	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 2) Partial or full funding of the constitutional offices of the county 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
7) Holmes 1% rate	Authorized by an extraordinary vote of the BOCC  October 1, 1995 to September 30, 1999 (4 years)	According to the formula provided in s. 218.62, F.S.	To fund operational expenses
8) Jackson 1% rate	Authorized by an extraordinary vote of the BOCC  June 1, 1995 to May 31, 2010 (15 years)	According to the formula provided in s. 218.62, F.S.	To fund the operating expense of the county's road and bridge department to replace an amount of proceeds from motor fuel taxes which were previously used for operating expenses of the road and bridge department.

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 1, 1996**

[Updated by the Florida ACIR (6/12/96) using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>AUTHORIZATION METHOD &amp; LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
9) Levy 1% rate	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
10) Liberty 1% rate	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 of any infrastructure or any other public purpose
11) Nassau 1% rate	Authorized by an extraordinary vote of the BOCC March 1, 1996 to February 28, 2004 (8 years)	According to the formula provided in s. 218.62, F.S.	To fund the operational expenses of any infrastructure
12) Okeechobee 1% rate	Authorized by an extraordinary vote of the BOCC October 1, 1995 to September 30, 1999 (4 years)	According to the formula provided in s. 218.62, F.S.	To fund operating expenses
13) Sumter 1% rate	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

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 1, 1996**

[Updated by the Florida ACIR (6/12/96) using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>AUTHORIZATION METHOD &amp; LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
14) Union 1% rate	Authorized by an extraordinary vote of the BOCC  February 1, 1996 to January 31, 2001 (5 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
15) Walton 1% rate	Authorized by an extraordinary vote of the BOCC  Effective February 1, 1995, to remain in effect until terminated by an extraordinary vote of the Board	According to the formula provided in s. 218.62, F.S.	Initially and until modified by the Board pursuant to the adoption of a resolution by extraordinary vote, the proceeds shall be used to fund:  1) Replacement (either entirely or partially offsetting) of tipping fees and all or a portion of the solid waste disposal costs, as an alternative to the Collection Center Assessment 2) Solid waste collection costs 3) Other county services and facilities
16) Washington 1% rate	Authorized by an extraordinary vote of the BOCC  Effective November 1, 1993, to remain in effect until terminated by an extraordinary vote of the Board	According to the formula provided in s. 218.62, F.S.	To fund operating expenses

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

FIGURE 8.4

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

Defeats					Approvals				
County	Year	Month	Tax	Rate	County	Year	Month	Tax	Rate
Alachua	1987	November	LGI	??	Bay	1988	March	LGI	0.5%
Alachua	1990	March	LGI	??	Bay	1992	November	LGI	0.5%
Brevard	1989	November	LGI	??	Bay	1994	February	LGI	-0.5%
Brevard	1992	November	LGI	??	Charlotte	1994	November	LGI	1%
Broward	1990	March	LGI	1%	Clay	1989	November	LGI	1%
Broward	1995	September	LGI	1%	Dade	1991	September	CPH	0.5%
Charlotte	1990	June	LGI	??	DeSoto	1987	November	LGI	1%
Citrus	1990	November	LGI	??	Dixie	1990	January	LGI	1%
Citrus	1992	November	LGI	??	Duval	1988	March	CCT	0.5%
Clay	1987	October	LGI	??	Escambia	1992	March	LGI	1%
Collier	1990	November	LGI	??	Escambia	1996	March	LGI	1%
Collier	1995	September	LGI	??	Flagler	1990	September	LGI	1%
Columbia	1992	November	SC	??	Gadsden	1987	November	LGI	1%
Dade	1990	November	CCT	0.5%	Glades	1991	November	LGI	1%
Dade	1991	November	CCT	0.5%	Hamilton	1990	April	LGI	1%
Escambia	1990	September	LGI	??	Hardee	1989	October	LGI	1%
Glades	1988	March	LGI	??	Hendry	1987	November	LGI	1%
Hamilton	1988	March	LGI	??	Highlands	1987	October	LGI	1%
Hardee	1988	March	LGI	??	Highlands	1989	August	LGI	1%
Highlands	1988	March	LGI	1%	Indian River	1989	March	LGI	1%
Hillsborough	1989	November	LGI	??	Jackson	1988	March	LGI	1%
Hillsborough	1995	September	SCO	0.5%	Jackson	1996	March	SCO	0.5%
Hillsborough	1995	September	LGI	??	Jefferson	1988	March	LGI	1%
Lee	1987	December	LGI	??	Lafayette	1991	May	LGI	1%
Leon	1995	October	SCO	0.5%	Lake	1987	November	LGI	1%
Monroe	1987	October	LGI	1%	Leon	1989	September	LGI	1%
Nassau	1990	November	LGI	??	Madison	1989	May	LGI	1%
Okeechobee	1993	October	LGI	??	Manatee	1989	June	LGI	1%
Orange	1987	November	LGI	??	Manatee	1994	February	LGI	1%
Palm Beach	1990	November	LGI	??	Martin	1996	March	LGI	1%
Pasco	1995	September	LGI	??	Monroe	1989	August	LGI	1%
Polk	1992	September	LGI	??	Monroe	1995	October	SCO	0.5%
Polk	1994	September	LGI	??	Okaloosa	1989	August	LGI	0.5%
Putnam	1990	October	LGI	??	Okaloosa	1995	May	LGI	1%
Putnam	1992	November	LGI	??	Osceola	1990	June	LGI	1%
Putnam	1993	December	LGI	??	Pinellas	1989	November	LGI	1%
Sarasota	1994	November	LGI	1%	Santa Rosa	1992	September	LGI	1%
Seminole	1987	November	LGI	??	Santa Rosa	1993	June	LGI	1%
Seminole	1990	November	LGI	??	Santa Rosa	1996	March	LGI	N/A
St. Johns	1994	November	LGI	1%	Sarasota	1989	June	LGI	1%
St. Lucie	1988	March	LGI	??	Seminole	1991	July	LGI	1%
St. Lucie	1995	October	SCO	0.5%	St. Lucie	1996	March	SCO	0.5%
Volusia	1992	October	LGI	??	Suwannee	1987	September	LGI	1%
Walton	1994	November	SC	??	Taylor	1989	May	LGI	1%
					Wakulla	1987	November	LGI	1%

Key: LGI = Local Gov't Infrastructure Surtax; SC = Small County Surtax; CCT = Charter County Transit System Surtax; CPH = County Public Hospital Surtax; SCO = School Capital Outlay Surtax

Notes:

- 1) The supervisor of elections' office in the following counties: Citrus, DeSoto, Gulf, Hendry, Highlands, Holmes, Monroe, and Seminole, did not respond to the initial June 1996 ACIR FAXNET survey (or a follow-up survey sent later that month) that requested information on local option tax referenda defeats/approvals since January 1993.
- 2) Neither survey asked respondents to indicate the proposed tax rate for those defeated referenda.

Compiled by the Florida ACIR (7/96) based on results of FAXNET surveys conducted February 1993 and June 1996 as well as information obtained from the Department of Revenue.

FIGURE 8.5

COUNTIES AFFECTED BY THE JUST VALUE PROVISION OF SECTION 1 OF CHAPTER 96-240, L.O.F.

County	1995 Just Value of Real Property Only (A)	1995 Total Exempt & Immune Values of Real Property Only (B)	Total Exempt & Immune Values as % of Total Just Value of Real Property Only (B)/(A)*100	Counties Satisfying the 40% or More Criterion	Counties Not Satisfying the 40% or More Criterion
1 ALACHUA	7,113,799,706	3,500,642,763	49.2%	ALACHUA	
2 BAKER	595,597,973	408,249,673	68.5%	BAKER	
3 BAY	6,019,972,957	2,412,906,220	40.1%	BAY	
4 BRADFORD	647,261,565	363,524,744	56.2%	BRADFORD	
5 BREVARD	21,728,286,810	9,341,818,600	43.0%	BREVARD	
6 BROWARD	62,835,006,680	14,095,821,119	22.4%		BROWARD
7 CALHOUN	344,585,382	210,819,348	61.2%	CALHOUN	
8 CHARLOTTE	7,307,791,535	1,617,425,094	22.1%		CHARLOTTE
9 CITRUS	4,289,215,440	1,395,648,809	32.5%		CITRUS
10 CLAY	3,989,575,001	1,422,153,568	35.6%		CLAY
11 COLLIER	19,283,825,734	3,201,953,454	16.6%		COLLIER
12 COLUMBIA	1,426,218,314	785,934,014	55.1%	COLUMBIA	
13 DADE	88,958,734,426	20,719,257,736	23.3%		DADE
14 DE SOTO	1,251,312,594	707,184,230	56.5%	DE SOTO	
15 DIXIE	445,384,872	286,476,368	64.3%	DIXIE	
16 DUVAL	26,580,793,303	9,092,730,748	34.2%		DUVAL
17 ESCAMBIA	8,753,826,710	4,384,310,990	50.1%	ESCAMBIA	
18 FLAGLER	2,671,731,291	627,787,840	23.5%		FLAGLER
19 FRANKLIN	1,270,749,219	831,823,717	65.5%	FRANKLIN	
20 GADSDEN	901,492,259	484,124,587	53.7%	GADSDEN	
21 GILCHRIST	396,677,072	245,530,581	61.9%	GILCHRIST	
22 GLADES	874,752,218	588,639,030	67.3%	GLADES	
23 GULF	636,521,595	314,808,882	49.5%	GULF	
24 HAMILTON	426,397,436	219,773,718	51.5%	HAMILTON	
25 HARDEE	1,486,841,848	1,010,704,439	68.0%	HARDEE	
26 HENDRY	2,398,657,280	1,515,352,180	63.2%	HENDRY	
27 HERNANDO	4,606,116,620	1,550,606,744	33.7%		HERNANDO
28 HIGHLANDS	3,127,873,550	1,146,996,890	36.7%		HIGHLANDS
29 HILLSBOROUGH	31,754,541,383	10,077,975,423	31.7%		HILLSBOROUGH
30 HOLMES	452,966,013	297,210,653	65.6%	HOLMES	
31 INDIAN RIVER	7,300,027,450	1,959,755,089	26.8%		INDIAN RIVER
32 JACKSON	1,274,201,566	774,540,053	60.8%	JACKSON	
33 JEFFERSON	421,232,935	256,110,964	60.8%	JEFFERSON	
34 LAFAYETTE	227,458,964	148,339,508	65.2%	LAFAYETTE	
35 LAKE	6,363,571,955	1,919,268,461	30.2%		LAKE
36 LEE	24,122,483,340	4,923,580,010	20.4%		LEE
37 LEON	10,250,111,134	4,801,928,390	46.8%	LEON	
38 LEVY	1,029,429,395	438,180,220	42.6%	LEVY	
39 LIBERTY	237,713,571	177,967,255	74.9%	LIBERTY	
40 MADISON	487,054,493	286,430,146	58.8%	MADISON	
41 MANATEE	10,667,348,410	2,678,685,833	25.1%		MANATEE
42 MARION	8,028,658,500	3,323,264,654	41.4%	MARION	
43 MARTIN	9,315,256,326	2,317,525,321	24.9%		MARTIN
44 MONROE	9,825,407,643	2,909,510,988	29.6%		MONROE
45 NASSAU	2,169,793,594	636,456,086	29.3%		NASSAU
46 OKALOOSA	6,222,180,221	1,701,060,508	27.3%		OKALOOSA
47 OKEECHOBEE	1,353,922,135	645,284,175	47.7%	OKEECHOBEE	
48 ORANGE	39,905,551,761	10,107,653,841	25.3%		ORANGE
49 OSCEOLA	6,941,772,951	2,062,840,312	29.7%		OSCEOLA
50 PALM BEACH	64,079,053,212	13,265,878,533	20.7%		PALM BEACH
51 PASCO	9,630,181,389	3,334,345,232	34.6%		PASCO
52 PINELLAS	37,901,305,650	10,053,090,215	26.5%		PINELLAS
53 POLK	13,264,904,690	4,497,968,344	33.9%		POLK
54 PUTNAM	2,122,863,155	888,870,742	41.9%	PUTNAM	
55 ST. JOHNS	5,694,627,246	1,278,799,633	22.5%		ST. JOHNS
56 ST. LUCIE	8,596,766,870	2,290,344,539	26.6%		ST. LUCIE
57 SANTA ROSA	3,774,124,152	1,356,482,493	35.9%		SANTA ROSA
58 SARASOTA	19,815,656,152	3,757,694,153	19.0%		SARASOTA
59 SEMINOLE	12,831,323,418	2,781,583,957	21.7%		SEMINOLE
60 SUMTER	996,498,364	543,056,746	54.5%	SUMTER	
61 SUWANNEE	856,497,763	478,053,095	55.8%	SUWANNEE	
62 TAYLOR	791,433,054	436,991,261	55.2%	TAYLOR	
63 UNION	241,281,789	170,387,074	70.6%	UNION	
64 VOLUSIA	15,598,652,657	4,242,458,022	27.2%		VOLUSIA
65 WAKULLA	585,101,296	344,535,070	58.9%	WAKULLA	
66 WALTON	2,330,402,713	546,659,591	23.5%		WALTON
67 WASHINGTON	539,327,419	288,507,148	53.5%	WASHINGTON	
FLORIDA TOTAL	658,369,664,119	185,482,279,824	28.2%	35	32

Sources:

(A) Table 1 (pp 1,2) from the report, Florida Property Valuations & Tax Data, published by the Department of Revenue (December 1995).

(B) Table 17 (pp. 33,34) from the report, Florida Property Valuations & Tax Data, published by the Department of Revenue (December 1995).

Compiled by the Florida ACIR, June 1996.

Table 8.1

Actual Local Discretionary Sales Surtax  
Distributions to Municipalities and Counties

Local Government Fiscal Year

<u>Fiscal Year</u>	<u>Total Amount Distributed to Municipalities</u>	<u>Total Amount Distributed to Counties</u>
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
1994-95	52,720,250	451,142,723

Source: Florida Department of Revenue



TABLE 8.2

LOCAL DISCRETIONARY SALES SURTAXES

Boxed areas indicate those counties eligible to impose the surtax. See notes at bottom of table for additional explanations

COUNTY	Charter Co 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
			Local Gov't Infrastructure Surtax (0.5 or 1%)	Indigent Care Surtax (up to 0.5 %)	County Public Hospital Surtax (0.5 %)	Small County Surtax (0.5 or 1%)	Small County Indigent Care Surtax (0.5%)			
1 Alachua									1.5	0.0
2 Baker									1.5	1.0
3 Bay			0.5						1.5	0.5
4 Bradford									1.5	1.0
5 Brevard									1.5	0.0
6 Broward									2.5	0.0
7 Calhoun									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									1.5	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									1.5	1.0
21 Gilchrist									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									1.5	1.0
31 Indian River			1						1.5	1.0
32 Jackson								0.5	1.5	1.5
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									1.5	1.0
39 Liberty									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						1.5	1.0
44 Monroe			1					0.5	1.5	1.5
45 Nassau									1.5	1.0
46 Okaloosa			1						1.5	1.0
47 Okeechobee									1.5	1.0
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								0.5	1.5	0.5
57 Santa Rosa			1						1.5	1.0
58 Sarasota			1						2.5	1.0
59 Seminole			1						1.5	1.0
60 Sumter									1.5	1.0
61 Suwannee			1						1.5	1.0
62 Taylor			1						1.5	1.0
63 Union									1.5	1.0
64 Volusia									2.5	0.0
65 Wakulla			1						1.5	1.0
66 Walton									1.5	1.0
67 Washington									1.5	1.0
# ELIGIBLE TO LEVY:	5	1	67	4	1	31	31	67		67
# LEVYING:	1	1	30	1	1	16	0	3		50

NOTES: (1) The 1% Dade County Food and Beverage Surtax may be imposed only on the sale of food, beverages, and alcoholic beverages sold in establishments, except for hotels and motels, that are state-licensed to sell alcoholic beverages for consumption on the premises.  
 (2) The 1% Local Government Infrastructure Surtax levy in Martin County was scheduled to begin on June 1, 1996; however, due to pending legal questions regarding proper public noticing of the referendum, the surtax was not being collected as of June 12, 1996  
 (3) The effective date for the School Capital Outlay Surtax levy in Jackson and St. Lucie Counties is July 1, 1996

Updated by the Florida ACIR (6/12/96) using information obtained from the Department of Revenue. (Tax rates as of June 1, 1996)

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
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
Martin	3/96	1%	6/96	1 yr.	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

(repealed eff. 1/1/96)

(repealed eff. 7/1/92)

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
Gadsden	n/a	1%	1/96		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
(6) Nassau	n/a	1/2%, 1%	12/93, 1/96	1 yr., 8yrs.	F
Okeechobee	n/a	1%	10/95	4 yrs.	F
Sumter	n/a	1%	1/93		F
Union	n/a	1%	2/93	8 yrs.	F
Walton	n/a	1%	2/95		F
Washington	n/a	1%	11/93		F

**TABLE 8.3**  
**Discretionary Sales Surtaxes**  
**Imposition and Levy**

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

School Capital Outlay Surtax					
County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)
Jackson	3/96	1/2%	7/96	10 yrs.	100% to county
Monroe		1/2%	10/95	10 yrs.	100% to county
St. Lucie	3/96	1/2%	7/96	10 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 of 1% effective 1/95; and reinstated 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.
- (6) Nassau County repealed first levy effective 12/94; a second referendum passed imposing the tax at 1% for a period of 8 yrs. effective 3/96.

Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ALACHUA	6,052,995	12,105,990
Alachua	213,032	426,064
Archer	54,169	108,338
Gainesville	3,587,945	7,175,891
Hawthorne	52,423	104,846
High Springs	131,987	263,974
LaCrosse	4,289	8,579
Micanopy	24,560	49,120
Newberry	81,045	162,089
Waldo	39,744	79,488
	-----	-----
	10,242,189	20,484,379
BOCC, BAKER	278,652	557,305
Glen Saint Mary	7,665	15,329
Macclenny	68,949	137,898
	-----	-----
	355,266	710,532
BOCC, BAY	4,868,960	9,737,920
Callaway	607,775	1,215,550
Cedar Grove	96,121	192,242
Lynn Haven	478,066	956,133
Mexico Beach	44,185	88,370
Panama City	1,604,852	3,209,705
Panama City Beach	200,694	401,388
Parker	215,714	431,429
Springfield	411,154	822,307
	-----	-----
	8,527,522	17,055,045
BOCC, BRADFORD	464,658	929,317
Brooker	7,854	15,707
Hampton	7,828	15,657
Lawtey	17,268	34,535
Starke	129,432	258,864
	-----	-----
	627,040	1,254,080
BOCC, BREVARD	10,898,065	21,796,129
Cape Canaveral	259,989	519,977
Cocoa	555,390	1,110,779
Cocoa Beach	393,527	787,055
Indialantic	91,007	182,014

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

Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Indian Harbour Beach	232,099	464,197
Malabar	71,598	143,197
Melbourne	2,053,846	4,107,692
Melbourne Beach	98,746	197,491
Melbourne Village	18,820	37,641
Palm Bay	2,263,936	4,527,871
Palm Shores	14,982	29,964
Rockledge	561,054	1,122,109
Satellite Beach	312,797	625,595
Titusville	1,282,671	2,565,342
West Melbourne	279,304	558,609
	-----	-----
	19,387,831	38,775,662
BOCC, BROWARD	38,872,172	77,744,344
Coconut Creek	1,350,830	2,701,660
Cooper City	1,108,483	2,216,967
Coral Springs	3,780,407	7,560,813
Dania	695,928	1,391,855
Davie	2,209,361	4,418,721
Deerfield Beach	1,957,951	3,915,902
Ft. Lauderdale	6,044,629	12,089,258
Hallandale	1,273,999	2,547,999
Hillsboro Beach	71,126	142,252
Hollywood	5,071,156	10,142,312
Lauderdale-by-the-Sea	121,497	242,994
Lauderdale Lakes	1,126,568	2,253,137
Lauderhill	2,023,818	4,047,635
Lazy Lake Village	1,618	3,237
Lighthouse Point	421,619	843,237
Margate	1,912,840	3,825,680
Miramar	1,796,845	3,593,690
North Lauderdale	1,101,970	2,203,939
Oakland Park	1,136,683	2,273,366
Parkland	343,534	687,067
Pembroke Park	198,692	397,384
Pembroke Pines	3,538,586	7,077,172
Plantation	3,041,836	6,083,672
Pompano Beach	2,989,037	5,978,075
Sea Ranch Lakes	24,842	49,683
Sunrise	2,971,923	5,943,847
Tamarac	1,972,678	3,945,356
Wilton Manors	480,162	960,324
	-----	-----
	87,640,789	175,281,579

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

Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, CALHOUN	204,167	408,334
Altha	11,590	23,181
Blountstown	51,201	102,402
	-----	-----
	266,959	533,917
 BOCC, CHARLOTTE	 5,102,639	 10,205,278
Punta Gorda	498,566	997,132
	-----	-----
	5,601,205	11,202,410
 BOCC, CITRUS	 3,184,937	 6,369,873
Crystal River	128,893	257,786
Inverness	207,704	415,409
	-----	-----
	3,521,534	7,043,068
 BOCC, CLAY	 4,247,515	 8,495,030
Green Cove Springs	178,264	356,528
Keystone Heights	49,046	98,091
Orange Park	349,979	699,958
Penney Farms	23,474	46,948
	-----	-----
	4,848,278	9,696,556
 BOCC, COLLIER	 13,724,837	 27,449,674
Everglades	41,543	83,086
Naples	1,576,414	3,152,828
	-----	-----
	15,342,794	30,685,588
 BOCC, COLUMBIA	 1,786,793	 3,573,586
Fort White	22,157	44,314
Lake City	379,202	758,404
	-----	-----
	2,188,152	4,376,304
 BOCC, DADE	 69,785,278	 139,570,555
Bal Harbour	127,850	255,700
Bay Harbor Islands	195,358	390,716
Biscayne Park	127,063	254,127
Coral Gables	1,704,255	3,408,511
El Portal	103,539	207,078
Florida City	202,854	405,708

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

Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Golden Beach	34,416	68,833
Hialeah	8,445,114	16,890,228
Hialeah Gardens	468,204	936,409
Homestead	960,347	1,920,694
Indian Creek Village	2,154	4,307
Key Biscayne	368,268	736,537
Medley	35,949	71,898
Miami	15,008,382	30,016,763
Miami Beach	3,800,925	7,601,849
Miami Shores	420,328	840,656
Miami Springs	553,024	1,106,047
North Bay	242,737	485,475
North Miami	2,092,072	4,184,144
North Miami Beach	1,498,047	2,996,093
Opa-locka	668,491	1,336,981
South Miami	435,776	871,552
Surfside	176,845	353,690
Sweetwater	582,305	1,164,609
Virginia Gardens	94,096	188,193
West Miami	241,743	483,487
Pinecrest	783,875	1,567,749
Adventura	689,778	1,379,556
	-----	-----
	109,849,072	219,698,144
BOCC, DE SOTO	528,789	1,057,579
Arcadia	154,309	308,617
	-----	-----
	683,098	1,366,196
BOCC, DIXIE	148,791	297,583
Cross City	28,569	57,137
Horseshoe Beach	2,614	5,227
	-----	-----
	179,974	359,947
BOCC, DUVAL	41,416,873	82,833,746
Atlantic Beach	753,181	1,506,361
Baldwin	90,956	181,912
Jacksonville Beach	1,168,777	2,337,554
Neptune Beach	436,718	873,435
	-----	-----
	43,866,504	87,733,009

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

Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ESCAMBIA	11,300,925	22,601,849
Century	88,994	177,988
Pensacola	2,620,884	5,241,769
	-----	-----
	14,010,803	28,021,606
BOCC, FLAGLER	932,570	1,865,140
Beverly Beach	8,628	17,257
Bunnell	55,924	111,847
Flagler Beach	111,874	223,748
	-----	-----
	1,108,996	2,217,993
BOCC, FRANKLIN	213,739	427,478
Apalachicola	69,555	139,109
Carrabelle	32,912	65,823
	-----	-----
	316,205	632,410
BOCC, GADSEN	570,618	1,141,235
Chattahoochee	39,919	79,838
Greensboro	8,820	17,640
Gretna	33,137	66,273
Havana	28,255	56,510
Midway	16,880	33,760
Quincy	106,679	213,358
	-----	-----
	804,308	1,608,616
BOCC, GILCHRIST	118,496	236,992
Bell	3,261	6,521
Fanning Springs (par	2,634	5,267
Trenton	15,437	30,874
	-----	-----
	139,827	279,655
BOCC, GLADES	58,749	117,498
Moore Haven	11,396	22,792
	-----	-----
	70,145	140,290
BOCC, GULF	238,559	477,118
Port St. Joe	97,711	195,423
Wewahitchka	43,041	86,083
	-----	-----
	379,312	758,623

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



Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, HAMILTON	292,348	584,697
Jasper	60,900	121,800
Jennings	23,509	47,018
White Springs	24,154	48,309
	-----	-----
	400,911	801,823
BOCC, HARDEE	420,057	840,113
Bowling Green	43,050	86,100
Wauchula	79,693	159,386
Zolfo Springs	27,735	55,469
	-----	-----
	570,535	1,141,069
BOCC, HENDRY	594,243	1,188,487
Clewiston	150,614	301,228
La Belle	73,329	146,658
	-----	-----
	818,186	1,636,373
BOCC, HERNANDO	3,204,795	6,409,591
Brooksville	218,197	436,394
Weeki Wachee	195	391
	-----	-----
	3,423,188	6,846,376
BOCC, HIGHLANDS	2,226,052	4,452,104
Avon Park	255,158	510,316
Lake Placid	42,140	84,280
Sebring	280,379	560,758
	-----	-----
	2,803,729	5,607,458
BOCC, HILLSBOROUGH	41,369,361	82,738,722
Plant City	1,347,146	2,694,293
Tampa	15,033,022	30,066,045
Temple Terrace	990,535	1,981,070
	-----	-----
	58,740,065	117,480,130
BOCC, HOLMES	238,151	476,302
Bonifay	44,369	88,738
Esto	5,064	10,129
Noma	3,580	7,161

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

Table 8.4

Local Government Discretionary Surtaxes  
 Local Government Fiscal Year 1996-97 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Ponce de Leon	7,258	14,516
Westville	4,564	9,129
	-----	-----
	302,987	605,974
BOCC, INDIAN RIVER	3,400,465	6,800,931
Fellsmere	90,979	181,958
Indian River Shores	100,448	200,896
Orchid	966	1,932
Sebastian	521,293	1,042,587
Vero Beach	683,347	1,366,695
	-----	-----
	4,797,499	9,594,998
BOCC, JACKSON	953,181	1,906,361
Alford	13,669	27,337
Bascom	2,514	5,028
Campbellton	6,389	12,778
Cottondale	26,054	52,109
Graceville	70,596	141,191
Grand Ridge	15,921	31,841
Greenwood	15,764	31,527
Jacob City	8,065	16,130
Malone	19,639	39,278
Marianna	159,678	319,356
Sneads	53,523	107,046
	-----	-----
	1,344,992	2,689,983
BOCC, JEFFERSON	163,155	326,309
Monticello	40,573	81,145
	-----	-----
	203,727	407,455
BOCC, LAFAYETTE	49,977	99,955
Mayo	8,972	17,944
	-----	-----
	58,949	117,898
BOCC, LAKE	4,227,946	8,455,893
Astatula	32,858	65,715
Clermont	204,527	409,053
Eustis	395,310	790,621
Fruitland Park	82,993	165,985

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

Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Groveland	67,610	135,220
Howey-in-the-Hills	22,254	44,508
Lady Lake	340,595	681,190
Leesburg	424,718	849,437
Mascotte	64,952	129,904
Minneola	61,700	123,400
Montverde	31,020	62,039
Mount Dora	233,312	466,625
Tavares	228,420	456,841
Umatilla	68,034	136,068
	-----	-----
	6,486,249	12,972,499
BOCC, LEE	16,324,988	32,649,977
Cape Coral	4,269,337	8,538,675
Fort Myers	2,305,911	4,611,822
Fort Myers Beach	299,531	599,062
Sanibel	286,341	572,683
	-----	-----
	23,486,109	46,972,218
BOCC, LEON	7,111,527	14,223,054
Tallahassee	5,642,451	11,284,903
	-----	-----
	12,753,978	25,507,956
BOCC, LEVY	663,866	1,327,731
Bronson	21,155	42,311
Cedar Key	17,576	35,152
Chiefland	47,618	95,236
Fanning Springs (par	7,183	14,367
Inglis	31,647	63,293
Otter Creek	3,061	6,122
Williston	55,740	111,479
Yankeetown	15,231	30,462
	-----	-----
	863,077	1,726,154
BOCC, LIBERTY	59,970	119,941
Bristol	11,806	23,613
	-----	-----
	71,777	143,553

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

Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, MADISON	235,551	471,101
Greenville	15,710	31,419
Lee	4,822	9,644
Madison	52,027	104,054
	-----	-----
	308,109	616,218
BOCC, MANATEE	8,211,885	16,423,769
Anna Maria	71,906	143,811
Bradenton	1,857,937	3,715,874
Bradenton Beach	65,379	130,759
Holmes Beach	196,372	392,745
Longboat Key (part)	103,442	206,885
Palmetto	379,966	759,932
	-----	-----
	10,886,887	21,773,775
BOCC, MARION	8,183,516	16,367,033
Bellevue	131,892	263,785
Dunnellon	71,438	142,877
McIntosh	16,835	33,670
Ocala	1,716,274	3,432,548
Reddick	22,685	45,370
	-----	-----
	10,142,641	20,285,283
BOCC, MARTIN	6,067,207	12,134,414
Jupiter Island	33,517	67,034
Ocean Breeze Park	29,710	59,419
Sewalls Point	98,475	196,950
Stuart	771,934	1,543,867
	-----	-----
	7,000,842	14,001,684
BOCC, MONROE	5,596,716	11,193,432
Key Colony Beach	79,352	158,704
Key West	2,030,470	4,060,940
Layton	15,129	30,258
	-----	-----
	7,721,667	15,443,334
BOCC, NASSAU	1,561,057	3,122,114
Callahan	34,389	68,777
Fernandina Beach	337,393	674,785

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

Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Hilliard	87,001	174,003
	-----	-----
	2,019,840	4,039,680
BOCC, OKALOOSA	5,871,749	11,743,498
Cinco Bayou	16,549	33,098
Crestview	515,784	1,031,568
Destin	398,072	796,145
Ft. Walton Beach	933,673	1,867,346
Laurel Hill	24,781	49,563
Mary Esther	184,460	368,920
Niceville	491,172	982,345
Shalimar	25,970	51,939
Valparaiso	277,263	554,526
	-----	-----
	8,739,475	17,478,949
BOCC, OKEECHOBEE	1,001,955	2,003,909
Okeechobee	163,792	327,583
	-----	-----
	1,165,746	2,331,493
BOCC, ORANGE	60,033,573	120,067,145
Apopka	1,663,845	3,327,691
Belle Isle	502,705	1,005,410
Eatonville	216,241	432,483
Edgewood	102,231	204,463
Maitland	856,424	1,712,848
Oakland	67,885	135,769
Ocoee	1,670,769	3,341,537
Orlando	15,351,615	30,703,229
Windermere	154,741	309,482
Winter Garden	1,087,771	2,175,542
Winter Park	2,205,843	4,411,685
	-----	-----
	83,913,642	167,827,284
BOCC, OSCEOLA	6,323,638	12,647,277
Kissimmee	1,979,549	3,959,098
St. Cloud	842,841	1,685,681
	-----	-----
	9,146,028	18,292,056

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

Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, PALM BEACH	37,671,682	75,343,363
Atlantis	81,123	162,246
Belle Glade	815,833	1,631,667
Boca Raton	3,202,504	6,405,007
Boynton Beach	2,395,449	4,790,899
Briny Breeze	18,949	37,899
Cloud Lake	5,709	11,418
Delray Beach	2,408,402	4,816,804
Glen Ridge	10,410	20,820
Golf Village	9,355	18,710
Golfview	7,244	14,488
Greenacres City	1,117,585	2,235,171
Gulf Stream	34,157	68,314
Haverhill	57,184	114,368
Highland Beach	155,961	311,922
Hypoluxo	54,162	108,324
Juno Beach	121,804	243,608
Jupiter	1,410,414	2,820,828
Jupiter Inlet Colony	19,429	38,858
Lake Clarke Shores	174,911	349,821
Lake Park	331,927	663,854
Lake Worth	1,399,236	2,798,473
Lantana	399,186	798,371
Manalapan	15,735	31,470
Mangonia Park	66,299	132,598
North Palm Beach	568,195	1,136,391
Ocean Ridge	76,997	153,994
Pahokee	333,126	666,253
Palm Beach	472,825	945,649
Palm Beach Gardens	1,487,699	2,975,398
Palm Beach Shores	49,700	99,401
Palm Springs	471,337	942,675
Riviera Beach	1,325,693	2,651,387
Royal Palm Beach	824,948	1,649,897
South Bay	193,908	387,816
South Palm Beach	71,720	143,440
Tequesta Village	220,293	440,587
Wellington	1,209,886	2,419,772
West Palm Beach	3,652,733	7,305,465
	-----	-----
	62,943,712	125,887,425

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

Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, PASCO	8,795,132	17,590,263
Dade City	177,632	355,264
New Port Richey	430,904	861,808
Port Richey	79,593	159,186
Saint Leo	21,381	42,761
San Antonio	24,046	48,091
Zephyrhills	260,399	520,798
	-----	-----
	9,789,085	19,578,171
 BOCC, PINELLAS	 23,166,032	 46,332,063
Belleair	139,192	278,384
Belleair Beach	72,436	144,873
Belleair Bluffs	76,464	152,929
Belleair Shore	2,066	4,131
Clearwater	3,482,279	6,964,558
Dunedin	1,204,632	2,409,265
Gulfport	408,866	817,732
Indian Rocks Beach	143,840	287,680
Indian Shores	50,712	101,425
Kenneth City	149,589	299,178
Largo	2,332,284	4,664,568
Madeira Beach	146,319	292,637
North Redington Beac	39,730	79,460
Oldsmar	307,269	614,538
Pinellas Park	1,524,536	3,049,073
Redington Beach	55,326	110,651
Redington Shores	83,316	166,631
Safety Harbor	556,045	1,112,090
St. Petersburg	8,306,524	16,613,047
St. Petersburg Beach	325,654	651,307
Seminole	334,261	668,521
South Pasadena	201,748	403,495
Tarpon Springs	659,157	1,318,313
Treasure Island	253,286	506,572
	-----	-----
	44,021,561	88,043,121
 BOCC, POLK	 14,079,097	 28,158,195
Auburndale	340,636	681,273
Bartow	540,152	1,080,305
Davenport	65,011	130,022
Dundee	92,794	185,588
Eagle Lake	69,421	138,842

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

Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Fort Meade	202,750	405,500
Frostproof	106,759	213,518
Haines City	463,088	926,175
Highland Park	5,770	11,540
Hillcrest Heights	8,636	17,273
Lake Alfred	136,563	273,126
Lake Hamilton	41,197	82,394
Lake Wales	363,605	727,210
Lakeland	2,742,510	5,485,021
Mulberry	122,267	244,535
Polk City	59,351	118,703
Winter Haven	934,554	1,869,108
	-----	-----
	20,374,163	40,748,326
BOCC, PUTNAM	1,602,380	3,204,760
Crescent City	46,143	92,287
Interlachen	34,451	68,902
Palatka	268,022	536,043
Pomona Park	18,978	37,956
Welaka	14,396	28,793
	-----	-----
	1,984,371	3,968,741
BOCC, ST. JOHNS	4,390,658	8,781,316
Hastings	30,963	61,926
St. Augustine	573,270	1,146,539
St. Augustine Beach	190,805	381,611
	-----	-----
	5,185,696	10,371,392
BOCC, ST. LUCIE	3,562,102	7,124,204
Fort Pierce	978,144	1,956,287
Port St. Lucie	1,900,061	3,800,122
St. Lucie Village	15,910	31,819
	-----	-----
	6,456,216	12,912,433
BOCC, SANTA ROSA	1,919,084	3,838,169
Gulf Breeze	124,722	249,445
Jay	14,511	29,022
Milton	157,598	315,196
	-----	-----
	2,215,916	4,431,831

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



Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, SARASOTA	13,206,854	26,413,707
Longboat Key (part)	184,815	369,630
North Port	736,200	1,472,401
Sarasota	2,483,153	4,966,306
Venice	897,610	1,795,220
	-----	-----
	17,508,632	35,017,265
BOCC, SEMINOLE	10,727,240	21,454,480
Altamonte Springs	1,506,370	3,012,741
Casselberry	958,906	1,917,813
Lake Mary	288,053	576,107
Longwood	540,353	1,080,706
Oviedo	711,493	1,422,986
Sanford	1,401,414	2,802,829
Winter Springs	1,019,886	2,039,772
	-----	-----
	17,153,716	34,307,432
BOCC, SUMTER	653,854	1,307,709
Bushnell	45,950	91,900
Center Hill	15,323	30,647
Coleman	17,264	34,528
Webster	16,819	33,639
Wildwood	79,852	159,704
	-----	-----
	829,063	1,658,127
BOCC, SUWANNEE	661,633	1,323,265
Branford	15,747	31,495
Live Oak	152,326	304,653
	-----	-----
	829,706	1,659,413
BOCC, TAYLOR	484,678	969,357
Perry	229,109	458,219
	-----	-----
	713,788	1,427,576
BOCC, UNION	111,083	222,165
Lake Butler	30,067	60,134
Raiford	3,431	6,861
Worthington Springs	2,523	5,047
	-----	-----
	147,104	294,207

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

Table 8.4

Local Government Discretionary Surtaxes  
Local Government Fiscal Year 1996-97 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1996-97 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, VOLUSIA	9,341,815	18,683,630
Daytona Beach	1,951,826	3,903,652
Daytona Beach Shores	82,691	165,383
DeBary	349,772	699,545
DeLand	555,112	1,110,225
Deltona	1,711,249	3,422,499
Edgewater	539,469	1,078,938
Holly Hill	355,789	711,578
Lake Helen	75,224	150,449
New Smyrna Beach	567,701	1,135,402
Oak Hill	33,015	66,030
Orange City	188,802	377,604
Ormond Beach	974,062	1,948,123
Pierson	37,952	75,903
Ponce Inlet	65,413	130,825
Port Orange	1,226,610	2,453,220
South Daytona	397,690	795,380
	-----	-----
	18,454,192	36,908,384
BOCC, WAKULLA	261,586	523,171
St. Marks	4,631	9,262
Sopchoppy	6,065	12,131
	-----	-----
	272,282	544,564
BOCC, WALTON	1,621,791	3,243,581
DeFuniak Springs	288,542	577,084
Freeport	51,392	102,785
Paxton	32,660	65,320
	-----	-----
	1,994,385	3,988,769
BOCC, WASHINGTON	289,660	579,319
Caryville	10,216	20,432
Chipley	72,693	145,386
Ebro	4,534	9,069
Vernon	15,174	30,347
Wausau	5,681	11,363
	-----	-----
	397,958	795,916
Grand Totals *	=====	=====
	799,400,188	1,598,800,375

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

## 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, let, 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 a number of 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. 1996 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 this 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 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 designated for the promotion of tourism.

Chapter 82-142, Laws of Florida,

authorized an increase in the 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 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 a prohibition on the levy of the tax on the retail sales price of beer and malt beverages.

Chapter 94-344, Laws of Florida,

expanded the levy of the 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 this 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 this 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 authorized to disclose names and addresses of those businesses which 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,

amended the law regarding the 1% for professional sports franchise facilities. The law clarified that any county could impose up to 1% by a majority vote of the county's governing body.

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 administer tourist development taxes.

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, which had the effect of making Osceola County eligible to levy the 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 of those tourist development taxes specified in s. 125.0104(3)(c) and (d), F.S., 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.

Chapter 95-133, Laws of Florida,

revised 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 these taxes. In addition, the exemption was saved from the October 1, 1995 repeal.

Chapter 95-304, Laws of Florida,

expanded the authorized uses of the 1% tax for professional sports franchise facilities. 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.

Chapter 95-360, Laws of Florida,

authorized counties levying the tourist development taxes, pursuant to s. 125.0104(3)(c) and (d), F.S., 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.

Chapter 95-416, Laws of Florida,

expanded 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, the act exempted professional sports franchise facility leases from county bid requirements.

### 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 lease of transient rentals, the sale of food and beverages at public food service establishments, or the purchase of admissions, if 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 purchase of admissions. These deletions resulted in the tax being applicable only to transient rentals.

Chapters 94-314 and 94-353, Laws of Florida,

authorized any county levying the 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., (applicable only to Dade County).

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. In 1983, only the City of Jacksonville - Duval County met this 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 to locally collect and administer convention development taxes.

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 law stated that the policy should give priority to bookings 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 were 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.

Chapter 95-290, Laws of Florida,

authorized 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.

### **III. 1996 General Law Amendments**

#### **Tourist Development Taxes**

Chapter 96-397, Laws of Florida, (SB 584)

provides that a county locally administering a tourist development tax shall be named a codefendant or correspondent in any circuit court action or administrative proceeding to contest an assessment or denial of a refund of the tax, and requires such county to provide certain requirements and procedures by ordinance with respect to a taxpayer's contest of an assessment or denial of refund. In addition, the act authorizes a county levying the Professional Sports Franchise Facility Tax to use the proceeds to pay for convention center planning and design costs. Also, it provides a waiver of the prohibition against levying more than 2% of tourist development tax in a county levying the Consolidated County Convention Development Tax if such county levies the Additional Professional Sports Franchise Facility Tax. (Note: Consolidated Jacksonville-Duval County is the only county eligible to levy this convention development tax, and the county is currently levying the tax.) The act also revises membership criteria for tourist development councils. It provides requirements applicable to activities, services, venues, and events for which tourist development tax revenues are expended, and it provides for the use of revenues for certain tourism promotion agency administrative costs. The act revises requirements relating to the use of tax revenues for beach improvement and erosion control and authorizes the use of revenues for beach park facilities. It prohibits any use of local option tourist development tax revenues not expressly authorized. Finally, the act repeals the 2% tourist development tax for economic development projects specified in s. 125.0104(3)(m), F.S. This act shall take effect on October 1, 1996.

#### **Convention Development Taxes**

Chapter 96-397, Laws of Florida, (SB 584)

provides that a county locally administering a convention development tax shall be named a codefendant or correspondent in any circuit court action or administrative proceeding to contest an assessment or denial of a refund of the tax, and requires such county to provide certain requirements and procedures by ordinance with respect to a taxpayer's contest of an assessment or denial of refund. In addition, the act authorizes municipalities, with a population of 10,000 or more in any county authorized to levy the Consolidated County Convention Development Tax, to use the proceeds to promote and advertise tourism. Also, it provides a

waiver of the prohibition against levying more than 2% of tourist development tax in a county levying the Consolidated County Convention Development Tax if such county levies the Additional Professional Sports Franchise Facility Tax. (Note: Consolidated Jacksonville - Duval County is the only county eligible to levy this convention development tax, and the county is currently levying the tax.) This act shall take effect on October 1, 1996.

#### **IV. Authorization to Levy Optional Tourist Taxes (Refer to Tables 9.2 - 9.5)**

##### **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 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. In addition, no county authorized to levy a convention development tax, pursuant to s. 212.0305, F.S., or Section 8 of Chapter 84-324, Laws of Florida, shall be allowed to levy more than 2% of tourist development tax. However, this restriction does not apply to the tax authorized in s. 125.0104(3)(l), 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 a 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.

This category of tax now consists of six separate levies. 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 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. This plan must:

1. Set forth the anticipated net 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.

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)(a)-(d), 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") 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 from levying more than 2% of tourist development tax, and the

provisions contained in s. 125.0104(4)(a)-(d), 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 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. (Note: As the result of legislation passed during the 1996 session, Chapter 96-397, Laws of Florida, this tax will be repealed on October 1, 1996. This tax was authorized in 1988 and was originally adopted for a specific project which was never initiated. Consequently, no county has had the authority to levy the tax. Due to its pending appeal, further references to this tax have been removed from this chapter.)

#### *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%. This 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.

The provision in s. 125.0104(3)(b), F.S., which prohibits any county authorized to levy a convention development tax from levying more than 2% of tourist development tax shall not apply to this tax in counties which levy the consolidated government levy for convention development (Duval County only), pursuant to s. 212.0305(4)(a), F.S.

#### *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). A 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 it shall not take effect until at least 60 days after the adoption of the ordinance imposing the tax. Dade County is currently levying this 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") 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 this tax shall be the first day of the second month following approval of the ordinance by referendum, or the first day of any subsequent month as may be specified in the ordinance. The county's governing body may, by passage of a resolution by four-fifths vote, repeal the 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

This category of tax consists of five separate levies, 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 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 a 2% tax (hereafter

referred to as the "Consolidated County Convention Development Tax") pursuant to an ordinance enacted by the county's governing body.

#### *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 a 3% tax (hereafter referred to as the "Charter County Convention Development Tax") pursuant to an ordinance enacted by the county's governing body. In addition, the governing body of each municipality which imposes the Municipal Resort Tax may adopt a resolution prohibiting imposition of this 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 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") 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") 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") 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 these 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**

It is the Legislature's intent that this tax should be levied 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**

It is 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. 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. 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.

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 shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S. 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 May 1996, 31 counties administer their tourist development taxes locally, as indicated in **Table 9.2**.

### Tourist Impact Tax

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of 6 months or less is exercising a taxable privilege. This 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

It is 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. 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. 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.

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 shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S. 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**

No special reporting requirements are specified.

### **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.

1. the Original 1% or 2% Tax (pursuant to s. 125.0104(3)(c), F.S.)
2. the Additional 1% Tax (pursuant to s. 125.0104(3)(d), F.S.)
3. the Professional Sports Franchise Facilities Tax (pursuant to s. 125.0104(3)(l), F.S.)
4. the Additional Professional Sports Franchise Facilities Tax (pursuant to s. 125.0104(3)(o), F.S.)
5. the Dade County Tourist Development Tax (pursuant to s. 212.0306(1)(a), F.S.)
6. the High Tourism Impact Tax (pursuant to s. 125.0104(3)(n), F.S.)

In addition, the county shall notify the Department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

### Tourist Impact Tax

A certified copy of the ordinance, including the time period and the effective date of the levy, shall be furnished by the county to the Department of Revenue within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum.

In addition, the county levying the tax shall provide the Department with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification. The Department shall assist the county in compiling such a list.

### Convention Development Taxes

In the case of each levy listed below, the county is responsible for furnishing the Department of Revenue with a certified copy of the ordinance within 10 days after approval of such ordinance.

1. the Consolidated County Convention Development Tax (pursuant to s. 212.0305(4)(a), F.S.)
2. the Charter County Convention Development Tax (pursuant to s. 212.0305(4)(b), F.S.)
3. the Special District Convention Development Tax (pursuant to s. 212.0305(4)(c), F.S.)
4. the Special Convention Development Tax (pursuant to s. 212.0305(4)(d), F.S.)
5. the Subcounty Convention Development Tax (pursuant to s. 212.0305(4)(e), F.S.)

In addition, any county trying to enact the Charter County Convention Development Tax shall first notify the governing body of each municipality in which projects are to be developed. 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 with its own name as an agency of the municipality to expend such portion of the proceeds of this tax as the body may determine appropriate.

### Tourist Development Taxes

The tax proceeds shall be placed in the respective county's tourist development trust fund to be expended in accordance with the statutorily authorized uses.

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

The tax proceeds shall be returned monthly to the county and the land authority to be expended in accordance with the statutorily authorized uses.

#### 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.

With the exception of the Charter County Convention Development Tax, the county may designate or appoint an authority to administer and disburse the convention development tax proceeds. The annual budget of such an authority shall be subject to approval by the county's governing body.

With regard to the Charter County Convention Development Tax, 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 this 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

The tax proceeds shall only be used for the following purposes:

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

The tax proceeds 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. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with 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; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
3. To fund convention bureaus, tourist bureaus, tourist information centers, and new bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10% of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues 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 official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Also, the 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 may be used for those 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 total membership of the county's governing body.

Proceeds from the Professional Sports Franchise Facilities Tax 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 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. The proceeds shall also be used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S. 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 shall only 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 shall be used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S.

Any use of tourist development tax revenues collected pursuant to s. 125.0104, F.S., for a purpose not expressly authorized is expressly prohibited.

#### Tourist Impact Tax

The 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

The proceeds of the Consolidated County Convention Development Tax, including any accrued interest, must be used in any of the following manners:

1. To promote and advertise tourism (this authorized use applies only to those municipalities with a population of 10,000 or more);
2. To extend, enlarge, and improve existing publicly owned convention centers in the county;
3. To construct a multipurpose convention/coliseum/exhibition center or the maximum components thereof as funds permit in the county; and
4. To acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums.

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

In addition, one-half of the proceeds collected within a municipality the government of which is not consolidated with the county must, at the request of the municipality's governing body, be remitted to the municipality. The revenues may 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 other authorized purpose.

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

The proceeds and accrued interest received by any county imposing the Special District Convention Development Tax, Special Convention Development Tax, or Subcounty Convention Development Tax, 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 county-wide 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 county-wide 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 county-wide 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.

*It should be noted that Chapter 96-397, Laws of Florida, authorizes tourist development tax revenues to be used to finance beach park facilities in addition to financing beach improvement, maintenance, renourishment, restoration, and erosion control. The financed uses must relate to the physical preservation of the beach, shoreline, or inland lake or river. In counties having a total population less than 100,000, no more than 10% of the revenues may be used for beach park facilities.*

#### 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.

**AGO 86-96**

**May a county levy the additional 1% tourist development tax, pursuant to s. 125.0104(3)(d), F.S., county-wide 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 county-wide 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 county-wide unless the 1% or 2% tax authorized by s. 125.0104(3)(c), F.S., has been levied county-wide 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 county-wide when the initial tax has been imposed upon only a portion of the county, and not county-wide 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.

*It should be noted that current law states that the revenues can be used to finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10% of tourist development tax revenues may be used for beach park facilities.*

**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 concluded that the Department of Revenue was relieved from its responsibility to perform audits of such funds.

*It should be noted that current law 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 the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S. It may use any power 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.*

#### **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.

*It should be noted that current law now allows the revenues to be used to finance beach park facilities. In counties having a total population less than 100,000, no more than 10% of tourist development tax revenues may be used for beach park facilities.*

#### 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.

## AGO 95-71

**May a county use the proceeds derived from its tourist development tax for the acquisition of land that will be used by the State of Florida as a site for the Florida Agriculture Museum?** Since the statute authorizes the use of revenues for a museum and does not require that such a facility be county-owned but recognizes that the facility may be owned and operated by entities other than the county, then the county's use of tourist development tax revenues for the acquisition of land that would be used by the state as the location for the museum would not violate section 125.0104(5)(a)1., Florida Statutes, according to this opinion dated October 31, 1995.

## **X. Actual Tourist Development Tax Revenues**

**Table 9.1** lists actual tourist development tax revenues collected by counties for state FY 1982-83 through FY 1994-95, as reported by the Department of Revenue. Approximately three-fourths of those counties currently levying, self-administer the tax. According to the Department, the revenues associated with those self-administering counties make up approximately 98% of the total tourist development tax revenues reported in FY 1994-95.

According to the Department, 41 of the 67 counties levied at least one form of tourist development tax, as of June 1996 (see **Table 9.2**). Counties levying these taxes during the state FY 1994-95 generated approximately \$182.3 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 also 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

Actual Distributions of  
Tourist Development Tax Revenue  
to Counties

State Fiscal Year

<u>Fiscal Year</u>	<u>Total Distributions</u>
1982-83	\$28,208,516
1983-84	33,434,591
1984-85	39,038,058
1985-86	44,729,358
1986-87	67,108,083
1987-88	75,226,172
1988-89	97,252,844
1989-90	120,980,455
1990-91	137,154,586
1991-92	142,630,897
1992-93	160,640,830
1993-94	163,235,607
1994-95	182,267,641

Note: 73% of Florida's counties self-administer this tax. The revenues associated with those counties that self-administer the tax make up approximately 98% of the revenues indicated for FY 1994-95.

Source: Florida Department of Revenue

TABLE 9.2

OPTIONAL TOURIST TAXES ON TRANSIENT RENTAL FACILITIES

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

COUNTY	TOURIST DEVELOPMENT TAXES				CONVENTION DEVELOPMENT TAXES				TOURIST IMPACT TAX (1%)	MAXIMUM POTENTIAL % LEVY	TOTAL % LEVY
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (2%)				
1 Alachua	2	1							4.0	3.0	
2 Baker	2								3.0	0.0	
3 * Bay	2								4.0	2.0	
4 Bradford	2	1							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								4.0	2.0	
11 * Collier	2	1							4.0	3.0	
12 Columbia	2								4.0	2.0	
13 * Dade	2								6.0	5.0	
14 DeSoto								3	3.0	0.0	
15 Dixie									3.0	0.0	
16 * Duval	2		1		2				6.0	6.0	
17 * Escambia	2	1	1						5.0	4.0	
18 Flagler	2								4.0	2.0	
19 Franklin									3.0	0.0	
20 Gadsden									3.0	0.0	
21 Gilchrist									3.0	0.0	
22 Glades									3.0	0.0	
23 Gulf									3.0	0.0	
24 Hamilton									3.0	0.0	
25 Hardee									3.0	0.0	
26 Hendry									3.0	0.0	
27 * Hernando	2								4.0	2.0	
28 Highlands									3.0	0.0	
29 * Hillsborough	2	1	1						5.0	5.0	
30 Holmes									3.0	0.0	
31 Indian River	2	1							4.0	3.0	
32 Jackson									3.0	0.0	
33 Jefferson									3.0	0.0	
34 Lafayette									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									3.0	0.0	
39 Liberty									3.0	0.0	

TABLE 9.2

**OPTIONAL TOURIST TAXES ON TRANSIENT RENTAL FACILITIES**

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

COUNTY	TOURIST DEVELOPMENT TAXES				CONVENTION DEVELOPMENT TAXES				TOURIST IMPACT TAX (1%)	MAXIMUM POTENTIAL % LEVY	TOTAL % LEVY
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (2%)			
40 * Madison											0.0
41 * Manatee	2	1									3.0
42 Marion											4.0
43 Martin											3.0
44 * Monroe	2	1							1		3.0
45 * Nassau	2										6.0
46 * Okaloosa	2										4.0
47 Okeechobee	2										4.0
48 * Orange	2	1	1		1						4.0
49 * Osceola	2	1			1						6.0
50 * Palm Beach	2	1	1		1						5.0
51 * Pasco	2										5.0
52 * Pinellas	2	1	1		1						5.0
53 * Polk	2	1									4.0
54 Putnam	2										4.0
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										3.0
62 Taylor											4.0
63 Union											3.0
64 * Volusia	2									2	5.0
65 Wakulla	2										4.0
66 * Walton	2										3.0
67 Washington											4.0
67 Washington											3.0
# ELIGIBLE TO LEVY:	67	37	67	7	3	1	1	1	1	1	67
# LEVYING:	41	20	7	2	2	1	1	1	1	1	41

Note: 1) Pursuant to s. 125.0104(3)(f), F.S., the three counties (Dade, Duval, and Volusia) authorized to levy a convention development tax are precluded from levying the additional 1% tax for tourist development. However, these three counties are eligible to levy the 1% tax for professional sports franchise facilities.  
 2) Reference to the 2% tourist development tax in Dade County has been removed from this table due to the change in emphasis to reflect only the tax rates on transient rental facilities.  
 3) Reference to the 2% tax for economic development projects has been removed from this table due to the scheduled repeal of this tax on October 1, 1996.

Updated by the Florida ACIR (6/12/96) using information obtained from the Department of Revenue. (Tax rates as of June 1, 1996)

**TABLE 9.3**

**TOURIST DEVELOPMENT TAXES**

<b><u>STATUTORY AUTHORIZATION</u></b>	<b><u>CHAPTER LAW</u></b>	<b><u>% LEVY</u></b>	<b><u>CONDITIONS OF ELIGIBILITY</u></b>	<b><u>USE OF PROCEEDS (See explanations below)</u></b>
Original 1 or 2% Tax s. 125.0104(3)(c), F.S.	77-209	1% or 2%	All counties eligible; referendum approval required.	(1)
Additional 1% Tax s. 125.0104(3)(d), F.S.	86-4	1%	County must have levied Original 1% or 2% tax for at least 3 years; extra- ordinary vote or 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
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 new 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; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
  - (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, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
  - (d) To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, inland lake or river. In counties having a total population less than 100,000, no more than 10% of tourist development tax revenues may be used for beach park facilities.
- (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 9.4

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 promote and advertise tourism (this use applies only to those municipalities with a population of 10,000 or more); (2) To extend, enlarge, and improve existing publicly owned convention centers in the county; (3) To construct a multipurpose convention/coliseum/exhibition center or the maximum components thereof as funds permit in the county; or (4) 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 9.5

**MUNICIPAL RESORT TAX AND TOURIST IMPACT TAX**

<b><u>STATUTORY AUTHORIZATION</u></b>	<b><u>CHAPTER LAW</u></b>	<b><u>% LEVY</u></b>	<b><u>CONDITIONS OF ELIGIBILITY</u></b>	<b><u>USE OF PROCEEDS (See explanations below)</u></b>
Municipal Resort Tax (refer to chapter law)	67-930	up to 4%	Municipalities having a population between 330,000 and 340,000 or over 900,000; referendum approval required or approval by 5/7ths of the governing body and 4/5ths of the administering authority. [Three municipalities in Dade County are currently levying: Bal Harbour (3%), Miami Beach (2%), Surfside (2%).]	(1)
Tourist Impact Tax s. 125.0108, F.S.	86-170	1%	Counties with area(s) of critical state concern; referendum approval required.	(2)

NOTES:

(1) Pursuant to Section 6 of Chapter 67-930, Laws of Florida, (as amended) the revenues shall be used for the following purposes:

- (a) Creation and maintenance of convention and publicity bureaus.
- (b) Development and maintenance of art and cultural centers.
- (c) Enhancement of tourism.
- (d) Publicity and advertising.
- (e) Construction, operation, and maintenance of auditoriums, community centers, and convention structures.
- (f) Relief from ad valorem taxes being used for any of the above purposes.

(2) Pursuant to s. 125.0108(3), F.S., the revenues shall be used for the following purposes:

- (a) 50% shall be distributed to the land authority to be used to purchase property in the area of critical state concern from which the revenue is generated. An amount not to exceed 5% may be used for administration and other costs incident to such purchases.
- (b) 50% shall be distributed to the governing body of the county where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to acquisitions provided for by this act.

Compiled by the Florida ACIR, updated July 1996.

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 1990-91	FY 1991-92	FY 1992-93	FY 1993-94	FY 1994-95
Alachua	6/87		3%	520.2	528.6	641.4	867.0	950.0
* Bay	3/86	1/94	2%	1,986.5	2,171.0	2,227.3	2,319.3	2,540.8
Bradford	11/90		2%	24.9	41.1	36.1	38.9	39.0
* Brevard	12/86	10/92	3%	2,536.0	2,534.8	2,585.5	3,126.2	3,511.4
* Broward (2)	12/80	3/94	5%	10,675.5	10,419.6	12,205.1	10,938.1	10,942.4
* Charlotte	4/84	9/90	3%	496.3	521.6	544.0	793.4	954.6
* Citrus	12/86	9/91	2%	180.5	176.1	180.3	190.7	175.5
* Clay	1/89	1/89	2%	110.8	113.6	119.3	128.9	146.4
* Collier (1)	11/90	11/90	3%	3,903.3	1,199.2	2,166.7	3,880.7	4,259.3
Columbia	12/84		3%	212.7	312.5	317.3	318.0	256.8
* Dade	12/78	4/88	3%	10,329.7	13,120.8	17,445.4	14,656.2	15,560.1
* Duval	1/79	12/90	4%	1,741.3	1,827.6	1,879.6	2,138.6	3,601.6
* Escambia	12/80	6/89	4%	1,608.3	1,766.3	1,813.0	1,946.3	2,080.0
Flagler	12/86		2%	139.6	129.0	143.6	160.9	177.2
* Hernando	1/93	1/93	2%	0.0	0.0	52.5	108.9	125.5
* Hillsborough	10/78	1/92	5%	5,742.6	6,425.4	6,450.4	6,665.8	7,269.3
Indian River	4/87		3%	353.6	367.2	365.6	553.6	650.3
* Lake	12/84	(3)	2%	332.4	391.2	423.4	424.4	353.1
* Lee	11/82	5/88	3%	6,308.3	6,429.6	6,736.5	7,216.7	7,709.0
* Leon	5/88	10/94	3%	742.2	759.7	757.0	970.9	1,310.6
* Manatee	1/81	10/89	3%	1,525.5	1,528.8	1,741.2	1,834.4	1,987.9
* Monroe	12/81	1/91	3%	6,038.3	6,438.9	7,374.9	7,536.9	8,146.3
* Nassau	1/89	5/89	2%	450.4	683.5	705.0	749.7	844.0
* Okaloosa	11/89	7/92	2%	1,264.0	1,389.7	1,438.7	1,582.7	1,717.6
Okeechobee	1/93		2%	0.0	0.0	44.1	77.9	76.8
* Orange	5/78	1/92	5%	43,039.9	44,958.4	50,470.6	50,416.4	58,412.4
* Osceola	12/77	5/92	4%	9,367.5	10,321.3	11,376.4	10,830.2	12,227.4
* Palm Beach	10/82	1/93	4%	7,253.8	7,568.8	8,686.5	10,349.0	12,398.6
Pasco	1/91		2%	299.7	469.0	480.4	499.3	569.6
* Pinellas	11/78	10/90	4%	8,922.7	8,448.2	8,960.9	8,767.5	8,700.3
* Polk	12/86	1/94	3%	1,399.0	1,487.7	1,543.2	1,553.5	2,220.2
Putnam	1/93		2%	0.0	0.0	29.9	61.5	72.6
* St. Johns	12/86	8/88	3%	1,281.6	1,602.5	2,033.0	2,147.8	2,366.4
* St. Lucie	11/84	5/91	3%	694.3	774.1	813.8	814.5	847.1
* Santa Rosa	1/92	5/94	2%	0.0	30.6	110.0	70.4	68.2
* Sarasota	11/88	6/92	2%	2,406.7	2,437.4	2,300.4	2,747.2	2,903.7
* Seminole	1/89	9/93	3%	640.1	613.6	688.5	898.4	1,017.6
Suwannee	1/91		2%	10.1	31.3	37.6	40.1	40.8
* Volusia	5/78	4/90	2%	3,652.1	3,542.0	3,517.5	3,425.5	3,487.5
Wakulla	4/95		2%				0.0	2.5
* Walton	10/86	10/91	2%	964.2	1,070.1	1,198.4	1,389.1	1,547.7
<b>Total</b>				<b>\$137,154.4</b>	<b>\$142,630.8</b>	<b>\$160,640.8</b>	<b>\$163,235.5</b>	<b>\$182,268.1</b>

\* Indicates self-administration.

(1) Tax at 3% was repealed; a 2% tax was imposed eff. 1/93.  
Increased tax from 2% to 3% eff. 1/96.

(2) Increased tax from 3% to 5% eff. 7/96.

(3) Lake County has voted to self-administer the tax, however, no effective date has been set.

Zero amounts indicate that no levy of the tax took place that year.

Taxes collected under self-administration (provided by the counties' Tax Collectors) are included in the table.

TABLE 9.7

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

County	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96(est)	1996-97(est)
Alachua	32.0	31.6	33.1	33.5	37.4	37.2	39.6
Baker	0.7	0.8	0.8	0.8	1.0	1.0	1.0
Bay	125.0	132.6	140.1	148.8	159.4	158.3	168.6
Bradford	2.9	2.9	2.9	2.9	3.0	3.0	3.2
Brevard	113.4	116.5	122.2	120.5	119.3	118.5	126.2
Broward	525.6	513.6	561.4	513.9	530.4	526.8	561.0
Calhoun	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Charlotte	31.8	29.9	33.0	32.9	34.8	34.6	36.8
Citrus	14.8	14.9	14.6	14.5	14.7	14.6	15.5
Clay	10.0	8.7	7.6	7.9	8.9	8.8	9.4
Collier	180.5	224.4	225.5	284.6	305.7	303.6	323.4
Columbia	12.5	12.8	12.8	13.0	14.2	14.1	15.0
Dade	803.5	861.1	978.2	886.9	955.1	948.6	1,010.3
DeSoto	1.8	1.8	1.9	2.1	2.2	2.2	2.3
Dixie	0.7	0.8	0.8	0.8	0.8	0.8	0.9
Duval	121.6	119.4	119.4	125.1	132.8	131.9	140.4
Escambia	62.5	64.7	64.1	67.8	70.6	70.2	74.7
Flagler	9.9	9.3	9.8	10.9	11.7	11.6	12.3
Franklin	5.2	6.5	7.7	9.8	12.3	12.2	13.0
Gadsden	0.4	0.6	0.6	1.0	1.4	1.4	1.5
Gilchrist	0.4	0.3	0.5	0.5	0.2	0.2	0.3
Glades	1.1	0.9	0.8	0.9	0.9	0.9	0.9
Gulf	1.4	1.8	1.7	1.8	2.2	2.2	2.3
Hamilton	2.6	2.6	2.0	2.0	1.9	1.9	2.0
Hardee	0.7	0.6	1.0	0.9	1.1	1.1	1.2
Hendry	1.8	1.8	1.8	2.3	2.3	2.2	2.4
Hernando	6.9	7.5	7.4	7.5	8.6	8.6	9.1
Highlands	11.5	15.3	16.3	15.7	14.4	14.3	15.3
Hillsborough	213.1	226.8	233.2	237.5	246.4	244.7	260.6
Holmes	1.0	1.0	1.0	1.1	1.2	1.2	1.2
Indian River	24.3	24.2	24.6	25.5	28.3	28.1	30.0
Jackson	4.6	4.6	4.9	4.9	4.9	4.8	5.2
Jefferson	0.2	0.2	0.3	0.3	0.4	0.4	0.5
Lafayette	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lake	26.2	30.1	34.3	33.2	32.0	31.8	33.8
Lee	259.6	270.6	291.5	292.5	307.2	305.1	324.9
Leon	45.7	46.8	46.1	45.1	51.6	51.2	54.6
Levy	3.7	4.1	4.4	4.6	4.9	4.8	5.1
Liberty	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Madison	0.8	1.1	1.0	1.1	1.4	1.4	1.5
Manatee	62.3	65.1	60.5	73.5	74.0	73.5	78.2
Marion	34.9	38.0	36.9	37.9	38.3	38.0	40.5
Martin	14.2	15.3	16.4	15.0	17.8	17.7	18.9
Monroe	284.5	296.1	316.3	342.8	357.0	354.6	377.7
Nassau	11.2	59.8	77.1	78.4	80.2	79.6	84.8
Okaloosa	76.8	83.3	86.6	93.6	99.2	98.5	104.9
Okeechobee	3.5	3.9	4.4	4.3	4.1	4.1	4.4
Orange	1,424.1	1,504.6	1,678.1	1,651.1	1,719.5	1,707.8	1,818.9
Osceola	304.4	309.7	333.7	308.1	345.7	343.3	365.7
Palm Beach	410.1	430.1	478.5	481.5	498.8	495.4	527.6
Pasco	37.1	32.4	33.5	34.7	38.0	37.7	40.1
Pinellas	344.6	338.5	351.5	346.3	361.6	359.2	382.5
Polk	76.8	73.5	78.1	76.4	82.3	81.7	87.0
Putnam	4.2	4.5	4.6	4.3	5.1	5.1	5.4
St. Johns	94.4	104.8	107.6	114.6	126.4	125.6	133.7
St. Lucie	38.8	37.6	38.6	36.3	39.3	39.0	41.6
Santa Rosa	5.3	6.7	11.7	14.8	14.4	14.3	15.2
Sarasota	154.7	154.6	166.7	164.0	172.0	170.8	181.9
Seminole	40.1	36.6	33.8	38.2	42.8	42.5	45.3
Sumter	3.1	4.4	4.4	4.1	4.6	4.5	4.8
Suwannee	1.7	1.8	2.2	2.4	2.2	2.2	2.4
Taylor	2.5	2.6	2.8	2.9	3.8	3.7	4.0
Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Volusia	222.3	216.1	215.4	211.4	211.2	209.7	223.4
Wakulla	1.6	1.6	1.4	1.5	1.0	1.0	1.1
Walton	66.8	68.3	70.6	82.9	92.6	92.0	97.9
Washington	0.5	0.7	0.7	0.8	1.0	1.0	1.1
<b>TOTAL</b>	<b>6,381.3</b>	<b>6,683.9</b>	<b>7,221.8</b>	<b>7,177.1</b>	<b>7,558.4</b>	<b>7,507.2</b>	<b>7,995.2</b>



**TABLE 9.8**

**Estimated Taxable Sales for Tourist Development Tax  
Based on Ratio of Room Sales to Total Transient Facility Sales  
Counties Currently NOT Levying the Tax  
State Fiscal Years  
(\$ in millions)**

County	Transient Facility Taxable Sales # 1996-97(est.)	Est. tax base low room ratio (55.2%)	Est. tax base avg. room ratio (70.0%)	Est. tax base high room ratio (81.6%)
Baker	1.0	0.6	0.7	0.8
Calhoun	0.1	0.1	0.1	0.1
DeSoto	2.3	1.3	1.6	1.9
Dixie	0.9	0.5	0.6	0.7
Franklin	13.0	7.2	9.1	10.6
Gadsden	1.5	0.8	1.0	1.2
Gilchrist	0.3	0.1	0.2	0.2
Glades	0.9	0.5	0.7	0.8
Gulf	2.3	1.3	1.6	1.9
Hamilton	2.0	1.1	1.4	1.6
Hardee	1.2	0.6	0.8	1.0
Hendry	2.4	1.3	1.7	2.0
Highlands	15.3	8.4	10.7	12.5
Holmes	1.2	0.7	0.9	1.0
Jackson	5.2	2.9	3.6	4.2
Jefferson	0.5	0.3	0.3	0.4
Lafayette	0.0	0.0	0.0	0.0
Levy	5.1	2.8	3.6	4.2
Liberty	0.1	0.1	0.1	0.1
Madison	1.5	0.8	1.0	1.2
Marion	40.5	22.3	28.3	33.0
Martin	18.9	10.4	13.2	15.4
Sumter	4.8	2.7	3.4	3.9
Taylor	4.0	2.2	2.8	3.2
Union	0.0	0.0	0.0	0.0
Washington	1.1	0.6	0.7	0.9
<b>Total</b>	<b>\$126.1</b>	<b>\$69.6</b>	<b>\$88.3</b>	<b>\$102.9</b>

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

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**CHAPTER 10: ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL  
OFFICERS AND ELECTED SCHOOL DISTRICT OFFICIALS FOR FY 1996-97**  
Chapter 145 and Sections 230.202 and 230.303, Florida Statutes

**I. Brief Overview**

The practice of state law determining the compensation of 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 county constitutional officers. Section 145.011, Florida Statutes, expresses the intent of the Legislature to provide for the annual compensation and method of payment for those county officers named in the chapter itself, namely: members of the board of county commissioners, clerk of circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, tax collector, district school board members, and elected superintendent of schools. 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. 1996 General Law Amendments**

Legislation passed during the 1996 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 1995 county population estimates, as of April 1, 1995, used to compute the FY 1996-97 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 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.

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

Sample Computation of Estimated Salary

Alachua County:	Tax Collector
1995 Population Estimate:	198,261
Group Number (III) Minimum:	100,000
Base Salary:	\$27,550
Group Rate:	.02625
Estimated Annual Factor:	1.0364
Estimated Cumulative Annual Factor:	2.1646

$$\text{Estimated Salary} = [ \$27,550 + [(198,261 - 100,000) \times .02625] ] \times 1.292 \times 1.0364 \times 2.1646 = \$87,329$$

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

**Tables 10.3 and 10.4** display the estimated salaries for the seven county constitutional officers and the elected district school officials respectively as calculated from the formula. The salaries listed in these tables do not include \$2,000 supplement that eligible officers may receive after completing certification programs or the performance salary incentive available to elected school superintendents who have completed the leadership development program. In addition, the salaries listed for elected school superintendents do not reflect any additional salary, in excess of the amount determined by formula, that the district school board may approve by majority vote.

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 Carol Culbreth, Personnel Programs Consultant at (904) 488-7348.



## 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.<sup>1</sup>

### 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 departments 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 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 follow-up training prescribed by the FCEM.

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

**TABLE 10.1**  
**OFFICIAL 1995 POPULATION ESTIMATES FOR FLORIDA COUNTIES**  
(As prepared by the Bureau of Economic and Business Research, University of Florida)

<u>Counties</u>	<u>4/1/95</u>	<u>Counties</u>	<u>4/1/95</u>
Alachua	198,261	Lee	376,702
Baker	20,275	Leon	217,533
Bay	139,173	Levy	29,843
Bradford	24,336	Liberty	6,873
Brevard	444,992	Madison	18,344
Broward	1,364,168	Manatee	233,160
Calhoun	11,988	Marion	224,612
Charlotte	127,646	Martin	112,036
Citrus	105,468	Monroe	83,401
Clay	120,896	Nassau	49,127
Collier	186,504	Okaloosa	162,707
Columbia	50,387	Okeechobee	32,855
Dade	2,013,821	Orange	758,962
Desoto	26,640	Osceola	136,627
Dixie	12,416	Palm Beach	962,802
Duval	718,355	Pasco	305,576
Escambia	282,742	Pinellas	876,200
Flagler	36,997	Polk	443,153
Franklin	10,236	Putnam	69,516
Gadsden	44,734	St. Johns	98,188
Gilchrist	11,888	St. Lucie	171,160
Glades	8,551	Santa Rosa	96,091
Gulf	13,271	Sarasota	301,528
Hamilton	12,487	Seminole	324,130
Hardee	22,885	Sumter	36,456
Hendry	29,497	Suwannee	30,534
Hernando	117,895	Taylor	18,322
Highlands	77,270	Union	12,647
Hillsborough	892,874	Volusia	402,970
Holmes	17,385	Wakulla	17,005
Indian River	100,261	Walton	33,415
Jackson	46,577	Washington	19,010
Jefferson	13,509		
Lafayette	6,516		
Lake	176,931	State Total	14,149,317

**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	0.07875
Comptroller	II	\$24,400	0.06300
Tax Collector	III	\$27,550	0.02625
Property Appraiser	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400
<u>Set II</u>			
Supervisor of Elections	I	\$17,228	0.075
	II	\$20,228	0.060
	III	\$23,228	0.025
	IV	\$25,728	0.015
	V	\$28,728	0.005
	VI	\$31,728	0.004
<u>Set III</u>			
County Commissioners	I	\$4,500	0.150
	II	\$6,000	0.075
	III	\$9,000	0.060
	IV	\$12,000	0.045
	V	\$16,500	0.015
	VI	\$19,500	0.005
	VII	\$22,500	0.000
<u>Set IV</u>			
Sheriff	I	\$23,350	0.07875
	II	\$26,500	0.06300
	III	\$29,650	0.02625
	IV	\$32,275	0.01575
	V	\$35,425	0.00525
	VI	\$38,575	0.00400
<u>Set V</u>			
School Board Members	I	\$5,000	0.083300
	II	\$5,833	0.020830
	III	\$6,666	0.016680
	IV	\$7,500	0.008330
	V	\$8,333	0.004165
	VI	\$9,166	0.001390
	VII	\$10,000	0.000000
<u>Set VI</u>			
Superintendent of Schools	I	\$21,250	0.07875
	II	\$24,400	0.06300
	III	\$27,550	0.02625
	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400

TABLE 10.3

## ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS FOR FY 1996-97 (1)

Based on an estimated annual factor of 1.0364 and an estimated cumulative annual factor of 2.1646 (2)

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners
* ALACHUA	\$87,329	\$87,329	\$87,329	\$87,329	\$74,446	\$93,416	\$47,598
BAKER	66,220	66,220	66,220	66,220	54,342	72,307	19,624
BAY	82,833	82,833	82,833	82,833	70,164	88,920	39,891
BRADFORD	67,147	67,147	67,147	67,147	55,225	73,234	20,507
* BREVARD	97,276	97,276	97,276	97,276	83,919	103,363	57,172
* BROWARD	109,944	109,944	109,944	109,944	96,185	116,030	65,215
CALHOUN	64,329	64,329	64,329	64,329	52,541	70,415	17,823
* CHARLOTTE	81,956	81,956	81,956	81,956	69,329	88,043	38,387
CITRUS	80,269	80,269	80,269	80,269	67,722	86,355	35,495
* CLAY	81,442	81,442	81,442	81,442	68,840	87,529	37,507
COLLIER	86,434	86,434	86,434	86,434	73,594	92,521	46,064
COLUMBIA	70,793	70,793	70,793	70,793	58,697	76,880	26,153
* DADE	117,475	117,475	117,475	117,475	103,716	123,562	65,215
DE SOTO	67,673	67,673	67,673	67,673	55,726	73,760	21,008
DIXIE	64,426	64,426	64,426	64,426	52,634	70,513	17,916
* DUVAL	101,436	101,436	101,436	101,436	87,881	107,522	61,134
ESCAMBIA	91,238	91,238	91,238	91,238	78,169	97,325	51,422
FLAGLER	70,037	70,037	70,037	70,037	57,977	76,124	23,260
FRANKLIN	63,929	63,929	63,929	63,929	52,160	70,015	17,442
GADSDEN	71,803	71,803	71,803	71,803	59,659	77,890	24,941
GILCHRIST	64,306	64,306	64,306	64,306	52,519	70,393	17,801
GLADES	63,544	63,544	63,544	63,544	51,794	69,631	16,761
GULF	64,621	64,621	64,621	64,621	52,820	70,708	18,102
HAMILTON	64,443	64,443	64,443	64,443	52,649	70,529	17,931
HARDEE	66,816	66,816	66,816	66,816	54,910	72,903	20,192
HENDRY	68,325	68,325	68,325	68,325	56,347	74,412	21,629
HERNANDO	81,214	81,214	81,214	81,214	68,622	87,301	37,116
HIGHLANDS	75,702	75,702	75,702	75,702	63,373	81,789	30,829
* HILLSBOROUGH	104,091	104,091	104,091	104,091	90,410	110,178	63,663
HOLMES	65,561	65,561	65,561	65,561	53,714	71,647	18,996
INDIAN RIVER	79,872	79,872	79,872	79,872	67,344	85,959	34,816
JACKSON	72,224	72,224	72,224	72,224	60,060	78,310	25,342
JEFFERSON	64,676	64,676	64,676	64,676	52,871	70,763	18,154
LAFAYETTE	63,080	63,080	63,080	63,080	51,351	69,166	15,876
LAKE	85,706	85,706	85,706	85,706	72,900	91,793	44,816
LEE	95,528	95,528	95,528	95,528	82,254	101,614	55,507
LEON	88,261	88,261	88,261	88,261	75,334	94,348	48,587
LEVY	68,404	68,404	68,404	68,404	56,422	74,491	21,704
LIBERTY	63,161	63,161	63,161	63,161	51,429	69,248	16,031
MADISON	65,779	65,779	65,779	65,779	53,922	71,866	19,205
MANATEE	88,975	88,975	88,975	88,975	76,013	95,062	49,266
MARION	88,585	88,585	88,585	88,585	75,642	94,671	48,895
MARTIN	80,768	80,768	80,768	80,768	68,198	86,855	36,351
MONROE	76,822	76,822	76,822	76,822	64,439	82,908	31,895
NASSAU	72,806	72,806	72,806	72,806	60,614	78,893	25,896
OKALOOSA	84,624	84,624	84,624	84,624	71,869	90,710	42,960
OKEECHOBEE	69,092	69,092	69,092	69,092	57,077	75,178	22,359
* ORANGE	102,054	102,054	102,054	102,054	88,469	108,140	61,722
* OSCEOLA	82,639	82,639	82,639	82,639	69,980	88,726	39,559
* PALM BEACH	105,155	105,155	105,155	105,155	91,423	111,242	64,676
PASCO	92,281	92,281	92,281	92,281	79,162	98,367	52,415
* PINELLAS	103,838	103,838	103,838	103,838	90,168	109,924	63,421
POLK	97,248	97,248	97,248	97,248	83,892	103,335	57,145
PUTNAM	74,286	74,286	74,286	74,286	62,024	80,373	29,480
ST. JOHNS	79,522	79,522	79,522	79,522	67,010	85,609	34,466
ST. LUCIE	85,267	85,267	85,267	85,267	72,482	91,354	44,063
SANTA ROSA	79,139	79,139	79,139	79,139	66,646	85,226	34,102
* SARASOTA	92,096	92,096	92,096	92,096	78,986	98,183	52,239
* SEMINOLE	93,128	93,128	93,128	93,128	79,968	99,214	53,221
SUMTER	69,914	69,914	69,914	69,914	57,860	76,000	23,142
SUWANNEE	68,562	68,562	68,562	68,562	56,572	74,649	21,855
TAYLOR	65,774	65,774	65,774	65,774	53,918	71,861	19,200
UNION	64,479	64,479	64,479	64,479	52,684	70,566	17,966
* VOLUSIA	96,636	96,636	96,636	96,636	83,310	102,723	56,563
WAKULLA	65,474	65,474	65,474	65,474	53,631	71,561	18,914
WALTON	69,219	69,219	69,219	69,219	57,199	75,306	22,481
WASHINGTON	65,931	65,931	65,931	65,931	54,067	72,018	19,349

\* Denotes a charter county.

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

(2) The estimated cumulative annual factor of 2.1646 is the product of the actual cumulative annual factor (2.0801) and the actual annual factor (1.0406) used in the FY 1995-96 calculations. The estimated annual factor of 1.0364 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 1996-97 (1)

Based on an estimated annual factor of 1.0364 and an estimated cumulative annual factor of 2.1646 (2)

County	Superintendent of Schools	School Board Members
a *ALACHUA	\$87,329	\$24,111
BAKER	66,220	17,527
BAY	82,833	22,684
BRADFORD	67,147	17,772
a *BREVARD	97,276	26,749
a *BROWARD	109,944	28,985
CALHOUN	64,329	17,027
a *CHARLOTTE	81,956	22,406
CITRUS	80,269	21,870
*CLAY	81,442	22,243
a COLLIER	86,434	23,827
COLUMBIA	70,793	19,340
a *DADE	117,475	28,985
DE SOTO	67,673	17,911
DIXIE	64,426	17,053
a *DUVAL	101,436	27,850
ESCAMBIA	91,238	25,152
a FLAGLER	70,037	18,537
FRANKLIN	63,929	16,921
GADSDEN	71,803	19,004
GILCHRIST	64,306	17,021
GLADES	63,544	16,557
GULF	64,621	17,104
HAMILTON	64,443	17,057
HARDEE	66,816	17,685
HENDRY	68,325	18,084
a HERNANDO	81,214	22,171
HIGHLANDS	75,702	20,640
a *HILLSBOROUGH	104,091	28,553
HOLMES	65,561	17,353
a INDIAN RIVER	79,872	21,745
JACKSON	72,224	19,115
JEFFERSON	64,676	17,119
LAFAYETTE	63,080	16,066
LAKE	85,706	23,596
a LEE	95,528	26,286
LEON	88,261	24,365
LEVY	68,404	18,105
LIBERTY	63,161	16,152
MADISON	65,779	17,410
a MANATEE	88,975	24,553
MARION	88,585	24,450
MARTIN	80,768	22,029
MONROE	76,822	20,936
NASSAU	72,806	19,269
OKALOOSA	84,624	23,252
a OKEECHOBEE	69,092	18,287
a *ORANGE	102,054	28,014
*OSCEOLA	82,639	22,623
a *PALM BEACH	105,155	28,835
PASCO	92,281	25,427
a *PINELLAS	103,838	28,486
POLK	97,248	26,741
PUTNAM	74,286	20,265
a ST. JOHNS	79,522	21,651
a ST. LUCIE	85,267	23,457
SANTA ROSA	79,139	21,549
a *SARASOTA	92,096	25,379
a *SEMINOLE	93,128	25,651
SUMTER	69,914	18,504
SUWANNEE	68,562	18,146
TAYLOR	65,774	17,409
UNION	64,479	17,067
a *VOLUSIA	96,636	26,579
WAKULLA	65,474	17,330
WALTON	69,219	18,320
WASHINGTON	65,931	17,451

a Denotes a school district having an appointed superintendent of schools as of February 1996.

\* Denotes a charter county.

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

(2) The estimated cumulative annual factor of 2.1646 is the product of the actual cumulative annual factor (2.0801) and the actual annual factor (1.0406) used in the FY 1995-96 calculations. The estimated annual factor of 1.0364 is an average of the actual annual factors used in the calculations from the immediately preceding five fiscal years.

## 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 planning throughout the state. Annually updated population estimates and projections now play an integral role in calculating and forecasting county and municipal revenue distributions for all formula-driven, state-shared revenue programs as well as many local option taxes. 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. The University of Florida has been making population estimates and projections for the State of Florida since the 1950's. The estimates and projections are made 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 resident or nonresident.

(3) In cases of annexation or consolidation, local governments shall be required to submit to the Executive Office of the Governor, within 30 days following annexation or consolidation, a statement as to the population census effect of the action.

(4) Estimates of inmates and patients pursuant to paragraph (2)(b) shall be separately stated in population reports issued pursuant to this section.

## **II. Availability of Demographic Data**

**Figure 11.1** presents a time frame for the generation and availability of demographic data during the 1996-97 state fiscal year. During the summer months of 1996, BEBR will generate the April 1, 1996 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 1997, the April 1, 1996 population estimates will be published by BEBR. 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 plus the number of persons living in group quarters (college dormitories, military barracks, and penal institutions).

*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.



### **III. Current County and Municipal Population Estimates and Projections**

**Table 11.1** displays the 1980 and adjusted 1990 census counts as well as the annual population estimates calculated since the 1990 census. The official 1995 population estimates, used in the revenue-sharing calculations for FY 1996-97, are published in Florida Estimates of Population 1995 by the Bureau of Economic and Business Research, University of Florida (February 1996). A complete explanation of the methodology used to estimate county and municipal populations is given in this publication. It is important to keep in mind that the accuracy of population estimates decreases with each subsequent year following the decennial census.

County population projections, by five year intervals from April 1, 1995 to April 1, 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, 1994-2010," Florida Population Studies, Volume 28, Number 3, Bulletin No. 112, July 1995.

Please note that the population totals presented in these tables refer to the resident or permanent population, which also includes the inmate population as well as the population of patients residing in institutions operated by the Federal Government, the Department of Corrections, and the Department of Health and Rehabilitative Services. Questions regarding the population estimates and projections appearing in these tables should be directed to the Bureau of Economic and Business Research (BEBR), University of Florida at (904) 392-0171 or SunCom 622-0171.

County population projections are also 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.

**Figure 11.1**

**Availability of Demographic Data of Interest to Local Governments:  
1996-97 State Fiscal Year**

**September 1996** Preliminary population estimates for counties, municipalities, and consolidated governments as of April 1, 1996 will be provided by the Bureau of Economic and Business Research (BEBR) to the Legislature by September 1, 1996.

The results of an electric utility survey and active residential meter data by counties and municipalities served by utility companies, as of April 1, 1996, will be provided to the Legislature by BEBR, no later than September 15, 1996.

County estimates of the number of persons residing in prisons (including prisons operated by private sector contractors), college dormitories, military barracks, and long-term hospitals as of April 1, 1996 will be provided to the Legislature by BEBR, no later than September 15, 1996.

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**November 1996** Fall 1996 State Demographic Estimating Conference. (tentative)

Final population estimates for counties, municipalities, and consolidated governments as of April 1, 1996 will be provided to the Legislature by BEBR, no later than November 1, 1996.

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 projection made during the Fall 1996 State Demographic Estimating Conference.

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**February 1997** Spring 1997 State Demographic Estimating Conference. (tentative)

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, 2000 state population projection made by the Demographic Estimating Conference during the Fall 1996 meeting and with the state population projections made by BEBR, will be provided to the Legislature by February 15, 1997.

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**March 1997** BEBR will deliver to the Legislature and the Governor's Office of Planning and Budgeting, no later than March 1, 1997, 600 copies of Florida Estimates of Population, reporting the finalized April 1, 1996 population estimates.

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**May 1997** 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.

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**June 1997** No later than June 1, 1997, the population of areas annexed between April 1, 1996 and March 31, 1997, as reported on the annexation ordinance and as estimated by BEBR, will be reported to the Legislature.

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	April 1, 1995 Estimates
<b>ALACHUA</b>	<b>151,369</b>	<b>181,596</b>	<b>183,773</b>	<b>186,201</b>	<b>190,655</b>	<b>193,879</b>	<b>198,261</b>
Alachua	3,561	4,547	4,655	4,853	5,030	5,256	5,612
Archer	1,230	1,372	1,424	1,406	1,406	1,433	1,427
Gainesville	81,371	85,075	84,849	85,587	93,091	93,969	96,051
Hawthorne	1,303	1,305	1,307	1,366	1,387	1,388	1,381
High Springs	2,491	3,144	3,181	3,256	3,398	3,443	3,477
LaCrosse	170	122	124	124	117	117	113
Micanopy	737	626	620	620	634	626	647
Newberry	1,826	1,644	1,662	1,885	1,920	1,960	2,135
Waldo	993	1,017	1,012	1,016	1,021	1,037	1,047
UNINCORPORATED	57,687	82,744	84,939	86,088	82,651	84,650	86,371
<b>BAKER</b>	<b>15,289</b>	<b>18,486</b>	<b>18,905</b>	<b>19,159</b>	<b>19,527</b>	<b>19,700</b>	<b>20,275</b>
Glen Saint Mary	462	480	470	471	479	470	467
Maclenny	3,851	3,966	4,007	4,026	4,050	4,106	4,201
UNINCORPORATED	10,976	14,040	14,428	14,662	14,998	15,124	15,607
<b>BAY</b>	<b>97,740</b>	<b>126,994</b>	<b>128,575</b>	<b>131,347</b>	<b>134,059</b>	<b>136,289</b>	<b>139,173</b>
Callaway	7,154	12,253	12,559	13,016	13,504	13,848	13,879
Cedar Grove	1,104	1,479	1,459	1,476	1,501	1,587	1,648
Lynn Haven	6,239	9,298	9,493	9,757	10,050	10,276	10,590
Mexico Beach	632	992	993	1,003	1,013	1,013	1,009
Panama City	33,346	34,396	34,723	35,427	35,914	36,315	36,706
Panama City Beach	2,148	4,051	4,115	4,227	4,341	4,424	4,583
Parker	4,298	4,598	4,632	4,710	4,834	4,887	4,926
Springfield	7,220	8,719	8,707	9,027	9,051	8,827	9,389
UNINCORPORATED	35,599	51,208	51,894	52,704	53,851	55,112	56,443
<b>BRADFORD</b>	<b>20,023</b>	<b>22,515</b>	<b>22,749</b>	<b>23,056</b>	<b>23,312</b>	<b>24,210</b>	<b>24,336</b>
Brooker	429	312	308	320	312	319	312
Hampton	466	296	297	299	303	313	311
Lawley	692	676	674	674	679	689	686
Starke	5,306	5,226	5,038	5,011	5,097	5,111	5,142
UNINCORPORATED	13,130	16,005	16,432	16,752	16,921	17,778	17,885
<b>BREVARD</b>	<b>272,959</b>	<b>398,978</b>	<b>409,370</b>	<b>417,740</b>	<b>427,035</b>	<b>436,333</b>	<b>444,992</b>
Cape Canaveral	5,733	8,014	8,085	8,100	8,177	8,305	8,399
Cocoa	16,096	17,722	17,724	17,946	17,795	18,028	17,942
Cocoa Beach	10,926	12,123	12,306	12,387	12,533	12,596	12,713
Indianapolis	2,883	2,844	2,834	2,839	2,863	2,892	2,940

TABLE 11.1

FLORIDA ESTIMATES OF POPULATION, BY COUNTY AND MUNICIPALITY

COUNTY and Municipality	April 1, 1980	April 1, 1990	April 1, 1991	April 1, 1992	April 1, 1993	April 1, 1994	April 1, 1995
	Census	Census (Revised)	Estimates (Revised)	Estimates	Estimates	Estimates	Estimates
Indian Harbour Beach	5,967	6,933	7,017	7,119	7,325	7,429	7,498
Malabar	1,118	1,977	2,106	2,147	2,187	2,255	2,313
Melbourne	46,536	60,034	61,295	62,426	64,191	65,144	66,350
Melbourne Beach	2,713	3,078	3,081	3,090	3,105	3,162	3,190
Melbourne Village	1,004	591	584	591	600	616	608
Palm Bay	18,560	62,543	64,926	66,963	69,197	71,492	73,137
Palm Shores	77	210	298	418	504	464	484
Rockledge	11,877	16,023	16,475	16,753	17,182	17,656	18,125
Satellite Beach	9,163	9,889	9,852	9,871	9,954	10,048	10,105
Titusville	31,910	39,394	39,783	40,405	40,679	40,865	41,495
West Melbourne	5,078	8,399	8,329	8,409	8,635	8,824	9,023
UNINCORPORATED	103,318	149,204	154,675	158,276	162,108	166,557	170,670
<b>BROWARD</b>	<b>1,018,257</b>	<b>1,255,531</b>	<b>1,278,384</b>	<b>1,294,090</b>	<b>1,317,512</b>	<b>1,340,220</b>	<b>1,364,168</b>
Coconut Creek	6,288	27,269	29,422	30,009	31,626	32,812	33,388
Cooper City	10,140	21,335	22,586	23,955	25,539	26,723	27,398
Coral Springs	37,349	78,864	83,235	86,327	88,944	90,586	93,439
Dania	11,796	13,183	16,817	16,898	16,905	17,056	17,201
Davie	20,515	47,143	49,033	50,259	52,332	53,400	54,611
Deerfield Beach	39,193	46,997	47,312	47,320	47,639	47,771	48,393
Ft. Lauderdale	153,279	149,238	148,661	147,678	148,743	149,232	149,491
Hacienda Village (1)	126						
Hallandale	36,517	30,997	30,890	30,933	31,217	31,302	31,489
Hillsboro Beach	1,554	1,748	1,752	1,746	1,747	1,760	1,758
Hollywood	121,323	121,720	122,668	123,296	123,956	124,316	125,342
Lauderdale-by-the-Sea	2,639	2,990	2,974	2,974	2,983	2,991	3,003
Lauderdale Lakes	25,426	27,341	27,196	27,577	27,691	27,761	27,845
Lauderhill	37,271	49,015	50,051	50,034	49,436	49,626	50,022
Lazy Lake Village	31	33	36	36	40	40	40
Lighthouse Point	11,488	10,378	10,388	10,391	10,386	10,423	10,421
Margate	35,900	42,985	43,562	44,346	45,274	46,463	47,279
Miramar	32,813	40,663	41,719	41,872	42,282	43,576	44,412
North Lauderdale	18,653	26,473	26,522	26,554	26,664	26,934	27,237
Oakland Park	22,944	26,326	26,590	27,596	27,969	28,083	28,095
Parkland	545	3,773	5,429	6,385	7,383	7,951	8,491
Pembroke Park	5,326	4,933	4,949	4,880	4,967	4,954	4,911
Pembroke Pines	35,776	65,566	68,305	70,909	75,014	81,374	87,948
Plantation	48,653	66,814	69,258	70,544	72,655	73,441	75,184
Pompano Beach	52,618	72,411	72,458	72,671	73,219	73,722	73,950
Sea Ranch Lakes	584	619	617	619	616	616	614
Sunrise	39,681	65,683	66,824	69,187	71,542	73,017	73,456
Tamarac	29,376	44,822	46,140	46,375	46,711	47,646	48,758
Wilton Manors	12,742	11,804	11,774	11,662	11,757	11,841	11,868
UNINCORPORATED	167,711	154,408	151,216	151,057	152,275	154,803	158,124

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	April 1, 1995 Estimates
<b>CALHOUN</b>	9,294	11,011	11,216	11,828	11,479	11,565	11,988
Altha	478	497	496	524	536	539	558
Blountstown	2,632	2,404	2,365	2,508	2,388	2,383	2,465
UNINCORPORATED	6,184	8,110	8,355	8,796	8,555	8,643	8,965
<b>CHARLOTTE</b>	58,460	110,975	115,557	118,682	121,695	124,863	127,646
Punta Gorda	6,797	10,637	11,207	11,587	11,769	11,873	11,978
UNINCORPORATED	51,663	100,338	104,350	107,095	109,926	113,010	115,668
<b>CITRUS</b>	54,703	93,513	95,915	98,623	100,829	102,846	105,468
Crystal River	2,778	4,050	4,045	4,046	4,076	4,066	4,123
Inverness	4,095	5,797	5,973	6,140	6,462	6,553	6,644
UNINCORPORATED	47,830	83,666	85,897	88,437	90,291	92,227	94,701
<b>CLAY</b>	67,052	105,986	108,191	113,382	114,918	117,779	120,896
Green Cove Springs	4,154	4,497	4,593	4,671	4,688	4,730	4,847
Keystone Heights	1,056	1,315	1,329	1,311	1,320	1,329	1,333
Orange Park	8,766	9,488	9,445	9,448	9,456	9,505	9,514
Penney Farms	630	609	619	638	651	639	638
UNINCORPORATED	52,446	90,077	92,205	97,314	98,803	101,576	104,564
<b>COLLIER</b>	85,971	152,099	161,600	168,514	174,664	180,540	186,504
Everglades	524	321	339	340	342	533	543
Naples	17,581	19,505	19,781	19,868	19,881	20,425	20,605
UNINCORPORATED	67,866	132,273	141,480	148,306	154,441	159,582	165,356
<b>COLUMBIA</b>	35,399	42,613	43,534	45,192	46,430	48,897	50,387
Fort White	386	468	482	502	502	502	560
Lake City	9,257	9,626	10,015	10,087	9,764	9,873	10,055
UNINCORPORATED	25,756	32,519	33,037	34,603	36,164	38,522	39,772
<b>DADE</b>	1,625,509	1,937,194	1,961,694	1,982,901	1,951,116	1,990,445	2,013,821
Bal Harbour	2,973	3,045	3,026	3,033	3,053	3,033	3,087
Bay Harbor Islands	4,869	4,703	4,676	4,721	4,738	4,724	4,717
Biscayne Park	3,088	3,068	3,041	3,081	3,062	3,075	3,068
Coral Gables	43,241	40,091	40,404	40,700	41,055	40,813	40,950
El Portal	2,055	2,457	2,447	2,461	2,453	2,488	2,500

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	April 1, 1995 Estimates
Florida City	6,174	5,978	6,059	6,067	4,089	4,552	4,898
Golden Beach	612	774	783	805	806	820	831
Hialeah	145,254	188,008	192,006	195,579	199,923	202,904	203,911
Hialeah Gardens	2,700	7,727	8,493	9,259	9,828	10,772	11,305
Homestead	20,668	26,694	27,049	27,087	18,732	22,067	23,190
Indian Creek Village	103	44	44	44	44	52	52
Islandia	12	13	13	13	13	13	13
Key Biscayne (2)				8,897	8,881	8,847	8,892
Medley	537	663	707	821	862	866	868
Miami	346,681	358,648	359,176	359,973	364,679	365,557	365,498
Miami Beach	96,298	92,639	92,939	93,461	95,160	93,681	91,775
Miami Shores	9,244	10,084	10,095	10,097	10,125	10,123	10,149
Miami Springs	12,350	13,268	13,183	13,230	13,299	13,343	13,353
North Bay	4,920	5,383	5,490	5,550	5,650	5,613	5,861
North Miami	42,566	50,001	49,544	50,090	50,243	50,405	50,758
North Miami Beach	36,533	35,361	35,272	35,268	35,689	35,596	36,171
Opa-locka	14,460	15,283	15,187	15,255	15,216	16,339	16,160
Pennsauco (1)	15						
South Miami	10,895	10,404	10,449	10,459	10,407	10,518	10,527
Surfside	3,763	4,108	4,129	4,204	4,263	4,208	4,270
Sweetwater	8,251	13,909	14,036	14,096	14,081	14,067	14,060
Virginia Gardens	2,098	2,212	2,202	2,199	2,206	2,260	2,272
West Miami	6,076	5,727	5,724	5,712	5,743	5,742	5,837
UNINCORPORATED	799,073	1,036,902	1,055,520	1,060,739	1,026,816	1,057,967	1,078,848
<b>DE SOTO</b>	<b>19,039</b>	<b>23,865</b>	<b>24,534</b>	<b>24,830</b>	<b>25,461</b>	<b>26,260</b>	<b>26,640</b>
Arcadia	6,002	6,488	6,498	6,482	6,543	6,575	6,617
UNINCORPORATED	13,037	17,377	18,036	18,348	18,918	19,685	20,023
<b>DIXIE</b>	<b>7,751</b>	<b>10,585</b>	<b>10,534</b>	<b>10,933</b>	<b>11,810</b>	<b>12,150</b>	<b>12,416</b>
Cross City	2,154	2,041	1,995	2,028	2,037	2,069	2,033
Horseshoe Beach	304	252	244	235	245	185	186
UNINCORPORATED	5,293	8,292	8,295	8,670	9,528	9,896	10,197
<b>DUVAL (3)</b>	<b>571,003</b>	<b>672,971</b>	<b>681,631</b>	<b>693,546</b>	<b>701,608</b>	<b>710,592</b>	<b>718,355</b>
Atlantic Beach	7,847	11,636	12,180	12,495	12,383	12,561	12,802
Baldwin	1,526	1,450	1,481	1,511	1,513	1,550	1,546
Jacksonville Beach	15,462	17,839	18,588	19,199	19,234	19,483	19,866
Neptune Beach	5,248	6,816	6,956	7,135	7,235	7,303	7,423
Jacksonville (Duval)	540,920	635,230	642,426	653,206	661,243	669,695	676,718

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	April 1, 1995 Estimates
<b>ESCAMBIA</b>	233,794	262,798	265,118	267,800	272,083	277,067	282,742
Century	2,394	1,989	1,979	1,967	1,994	2,013	2,046
Pensacola	57,619	59,198	59,197	59,833	59,858	60,160	60,373
UNINCORPORATED	173,781	201,611	203,942	206,000	210,231	214,894	220,323
<b>FLAGLER</b>	10,913	28,701	30,465	31,999	33,544	35,292	36,997
Beverly Beach	217	314	316	315	322	321	322
Bunnell	1,816	1,873	1,873	1,967	1,977	1,998	2,087
Flagler Beach	2,208	3,818	3,910	3,986	4,031	4,103	4,175
MarineLand (part)	8	21	12	12	12	12	12
Painter's Hill (1)	40						
UNINCORPORATED	6,624	22,675	24,354	25,719	27,202	28,858	30,401
<b>FRANKLIN</b>	7,661	8,967	9,221	9,368	9,775	9,995	10,236
Apalachicola	2,565	2,602	2,640	2,680	2,701	2,759	2,796
Carrabelle	1,304	1,200	1,204	1,219	1,258	1,302	1,358
UNINCORPORATED	3,792	5,165	5,377	5,469	5,816	5,934	6,082
<b>GADSDEN</b>	41,674	41,116	42,194	42,472	43,239	44,853	44,734
Chattahoochee	5,332	4,382	4,538	4,334	4,380	4,319	4,259
Greensboro	562	586	586	597	599	575	580
Gretna	1,557	1,981	2,041	2,015	2,064	2,079	2,298
Havana	2,782	1,717	1,738	1,777	1,784	1,805	1,858
Midway (4)		976	1,118	1,118	1,112	1,064	1,110
Quincy	8,591	7,452	7,415	7,472	7,551	7,336	7,351
UNINCORPORATED	22,850	24,022	24,758	25,159	25,749	27,675	27,278
<b>GILCHRIST</b>	5,767	9,667	9,984	10,196	10,722	11,526	11,888
Bell	227	267	256	279	282	279	286
Fanning Springs (part)	164	230	237	240	246	236	231
Trenton	1,131	1,287	1,310	1,292	1,310	1,331	1,354
UNINCORPORATED	4,245	7,883	8,181	8,385	8,884	9,680	10,017
<b>GLADES</b>	5,992	7,591	7,922	8,135	8,269	8,366	8,551
Moore Haven	1,250	1,432	1,453	1,537	1,538	1,552	1,558
UNINCORPORATED	4,742	6,159	6,469	6,598	6,731	6,814	6,993

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	April 1, 1995 Estimates
<b>GULF</b>	10,658	11,504	11,576	11,700	12,393	13,265	13,271
Port St. Joe	4,027	4,044	4,056	4,057	4,071	4,120	4,134
Wewahitchka	1,742	1,779	1,772	1,786	1,806	1,835	1,821
Ward Ridge (1)	104						
UNINCORPORATED	4,785	5,681	5,748	5,857	6,516	7,310	7,316
<b>HAMILTON</b>	8,761	10,930	10,996	11,535	11,604	11,918	12,487
Jasper	2,093	2,099	2,099	2,101	2,084	2,096	2,075
Jennings	749	712	707	717	721	743	801
White Springs	781	704	699	753	726	749	823
UNINCORPORATED	5,138	7,415	7,491	7,964	8,073	8,330	8,788
<b>HARDEE</b>	20,357	19,499	19,812	21,058	22,035	22,454	22,885
Bowling Green	2,310	1,836	1,836	1,867	1,861	1,921	1,962
Wauchula	3,296	3,243	3,385	3,469	3,496	3,549	3,632
Zolfo Springs	1,495	1,219	1,227	1,231	1,249	1,254	1,264
UNINCORPORATED	13,256	13,201	13,364	14,491	15,429	15,730	16,027
<b>HENDRY</b>	18,599	25,773	27,231	27,844	28,061	28,686	29,497
Clewiston	5,219	6,085	6,243	6,154	6,144	6,207	6,357
La Belle	2,287	2,703	2,806	2,903	2,897	2,922	3,095
UNINCORPORATED	11,093	16,985	18,182	18,787	19,020	19,557	20,045
<b>HERNANDO</b>	44,469	101,115	104,394	108,112	111,695	114,866	117,895
Brooksville	5,582	7,589	7,418	7,485	7,659	7,716	7,814
Weeki Wachee	8	11	5	11	11	14	7
UNINCORPORATED	38,879	93,515	96,971	100,616	104,025	107,136	110,074
<b>HIGHLANDS</b>	47,526	68,432	70,609	72,157	73,203	75,860	77,270
Avon Park	8,026	8,078	8,194	8,101	8,169	8,147	8,144
Lake Placid	963	1,158	1,194	1,210	1,282	1,296	1,345
Sebring	8,736	8,841	8,913	8,880	8,959	8,924	8,949
UNINCORPORATED	29,801	50,355	52,308	53,966	54,793	57,493	58,832
<b>HILLSBOROUGH</b>	646,939	834,054	843,203	853,990	866,134	879,069	892,874
Plant City	17,064	22,754	23,574	24,033	24,283	24,944	25,465
Tampa	271,577	280,015	280,120	281,837	282,848	283,802	285,153



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	April 1, 1995 Estimates
Temple Terrace UNINCORPORATED	11,097	16,444	16,537	16,976	17,167	17,516	18,724
	347,201	514,841	522,972	531,144	541,836	552,807	563,532
<b>HOLMES</b>	<b>14,723</b>	<b>15,776</b>	<b>16,000</b>	<b>16,188</b>	<b>16,331</b>	<b>16,926</b>	<b>17,385</b>
Bonifay	2,534	2,612	2,639	2,672	2,677	2,722	2,751
Esto	304	253	257	296	294	309	314
Noma	113	207	211	217	211	222	224
Ponce de Leon	454	406	406	419	433	437	450
Westville	343	257	263	267	263	276	283
UNINCORPORATED	10,975	12,043	12,224	12,317	12,453	12,960	13,365
<b>INDIAN RIVER</b>	<b>59,896</b>	<b>90,208</b>	<b>92,429</b>	<b>94,091</b>	<b>95,641</b>	<b>97,415</b>	<b>100,261</b>
Fellsmere	1,161	2,179	2,193	2,279	2,260	2,311	2,354
Indian River Shores	1,254	2,278	2,323	2,366	2,468	2,685	2,599
Orchid	19	10	11	17	21	21	25
Sebastian	2,831	10,248	11,019	11,569	12,154	12,800	13,488
Vero Beach	16,176	17,360	17,434	17,443	17,404	17,442	17,681
UNINCORPORATED	38,455	58,143	59,449	60,417	61,334	62,156	64,114
<b>JACKSON</b>	<b>39,154</b>	<b>41,375</b>	<b>41,579</b>	<b>42,577</b>	<b>44,386</b>	<b>45,421</b>	<b>46,577</b>
Alford	548	482	475	486	489	494	522
Bascom	134	90	87	90	90	93	96
Campbellton	336	202	232	232	232	237	244
Cottondale	1,056	900	895	916	927	931	995
Graceville	2,918	2,675	2,659	2,637	2,675	2,675	2,696
Grand Ridge	591	536	546	550	591	597	608
Greenwood	577	474	477	511	507	504	502
Jacob City (5)		261	265	275	293	304	308
Malone	897	765	732	1,442	1,583	1,716	2,136
Marianna	7,006	6,292	6,200	6,187	6,249	6,337	6,226
Sneads	1,690	1,746	1,777	1,785	1,854	2,018	2,044
UNINCORPORATED	23,401	26,952	27,234	27,466	28,896	29,515	30,200
<b>JEFFERSON</b>	<b>10,703</b>	<b>11,296</b>	<b>11,997</b>	<b>12,338</b>	<b>12,988</b>	<b>13,085</b>	<b>13,509</b>
Monticello	2,994	2,603	2,661	2,673	2,733	2,746	2,896
UNINCORPORATED	7,709	8,693	9,336	9,665	10,255	10,339	10,613
<b>LAFAYETTE</b>	<b>4,035</b>	<b>5,578</b>	<b>5,674</b>	<b>5,593</b>	<b>5,603</b>	<b>5,826</b>	<b>6,516</b>
Mayo	891	917	917	910	925	920	936
UNINCORPORATED	3,144	4,661	4,757	4,683	4,678	4,906	5,580

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	April 1, 1995 Estimates
<b>LAKE</b>	104,870	152,104	157,061	162,579	167,167	171,168	176,931
Astatula	755	981	989	995	1,056	1,126	1,162
Clermont	5,461	6,910	6,930	6,904	7,013	7,174	7,233
Eustis	9,453	12,856	12,998	13,654	13,711	13,781	13,971
Fruitland Park	2,259	2,715	2,805	2,830	2,810	2,815	2,935
Groveland	1,992	2,300	2,316	2,362	2,373	2,405	2,391
Howey-in-the-Hills	626	724	724	737	735	766	787
Lady Lake	1,193	8,071	9,074	10,109	11,117	11,557	12,045
Leesburg	13,191	14,783	15,174	15,063	14,963	15,005	15,014
Mascotte	1,112	1,761	1,811	1,870	1,997	2,148	2,297
Minneola	851	1,515	1,588	1,710	1,783	1,919	2,182
Montverde	397	890	930	933	1,051	1,075	1,097
Mount Dora	5,883	7,316	7,624	7,535	7,606	7,916	8,251
Tavares	4,398	7,383	7,498	7,679	7,766	7,910	8,078
Umatilla	1,872	2,350	2,342	2,376	2,376	2,416	2,406
UNINCORPORATED	55,427	81,549	84,258	87,822	90,810	93,155	97,082
<b>LEE</b>	205,266	335,113	344,032	350,809	357,550	367,410	376,702
Cape Coral	32,103	74,991	77,082	79,278	81,339	83,909	85,807
Fort Myers	36,638	44,947	45,541	45,043	45,069	46,016	46,474
Sanibel	3,363	5,468	5,560	5,534	5,616	5,672	5,753
UNINCORPORATED	133,162	209,707	215,849	220,954	225,526	231,813	238,668
<b>LEON</b>	148,655	192,493	198,269	202,570	206,302	212,107	217,533
Tallahassee	81,548	124,773	126,959	129,258	131,683	133,731	137,057
UNINCORPORATED	67,107	67,720	71,310	73,312	74,619	78,376	80,476
<b>LEVY</b>	19,870	25,912	26,682	27,457	28,236	29,111	29,843
Bronson	853	875	857	868	852	850	857
Cedar Key	700	668	664	679	694	710	704
Chiefland	1,986	1,917	1,995	1,997	1,997	1,944	1,929
Fanning Springs (part)	150	263	278	282	291	285	291
Inglis	1,173	1,241	1,297	1,298	1,290	1,295	1,282
Otter Creek	167	136	128	115	119	121	124
Williston	2,240	2,168	2,186	2,198	2,227	2,232	2,258
Yankeetown	600	635	631	631	631	614	617
UNINCORPORATED	12,001	18,009	18,646	19,389	20,135	21,060	21,781

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	April 1, 1995 Estimates
<b>LIBERTY</b>	4,260	5,569	5,620	5,506	5,720	6,538	6,873
Bristol UNINCORPORATED	1,044 3,216	937 4,632	946 4,674	929 4,577	959 4,761	968 5,570	1,027 5,846
<b>MADISON</b>	14,894	16,569	16,513	17,034	17,316	17,768	18,344
Greenville Lee	1,096 297	950 306	947 315	936 301	948 315	986 319	1,023 314
Madison UNINCORPORATED	3,487 10,014	3,345 11,968	3,358 11,893	3,446 12,351	3,417 12,636	3,407 13,056	3,420 13,587
<b>MANATEE</b>	148,445	211,707	215,130	219,313	223,508	228,283	233,160
Anna Maria Bradenton Bradenton Beach Holmes Beach Longboat Key (part) Palmetto UNINCORPORATED	1,537 30,228 1,603 4,018 2,460 8,637 99,962	1,744 43,769 1,657 4,810 2,544 9,268 147,915	1,764 44,554 1,653 4,868 2,571 9,274 150,446	1,789 46,342 1,653 4,892 2,609 9,408 152,620	1,808 46,626 1,650 4,925 2,621 9,385 156,493	1,826 47,129 1,664 4,972 2,633 9,572 160,487	1,840 47,679 1,673 5,025 2,647 9,747 164,549
<b>MARION</b>	122,488	194,835	200,314	206,642	212,025	217,862	224,612
Bellevue Dunnellon McIntosh Ocala Reddick UNINCORPORATED	1,913 1,427 404 37,170 657 80,917	2,678 1,639 411 42,045 554 147,508	2,683 1,670 404 41,918 549 153,090	3,051 1,694 408 41,863 561 159,065	3,106 1,705 410 42,400 570 163,834	3,217 1,790 412 42,920 572 168,951	3,287 1,795 423 43,207 570 175,330
<b>MARTIN</b>	64,014	100,900	103,083	105,031	106,780	110,227	112,036
Jupiter Island Ocean Breeze Park Sewalls Point Stuart UNINCORPORATED	364 469 1,187 9,467 52,527	549 519 1,588 11,936 86,308	553 519 1,626 12,066 88,319	557 519 1,634 12,195 90,126	562 519 1,651 12,479 91,569	568 519 1,682 13,040 94,418	581 515 1,707 13,435 95,798
<b>MONROE</b>	63,188	78,024	79,536	80,968	81,766	82,252	83,401
Key Colony Beach Key West Layton UNINCORPORATED	977 24,382 88 37,741	977 24,832 183 52,032	989 25,520 185 52,842	1,011 25,860 188 53,909	1,017 26,122 189 54,438	1,030 26,417 192 54,613	1,049 26,842 200 55,310

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	April 1, 1995 Estimates
<b>NASSAU</b>	32,894	43,941	44,957	45,546	46,450	47,371	49,127
Callahan	869	946	936	931	950	961	985
Fernandina Beach	7,224	8,765	8,906	9,089	9,177	9,482	9,673
Hilliard	1,869	2,276	1,792	1,865	1,911	2,452	2,492
UNINCORPORATED	22,932	31,954	33,323	33,661	34,412	34,476	35,977
<b>OKALOOSA</b>	109,920	143,777	146,088	149,997	154,512	158,318	162,707
Cinco Bayou	202	386	381	376	388	390	390
Crestview	7,617	9,886	10,134	10,942	11,567	11,903	12,155
Destin	3,672	8,090	8,139	8,260	8,644	8,985	9,381
Ft. Walton Beach	20,829	21,407	21,446	21,745	21,921	21,980	22,003
Laurel Hill	610	543	530	516	587	560	584
Mary Esther	3,530	4,139	4,116	4,161	4,194	4,228	4,347
Niceville	8,543	10,509	10,571	10,915	11,150	11,480	11,575
Shalimar	390	341	349	354	350	612	612
Valparaiso	6,142	6,316	6,332	6,380	6,413	6,507	6,534
UNINCORPORATED	58,385	82,160	84,090	86,348	89,298	91,673	95,126
<b>OKEECHOBEE</b>	20,264	29,627	30,166	31,102	31,758	32,325	32,855
Okeechobee	4,225	4,943	4,904	4,910	4,979	4,997	5,069
UNINCORPORATED	16,039	24,684	25,262	26,192	26,779	27,328	27,786
<b>ORANGE</b>	470,865	677,491	701,292	712,637	727,780	740,167	758,962
Apopka	6,019	13,611	14,283	15,037	16,307	17,424	18,449
Bay Lake	74	19	21	21	24	20	24
Belle Isle	2,848	5,272	5,543	5,543	5,575	5,576	5,591
Eatonville	2,185	2,505	2,479	2,513	2,470	2,491	2,489
Edgewood	1,034	1,062	1,055	1,102	1,111	1,117	1,137
Lake Buena Vista	98	1,776	24	24	23	16	23
Maitland	8,763	8,932	8,926	8,981	9,096	9,164	9,525
Oakland	658	700	707	730	746	755	755
Ocoee	7,803	12,778	14,220	15,107	16,418	17,489	18,578
Orlando	128,291	164,674	168,456	169,675	172,019	170,780	170,307
Wintermere	1,302	1,371	1,631	1,645	1,667	1,711	1,692
Winter Garden	6,789	9,863	10,392	11,038	11,685	11,851	12,098
Winter Park	22,339	22,623	22,646	22,479	24,197	24,363	24,570
UNINCORPORATED	282,662	432,305	450,909	458,742	466,442	477,410	493,724

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	April 1, 1995 Estimates
<b>OSCEOLA</b>	49,287	107,728	114,411	119,760	125,675	131,111	136,627
Kissimmee	15,487	30,337	30,299	30,984	32,759	35,314	37,177
St. Cloud	7,840	13,005	12,803	14,297	14,779	15,333	15,829
<b>UNINCORPORATED</b>	25,960	64,386	71,309	74,479	78,137	80,464	83,621
<b>PALM BEACH</b>	576,758	863,503	883,044	896,970	918,223	937,190	962,802
Atlantis	1,325	1,653	1,666	1,673	1,674	1,685	1,691
Belle Glade	16,535	16,177	16,132	16,105	17,249	17,139	17,006
Boca Raton	49,447	61,486	62,157	63,224	64,818	65,901	66,760
Boynton Beach	35,624	46,284	47,112	48,144	48,428	48,848	49,085
Briny Breeze	387	400	395	395	394	398	395
Cloud Lake	160	121	114	121	121	121	119
Delray Beach	34,329	47,184	48,206	48,346	48,644	49,298	50,195
Glen Ridge	235	207	206	211	215	215	217
Golf Village	110	184	188	190	192	193	195
Golfview	210	153	153	153	150	151	151
Greenacres City	8,780	18,683	19,163	19,442	22,385	22,742	23,296
Gulf Stream	475	690	695	703	705	708	712
Haverhill	1,249	1,058	1,163	1,154	1,170	1,193	1,192
Highland Beach	2,030	3,209	3,209	3,234	3,245	3,256	3,251
Hypoluxo	573	807	1,073	1,117	1,106	1,127	1,129
Juno Beach	1,142	2,172	2,124	2,185	2,173	2,258	2,539
Jupiter	9,868	24,907	25,631	25,898	27,291	27,809	29,046
Jupiter Inlet Colony	378	405	406	406	404	410	405
Lake Clarke Shores	3,174	3,364	3,622	3,613	3,607	3,646	3,646
Lake Park	6,909	6,704	6,709	6,639	6,695	6,805	6,919
Lake Worth	27,048	28,564	28,436	28,387	28,327	29,125	29,167
Lantana	8,048	8,392	8,371	8,396	8,316	8,379	8,429
Manalapan	329	312	318	321	318	324	328
Mangonia Park	1,419	1,453	1,398	1,411	1,407	1,419	1,382
North Palm Beach	11,344	11,343	11,530	11,747	11,782	11,836	11,844
Ocean Ridge	1,355	1,570	1,575	1,593	1,600	1,615	1,605
Pahokee	6,346	6,822	6,764	6,871	6,856	6,937	6,944
Palm Beach	9,729	9,814	9,808	9,819	9,814	9,855	9,856
Palm Beach Gardens	14,407	22,990	24,447	27,553	28,635	30,046	31,011
Palm Beach Shores	1,232	1,035	1,033	1,031	1,034	1,039	1,036
Palm Springs	8,166	9,763	9,759	9,706	9,729	9,798	9,825
Riviera Beach	26,489	27,646	27,584	27,128	27,308	27,259	27,634
Royal Palm Beach	3,423	15,532	16,066	16,462	16,546	16,720	17,196
South Bay	3,886	3,558	3,584	3,448	4,064	4,027	4,042
South Palm Beach	1,304	1,480	1,479	1,483	1,482	1,483	1,495
Tequesta Village	3,685	4,499	4,500	4,503	4,543	4,567	4,592

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	April 1, 1995 Estimates
West Palm Beach	63,305	67,764	67,923	68,270	68,006	68,703	76,418
UNINCORPORATED	212,303	405,118	418,345	425,888	437,790	450,155	462,049
<b>PASCO</b>	<b>193,661</b>	<b>281,131</b>	<b>285,407</b>	<b>290,274</b>	<b>293,966</b>	<b>298,852</b>	<b>305,576</b>
Dade City	4,923	5,633	5,766	5,652	5,688	5,836	5,932
New Port Richey	11,196	14,044	14,205	14,332	14,352	14,355	14,390
Port Richey	2,165	2,521	2,593	2,630	2,601	2,593	2,658
Saint Leo	917	1,009	1,012	1,012	912	902	714
San Antonio	529	776	783	778	786	821	838
Zephyrhills	5,742	8,220	8,354	8,349	8,467	8,526	8,694
UNINCORPORATED	168,189	248,928	252,694	257,521	261,160	265,819	272,350
<b>PINELLAS</b>	<b>728,531</b>	<b>851,659</b>	<b>855,763</b>	<b>860,736</b>	<b>864,953</b>	<b>870,722</b>	<b>876,200</b>
Belleair	3,673	3,963	3,974	3,981	3,976	4,032	4,043
Belleair Beach	1,643	2,070	2,080	2,090	2,090	2,106	2,104
Belleair Bluffs	2,522	2,234	2,225	2,221	2,213	2,213	2,221
Belleair Shore	80	60	60	60	60	60	60
Clearwater	85,528	98,784	99,612	99,856	100,768	100,604	101,162
Dunedin	30,203	34,027	34,344	34,771	34,765	34,857	34,988
Gulfport	11,180	11,709	11,755	11,761	11,812	11,819	11,876
Indian Rocks Beach	3,717	3,963	3,964	3,970	4,019	4,089	4,178
Indian Shores	984	1,405	1,431	1,442	1,449	1,459	1,473
Kenneth City	4,344	4,345	4,330	4,299	4,360	4,353	4,345
Largo	57,958	65,910	65,974	66,513	66,369	66,869	67,465
Madeira Beach	4,520	4,225	4,221	4,251	4,222	4,243	4,250
North Redington Beach	1,156	1,135	1,136	1,136	1,141	1,140	1,154
Oldsmar	2,608	8,361	8,386	8,485	8,498	8,710	8,925
Pinellas Park	32,811	43,571	43,468	43,652	43,762	44,111	44,176
Redington Beach	1,708	1,626	1,622	1,622	1,630	1,625	1,607
Redington Shores	2,142	2,366	2,390	2,400	2,404	2,411	2,420
Safety Harbor	6,461	15,120	15,212	15,427	15,708	15,855	16,135
St. Petersburg	238,647	240,318	239,428	239,132	239,701	240,902	241,563
St. Petersburg Beach	9,354	9,200	9,302	9,351	9,487	9,392	9,459
Seminole	4,586	9,251	9,396	9,423	9,430	9,437	9,709
South Pasadena	4,188	5,644	5,676	5,798	5,837	5,854	5,860
Tarpon Springs	13,251	17,874	18,139	18,345	18,488	18,839	19,146
Treasure Island	6,316	7,266	7,313	7,311	7,327	7,348	7,357
UNINCORPORATED	198,951	257,232	260,318	263,439	265,437	268,394	270,524
<b>POLK</b>	<b>321,652</b>	<b>405,382</b>	<b>414,700</b>	<b>420,885</b>	<b>429,943</b>	<b>437,204</b>	<b>443,153</b>
Auburndale	6,501	8,846	8,878	9,039	9,063	9,132	9,267
Bartow	14,780	14,716	14,969	15,002	14,902	14,901	14,927

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	April 1, 1995 Estimates
Davenport	1,509	1,529	1,575	1,673	1,688	1,735	1,769
Dundee	2,227	2,335	2,358	2,397	2,447	2,480	2,525
Eagle Lake	1,678	1,758	1,943	1,909	1,934	1,923	1,889
Fort Meade	5,546	4,993	4,964	5,241	5,247	5,389	5,517
Frostproof	2,995	2,875	2,864	2,895	2,907	2,889	2,905
Haines City	10,799	11,683	11,767	12,037	12,103	12,280	12,601
Highland Park	184	155	153	155	153	152	157
Hillcrest Heights	177	221	219	221	220	230	235
Lake Alfred	3,134	3,622	3,572	3,596	3,622	3,692	3,716
Lake Hamilton	1,552	1,128	1,128	1,118	1,113	1,111	1,121
Lake Wales	8,814	9,670	9,639	9,759	9,759	9,798	9,894
Lakeland	8,466	70,576	71,652	71,896	73,121	73,794	74,626
Mulberry	2,932	2,988	3,013	3,039	3,095	3,213	3,327
Polk City	576	1,439	1,488	1,587	1,613	1,617	1,615
Winter Haven	21,119	24,725	24,757	24,852	25,006	25,126	25,409
UNINCORPORATED	228,663	242,123	249,761	254,469	261,950	267,742	271,653
<b>PUTNAM</b>	<b>50,549</b>	<b>65,070</b>	<b>66,002</b>	<b>67,752</b>	<b>67,625</b>	<b>68,980</b>	<b>69,516</b>
Crescent City	1,722	1,859	1,857	1,843	1,846	1,862	1,843
Interlachen	848	1,160	1,202	1,221	1,254	1,310	1,376
Palatka	10,175	10,444	10,470	10,415	10,447	10,700	10,705
Pomona Park	791	726	720	728	749	760	758
Welaka	492	533	533	547	555	557	575
UNINCORPORATED	36,521	50,348	51,220	52,998	52,774	53,791	54,259
<b>ST. JOHNS</b>	<b>51,303</b>	<b>83,829</b>	<b>86,118</b>	<b>88,417</b>	<b>91,197</b>	<b>94,758</b>	<b>98,188</b>
Hastings	636	595	642	639	632	648	655
Marineland (part)	23	0	0	0	0	0	0
St. Augustine	11,985	11,695	11,697	11,679	11,747	11,933	12,090
St. Augustine Beach	1,289	3,657	3,701	3,801	3,814	3,882	4,024
UNINCORPORATED	37,370	67,882	70,078	72,298	75,004	78,295	81,419
<b>ST. LUCIE</b>	<b>87,182</b>	<b>150,171</b>	<b>155,121</b>	<b>158,937</b>	<b>163,192</b>	<b>166,803</b>	<b>171,160</b>
Fort Pierce	33,802	36,830	36,884	36,722	36,909	36,945	37,029
Port St. Lucie	14,690	55,761	59,702	62,813	65,722	68,223	71,776
St. Lucie Village	593	584	627	634	627	627	601
UNINCORPORATED	38,097	56,996	57,908	58,768	59,934	61,008	61,754
<b>SANTA ROSA</b>	<b>55,988</b>	<b>81,608</b>	<b>83,933</b>	<b>87,992</b>	<b>90,259</b>	<b>93,813</b>	<b>96,091</b>
Gulf Breeze	5,478	5,530	5,649	5,740	5,802	5,860	5,922
Jay	633	666	668	692	669	683	689

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	April 1, 1995 Estimates
Milton	7,206	7,216	7,309	7,466	7,451	7,568	7,511
UNINCORPORATED	42,671	68,196	70,307	74,094	76,337	79,702	81,969
<b>SARASOTA</b>	<b>202,251</b>	<b>277,776</b>	<b>283,140</b>	<b>287,203</b>	<b>290,612</b>	<b>296,002</b>	<b>301,528</b>
Longboat Key (part)	2,383	3,393	3,563	3,651	3,716	3,764	3,806
North Port	6,205	11,973	12,558	13,038	13,591	14,282	15,161
Sarasota	48,868	50,897	50,740	51,058	50,820	51,031	51,143
Venice	12,153	17,052	17,216	17,491	17,768	18,093	18,450
UNINCORPORATED	132,642	194,461	199,063	201,965	204,717	208,832	212,968
<b>SEMINOLE</b>	<b>179,752</b>	<b>287,521</b>	<b>298,057</b>	<b>305,872</b>	<b>310,890</b>	<b>316,555</b>	<b>324,130</b>
Altamonte Springs	21,105	35,167	35,636	36,380	36,770	37,105	37,917
Casselberry	15,037	18,849	21,092	22,227	22,816	23,750	24,144
Lake Mary	2,853	5,929	6,223	6,426	6,673	6,976	7,251
Longwood	10,029	13,316	13,321	13,312	13,418	13,476	13,602
Oviedo	3,074	11,114	13,049	14,538	15,722	16,788	17,910
Sanford	23,176	32,387	33,263	34,156	34,096	34,542	35,311
Winter Springs	10,475	22,151	22,790	23,352	24,008	24,772	25,673
UNINCORPORATED	94,003	148,608	152,683	155,481	157,387	159,146	162,322
<b>SUMTER</b>	<b>24,272</b>	<b>31,577</b>	<b>32,015</b>	<b>33,057</b>	<b>33,814</b>	<b>35,189</b>	<b>36,456</b>
Bushnell	983	1,998	1,995	2,107	2,212	2,263	2,273
Center Hill	751	735	751	746	762	759	758
Coleman	1,022	857	860	863	854	854	854
Webster	856	746	787	779	807	830	832
Wildwood	2,665	3,560	3,596	3,685	3,767	3,853	3,950
UNINCORPORATED	17,995	23,681	24,026	24,877	25,412	26,630	27,789
<b>SUWANNEE</b>	<b>22,287</b>	<b>26,780</b>	<b>27,374</b>	<b>27,562</b>	<b>28,598</b>	<b>29,299</b>	<b>30,534</b>
Branford	622	670	671	675	682	683	670
Live Oak	6,732	6,332	6,370	6,334	6,479	6,570	6,481
UNINCORPORATED	14,933	19,778	20,333	20,553	21,437	22,046	23,383
<b>TAYLOR</b>	<b>16,532</b>	<b>17,111</b>	<b>17,350</b>	<b>17,424</b>	<b>17,374</b>	<b>17,461</b>	<b>18,322</b>
Perry	8,254	7,151	7,231	7,215	7,198	7,213	7,259
UNINCORPORATED	8,278	9,960	10,119	10,209	10,176	10,248	11,063
<b>UNION</b>	<b>10,166</b>	<b>10,252</b>	<b>10,617</b>	<b>11,442</b>	<b>12,031</b>	<b>12,534</b>	<b>12,647</b>
Lake Butler	1,830	2,116	2,140	2,131	2,126	2,103	2,121



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	April 1, 1995 Estimates
Raiford	259	198	228	232	232	247	262
Worthington Springs	220	178	164	174	228	178	178
UNINCORPORATED	7,857	7,760	8,085	8,905	9,445	10,006	10,086
<b>VOLUSIA</b>	<b>258,762</b>	<b>370,737</b>	<b>376,695</b>	<b>383,983</b>	<b>390,066</b>	<b>396,631</b>	<b>402,970</b>
Daytona Beach	54,176	61,991	62,352	62,391	62,453	62,855	63,306
Daytona Beach Shores	1,324	2,197	2,379	2,536	2,532	2,648	2,680
DeBary (2)						9,421	11,336
DeLand	15,354	16,622	16,566	17,048	17,377	17,652	17,973
Edgewater	6,726	15,351	15,975	16,394	16,745	17,096	17,484
Holly Hill	9,953	11,141	11,146	11,198	11,258	11,455	11,539
Lake Helen	2,047	2,344	2,363	2,374	2,381	2,398	2,438
New Smyrna Beach	13,557	16,549	17,084	17,231	17,481	17,853	18,393
Oak Hill	938	917	963	1,006	1,015	1,037	1,070
Orange City	2,795	5,347	5,510	5,734	5,813	5,992	6,117
Ormond Beach	21,438	29,721	30,141	30,570	30,963	31,122	31,539
Pierson	1,085	2,988	1,148	1,179	1,222	1,240	1,230
Ponce Inlet	1,003	1,704	1,819	1,904	1,994	2,077	2,120
Port Orange	18,756	35,399	36,467	37,311	38,144	39,072	39,750
South Daytona	11,252	12,488	12,600	12,632	12,689	12,796	12,889
UNINCORPORATED	98,358	155,978	160,182	164,475	167,999	161,917	163,106
<b>WAKULLA</b>	<b>10,887</b>	<b>14,202</b>	<b>14,444</b>	<b>14,659</b>	<b>15,401</b>	<b>16,441</b>	<b>17,005</b>
St. Marks	286	307	302	306	303	289	297
Sopchoppy	444	367	383	389	398	387	389
UNINCORPORATED	10,157	13,528	13,759	13,964	14,700	15,765	16,319
<b>WALTON</b>	<b>21,300</b>	<b>27,759</b>	<b>29,225</b>	<b>29,689</b>	<b>30,568</b>	<b>31,860</b>	<b>33,415</b>
DeFuniak Springs	5,563	5,200	5,098	5,082	5,259	5,307	5,384
Freeport	669	843	825	839	867	937	952
Paxton	659	600	592	578	582	583	605
UNINCORPORATED	14,409	21,116	22,710	23,190	23,860	25,033	26,474
<b>WASHINGTON</b>	<b>14,509</b>	<b>16,919</b>	<b>17,227</b>	<b>17,434</b>	<b>17,554</b>	<b>18,115</b>	<b>19,010</b>
Caryville	633	631	621	618	615	618	579
Chipley	3,330	3,866	3,879	3,898	3,936	4,022	4,111
Ebro	233	255	258	258	264	269	257
Vernon	885	778	811	832	831	833	860
Wausau	347	313	316	320	310	318	322
UNINCORPORATED	9,081	11,076	11,342	11,508	11,598	12,055	12,881

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	April 1, 1995 Estimates
<b>FLORIDA TOTAL</b>	<b>9,746,961</b>	<b>12,938,071</b>	<b>13,195,952</b>	<b>13,424,416</b>	<b>13,608,627</b>	<b>13,878,905</b>	<b>14,149,317</b>
Incorporated Total	5,210,991	6,415,302	6,502,923	6,599,717	6,693,454	6,792,245	6,889,514
Unincorporated Total	4,535,970	6,522,769	6,693,029	6,824,699	6,915,173	7,086,660	7,259,803
Incorp. Pop. As % of Total	53.46	49.58	49.28	49.16	49.19	48.94	48.69
Unincorp. Pop. As % of Total	46.54	50.42	50.72	50.84	50.81	51.06	51.31

Note:

The 1990 figures reflect the permanent resident population enumerated in the 1990 Census and include all official revisions made through September 30, 1995. 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 inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations as required by state law.

Footnotes:

- (1) The following municipalities were no longer incorporated at the time of the 1990 census: Hacienda Village (Broward Co.), Pennsuko (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 May 1996).

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TABLE 11.2

## COUNTY POPULATION PROJECTIONS, BY FIVE YEAR INTERVALS (1995 - 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	197,003	210,903	223,696	236,200
BAKER	18,486	20,197	21,899	23,200	24,501
BAY	126,994	138,798	150,605	161,099	171,299
BRADFORD	22,515	24,494	25,598	26,301	26,997
BREVARD	398,978	447,501	500,901	549,598	596,799
BROWARD	1,255,488	1,362,902	1,471,100	1,569,799	1,664,998
CALHOUN	11,011	11,805	12,504	13,001	13,502
CHARLOTTE	110,975	129,502	152,095	172,900	193,404
CITRUS	93,515	106,100	121,801	136,205	150,300
CLAY	105,986	121,298	138,400	153,996	169,304
COLLIER	152,099	187,797	223,995	256,599	288,603
COLUMBIA	42,613	50,000	54,701	59,101	63,399
DADE	1,937,094	2,016,305	2,140,799	2,254,300	2,363,800
DE SOTO	23,865	26,900	30,598	32,903	35,196
DIXIE	10,585	12,399	13,998	15,303	16,600
DUVAL	672,971	720,198	766,201	808,199	848,598
ESCAMBIA	262,798	279,974	300,250	312,950	325,553
FLAGLER	28,701	37,197	46,700	55,602	64,402
FRANKLIN	8,967	10,200	10,903	11,603	12,201
GADSDEN	41,105	45,296	47,799	49,400	50,998
GILCHRIST	9,667	11,898	13,900	15,697	17,397
GLADES	7,591	8,600	10,268	11,068	11,872
GULF	11,504	13,600	15,300	15,898	16,398
HAMILTON	10,930	12,200	14,200	15,001	15,700
HARDEE	19,499	22,698	23,604	24,303	24,905
HENDRY	25,773	29,502	32,801	35,700	38,600
HERNANDO	101,115	119,702	143,403	165,402	186,901
HIGHLANDS	68,432	77,800	87,400	96,199	104,701
HILLSBOROUGH	834,054	893,800	963,700	1,026,098	1,085,501
HOLMES	15,778	17,399	18,005	18,499	18,997
INDIAN RIVER	90,208	99,901	111,598	122,298	132,599
JACKSON	41,375	46,002	48,199	50,098	51,998
JEFFERSON	11,296	13,303	14,002	14,601	15,198
LAFAYETTE	5,578	6,397	6,902	7,299	7,598
LAKE	152,104	176,100	200,005	222,199	243,805
LEE	335,113	377,900	428,601	474,900	519,899
LEON	192,493	216,204	235,499	253,296	270,599
LEVY	25,923	29,807	33,198	36,297	39,294
LIBERTY	5,569	6,796	7,301	7,701	8,099
MADISON	16,569	18,004	18,798	19,499	20,102
MANATEE	211,707	233,599	258,798	281,700	303,798
MARION	194,833	224,501	256,801	286,306	314,998
MARTIN	100,900	113,401	128,198	141,603	154,701
MONROE	78,024	83,502	89,200	94,394	99,495
NASSAU	43,941	48,298	52,800	56,900	60,800
OKALOOSA	143,776	161,599	177,203	191,501	205,197
OKEECHOBEE	29,627	33,103	38,146	41,649	44,948
ORANGE	677,491	756,778	842,660	928,562	1,012,359
OSCEOLA	107,728	137,199	166,901	194,801	222,204
PALM BEACH	863,518	960,798	1,074,399	1,177,802	1,277,895
PASCO	281,131	305,701	338,298	367,900	396,501
PINELLAS	851,659	878,299	914,800	948,499	981,200
POLK	405,382	445,097	483,201	517,804	551,198
PUTNAM	65,070	70,196	75,897	80,902	85,800
ST. JOHNS	83,829	97,695	111,993	125,195	137,997
ST. LUCIE	150,171	172,200	198,299	222,297	245,699
SANTA ROSA	81,608	96,599	111,698	124,398	136,798
SARASOTA	277,776	301,899	329,998	355,203	379,405
SEMINOLE	287,529	326,203	372,903	415,798	457,603
SUMTER	31,577	36,198	43,501	47,199	50,805
SUWANNEE	26,780	29,792	32,298	34,700	36,898
TAYLOR	17,111	18,301	18,900	19,096	19,398
UNION	10,252	12,902	13,803	14,502	15,098
VOLUSIA	370,712	406,001	450,802	491,599	531,101
WAKULLA	14,202	16,898	20,251	22,253	24,254
WALTON	27,760	32,896	36,500	39,602	42,697
WASHINGTON	16,919	19,197	20,702	21,801	22,898
FLORIDA TOTAL	12,937,926	14,162,331	15,527,384	16,761,774	17,958,562

Source: Population projections are those published by the Bureau of Economic and Business Research, University of Florida, (July 1995).

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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 1992-93 and extending through 1997-98, 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 1996 National and Florida Economic Estimating Conferences. Any questions regarding this table should be directed to Frank Williams with 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, 1996. This is the current official long-term forecast for the Department; however, it is subject to change at any time if the economy so dictates. Any questions regarding this table should be directed to 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 1, 1996 Consensus Estimating Conference on Transportation Revenues. This table displays revised fuel consumption figures for FY 1994-95 through FY 2002-03. 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 1996 NATIONAL AND FLORIDA ECONOMIC ESTIMATING CONFERENCES)

	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PROCESSED FOODS.....	1.01%	1.91%	0.11%	4.24%	0.88%	1.63%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TEXTILE PRODUCTS.....	0.43%	0.07%	1.65%	1.01%	-0.02%	0.58%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, COAL.....	-0.00%	1.97%	-2.00%	-0.62%	1.65%	1.81%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, GAS FUELS.....	6.16%	-4.60%	-13.75%	3.63%	11.44%	4.87%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, ELECTRICITY.....	1.90%	0.30%	1.69%	0.09%	0.15%	0.90%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, REFINED PETROLEUM.....	-1.52%	-7.58%	3.52%	-0.31%	-2.10%	1.93%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CHEMICALS.....	2.00%	1.53%	9.15%	-0.81%	1.21%	2.36%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, LUMBER.....	17.60%	7.26%	-0.21%	-0.33%	0.65%	2.45%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PAPER.....	1.74%	2.10%	11.95%	3.62%	1.32%	2.69%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, METAL PRODUCTS.....	-0.36%	2.98%	8.93%	-0.44%	0.38%	1.69%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, MACHINERY AND EQUIPMENT.....	0.43%	0.83%	1.05%	0.99%	0.04%	0.35%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TRANSPORTATION EQUIPMENT.....	2.47%	2.67%	1.84%	2.27%	1.69%	1.70%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT PURCHASES.....	2.28%	1.18%	2.60%	1.88%	1.65%	1.94%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT, STRUCTURES.....	2.04%	1.42%	3.21%	1.74%	0.67%	0.89%
PERCENT CHANGE IN THE CONSUMER PRICE INDEX, ALL URBAN CONSUMERS.....	3.05%	2.65%	2.80%	2.57%	2.67%	2.74%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MEDICAL SERVICES.....	5.97%	4.46%	4.01%	3.25%	3.93%	4.02%

Table 12.1 continued

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR  
(BASED ON THE FEBRUARY 1996 NATIONAL AND FLORIDA ECONOMIC ESTIMATING CONFERENCES)

	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, FURNITURE AND APPLIANCES.....	-2.38%	-1.95%	-4.26%	-5.60%	-4.22%	-4.23%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MOTOR VEHICLES AND PARTS.....	3.26%	3.79%	4.58%	1.85%	1.95%	2.11%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, GASOLINE AND OIL.....	0.57%	-1.42%	3.83%	-2.87%	0.96%	1.52%
PERCENT CHANGE IN THE FLORIDA IMPLICIT WAGE RATE, STATE AND LOCAL GOVERNMENT.....	5.99%	2.21%	0.78%	2.16%	4.50%	4.20%
PRIME LENDING RATE, %.....	6.00%	6.60%	8.68%	8.21%	7.75%	7.75%
90 DAY TREASURY BILL RATE, %.....	3.00%	3.69%	5.50%	4.79%	4.45%	4.60%
CONVENTIONAL MORTGAGE RATE, EFFECTIVE, %.....	7.61%	7.84%	8.39%	7.01%	7.16%	7.11%
MUNICIPAL BOND RATE, %.....	5.83%	5.83%	6.23%	5.35%	5.33%	5.15%

Table 12.2

**Florida Department of Transportation  
Long Term Construction Cost Inflation Forecast  
March 15, 1996**

FISCAL YEAR	PRICE TRENDS INDEX	ANNUAL INFLATION RATE	IPD FOR STATE & LOCAL GOVERNMENT STRUCTURES (%GROWTH)	FLORIDA REAL PUBLIC CONSTRUCTION EXPENDITURES (% GROWTH)	FDOT MARKET SHARE
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%

Source: Office of Policy Planning - Florida Department of Transportation

Note: This is the current official FDOT, long term forecast. However, it is subject to change at anytime if the economy so dictates.



TABLE 12.3

STATEWIDE HIGHWAY FUEL CONSUMPTION

(Based on March 1, 1996 Consensus Estimating Conference on Transportation Revenues)

	<u>FY 1994-95</u>	<u>FY 1995-96</u>	<u>FY 1996-97</u>	<u>FY 1997-98</u>	<u>FY 1998-99</u>	<u>FY 1999-00</u>	<u>FY 2000-01</u>	<u>FY 2001-02</u>	<u>FY 2002-03</u>
<b>TOTAL MOTOR FUEL:</b>									
Millions of Gallons	6,567.2	6,705.7	6,818.6	6,975.2	7,132.0	7,289.6	7,444.2	7,596.2	7,738.1
% Change from Previous Year		2.1	1.7	2.3	2.2	2.2	2.1	2.0	1.9
<b>DIESEL FUEL:</b>									
Millions of Gallons	986.2	1,015.8	1,090.8	1,137.5	1,169.4	1,199.5	1,228.8	1,257.5	1,286.0
% Change from Previous Year		3.0	7.4	4.3	2.8	2.6	2.4	2.3	2.3
<b>TOTAL HIGHWAY FUEL:</b>									
Millions of Gallons	7,553.4	7,721.5	7,909.4	8,112.7	8,301.4	8,489.1	8,673.0	8,853.7	9,024.1
% Change from Previous Year		2.2	2.4	2.6	2.3	2.3	2.2	2.1	1.9

Compiled by Florida ACIR (7/96) using results previously published by the Economic and Demographic Research Division of the Joint Legislative Management Committee.

