

**LOCAL GOVERNMENT
FINANCIAL INFORMATION
HANDBOOK**

July 1997

**Legislative Committee on Intergovernmental Relations
Florida Department of Revenue
Division of Economic and Demographic Research, Florida Legislature**



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WHAT IS THE LCIR?

Created in 1977, the Legislative Committee on Intergovernmental Relations is a public entity that facilitates the development of intergovernmental policies and practices. Because the intergovernmental element is key in its purpose and functioning, the ultimate challenge facing the Florida LCIR is improving coordination and cooperation among state agencies, local governments, and the Federal government.

WHAT ISSUES HAVE BEEN ADDRESSED BY THE LCIR?

The LCIR completes several projects annually, including the Local Government Financial Information Handbook (prepared 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 LCIR has addressed the following issues:

- | | |
|--|--|
| o Municipal Annexation | o State Revenue Sharing Programs |
| o Impact Fees | o Special District Accountability |
| o Jail and Article V Costs | o Double Taxation |
| o Local Govt. Financial Emergencies | o Local Government Debt |
| o Regional Planning | o Local Infrastructure Costs |
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If you would like additional copies of this report or if you have comments or questions pertaining to the information contained herein, please contact the LCIR at (904) 488-9627 or Suncom 278-9627. We welcome your input or suggestions. Our mailing address is:

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Local Government Financial Information Handbook

July 1997

Prepared By

Legislative Committee on Intergovernmental Relations

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Florida Department of Revenue

and the

Economic and Demographic Research Division of the Florida Legislature

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The contributions of all of those participating in the preparation of this publication is greatly appreciated. Legislative committee staff should also be commended for the bill analyses used to interpret the impact of legislation.

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 Legislative Committee on Intergovernmental Relations. 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 which will occur in July of 1998, please contact Steven O'Cain of the Legislative Committee on Intergovernmental Relations (850) 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 (LGFI 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 salaries of county constitutional officers and elected school district officials as well as population estimates and projections. 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 Legislative Committee on Intergovernmental Relations (LCIR) and the Florida Department of Revenue's Office of Research and Analysis. The LCIR 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.

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 1997. 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.

New Information Contained in the 1997 Update

In an attempt to merge two LCIR publications into one, staff have incorporated most of the information previously published in *A Profile of Local Government Revenues and Expenditures* into the *LGFI Handbook*. This was accomplished through the addition of four appendices, each of which addresses a local government revenue source. These sources include the ad valorem tax,

public service tax, impact fees, occupational license tax and special assessments. Because this is a transition year with regard to the merger of these two publications, only a brief summary of each source is provided. In future years, LCIR staff hope to incorporate more information.

Also new for 1997 is the inclusion of the actual salaries of county constitutional officers and elected school district officials rather than the estimated salaries. Due to the earlier than expected receipt of the certified factors from the Department of Management Services, LCIR staff was able to calculate actual salaries in time for inclusion in this update. If the timely receipt of the certified factors continues in the subsequent years, actual salary information will be included in future updates.

Finally, the official 1996 population estimates used for revenue-sharing purposes was added to this year's update at the request of the Florida Department of Revenue. The estimates used for revenue-sharing purposes exclude the inmate population as well as the population of patients residing in institutions operated by various levels of government. In addition, these estimates reflect adjustments for annexations and special censuses.

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, 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. 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 these forecasts are developed, please contact the Department of Revenue's Office of Research and Analysis at (850) 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.¹ The state may authorize, in general law, other governmental entities to levy taxes. Many of these statutory authorizations are captured here; however, this publication does not summarize all of the state revenues shared with counties and municipalities.²

Criteria characterizing the revenue programs facilitate efforts to attain a greater understanding of their purpose, intent, and structure. Additional distinctions among the revenues can be identified using the criteria. More importantly, they serve as a tool for explaining the organization of the information in this reference document. The following set of criteria was developed for this purpose:

- 1) State taxing authority delegated for local use;
- 2) An intent for ensuring minimal equity among 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;

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

² Another LCIR publication that might be of interest to local government officials is entitled, *Features of Florida's Local Government Finances*, published in February 1997. The report reviews the tax and fee levying authorities provided in the state constitution and statutes, and the extent to which these authorities are utilized by local governments. The review also discusses constitutional and statutory restrictions on local government revenues.

- 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.

The revenue sources in the second category include those that allow local governments to initiate or impose a 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 percent to 7 percent as a result of legislation passed during the 1990 legislative session. An additional 0.3 percent was authorized, resulting in the current charge of 7.3 percent. 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 ³

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.

³ The Oil and Gas Tax Trust Fund is not subject to the additional 0.3 percent 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>
I. Comprehensive State Shared Revenue Programs		
Local Government Half-Cent Sales Tax	Eligible counties	The portion of the tax proceeds based on 2/3 of the incorporated area population is deemed county-wide revenues and is to be expended only for county-wide programs or tax relief. The remaining portion is deemed county revenues derived on behalf of the unincorporated area and is to be expended on a county-wide basis. In addition, proceeds may be pledged for the payment of principal and interest on any capital project.
County Revenue Sharing Program	Eligible counties	Bonds (some restrictions)
Constitutional Fuel Tax	All counties	The proceeds must first be used to meet transportation-related debt service requirements, if applicable, from the 80 percent portion and, if necessary, from the 20 percent 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>
II. Local Revenue Programs that are Optional		
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	Transportation-related expenditures including debt service on transportation-related capital projects.
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 have been 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>
II. Local Revenue Programs that are Optional (continued)		
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>
I. Comprehensive State Shared Revenue Programs		
Local Government Half-Cent Sales Tax	Eligible municipalities	The proceeds are to be expended only for municipality-wide programs or property tax or municipal utility tax relief. Any utility tax reductions are to be applied uniformly across all types of taxed utility services. In addition, proceeds may be pledged for the payment of principal and interest on any capital project.
Municipal Revenue Sharing Program	Eligible municipalities	Since approximately 1/3 of the proceeds are derived from fuel-related sources, then at least 1/3 of the proceeds must be expended on transportation-related purposes. In addition, a portion of the proceeds may be bonded.
Municipal Financial Assistance Trust Fund	Eligible municipalities	Any public purpose.
Mobile Home License Tax	Eligible municipalities	Discretion of the governing body.
Insurance Premium Tax	Eligible municipalities	Funding to supplement pension funds and provide supplemental compensation for municipal police officers and firefighters.
Beverage License Tax	All municipalities	Discretion of the governing body.
II. Local Revenue Programs that are Optional ¹		
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.

¹ With the exception of the local government infrastructure surtax, municipalities benefit from the local option revenue programs only if the county levies the tax. With the exception of the ninth-cent fuel tax, the county must share the proceeds of the optional taxes 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 countywide referendum on the issue, in lieu of action taken by the county's governing body.

Figure 1.2 continued

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

<u>Revenue Source or Program</u>	<u>Beneficiary</u>	<u>Authorized Use or Purpose</u>
II. Local Revenue Programs that are Optional (continued)		
Local Option 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 ²	Transportation-related expenditures including debt service on transportation-related capital projects.
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 have been 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.

² Although counties are not required by law to share the proceeds of the ninth-cent fuel tax, some counties share this revenue with municipalities via an 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 Funds¹</u>
I. Comprehensive State Shared Revenue Programs			
Local Government Half-Cent Sales Tax Program	1982	9.653 Percent of Adjusted Sales Tax Collections for the Ordinary Distribution 0.054 Percent 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 Percent of Cigarette Tax Collections 2) 33.5 Percent of Net Intangibles Tax Collections	County Revenue Sharing TF (4)
Municipal Revenue Sharing Program	1972	1) 32.4 Percent of Cigarette Tax Collections 2) Municipal Fuel Tax (1 cent per gallon) 3) 12.5 Percent of Collections from the State Alternative Fuel User Decal Fee	Municipal Revenue Sharing TF (4)
Municipal Financial Assistance Trust Fund	1971	5.8 Percent of Cigarette Tax Collections	Municipal Financial Assistance TF (4)

¹ The following notations indicate which trust funds are
 (1) subject to the 7.3 percent 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 percent General Revenue Service Charge authorized in s. 215.20(1), F.S., without the additional 0.3 percent 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 Funds²</u>
I. Comprehensive State Shared Revenue Programs (continued)			
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 percentage 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 Percent Tax on Casualty Insurance Premiums	Police and Firefighters' Premium Tax TF (3)
Municipal Firefighters' Pension Fund	1963	1.85 Percent Tax on Property Insurance Premiums	Police and Firefighters' Premium Tax TF (3)

² The following notations indicate which trust funds are
 (1) subject to the 7.3 percent 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 percent General Revenue Service Charge authorized in s. 215.20(1), F.S., without the additional 0.3 percent 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 Funds³</u>
I. Comprehensive State Shared Revenue Programs (continued)			
Insurance Premium Tax (continued)			
Firefighters' Supplemental Compensation Fund	1981	Proceeds from the Taxes Levied on Casualty and Property Insurance Premiums	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 percent to counties in proportion to the number of tons produced)	Severance Tax Solid Mineral TF (2)
II. Local Revenue Programs that are Optional			
Local Option 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)

³ The following notations indicate which trust funds are
 (1) subject to the 7.3 percent 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 percent General Revenue Service Charge authorized in s. 215.20(1), F.S., without the additional 0.3 percent 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 Funds⁴</u>
II. Local Revenue Programs that are Optional (continued)			
Local Discretionary Sales Surtaxes (continued)			
Local Government Infrastructure Surtax	1987	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
Small County Surtax	1992	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
Indigent Care Surtax	1991	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
County Public Hospital Surtax	1991	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
Small County Indigent Care Surtax	1992	Optional Sales Tax	Discretionary Sales Surtax Clearing TF (5)
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)

⁴ The following notations indicate which trust funds are

- (1) subject to the 7.3 percent 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 percent General Revenue Service Charge authorized in s. 215.20(1), F.S., without the additional 0.3 percent 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 Funds⁵</u>
II. Local Revenue Programs that are Optional (continued)			
Optional Tourist Taxes (continued) Convention Development Taxes	1983	Optional Sales Tax on Transient Rental Transactions	Proceeds Deposited into Trust Fund Created by County (2)
Tourist Impact Tax	1986	Optional Sales Tax on Transient Rental Transactions	Not specified in statute (2)

⁵ The following notations indicate which trust funds are
 (1) subject to the 7.3 percent 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 percent General Revenue Service Charge authorized in s. 215.20(1), F.S., without the additional 0.3 percent 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> ¹	<u>Provisions Related to Creation of Trust Fund</u> ²
I. Comprehensive State Shared Revenue Programs		
Local Gov't Half-Cent Sales Tax Clearing TF	DOR	(1) s. 218.61(3), F.S.
County Revenue Sharing TF	DOR	(1) s. 218.215(1), F.S.
Municipal Revenue Sharing TF	DOR	(1) s. 218.215(2), F.S.
Municipal Financial Assistance TF	DBPR & DOR	(1) s. 200.132, F.S. specifies administration of grant program; s. 210.20(2)(a), F.S., authorizes creation
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
II. Local Revenue Programs that are Optional		
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 ³	DOR	(1) s. 212.0305(3)(e), F.S., (receipts placed in a specific fund or funds created by the county)

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

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

³ 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 revenue for local governments among the state-shared revenue sources authorized by the Legislature. 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 Chapter 212, *Florida Statutes*. The first (ordinary) distribution to counties and municipalities relies on a percentage (9.653 percent) 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 percent) 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 seven percent 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 seven percent of the total county population.

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

- II. Major General Law Amendments
- III. 1997 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 the 1997-98 Fiscal Year

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 one-half 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-based 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 countywide 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 seven percent 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 percent) 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 five percent sales tax on a wide variety of previously exempt personal and professional services, such as construction, advertising, and legal services.

Chapter 87-548, *Laws of Florida*,

repealed the Sales and Use Tax on Services legislation. The five percent state sales tax rate was increased to six percent. 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 (9.697 percent to 9.888 percent).

Chapter 87-239, *Laws of Florida*,

removed the requirement of counties and municipalities to advertise and conduct a Property Tax Relief and the Budget hearing.

Chapter 88-119, *Laws of Florida*,

modified the statutory criteria regarding a county's eligibility for emergency and supplemental distributions. The upper limit of funding levels was defined using a higher per capita benchmark that is adjusted for 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 was decreased from 9.888 percent to 9.664 percent for the 1992-93 fiscal year and 9.653 percent thereafter, thereby maintaining the amount shared with counties and municipalities at 1991-92 fiscal year levels.

Chapter 93-207, *Laws of Florida*, provided that thirty percent of the advanced disposal fee proceeds be allocated as supplemental grants to counties. Of the amount provided for the supplemental grants, ten percent 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 1994-95 fiscal year due to the scheduled repeal of the fee on October 1, 1995.

Chapter 94-245, *Laws of Florida*, provided an additional percentage (0.054 percent) of net sales tax revenue to the trust fund for the emergency and supplemental distributions. This law had the effect of substituting the additional distribution for the annual appropriation from the state general revenue fund.

Chapter 96-410, *Laws of Florida*, clarified 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 meeting the provisions of s. 218.65(2), F.S., or s. 218.65(7), F.S., and also participating in the ordinary distribution shall receive an emergency distribution. In addition, the act specified that once a county qualifies for the emergency distribution, the county shall retain that qualification until its population exceeds 75,000.

III. 1997 General Law Amendments

Legislation passed during the 1997 regular legislative session did not affect provisions related to this revenue program.

Note: Revisions to the sales tax base could have a positive or negative fiscal impact on this revenue source. Due to the number of sales tax base revisions that tend to 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 twelve 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 requirements #2, if applicable, and #3 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 two percent of the taxable value for school purposes on the roll for that year, exclusive of such net value; or
 - b. The percentage increase in county taxable value from 1979 to 1980, 1980 to 1981, or 1981 to 1982 was less than three percent.
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.

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 seven percent of the total county population. The definition of 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, the Department of Children and Family Services and the Department of Health.

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 percent General Revenue Service Charge from this trust fund. Monies in the trust fund shall be distributed monthly to participating counties and municipalities.

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 percent of net sales tax revenue authorized under Chapter 212, <i>Florida Statutes</i>	Participating counties and municipalities
Emergency Distribution	0.054 percent of net sales tax revenue authorized under Chapter 212, <i>Florida Statutes</i>	Qualifying counties
Supplemental Distribution		Qualifying counties with an inmate population greater than seven percent 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 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 1997-98 state fiscal year per capita limitation of \$33.19, (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 moneys deposited into the Local Government Half-cent Sales Tax Clearing Trust Fund, excluding moneys appropriated for supplemental distributions pursuant to s. 218.65(7), F.S., for the current year are less than or equal to the sum of the base allocations, each eligible county shall receive a share of the appropriated amount proportional to its base allocation.

STEP #3. If the moneys deposited into the Local Government Half-cent Sales Tax Clearing Trust Fund for the current year exceed the sum of base allocations, each eligible county shall receive its base allocation. Any excess monies shall be distributed equally among the eligible counties on a per capita basis.

Calculation of 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 seven percent of the total county population, according to the latest official population estimate. This computation begins with the 1997-98 state fiscal year per capita limitation of \$33.19, (which is adjusted annually for inflation) multiplied by the inmate population of the county.

STEP #2. If the sales tax revenue available for supplemental distribution is less than the sum of the base allocations, each eligible county shall receive a share of the available revenue proportional to its supplemental allocation. Otherwise, each eligible county shall receive an amount equal to its supplemental allocation.

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 countywide revenues and shall be expended only for countywide tax relief or countywide programs. The remaining county government portion shall be deemed revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.

Municipalities are directed to expend their portions only for 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 the 1997-98 Fiscal Year

Table 2.2 displays estimated distributions by county and municipality for the 1997-98 local government fiscal year, as calculated by the Department of Revenue. These figures represent a 100 percent 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 (850) 488-2900 or Suncom 278-2900. Other questions regarding this program can be addressed to the Legislative Committee on Intergovernmental Relations at (850) 488-9627 or Suncom 278-9627.

Figure 2.1

**Local Government Half-Cent Sales Tax:
Calculation of the Ordinary Distribution for Participating Units of Local Government**

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 percent of the proceeds of the taxes collected pursuant to Chapter 201, *Florida Statutes*, or 5 percent 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 percent transferred to Solid Waste Management Trust Fund
- (=) Net adjusted total collections

- (x) 9.653 percent 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

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

Municipality's Share = Municipality's Distribution Factor x Total County Ordinary Distribution Share

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

County's Share = County's Distribution Factor x Total County Ordinary Distribution Share

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
1995-96	325,308,821	651,970,265	25	10/12 (4)

(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.

(4) The first figure represents the number of counties receiving a supplemental distribution during the months of October 1995 through July 1996. The second figure represents the number of counties receiving a supplemental distribution during the months of August 1996 through September 1996.

Source: Florida Department of Revenue

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1997-98 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, ALACHUA	7,792,696	0	0	7,792,696
Alachua	281,776	0	0	281,776
Archer	67,402	0	0	67,402
Gainesville	4,610,113	0	0	4,610,113
Hawthorne	66,156	0	0	66,156
High Springs	171,068	0	0	171,068
LaCrosse	6,659	0	0	6,659
Micanopy	31,042	0	0	31,042
Newberry	109,654	0	0	109,654
Waldo	49,917	0	0	49,917
	-----	-----	-----	-----
	13,186,483	0	0	13,186,483
BOCC, BAKER	411,858	276,715	37,623	726,196
Glen Saint Mary	10,930	0	0	10,930
Macclenny	101,058	0	0	101,058
	-----	-----	-----	-----
	523,846	276,715	37,623	838,184
BOCC, BAY	6,945,471	0	0	6,945,471
Callaway	863,666	0	0	863,666
Cedar Grove	129,267	0	0	129,267
Lynn Haven	703,159	0	0	703,159
Mexico Beach	59,837	0	0	59,837
Panama City	2,277,425	0	0	2,277,425
Panama City Beach	280,058	0	0	280,058
Parker	306,010	0	0	306,010
Springfield	589,573	0	0	589,573
	-----	-----	-----	-----
	12,154,467	0	0	12,154,467
BOCC, BRADFORD	686,274	78,347	80,060	844,681
Brooker	11,966	0	0	11,966
Hampton	11,279	0	0	11,279
Lawtey	24,148	0	0	24,148
Starke	186,643	0	0	186,643
	-----	-----	-----	-----
	920,310	78,347	80,060	1,078,716
BOCC, BREVARD	14,554,264	0	0	14,554,264
Cape Canaveral	341,939	0	0	341,939
Cocoa	729,768	0	0	729,768

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Cocoa Beach	522,360	0	0	522,360
Indialantic	119,954	0	0	119,954
Indian Harbour Beach	309,439	0	0	309,439
Malabar	96,519	0	0	96,519
Melbourne	2,734,283	0	0	2,734,283
Melbourne Beach	130,569	0	0	130,569
Melbourne Village	24,987	0	0	24,987
Palm Bay	3,037,435	0	0	3,037,435
Palm Shores	23,599	0	0	23,599
Rockledge	752,632	0	0	752,632
Satellite Beach	412,613	0	0	412,613
Titusville	1,685,277	0	0	1,685,277
West Melbourne	374,438	0	0	374,438
	-----	-----	-----	-----
	25,850,075	0	0	25,850,075
BOCC, BROWARD	49,281,965	0	0	49,281,965
Coconut Creek	1,752,087	0	0	1,752,087
Cooper City	1,404,694	0	0	1,404,694
Coral Springs	5,000,968	0	0	5,000,968
Dania	878,885	0	0	878,885
Davie	3,104,616	0	0	3,104,616
Deerfield Beach	2,485,134	0	0	2,485,134
Ft. Lauderdale	7,613,064	0	0	7,613,064
Hallandale	1,596,303	0	0	1,596,303
Hillsboro Beach	88,954	0	0	88,954
Hollywood	6,377,956	0	0	6,377,956
Lauderdale-by-the-Sea	152,232	0	0	152,232
Lauderdale Lakes	1,413,676	0	0	1,413,676
Lauderhill	2,538,212	0	0	2,538,212
Lazy Lake Village	2,030	0	0	2,030
Lighthouse Point	531,289	0	0	531,289
Margate	2,444,235	0	0	2,444,235
Miramar	2,359,086	0	0	2,359,086
North Lauderdale	1,388,050	0	0	1,388,050
Oakland Park	1,428,138	0	0	1,428,138
Parkland	526,621	0	0	526,621
Pembroke Park	251,132	0	0	251,132
Pembroke Pines	4,765,466	0	0	4,765,466
Plantation	3,867,856	0	0	3,867,856
Pompano Beach	3,764,795	0	0	3,764,795
Sea Ranch Lakes	31,411	0	0	31,411
Sunrise	3,793,922	0	0	3,793,922
Tamarac	2,539,785	0	0	2,539,785
Weston	1,164,523	0	0	1,164,523
Wilton Manors	603,143	0	0	603,143
	-----	-----	-----	-----
	113,150,227	0	0	113,150,227

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, CALHOUN	309,147	110,081	24,971	444,199
Altha	18,170	0	0	18,170
Blountstown	74,725	0	0	74,725
	-----	-----	-----	-----
	402,042	110,081	24,971	537,094
BOCC, CHARLOTTE	6,971,622	0	0	6,971,622
Punta Gorda	689,445	0	0	689,445
	-----	-----	-----	-----
	7,661,067	0	0	7,661,067
BOCC, CITRUS	4,077,377	0	0	4,077,377
Crystal River	159,395	0	0	159,395
Inverness	263,742	0	0	263,742
	-----	-----	-----	-----
	4,500,514	0	0	4,500,514
BOCC, CLAY	5,808,910	0	0	5,808,910
Green Cove Springs	241,577	0	0	241,577
Keystone Heights	64,898	0	0	64,898
Orange Park	460,488	0	0	460,488
Penney Farms	30,803	0	0	30,803
	-----	-----	-----	-----
	6,606,676	0	0	6,606,676
BOCC, COLLIER	19,034,574	0	0	19,034,574
Everglades	55,449	0	0	55,449
Naples	2,165,376	0	0	2,165,376
	-----	-----	-----	-----
	21,255,398	0	0	21,255,398
BOCC, COLUMBIA	2,686,490	0	0	2,686,490
Fort White	29,328	0	0	29,328
Lake City	545,036	0	0	545,036
	-----	-----	-----	-----
	3,260,853	0	0	3,260,853
BOCC, DADE	84,928,017	0	0	84,928,017
Aventura	842,969	0	0	842,969
Bal Harbour	154,597	0	0	154,597

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Bay Harbor Islands	231,276	0	0	231,276
Biscayne Park	150,282	0	0	150,282
Coral Gables	2,094,280	0	0	2,094,280
El Portal	123,251	0	0	123,251
Florida City	277,253	0	0	277,253
Golden Beach	41,414	0	0	41,414
Hialeah	10,242,010	0	0	10,242,010
Hialeah Gardens	779,533	0	0	779,533
Homestead	1,259,048	0	0	1,259,048
Indian Creek Village	2,480	0	0	2,480
Key Biscayne	440,729	0	0	440,729
Medley	43,845	0	0	43,845
Miami	17,962,005	0	0	17,962,005
Miami Beach	4,555,487	0	0	4,555,487
Miami Shores	504,016	0	0	504,016
Miami Springs	662,532	0	0	662,532
North Bay	292,331	0	0	292,331
North Miami	2,506,589	0	0	2,506,589
North Miami Beach	1,887,555	0	0	1,887,555
Opa-locka	781,964	0	0	781,964
Pinecrest	941,769	0	0	941,769
South Miami	522,615	0	0	522,615
Surfside	216,297	0	0	216,297
Sweetwater	697,349	0	0	697,349
Virginia Gardens	112,439	0	0	112,439
West Miami	289,256	0	0	289,256
Metro Dade	0	0	0	0
	-----	-----	-----	-----
	133,543,192	0	0	133,543,192
BOCC, DE SOTO	762,861	174,509	0	937,371
Arcadia	220,104	0	0	220,104
	-----	-----	-----	-----
	982,966	174,509	0	1,157,475
BOCC, DIXIE	213,046	203,719	20,719	437,484
Cross City	40,633	0	0	40,633
Horseshoe Beach	3,808	0	0	3,808
	-----	-----	-----	-----
	257,488	203,719	20,719	481,925
BOCC, DUVAL	57,794,756	0	0	57,794,756
Atlantic Beach	1,061,998	0	0	1,061,998
Baldwin	126,313	0	0	126,313

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Jacksonville	0	0	0	0
Jacksonville Beach	1,626,357	0	0	1,626,357
Neptune Beach	607,516	0	0	607,516
	-----	-----	-----	-----
	61,216,940	0	0	61,216,940
BOCC, ESCAMBIA	15,889,461	0	0	15,889,461
Century	123,125	0	0	123,125
Pensacola	3,649,077	0	0	3,649,077
	-----	-----	-----	-----
	19,661,663	0	0	19,661,663
BOCC, FLAGLER	1,262,022	168,825	0	1,430,847
Beverly Beach	11,095	0	0	11,095
Bunnell	70,133	0	0	70,133
Flagler Beach	144,684	0	0	144,684
	-----	-----	-----	-----
	1,487,935	168,825	0	1,656,759
BOCC, FRANKLIN	268,202	96,730	0	364,932
Apalachicola	85,708	0	0	85,708
Carrabelle	41,690	0	0	41,690
	-----	-----	-----	-----
	395,600	96,730	0	492,329
BOCC, GADSEN	726,670	812,013	0	1,538,682
Chattahoochee	49,211	0	0	49,211
Greensboro	11,179	0	0	11,179
Gretna	39,675	0	0	39,675
Havana	35,199	0	0	35,199
Midway	22,132	0	0	22,132
Quincy	138,531	0	0	138,531
	-----	-----	-----	-----
	1,022,596	812,013	0	1,834,609
BOCC, GILCHRIST	190,153	224,903	18,718	433,773
Bell	5,117	0	0	5,117
Fanning Springs (part)	4,240	0	0	4,240
Trenton	24,080	0	0	24,080
	-----	-----	-----	-----
	223,589	224,903	18,718	467,210

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, GLADES	108,314	202,231	15,195	325,740
Moore Haven	20,528	0	0	20,528
	-----	-----	-----	-----
	128,842	202,231	15,195	346,268
BOCC, GULF	290,823	142,234	27,639	460,695
Port St. Joe	117,318	0	0	117,318
Wewahitchka	52,009	0	0	52,009
	-----	-----	-----	-----
	460,150	142,234	27,639	630,022
BOCC, HAMILTON	482,099	0	0	482,099
Jasper	93,692	0	0	93,692
Jennings	35,355	0	0	35,355
White Springs	36,890	0	0	36,890
	-----	-----	-----	-----
	648,036	0	0	648,036
BOCC, HARDEE	583,425	199,042	0	782,467
Bowling Green	57,733	0	0	57,733
Wauchula	109,958	0	0	109,958
Zolfo Springs	38,376	0	0	38,376
	-----	-----	-----	-----
	789,492	199,042	0	988,534
BOCC, HENDRY	994,951	82,955	0	1,077,906
Clewiston	245,671	0	0	245,671
La Belle	120,920	0	0	120,920
	-----	-----	-----	-----
	1,361,543	82,955	0	1,444,498
BOCC, HERNANDO	4,295,765	0	0	4,295,765
Brooksville	286,489	0	0	286,489
Weeki Wachee	404	0	0	404
	-----	-----	-----	-----
	4,582,659	0	0	4,582,659
BOCC, HIGHLANDS	2,876,723	0	0	2,876,723
Avon Park	325,124	0	0	325,124
Lake Placid	57,207	0	0	57,207

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Sebring	358,999	0	0	358,999
	3,618,053	0	0	3,618,053
BOCC, HILLSBOROUGH	57,516,543	0	0	57,516,543
Plant City	1,879,259	0	0	1,879,259
Tampa	20,786,055	0	0	20,786,055
Temple Terrace	1,378,983	0	0	1,378,983
	81,560,840	0	0	81,560,840
BOCC, HOLMES	309,886	269,292	25,513	604,690
Bonifay	57,630	0	0	57,630
Esto	6,705	0	0	6,705
Noma	4,574	0	0	4,574
Ponce de Leon	9,734	0	0	9,734
Westville	6,099	0	0	6,099
	394,628	269,292	25,513	689,433
BOCC, INDIAN RIVER	5,160,019	0	0	5,160,019
Fellsmere	138,779	0	0	138,779
Indian River Shores	151,898	0	0	151,898
Orchid	1,669	0	0	1,669
Sebastian	803,620	0	0	803,620
Vero Beach	1,018,233	0	0	1,018,233
	7,274,218	0	0	7,274,218
BOCC, JACKSON	1,457,683	150,785	105,135	1,713,603
Alford	20,368	0	0	20,368
Bascom	4,446	0	0	4,446
Campbellton	9,538	0	0	9,538
Cottdale	41,002	0	0	41,002
Graceville	102,145	0	0	102,145
Grand Ridge	26,714	0	0	26,714
Greenwood	23,826	0	0	23,826
Jacob City	12,160	0	0	12,160
Malone	32,452	0	0	32,452
Marianna	243,393	0	0	243,393
Sneads	79,649	0	0	79,649
	2,053,377	150,785	105,135	2,309,297

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, JEFFERSON	236,795	229,119	0	465,914
Monticello	57,236	0	0	57,236
	-----	-----	-----	-----
	294,031	229,119	0	523,150
BOCC, LAFAYETTE	72,030	137,711	24,241	233,982
Mayo	12,094	0	0	12,094
	-----	-----	-----	-----
	84,124	137,711	24,241	246,076
BOCC, LAKE	6,398,440	0	0	6,398,440
Astatula	48,770	0	0	48,770
Clermont	302,623	0	0	302,623
Eustis	593,044	0	0	593,044
Fruitland Park	123,855	0	0	123,855
Groveland	103,227	0	0	103,227
Howey-in-the-Hills	33,039	0	0	33,039
Lady Lake	509,990	0	0	509,990
Leesburg	637,207	0	0	637,207
Mascotte	98,619	0	0	98,619
Minneola	102,230	0	0	102,230
Montverde	46,114	0	0	46,114
Mount Dora	352,099	0	0	352,099
Tavares	344,462	0	0	344,462
Umatilla	100,944	0	0	100,944
	-----	-----	-----	-----
	9,794,663	0	0	9,794,663
BOCC, LEE	22,486,814	0	0	22,486,814
Cape Coral	5,890,437	0	0	5,890,437
Fort Myers	3,104,243	0	0	3,104,243
Fort Myers Beach	406,068	0	0	406,068
Sanibel	392,552	0	0	392,552
	-----	-----	-----	-----
	32,280,115	0	0	32,280,115
BOCC, LEON	9,218,875	0	0	9,218,875
Tallahassee	7,286,898	0	0	7,286,898
	-----	-----	-----	-----
	16,505,772	0	0	16,505,772

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
BOCC, LEVY	963,711	193,156	0	1,156,867
Bronson	29,687	0	0	29,687
Cedar Key	25,967	0	0	25,967
Chiefland	69,141	0	0	69,141
Fanning Springs (part)	10,324	0	0	10,324
Inglis	45,016	0	0	45,016
Otter Creek	4,380	0	0	4,380
Williston	78,874	0	0	78,874
Yankeetown	21,274	0	0	21,274
	-----	-----	-----	-----
	1,248,375	193,156	0	1,441,531
BOCC, LIBERTY	104,456	114,971	30,536	249,963
Bristol	19,502	0	0	19,502
	-----	-----	-----	-----
	123,958	114,971	30,536	269,465
BOCC, MADISON	320,690	301,807	30,640	653,137
Greenville	20,644	0	0	20,644
Lee	6,418	0	0	6,418
Madison	70,127	0	0	70,127
	-----	-----	-----	-----
	417,878	301,807	30,640	750,325
BOCC, MANATEE	11,722,125	0	0	11,722,125
Anna Maria	101,208	0	0	101,208
Bradenton	2,627,773	0	0	2,627,773
Bradenton Beach	92,366	0	0	92,366
Holmes Beach	276,934	0	0	276,934
Longboat Key (part)	145,469	0	0	145,469
Palmetto	540,085	0	0	540,085
	-----	-----	-----	-----
	15,505,961	0	0	15,505,961
BOCC, MARION	11,520,258	0	0	11,520,258
Belleview	182,000	0	0	182,000
Dunnellon	97,706	0	0	97,706
McIntosh	23,099	0	0	23,099
Ocala	2,368,470	0	0	2,368,470
Reddick	31,200	0	0	31,200
	-----	-----	-----	-----
	14,222,732	0	0	14,222,732

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, MARTIN	8,024,946	0	0	8,024,946
Jupiter Island	43,360	0	0	43,360
Ocean Breeze Park	38,061	0	0	38,061
Sewalls Point	129,557	0	0	129,557
Stuart	1,023,100	0	0	1,023,100
	-----	-----	-----	-----
	9,259,025	0	0	9,259,025
BOCC, MONROE	7,378,202	0	0	7,378,202
Key Colony Beach	104,036	0	0	104,036
Key West	2,681,205	0	0	2,681,205
Layton	19,854	0	0	19,854
	-----	-----	-----	-----
	10,183,297	0	0	10,183,297
BOCC, NASSAU	2,156,063	0	0	2,156,063
Callahan	47,143	0	0	47,143
Fernandina Beach	461,802	0	0	461,802
Hilliard	116,191	0	0	116,191
	-----	-----	-----	-----
	2,781,199	0	0	2,781,199
BOCC, OKALOOSA	8,377,907	0	0	8,377,907
Cinco Bayou	24,421	0	0	24,421
Crestview	740,319	0	0	740,319
Destin	583,844	0	0	583,844
Ft. Walton Beach	1,312,608	0	0	1,312,608
Laurel Hill	35,738	0	0	35,738
Mary Esther	262,438	0	0	262,438
Niceville	697,194	0	0	697,194
Shalimar	37,525	0	0	37,525
Valparaiso	395,206	0	0	395,206
	-----	-----	-----	-----
	12,467,201	0	0	12,467,201
BOCC, OKEECHOBEE	1,330,052	0	0	1,330,052
Okeechobee	215,323	0	0	215,323
	-----	-----	-----	-----
	1,545,375	0	0	1,545,375

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
BOCC, ORANGE	85,036,023	0	0	85,036,023
Apopka	2,409,812	0	0	2,409,812
Belle Isle	694,976	0	0	694,976
Eatonville	301,040	0	0	301,040
Edgewood	183,679	0	0	183,679
Maitland	1,225,894	0	0	1,225,894
Oakland	92,895	0	0	92,895
Ocoee	2,392,052	0	0	2,392,052
Orlando	21,493,076	0	0	21,493,076
Windermere	220,564	0	0	220,564
Winter Garden	1,541,589	0	0	1,541,589
Winter Park	3,070,014	0	0	3,070,014
	-----	-----	-----	-----
	118,661,614	0	0	118,661,614
BOCC, OSCEOLA	8,582,031	0	0	8,582,031
Kissimmee	2,699,843	0	0	2,699,843
St. Cloud	1,152,136	0	0	1,152,136
	-----	-----	-----	-----
	12,434,010	0	0	12,434,010
BOCC, PALM BEACH	49,775,734	0	0	49,775,734
Atlantis	105,286	0	0	105,286
Belle Glade	1,047,768	0	0	1,047,768
Boca Raton	4,210,652	0	0	4,210,652
Boynton Beach	3,166,053	0	0	3,166,053
Briny Breeze	24,737	0	0	24,737
Cloud Lake	7,520	0	0	7,520
Delray Beach	3,234,483	0	0	3,234,483
Glen Ridge	13,611	0	0	13,611
Golf Village	12,120	0	0	12,120
Golfview	9,509	0	0	9,509
Greenacres City	1,475,068	0	0	1,475,068
Gulf Stream	43,942	0	0	43,942
Haverhill	73,775	0	0	73,775
Highland Beach	202,866	0	0	202,866
Hypoluxo	85,211	0	0	85,211
Juno Beach	165,264	0	0	165,264
Jupiter	1,901,807	0	0	1,901,807
Jupiter Inlet Colony	26,166	0	0	26,166
Lake Clarke Shores	226,235	0	0	226,235
Lake Park	428,045	0	0	428,045
Lake Worth	1,864,329	0	0	1,864,329
Lantana	520,093	0	0	520,093

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Manalapan	20,510	0	0	20,510
Mangonia Park	86,516	0	0	86,516
North Palm Beach	763,607	0	0	763,607
Ocean Ridge	101,619	0	0	101,619
Pahokee	431,028	0	0	431,028
Palm Beach	608,474	0	0	608,474
Palm Beach Gardens	1,983,227	0	0	1,983,227
Palm Beach Shores	63,893	0	0	63,893
Palm Springs	618,418	0	0	618,418
Riviera Beach	1,726,723	0	0	1,726,723
Royal Palm Beach	1,098,858	0	0	1,098,858
South Bay	206,906	0	0	206,906
South Palm Beach	93,105	0	0	93,105
Tequesta Village	290,439	0	0	290,439
Wellington	1,625,166	0	0	1,625,166
West Palm Beach	4,856,479	0	0	4,856,479
	-----	-----	-----	-----
	83,195,247	0	0	83,195,247
BOCC, PASCO	12,654,288	0	0	12,654,288
Dade City	253,266	0	0	253,266
New Port Richey	618,194	0	0	618,194
Port Richey	111,661	0	0	111,661
Saint Leo	29,306	0	0	29,306
San Antonio	35,295	0	0	35,295
Zephyrhills	376,608	0	0	376,608
	-----	-----	-----	-----
	14,078,618	0	0	14,078,618
BOCC, PINELLAS	32,684,092	0	0	32,684,092
Belleair	196,887	0	0	196,887
Belleair Beach	103,172	0	0	103,172
Belleair Bluffs	107,178	0	0	107,178
Belleair Shore	2,895	0	0	2,895
Clearwater	4,913,915	0	0	4,913,915
Dunedin	1,713,542	0	0	1,713,542
Gulfport	572,853	0	0	572,853
Indian Rocks Beach	201,182	0	0	201,182
Indian Shores	71,082	0	0	71,082
Kenneth City	209,144	0	0	209,144
Largo	3,270,684	0	0	3,270,684
Madeira Beach	203,884	0	0	203,884
North Redington Beac	55,350	0	0	55,350
Oldsmar	445,118	0	0	445,118
Pinellas Park	2,145,245	0	0	2,145,245

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Redington Beach	77,452	0	0	77,452
Redington Shores	116,347	0	0	116,347
Safety Harbor	809,262	0	0	809,262
St. Petersburg	11,629,971	0	0	11,629,971
St. Petersburg Beach	462,732	0	0	462,732
Seminole	466,062	0	0	466,062
South Pasadena	283,121	0	0	283,121
Tarpon Springs	941,340	0	0	941,340
Treasure Island	354,541	0	0	354,541
	-----	-----	-----	-----
	62,037,050	0	0	62,037,050
BOCC, POLK	19,742,845	0	0	19,742,845
Auburndale	469,635	0	0	469,635
Bartow	744,356	0	0	744,356
Davenport	99,748	0	0	99,748
Dundee	129,506	0	0	129,506
Eagle Lake	95,820	0	0	95,820
Fort Meade	274,671	0	0	274,671
Frostproof	146,223	0	0	146,223
Haines City	650,097	0	0	650,097
Highland Park	7,805	0	0	7,805
Hillcrest Heights	11,833	0	0	11,833
Lake Alfred	189,878	0	0	189,878
Lake Hamilton	57,250	0	0	57,250
Lake Wales	499,896	0	0	499,896
Lakeland	3,798,818	0	0	3,798,818
Mulberry	166,867	0	0	166,867
Polk City	82,779	0	0	82,779
Winter Haven	1,283,325	0	0	1,283,325
	-----	-----	-----	-----
	28,451,351	0	0	28,451,351
BOCC, PUTNAM	2,152,726	0	0	2,152,726
Crescent City	61,381	0	0	61,381
Interlachen	46,194	0	0	46,194
Palatka	355,261	0	0	355,261
Pomona Park	25,091	0	0	25,091
Welaka	19,973	0	0	19,973
	-----	-----	-----	-----
	2,660,627	0	0	2,660,627

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ST. JOHNS	5,958,638	0	0	5,958,638
Hastings	40,183	0	0	40,183
St. Augustine	753,361	0	0	753,361
St. Augustine Beach	255,234	0	0	255,234
	-----	-----	-----	-----
	7,007,415	0	0	7,007,415
BOCC, ST. LUCIE	4,518,890	0	0	4,518,890
Fort Pierce	1,220,296	0	0	1,220,296
Port St. Lucie	2,457,457	0	0	2,457,457
St. Lucie Village	20,770	0	0	20,770
	-----	-----	-----	-----
	8,217,413	0	0	8,217,413
BOCC, SANTA ROSA	3,080,692	0	0	3,080,692
Gulf Breeze	196,255	0	0	196,255
Jay	22,494	0	0	22,494
Milton	246,117	0	0	246,117
	-----	-----	-----	-----
	3,545,557	0	0	3,545,557
BOCC, SARASOTA	18,324,534	0	0	18,324,534
Longboat Key (part)	259,506	0	0	259,506
North Port	1,056,421	0	0	1,056,421
Sarasota	3,410,303	0	0	3,410,303
Venice	1,239,277	0	0	1,239,277
	-----	-----	-----	-----
	24,290,040	0	0	24,290,040
BOCC, SEMINOLE	17,262,087	0	0	17,262,087
Altamonte Springs	2,407,539	0	0	2,407,539
Casselberry	1,536,619	0	0	1,536,619
Lake Mary	470,683	0	0	470,683
Longwood	856,807	0	0	856,807
Oviedo	1,212,875	0	0	1,212,875
Sanford	2,219,203	0	0	2,219,203
Winter Springs	1,668,120	0	0	1,668,120
	-----	-----	-----	-----
	27,633,932	0	0	27,633,932

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, SUMTER	1,017,325	357,901	70,806	1,446,031
Bushnell	70,020	0	0	70,020
Center Hill	22,627	0	0	22,627
Coleman	25,152	0	0	25,152
Webster	25,359	0	0	25,359
Wildwood	118,453	0	0	118,453
	-----	-----	-----	-----
	1,278,936	357,901	70,806	1,707,643
BOCC, SUWANNEE	967,405	195,333	0	1,162,738
Branford	21,946	0	0	21,946
Live Oak	215,298	0	0	215,298
	-----	-----	-----	-----
	1,204,650	195,333	0	1,399,983
BOCC, TAYLOR	679,927	0	0	679,927
Perry	316,281	0	0	316,281
	-----	-----	-----	-----
	996,208	0	0	996,208
BOCC, UNION	179,484	157,106	81,165	417,755
Lake Butler	45,087	0	0	45,087
Raiford	5,127	0	0	5,127
Worthington Springs	3,851	0	0	3,851
	-----	-----	-----	-----
	233,550	157,106	81,165	471,821
BOCC, VOLUSIA	12,310,060	0	0	12,310,060
Daytona Beach	2,570,842	0	0	2,570,842
Daytona Beach Shores	115,756	0	0	115,756
DeBary	466,575	0	0	466,575
DeLand	729,266	0	0	729,266
Deltona	2,303,150	0	0	2,303,150
Edgewater	716,359	0	0	716,359
Holly Hill	458,589	0	0	458,589
Lake Helen	98,211	0	0	98,211
New Smyrna Beach	739,188	0	0	739,188
Oak Hill	43,681	0	0	43,681
Orange City	247,525	0	0	247,525
Ormond Beach	1,346,082	0	0	1,346,082
Pierson	50,013	0	0	50,013
Ponce Inlet	90,024	0	0	90,024

* 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 1997-98 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Port Orange	1,637,692	0	0	1,637,692
South Daytona	520,702	0	0	520,702
	-----	-----	-----	-----
	24,443,717	0	0	24,443,717
BOCC, WAKULLA	421,306	254,846	0	676,152
St. Marks	7,032	0	0	7,032
Sopchoppy	9,115	0	0	9,115
	-----	-----	-----	-----
	437,453	254,846	0	692,299
BOCC, WALTON	2,252,593	0	0	2,252,593
DeFuniak Springs	400,505	0	0	400,505
Freeport	79,061	0	0	79,061
Paxton	45,753	0	0	45,753
	-----	-----	-----	-----
	2,777,912	0	0	2,777,912
BOCC, WASHINGTON	412,483	272,711	0	685,195
Caryville	14,407	0	0	14,407
Chipley	102,265	0	0	102,265
Ebro	6,693	0	0	6,693
Vernon	21,125	0	0	21,125
Wausau	8,261	0	0	8,261
	-----	-----	-----	-----
	565,233	272,711	0	837,944
Grand Totals *	=====	=====	=====	=====
	1,082,000,000	5,407,042	592,958	1,088,000,000

* 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 program but have centered on the expansion of bonding capacity and changes in 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 percent of net cigarette tax collections, the one-cent municipal fuel tax collections, and 12.5 percent of the state alternative fuel user decal fee collections. The County Revenue Sharing Trust Fund includes 2.9 percent of net cigarette tax collections and 33.5 percent 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. 1997 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 the 1997-98 Fiscal Year
- 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 the 1997-98 Fiscal Year

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) eleven cents of the cigarette tax; 2) the one-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) one-cent of the cigarette tax; 2) 55 percent of total net intangibles tax collections; and 3) the counties' share of the auto road tax (63 percent 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 12.5 percent of the state alternative fuel user decal fee collections as an additional source of revenue for the 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 percent service charge. The combined effect of these laws was to increase the service charge by 1.3 percent to 7.3 percent. 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 percent to 41.3 percent. 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 percent. The percentage of net cigarette tax collections transferred to the municipal revenue sharing was decreased from 11/24ths to 32.4 percent. Also, an additional administrative cost deduction of 0.9 percent 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 percent to 33.5 percent, 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 seven percent 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 the 1994-95 fiscal year, 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 one-cent municipal gas tax revenues and limited the deduction to two percent of the total tax collections from this source. The tax was held harmless from this administrative cost deduction in the 1994-95 state fiscal year through the 1996-97 state fiscal year 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 the 1997-98 state fiscal year and fully implemented by the 1999-2000 state fiscal year. 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 s. 206.41, F.S. 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. 1997 General Law Amendments

Legislation passed during the 1997 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) Levied, as shown on its most recent financial report pursuant to s. 218.32, F.S., ad valorem taxes, exclusive of taxes levied for debt service or other special millages authorized by the voters, to produce the revenue equivalent to a millage rate of three mills on the dollar based on the 1973 taxable values, or

In order to produce revenue equivalent to that which would otherwise be produced by such three mill ad valorem tax, to have received a remittance from the county pursuant to s. 125.01(6)(a), F.S., collected an occupational license tax or utility tax, levied an ad valorem tax, or received revenue from any combination of these sources.

If a new municipality is incorporated, these provisions shall apply to the taxable values for the year of incorporation as certified by the property appraiser. These provisions require only a minimum amount of revenue to be raised from the ad valorem tax, the occupational license tax, and the utility tax. A minimum millage rate is not required.

- 4) Certify that its law enforcement officers, as defined in s. 943.10(1), F.S., meet the qualifications for employment established by the Criminal Justice Standards and Training Commission, its salary structure and salary plans meet the provisions of Chapter 943, F.S.; 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 ten 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, were met. This certification shall be made annually within thirty days of adoption of an ordinance or resolution establishing a final property tax levy or, if no property tax is levied, not later than November 1st. The portion of revenue sharing funds which would otherwise be distributed to a unit of local government which has not certified compliance or has otherwise failed to meet the requirements of s. 200.065, F.S., shall be deposited in the General Revenue Fund for the twelve months following a determination of noncompliance by the Department.

Notwithstanding the provision of eligibility requirement #3 (as previously described), no unit of local government which was eligible to participate in revenue sharing in the three years prior to initially participating in the Local Government Half-Cent Sales Tax shall be ineligible to participate in revenue sharing solely due to a millage or utility tax reduction afforded by the 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.

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 three 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, to the extent not pledged to pay back bonds, 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.

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 percent of net cigarette tax collections (s. 210.20(2)(a), F.S.)
= 64.6 percent of total municipal revenue sharing
- 2) the one-cent municipal fuel tax collections (s. 206.605(1), F.S.)
= 35.0 percent of total municipal revenue sharing
- 3) 12.5 percent of the state alternative fuel user decal fee collections (s. 206.879(1), F.S.)
= 0.4 percent of total municipal revenue sharing

The county revenue sharing program includes:

- 1) 2.9 percent of net cigarette tax collections (s. 210.20(2)(a), F.S.)
= 3.6 percent of total county revenue sharing
- 2) 33.5 percent of net intangible tax collections (s. 199.292(3), F.S.)
= 96.4 percent of total county revenue sharing

The General Revenue Service Charge is not levied against the Municipal and County Revenue Sharing Trust Funds. With the exception of the Intangible Tax Trust Fund, the service charge is levied against those 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 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 formula consisting of the following equally-weighted factors: adjusted population, sales tax collections, and relative ability to raise revenue.

- 1) **Adjusted 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 adjusted 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, the Department of Corrections, the Department of Children and Family Services and the Department of Health 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

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

- 2) Sales tax collections: The 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 collections factor is computed by dividing the municipality's sales tax allocation by the total sales tax collections for all eligible municipalities.

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

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

- 3) Relative ability to raise revenue: The relative ability to raise revenue factor is determined by a series of calculations involving a levy ratio and a recalculated population.

a) Levy ratio: This ratio 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.

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

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

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

b) Recalculated population: This factor is determined by multiplying the population of an eligible municipality by the levy ratio.

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

Stated algebraically, a municipality's apportionment factor is determined as follows:

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

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, *Florida 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.

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 fiscal year 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, as certified by the municipality and determined by the Department, which is necessary to meet its obligations as a result of pledges, assignments, or trusts entered into which obligated funds received from municipal revenue sharing sources.
- 4) After making the adjustments previously described 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 additional monies beyond the guaranteed entitlement. 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 the 1982-83 through 1995-96 state fiscal years.

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(2), 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, other counties, the state, or the federal government in joint projects.

According to the Department of Revenue, municipalities may assume that 35.0 percent of their total estimated 1997-98 fiscal year distribution is derived from the municipal fuel tax. Therefore,

at least that proportion of each municipality's revenue sharing distribution must be expended on 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 the 1997-98 Fiscal Year

Table 3.2 displays the estimated distributions for the 1997-98 state fiscal year. As calculated by the Department of Revenue, these figures represent 95 percent 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 factors: county population, unincorporated county population, and county sales tax collections.

- 1) A county population factor is an eligible county's population divided by total population of all eligible counties in the state.
- 2) An unincorporated county population factor 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, the Department of Corrections, the Department of Children and Family Services and the Department of Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution

proportions.

- 3) A county sales tax collections factor is an eligible county's sales tax collections during the preceding year divided by total sales tax collections during the preceding year of all eligible counties in the state.

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

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 during the 1971-72 fiscal year.
- 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 means the amount of revenue received in the aggregate by an eligible county during the 1981-82 fiscal year less the guaranteed entitlement.
- 4) The revenue shared with counties is adjusted so that all counties receive at least their minimum entitlement which is the amount necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of this trust fund.
- 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 actual statewide revenue sharing distributions to counties for the 1982-83 through 1995-96 state fiscal years.

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 the guaranteed entitlement. 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 prior to July 1, 1972.

Pursuant to s. 218.25(2), F.S., the second guaranteed entitlement may be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness. These other forms of indebtedness include obligations issued to acquire an insurance contract or contracts from a local government liability pool and include payments required pursuant to any loan agreement entered into to provide funds to acquire an insurance contract or contracts from a local government liability pool.

XIII. Estimated County Revenue Sharing Distributions for the 1997-98 Fiscal Year

Table 3.3 displays the estimated county revenue sharing distributions for the 1997-98 state fiscal year. As calculated by the Department of Revenue, these figures represent 95 percent of the anticipated annual revenues.

Inquiries regarding the Department of Revenue's estimation of the revenue sharing distributions should be addressed to the Office of Research and Analysis, Department of Revenue at (850) 488-2900 or Suncom 278-2900. Other questions regarding these programs can be addressed to the Legislative Committee on Intergovernmental Relations at (850) 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.***
MUNICIPAL	Cigarette Tax Collection Trust Fund (32.4% to Municipal Trust Fund)	7.3%* 0.9%**
	Municipal Fuel Tax (All Proceeds to Municipal Trust Fund)	7.3%*
	State Alternative Fuel User Fee Clearing Trust Fund (12.5% to the 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.

Table 3.1

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

Fiscal Year	Total Amount Distributed to Municipalities	Total Amount Distributed to Counties
1982-83	190,421,274	93,183,202
1983-84	189,332,686	150,903,346
1984-85	195,075,908	145,128,782
1985-86	193,374,002	167,935,982
1986-87	220,634,963	200,665,358
1987-88	208,374,224	209,906,583
1988-89	209,550,096	219,091,733
1989-90	208,833,996	235,183,295
1990-91	194,464,930	206,693,711
1991-92	189,164,184	234,606,367
1992-93	195,913,387	267,364,510
1993-94	193,130,586	296,857,752
1994-95	200,274,614	304,562,933
1995-96	200,299,194	292,949,035

Source: Florida Department of Revenue

Table 3.2

Municipal Revenue Sharing Allocations
State Fiscal Year 1997-98 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
ALACHUA COUNTY			
Alachua	49,626	80,338	129,964
Archer	18,029	31,344	49,373
Gainesville	1,100,340	1,428,077	2,528,417
Hawthorne	21,367	17,600	38,967
High Springs	55,311	39,848	95,159
LaCrosse	3,761	143	3,904
Micanopy	9,869	8,308	18,177
Newberry	20,259	37,651	57,910
Waldo	13,057	29,049	42,106
BAKER COUNTY			
Glen Saint Mary	13,069	4,439	17,508
Macclenny	53,341	44,483	97,824
BAY COUNTY			
Callaway	35,468	377,802	413,270
Cedar Grove	13,757	52,619	66,376
Lynn Haven	47,769	254,338	302,107
Mexico Beach	6,978	9,201	16,179
Panama City	510,541	458,267	968,808
Panama City Beach	90,906	0	90,906
Parker	32,217	96,792	129,009
Springfield	65,328	368,389	433,717
BRADFORD COUNTY			
Brooker	5,183	6,469	11,652
Hampton	7,757	5,001	12,758
Lawtey	13,179	10,411	23,590
Starke	125,408	8,998	134,406
BREVARD COUNTY			
Cape Canaveral	62,081	89,509	151,590
Cocoa	327,756	153,290	481,046
Cocoa Beach	239,157	2,009	241,166
Indialantic	54,072	394	54,466
Indian Harbour Beach	41,142	90,679	131,821
Malabar	4,704	30,255	34,959
Melbourne	731,356	775,092	1,506,448
Melbourne Beach	19,175	31,588	50,763
Melbourne Village	1,852	7,110	8,962
Palm Bay	91,142	1,556,128	1,647,270
Palm Shores	943	7,930	8,873
Rockledge	155,640	229,613	385,253
Satellite Beach	109,567	91,626	201,193
Titusville	518,566	491,511	1,010,077
West Melbourne	34,950	128,482	163,432
BROWARD COUNTY			
Coconut Creek	21,380	722,402	743,782

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1997-98 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
Cooper City	22,887	570,277	593,164
Coral Springs	49,420	1,996,115	2,045,535
Dania	201,595	157,736	359,331
Davie	166,836	1,157,054	1,323,890
Deerfield Beach	306,407	712,616	1,019,023
Ft. Lauderdale	3,196,503	310,443	3,506,946
Hallandale	491,404	247,956	739,360
Hillsboro Beach	3,190	20,029	23,219
Hollywood	2,090,384	972,084	3,062,468
Lauderdale-by-the-Sea	58,784	0	58,784
Lauderdale Lakes	210,740	524,519	735,259
Lauderhill	183,519	1,063,988	1,247,507
Lazy Lake Village	3,320	0	3,320
Lighthouse Point	176,544	36,837	213,381
Margate	247,098	901,987	1,149,085
Miramar	284,110	829,011	1,113,121
North Lauderdale	8,186	722,474	730,660
Oakland Park	398,752	264,532	663,284
Parkland	511	173,638	174,149
Pembroke Park	112,788	989	113,777
Pembroke Pines	320,564	1,722,600	2,043,164
Plantation	444,753	1,140,990	1,585,743
Pompano Beach	918,495	704,971	1,623,466
Sea Ranch Lakes	59,037	0	59,037
Sunrise	173,630	1,474,815	1,648,445
Tamarac	96,778	1,028,200	1,124,978
Weston	0	397,236	397,236
Wilton Manors	350,732	0	350,732
CALHOUN COUNTY			
Altha	7,411	19,012	26,423
Blountstown	57,485	12,734	70,219
CHARLOTTE COUNTY			
Punta Gorda	146,243	54,863	201,106
CITRUS COUNTY			
Crystal River	95,471	0	95,471
Inverness	119,126	22,422	141,548
CLAY COUNTY			
Green Cove Springs	82,207	21,762	103,969
Keystone Heights	26,696	5,693	32,389
Orange Park	92,507	100,751	193,258
Penney Farms	3,053	23,634	26,687
COLLIER COUNTY			
Everglades	9,969	2,228	12,197
Naples	386,057	77,155	463,212
COLUMBIA COUNTY			
Fort White	8,215	10,112	18,327
Lake City	241,791	3,717	245,508

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1997-98 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
DADE COUNTY			
Adventura	0	234,004	234,004
Bal Harbour	43,116	4,226	47,342
Bay Harbor Islands	32,155	44,865	77,020
Biscayne Park	16,156	48,419	64,575
Coral Gables	693,530	119,637	813,167
El Portal	11,922	51,661	63,583
Florida City	61,201	69,198	130,399
Golden Beach	2,533	7,597	10,130
Hialeah	1,930,261	3,435,395	5,365,656
Hialeah Gardens	16,283	322,811	339,094
Homestead	326,447	343,971	670,418
Indian Creek Village	1,391	0	1,391
Key Biscayne	0	119,033	119,033
Medley	10,067	1,944	12,011
Miami	5,721,258	3,073,223	8,794,481
Miami Beach	1,489,227	427,177	1,916,404
Miami Shores	143,763	79,806	223,569
Miami Springs	217,492	71,934	289,426
North Bay	66,164	56,480	122,644
North Miami	755,251	586,281	1,341,532
North Miami Beach	642,052	328,906	970,958
Opa-locka	242,147	147,749	389,896
Pinecrest	0	281,259	281,259
South Miami	289,293	0	289,293
Surfside	104,228	0	104,228
Sweetwater	38,362	355,085	393,447
Virginia Gardens	40,502	8,712	49,214
West Miami	167,074	0	167,074
Metro Dade	34,340,310	0	34,340,310
DE SOTO COUNTY			
Arcadia	157,477	23,937	181,414
DIXIE COUNTY			
Cross City	60,079	29,552	89,631
Horseshoe Beach	1,856	1,107	2,963
DUVAL COUNTY			
Atlantic Beach	65,115	198,639	263,754
Baldwin	21,646	20,265	41,911
Jacksonville	5,826,077	1,861,969	7,688,046
Jacksonville Beach	219,174	236,796	455,970
Neptune Beach	41,884	113,795	155,679
Jacksonville (Duval)	0	7,587,600	7,587,600
ESCAMBIA COUNTY			
Century	53,674	23,989	77,663
Pensacola	727,797	787,608	1,515,405
FLAGLER COUNTY			
Beverly Beach	4,223	506	4,729
Bunnell	38,218	5,131	43,349

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1997-98 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Flagler Beach	23,161	32,390	55,551
FRANKLIN COUNTY			
Apalachicola	51,929	18,774	70,703
Carrabelle	25,647	7,074	32,721
GADSDEN COUNTY			
Chattahoochee	81,632	12,271	93,903
Greensboro	9,894	13,992	23,886
Gretna	11,242	204,340	215,582
Havana	28,337	16,504	44,841
Midway	0	43,580	43,580
Quincy	166,567	19,485	186,052
GILCHRIST COUNTY			
Bell	5,992	2,599	8,591
Trenton	22,161	10,207	32,368
GLADES COUNTY			
Moore Haven	32,012	8,913	40,925
GULF COUNTY			
Port St. Joe	64,183	0	64,183
Wewahitchka	23,114	30,757	53,871
HAMILTON COUNTY			
Jasper	59,554	0	59,554
Jennings	12,571	12,459	25,030
White Springs	13,231	16,735	29,966
HARDEE COUNTY			
Bowling Green	24,763	39,677	64,440
Wauchula	81,340	11,704	93,044
Zolfo Springs	23,025	15,880	38,905
HENDRY COUNTY			
Clewiston	116,479	35,766	152,245
La Belle	56,826	5,723	62,549
HERNANDO COUNTY			
Brooksville	175,729	4,236	179,965
Weeki Wachee	2,118	0	2,118
HIGHLANDS COUNTY			
Avon Park	119,637	93,172	212,809
Lake Placid	53,574	0	53,574
Sebring	168,381	39,608	207,989
HILLSBOROUGH COUNTY			
Plant City	332,397	324,800	657,197
Tampa	4,897,504	2,514,903	7,412,407
Temple Terrace	205,169	211,892	417,061

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1997-98 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
HOLMES COUNTY			
Bonifay	46,920	17,097	64,017
Esto	4,617	7,894	12,511
Noma	0	14,730	14,730
Ponce de Leon	8,741	1,849	10,590
Westville	2,077	6,818	8,895
INDIAN RIVER COUNTY			
Fellsmere	16,285	65,218	81,503
Indian River Shores	286	29,165	29,451
Orchid	30	272	302
Sebastian	33,165	245,630	278,795
Vero Beach	374,742	0	374,742
JACKSON COUNTY			
Alford	7,420	21,215	28,635
Bascom	2,835	2,726	5,561
Campbellton	7,330	2,391	9,721
Cottondale	15,086	24,717	39,803
Graceville	36,420	38,567	74,987
Grand Ridge	10,018	31,054	41,072
Greenwood	8,020	12,407	20,427
Jacob City	0	15,188	15,188
Malone	15,027	19,835	34,862
Marianna	136,106	40,745	176,851
Sneads	24,498	64,590	89,088
JEFFERSON COUNTY			
Monticello	50,339	20,481	70,820
LAFAYETTE COUNTY			
Mayo	18,739	13,154	31,893
LAKE COUNTY			
Astatula	3,333	27,537	30,870
Clermont	78,941	69,666	148,607
Eustis	182,142	134,106	316,248
Fruitland Park	20,503	47,998	68,501
Groveland	36,365	25,633	61,998
Howey-in-the-Hills	12,376	1,348	13,724
Lady Lake	13,366	223,123	236,489
Leesburg	309,234	15,532	324,766
Mascotte	21,939	52,302	74,241
Minneola	15,515	32,253	47,768
Montverde	1,908	21,556	23,464
Mount Dora	111,030	51,733	162,763
Tavares	57,583	112,714	170,297
Umatilla	39,637	15,451	55,088
LEE COUNTY			
Cape Coral	153,484	1,647,710	1,801,194
Fort Myers	893,274	243,128	1,136,402
Fort Myers Beach	0	88,355	88,355

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1997-98 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
Sanibel	0	81,980	81,980
LEON COUNTY			
Tallahassee	1,250,960	1,945,236	3,196,196
LEVY COUNTY			
Bronson	10,844	9,979	20,823
Cedar Key	16,864	0	16,864
Chiefland	64,181	0	64,181
Fanning Springs (part)	7,553	3,933	11,486
Inglis	16,801	7,021	23,822
Otter Creek	3,780	0	3,780
Williston	47,202	7,227	54,429
Yankeetown	5,909	3,584	9,493
LIBERTY COUNTY			
Bristol	18,989	15,192	34,181
MADISON COUNTY			
Greenville	23,475	17,912	41,387
Lee	5,990	3,307	9,297
Madison	86,118	6,260	92,378
MANATEE COUNTY			
Anna Maria	13,693	10,922	24,615
Bradenton	376,545	661,987	1,038,532
Bradenton Beach	27,417	0	27,417
Holmes Beach	55,071	28,322	83,393
Palmetto	169,179	66,063	235,242
MARION COUNTY			
Belleview	57,775	22,724	80,499
Dunnellon	53,800	0	53,800
McIntosh	7,411	3,289	10,700
Ocala	643,622	298,744	942,366
Reddick	5,166	13,744	18,910
MARTIN COUNTY			
Jupiter Island	2,386	5,125	7,511
Ocean Breeze Park	6,147	5,477	11,624
Sewalls Point	1,035	21,939	22,974
Stuart	276,026	30,705	306,731
MONROE COUNTY			
Key Colony Beach	3,918	13,854	17,772
Key West	392,780	266,882	659,662
Layton	2,685	1,398	4,083
NASSAU COUNTY			
Callahan	25,665	0	25,665
Fernandina Beach	130,679	44,026	174,705
Hilliard	23,263	50,502	73,765

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1997-98 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
OKALOOSA COUNTY			
Cinco Bayou	21,997	0	21,997
Crestview	138,336	186,819	325,155
Destin	0	143,977	143,977
Ft. Walton Beach	227,379	294,512	521,891
Laurel Hill	4,088	24,016	28,104
Mary Esther	13,743	63,072	76,815
Niceville	54,427	203,300	257,727
Shalimar	10,992	344	11,336
Valparaiso	40,774	146,469	187,243
OKEECHOBEE COUNTY			
Okeechobee	176,013	0	176,013
ORANGE COUNTY			
Apopka	183,788	352,250	536,038
Belle Isle	9,272	125,308	134,580
Eatonville	18,949	48,439	67,388
Edgewood	63,799	0	63,799
Maitland	158,137	87,463	245,600
Oakland	7,322	12,885	20,207
Ocoee	78,748	441,963	520,711
Orlando	1,969,237	2,833,068	4,802,305
Windermere	10,267	26,684	36,951
Winter Garden	149,053	225,105	374,158
Winter Park	458,356	217,670	676,026
OSCEOLA COUNTY			
Kissimmee	243,964	670,451	914,415
St. Cloud	105,511	287,816	393,327
PALM BEACH COUNTY			
Atlantis	6,296	17,862	24,158
Belle Glade	302,170	363,487	665,657
Boca Raton	523,997	761,101	1,285,098
Boynton Beach	337,969	779,857	1,117,826
Briny Breeze	4,322	3,756	8,078
Cloud Lake	3,753	0	3,753
Delray Beach	362,476	739,237	1,101,713
Glen Ridge	1,438	2,643	4,081
Golf Village	1,033	1,687	2,720
Golfview	1,333	1,280	2,613
Greenacres City	14,848	545,728	560,576
Gulf Stream	1,397	7,806	9,203
Haverhill	8,402	16,531	24,933
Highland Beach	2,928	42,066	44,994
Hypoluxo	2,273	17,601	19,874
Juno Beach	13,616	26,630	40,246
Jupiter	67,918	483,930	551,848
Jupiter Inlet Colony	1,225	4,592	5,817
Lake Clarke Shores	7,218	61,025	68,243
Lake Park	253,135	0	253,135
Lake Worth	364,734	467,343	832,077

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1997-98 Estimates

	Guaranteed	Growth Money	Yearly Total
Lantana	209,533	53	209,586
Manalapan	1,985	2,511	4,496
Mangonia Park	15,044	9,021	24,065
North Palm Beach	82,307	150,549	232,856
Ocean Ridge	4,910	17,824	22,734
Pahokee	96,481	219,133	315,614
Palm Beach	171,886	7,438	179,324
Palm Beach Gardens	126,411	455,790	582,201
Palm Beach Shores	11,360	5,160	16,520
Palm Springs	90,524	188,641	279,165
Riviera Beach	369,915	254,725	624,640
Royal Palm Beach	3,712	357,378	361,090
South Bay	42,669	75,687	118,356
South Palm Beach	745	20,423	21,168
Tequesta Village	129,246	0	129,246
Wellington	0	485,353	485,353
West Palm Beach	1,326,451	537,058	1,863,509
PASCO COUNTY			
Dade City	134,787	15,159	149,946
New Port Richey	290,251	31,843	322,094
Port Richey	15,410	23,316	38,726
Saint Leo	9,442	18,266	27,708
San Antonio	14,350	7,192	21,542
Zephyrhills	110,964	65,029	175,993
PINELLAS COUNTY			
Belleair	15,115	42,631	57,746
Belleair Beach	4,762	25,021	29,783
Belleair Bluffs	66,417	0	66,417
Belleair Shore	352	364	716
Clearwater	1,191,562	968,740	2,160,302
Dunedin	313,081	491,446	804,527
Gulfport	133,248	132,097	265,345
Indian Rocks Beach	54,431	14,341	68,772
Indian Shores	10,610	8,860	19,470
Kenneth City	145,147	0	145,147
Largo	652,934	957,768	1,610,702
Madeira Beach	174,090	0	174,090
North Redington Beach	11,820	4,700	16,520
Oldsmar	19,857	145,122	164,979
Pinellas Park	387,226	579,047	966,273
Redington Beach	4,793	17,536	22,329
Redington Shores	12,192	23,442	35,634
Safety Harbor	57,772	263,557	321,329
St. Petersburg	3,125,822	2,672,267	5,798,089
St. Petersburg Beach	199,235	0	199,235
Seminole	166,578	46,973	213,551
South Pasadena	89,458	26,877	116,335
Tarpon Springs	199,105	196,201	395,306
Treasure Island	104,086	26,457	130,543

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1997-98 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
POLK COUNTY			
Auburndale	95,208	117,482	212,690
Bartow	247,027	165,937	412,964
Davenport	22,371	28,865	51,236
Dundee	25,917	30,754	56,671
Eagle Lake	20,806	42,755	63,561
Fort Meade	76,018	120,270	196,288
Frostproof	59,573	4,113	63,686
Haines City	182,087	172,892	354,979
Highland Park	0	2,229	2,229
Hillcrest Heights	498	3,767	4,265
Lake Alfred	36,465	53,100	89,565
Lake Hamilton	15,272	8,922	24,194
Lake Wales	190,668	70,051	260,719
Lakeland	973,011	821,620	1,794,631
Mulberry	53,918	21,887	75,805
Polk City	15,070	37,014	52,084
Winter Haven	439,141	184,320	623,461
PUTNAM COUNTY			
Crescent City	47,077	0	47,077
Interlachen	11,693	18,749	30,442
Palatka	276,527	8,710	285,237
Pomona Park	7,968	8,198	16,166
Welaka	7,493	2,920	10,413
ST. JOHNS COUNTY			
Hastings	15,795	3,697	19,492
St. Augustine	340,862	0	340,862
St. Augustine Beach	7,099	53,592	60,691
ST. LUCIE COUNTY			
Fort Pierce	711,816	206,901	918,717
Port St. Lucie	6,475	1,378,429	1,384,904
St. Lucie Village	2,371	7,429	9,800
SANTA ROSA COUNTY			
Gulf Breeze	75,883	20,553	96,436
Jay	20,822	0	20,822
Milton	116,957	65,800	182,757
SARASOTA COUNTY			
Longboat Key (part)	47,549	41,740	89,289
North Port	24,372	296,001	320,373
Sarasota	937,613	223,604	1,161,217
Venice	240,488	124,736	365,224
SEMINOLE COUNTY			
Altamonte Springs	57,567	684,380	741,947
Casselberry	170,722	414,551	585,273
Lake Mary	0	116,485	116,485
Longwood	80,818	183,358	264,176
Oviedo	39,986	341,960	381,946

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

Municipal Revenue Sharing Allocations
State Fiscal Year 1997-98 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Sanford	376,081	492,679	868,760
Winter Springs	13,825	550,364	564,189
SUMTER COUNTY			
Bushnell	36,546	18,385	54,931
Center Hill	8,283	19,789	28,072
Coleman	13,609	23,095	36,704
Webster	17,618	12,861	30,479
Wildwood	61,478	36,350	97,828
SUWANNEE COUNTY			
Branford	20,042	0	20,042
Live Oak	153,904	71,211	225,115
TAYLOR COUNTY			
Perry	180,555	29,032	209,587
UNION COUNTY			
Lake Butler	29,351	40,354	69,705
Raiford	1,694	8,331	10,025
Worthington Springs	4,563	797	5,360
VOLUSIA COUNTY			
Daytona Beach	1,027,176	451,437	1,478,613
Daytona Beach Shores	91,781	0	91,781
Debary	0	186,396	186,396
DeLand	318,746	85,678	404,424
Deltona	0	1,302,252	1,302,252
Edgewater	68,458	327,012	395,470
Holly Hill	155,248	115,132	270,380
Lake Helen	8,885	48,442	57,327
New Smyrna Beach	201,998	123,748	325,746
Oak Hill	13,952	9,290	23,242
Orange City	21,923	90,572	112,495
Ormond Beach	294,368	359,959	654,327
Pierson	18,098	9,546	27,644
Ponce Inlet	4,946	19,087	24,033
Port Orange	93,493	792,415	885,908
South Daytona	132,655	147,913	280,568
WAKULLA COUNTY			
St. Marks	9,455	0	9,455
Sopchoppy	9,800	0	9,800
WALTON COUNTY			
DeFuniak Springs	100,398	60,670	161,068
Freeport	11,372	19,297	30,669
Paxton	13,228	17,201	30,429
WASHINGTON COUNTY			
Caryville	11,357	28,891	40,248
Chipley	67,615	22,935	90,550
Ebro	4,447	1,398	5,845

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

Municipal Revenue Sharing Allocations
 State Fiscal Year 1997-98 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Vernon	12,365	19,884	32,249
Wausau	4,597	11,103	15,700
	=====	=====	=====
Grand Totals	110,828,657	89,241,343	200,070,000 *

Table 3.3

County Revenue Sharing Allocations
State Fiscal Year 1997-98 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
ALACHUA	254,168	1,007,247	2,749,165	4,010,580
BAKER	28,273	90,639	268,067	386,979
BAY	154,793	684,481	2,131,739	2,971,013
BRADFORD	28,713	129,364	292,814	450,891
BREVARD	464,254	1,807,775	6,007,216	8,279,245
BROWARD	3,573,165	4,779,269	15,452,180	23,804,614
CALHOUN	14,713	68,369	154,374	237,456
CHARLOTTE	187,080	493,387	2,611,558	3,292,025
CITRUS	90,480	499,080	2,007,011	2,596,571
CLAY	102,028	599,690	2,397,011	3,098,729
COLLIER	491,318	594,600	4,740,407	5,826,325
COLUMBIA	72,308	288,232	889,875	1,250,415
DADE	5,895,217	10,571,522	27,724,968	44,191,707
DE SOTO	30,961	132,516	383,056	546,533
DIXIE	15,487	54,021	171,886	241,394
DUVAL	1,999,042	4,106,467	11,610,630	17,716,139
ESCAMBIA	728,024	1,779,956	4,610,292	7,118,272
FLAGLER	23,543	78,036	777,345	878,924
FRANKLIN	18,862	41,026	139,753	199,641
GADSDEN	80,864	239,311	503,105	823,280
GILCHRIST	5,883	45,494	182,604	233,981
GLADES	12,360	41,438	121,668	175,466
GULF	68,034	19,920	135,671	223,625
HAMILTON	23,270	109,630	132,607	265,507
HARDEE	36,082	144,439	257,825	438,346
HENDRY	28,673	148,507	438,549	615,729
HERNANDO	79,474	409,209	2,398,489	2,887,172
HIGHLANDS	104,948	349,039	1,322,237	1,776,224
HILLSBOROUGH	1,835,627	4,916,849	15,995,012	22,747,488
HOLMES	20,087	112,718	194,429	327,234
INDIAN RIVER	205,850	425,545	1,684,804	2,316,199
JACKSON	67,470	259,685	576,489	903,644
JEFFERSON	29,079	67,261	168,808	265,148
LAFAYETTE	6,472	29,717	83,371	119,560
LAKE	256,097	708,355	2,675,430	3,639,882
LEE	578,772	1,764,708	6,938,889	9,282,369
LEON	316,798	1,026,649	3,045,521	4,388,968
LEVY	34,157	137,533	476,903	648,593
LIBERTY	8,441	28,423	87,791	124,655
MADISON	34,591	95,970	213,641	344,202
MANATEE	530,269	1,054,577	3,963,886	5,548,732
MARION	251,941	1,024,873	4,245,963	5,522,777

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

Table 3.3

County Revenue Sharing Allocations
State Fiscal Year 1997-98 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
MARTIN	244,331	553,167	2,323,526	3,121,024
MONROE	246,464	455,801	1,683,138	2,385,403
NASSAU	65,716	252,268	857,578	1,175,562
OKALOOSA	147,680	859,331	2,721,909	3,728,920
OKEECHOBEE	41,041	173,472	575,551	790,064
ORANGE	1,632,765	3,816,110	18,302,905	23,751,780
OSCEOLA	95,114	414,462	2,876,968	3,386,544
PALM BEACH	2,570,430	2,766,174	16,485,618	21,822,222
PASCO	310,426	1,782,481	5,354,814	7,447,721
PINELLAS	2,452,694	3,368,283	10,305,961	16,126,938
POLK	857,616	2,627,126	6,470,642	9,955,384
PUTNAM	98,535	409,282	1,033,963	1,541,780
ST. JOHNS	152,548	403,262	2,032,876	2,588,686
ST. LUCIE	187,010	618,973	2,205,193	3,011,176
SANTA ROSA	77,885	448,253	1,699,928	2,226,066
SARASOTA	1,119,924	1,148,225	5,359,892	7,628,041
SEMINOLE	339,130	1,316,016	5,562,012	7,217,158
SUMTER	35,653	182,301	570,686	788,640
SUWANNEE	32,719	175,516	479,880	688,115
TAYLOR	36,940	118,139	229,503	384,582
UNION	18,615	33,326	129,841	181,782
VOLUSIA	698,366	1,525,368	4,666,820	6,890,554
WAKULLA	24,054	90,110	300,773	414,937
WALTON	39,806	151,427	675,243	866,476
WASHINGTON	16,827	101,973	245,411	364,211
GRAND TOTALS	30,329,957	64,756,373	224,113,670	319,200,000 *

* 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 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 percent of net collections.

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

- II. Major General Law Amendments
- III. 1997 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 the 1997-98 Fiscal Year

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 percent service charge. The combined effect of these two laws was to increase the service charge from 6 percent to 7.3 percent 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 percent of net collections. In addition, provisions for a 0.9 percent 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. 1997 General Law Amendments

Legislation passed during the 1997 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 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 percent General Revenue Service Charge and 0.9 percent administrative cost deductions are taken, 5.8 percent 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 trust fund are distributed to municipalities, based on the following formula:

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

- 2) **Distribution Factor =**
$$\frac{\text{Eligible Municipality Population}}{\text{Countywide Eligible Municipal Population}}$$

- 3) **Municipality's Share =**
$$\text{Distribution Factor} \times \text{County's Allocation}$$

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 thirty to sixty 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 the 1982-83 through 1995-96 local government fiscal years.

VII. Authorized Uses of Cigarette Tax Proceeds

The proceeds 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 the 1997-98 Fiscal Year

Estimated distributions to eligible municipalities for the 1997-98 local government fiscal year, as calculated by the Department of Revenue, are presented in **Table 4.2**. These figures represent 100 percent of anticipated revenues. The total estimated statewide distribution is \$24,300,000.

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 (850) 488-2900 or Suncom 278-2900. Other questions regarding the trust fund can be addressed to the Legislative Committee on Intergovernmental Relations at (850) 488-9627 or Suncom 278-9627.

Table 4.1

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

Fiscal Year	Total Distributions
1982-83	24,723,413
1983-84	24,587,125
1984-85	25,389,987
1985-86	26,995,442
1986-87	24,944,667
1987-88	26,168,182
1988-89	25,912,899
1989-90	25,833,241
1990-91	22,919,966
1991-92	22,490,210
1992-93	22,836,204
1993-94	22,332,926
1994-95	23,181,773
1995-96	23,178,951

Source: Florida Department of Revenue

Table 4.2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1997-98 Estimates

	Cigarette Tax -----		Cigarette Tax -----
		Cocoa Beach	36,088
		Indialantic	8,287
ALACHUA		Indian Harbour Beach	21,378
Alachua	16,745	Malabar	6,668
Archer	4,005	Melbourne	188,900
Gainesville	273,960	Melbourne Beach	9,020
Hawthorne	3,931	Melbourne Village	1,726
High Springs	10,166	Palm Bay	209,843
LaCrosse	396	Palm Shores	1,630
Micanopy	1,845	Rockledge	51,996
Newberry	6,516	Satellite Beach	28,506
Waldo	2,966	Titusville	116,428
	-----	West Melbourne	25,868
	320,531		-----
			780,378
BAKER		BROWARD	
Glen Saint Mary	3,841	Coconut Creek	49,432
Macclenny	35,516	Cooper City	39,631
	-----	Coral Springs	141,093
	39,358	Dania	24,796
BAY		Davie	87,591
Callaway	56,179	Deerfield Beach	70,113
Cedar Grove	8,408	Ft. Lauderdale	214,788
Lynn Haven	45,738	Hallandale	45,037
Mexico Beach	3,892	Hillsboro Beach	2,510
Panama City	148,140	Hollywood	179,942
Panama City Beach	18,217	Lauderdale-by-the-Sea	4,295
Parker	19,905	Lauderdale Lakes	39,884
Springfield	38,350	Lauderhill	71,611
	-----	Lazy Lake Village	57
	338,830	Lighthouse Point	14,989
BRADFORD		Margate	68,960
Brooker	2,318	Miramar	66,557
Hampton	2,185	North Lauderdale	39,161
Lawtey	4,677	Oakland Park	40,292
Starke	36,152	Parkland	14,858
	-----	Pembroke Park	7,085
	45,332	Pembroke Pines	134,449
BREVARD		Plantation	109,124
Cape Canaveral	23,623	Pompano Beach	106,217
Cocoa	50,417	Sea Ranch Lakes	886
		Sunrise	107,038

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1997-98 Estimates

	Cigarette Tax -----		Cigarette Tax -----
Tamarac	71,655	DADE	
Weston	32,855	Adventura	20,135
Wilton Manors	17,017	Bal Harbour	3,693
	-----	Bay Harbor Islands	5,524
	1,801,924	Biscayne Park	3,590
CALHOUN		Coral Gables	50,023
Altha	4,883	El Portal	2,944
Blountstown	20,080	Florida City	6,622
	-----	Golden Beach	989
	24,962	Hialeah	244,638
CHARLOTTE		Hialeah Gardens	18,620
Punta Gorda	231,622	Homestead	30,073
	-----	Indian Creek Village	59
	231,622	Key Biscayne	10,527
CITRUS		Medley	1,047
Crystal River	81,101	Miami	429,035
Inverness	134,193	Miami Beach	108,811
	-----	Miami Shores	12,039
	215,294	Miami Springs	15,825
CLAY		North Bay	6,983
Green Cove Springs	56,808	North Miami	59,872
Keystone Heights	15,261	North Miami Beach	45,086
Orange Park	108,285	Opa-locka	18,678
Penney Farms	7,243	Pinecrest	22,495
	-----	South Miami	12,483
	187,598	Surfside	5,166
COLLIER		Sweetwater	16,657
Everglades	8,859	Virginia Gardens	2,686
Naples	345,958	West Miami	6,909
	-----	Metro Dade	1,254,427
	354,817		-----
COLUMBIA			2,415,635
Fort White	4,755	DE SOTO	
Lake City	88,366	Arcadia	49,295
	-----		-----
	93,121	DIXIE	
		Cross City	21,456
		Horseshoe Beach	2,011

			23,467

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1997-98 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
DUVAL		GLADES	
Atlantic Beach	24,735	Moore Haven	5,899
Baldwin	2,942		-----
Jacksonville Beach	37,880		5,899
Neptune Beach	14,150		
Jacksonville (Duval)	1,292,968	GULF	
	-----	Port St. Joe	15,175
	1,372,675	Wewahitchka	6,727

ESCAMBIA			21,902
Century	16,964		
Pensacola	502,777	HAMILTON	
	-----	Jasper	8,398
	519,742	Jennings	3,169
		White Springs	3,306
FLAGLER			-----
Beverly Beach	2,971		14,873
Bunnell	18,782		
Flagler Beach	38,748	HARDEE	
	-----	Bowling Green	11,154
	60,502	Wauchula	21,243
		Zolfo Springs	7,414
FRANKLIN			-----
Apalachicola	14,980		39,811
Carrabelle	7,287		
	-----	HENDRY	
	22,267	Clewiston	36,580
		La Belle	18,005
GADSDEN			-----
Chattahoochee	13,294		54,585
Greensboro	3,020		
Gretna	10,717	HERNANDO	
Havana	9,508	Brooksville	207,315
Midway	5,979	Weeki Wachee	293
Quincy	37,422		-----
	-----		207,607
	79,940		
GILCHRIST		HIGHLANDS	
Bell	2,201	Avon Park	61,365
Fanning Springs (part	1,824	Lake Placid	10,797
Trenton	10,357	Sebring	67,759
	-----		-----
	14,381		139,921

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1997-98 Estimates

	Cigarette Tax -----		Cigarette Tax -----
HILLSBOROUGH		LAFAYETTE	
Plant City	110,269	Mayo	6,749
Tampa	1,219,656		-----
Temple Terrace	80,914		6,749

	1,410,839	LAKE	
HOLMES		Astatula	4,835
Bonifay	20,982	Clermont	30,001
Esto	2,441	Eustis	58,792
Noma	1,665	Fruitland Park	12,278
Ponce de Leon	3,544	Groveland	10,233
Westville	2,221	Howey-in-the-Hills	3,275
	-----	Lady Lake	50,558
	30,853	Leesburg	63,170
INDIAN RIVER		Mascotte	9,777
Fellsmere	12,574	Minneola	10,135
Indian River Shores	13,762	Montverde	4,572
Orchid	151	Mount Dora	34,906
Sebastian	72,810	Tavares	34,149
Vero Beach	92,255	Umatilla	10,007
	-----		-----
	191,552		336,688
JACKSON		LEE	
Alford	2,771	Cape Coral	480,116
Bascom	605	Fort Myers	253,020
Campbellton	1,297	Fort Myers Beach	33,098
Cottondale	5,577	Sanibel	31,996
Graceville	13,894		-----
Grand Ridge	3,634		798,230
Greenwood	3,241	LEON	
Jacob City	1,654	Tallahassee	296,470
Malone	4,414		-----
Marianna	33,108		296,470
Sneads	10,834	LEVY	
	-----	Bronson	7,458
	81,030	Cedar Key	6,524
JEFFERSON		Chiefland	17,370
Monticello	22,818	Fanning Springs (part)	2,594
	-----	Inglis	11,310
	22,818	Otter Creek	1,100

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1997-98 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Williston	19,816	MONROE	
Yankeetown	5,345	Key Colony Beach	9,036
	-----	Key West	232,871
	71,517	Layton	1,724

LIBERTY			243,632
Bristol	5,974		
	-----	NASSAU	
	5,974	Callahan	5,605
		Fernandina Beach	54,906
MADISON		Hilliard	13,815
Greenville	4,575		-----
Lee	1,422		74,326
Madison	15,542		
	-----	OKALOOSA	
	21,540	Cinco Bayou	1,511
		Crestview	45,809
MANATEE		Destin	36,127
Anna Maria	12,571	Ft. Walton Beach	81,220
Bradenton	326,408	Laurel Hill	2,211
Bradenton Beach	11,473	Mary Esther	16,239
Holmes Beach	34,399	Niceville	43,140
Longboat Key (part)	18,069	Shalimar	2,322
Palmetto	67,086	Valparaiso	24,454
	-----		-----
	470,007		253,034
		OKEECHOBEE	
MARION		Okeechobee	86,069
Belleview	32,145		-----
Dunnellon	17,257		86,069
McIntosh	4,080		
Ocala	418,320	ORANGE	
Reddick	5,511	Apopka	103,712
	-----	Belle Isle	29,910
	477,312	Eatonville	12,956
		Edgewood	7,905
MARTIN		Maitland	52,759
Jupiter Island	7,274	Oakland	3,998
Ocean Breeze Park	6,385	Ocoee	102,948
Sewalls Point	21,735	Orlando	925,010
Stuart	171,638	Windermere	9,493
	-----	Winter Garden	66,346
	207,033		

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1997-98 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Winter Park	132,126	South Bay	9,694
	-----	South Palm Beach	4,362
	1,447,163	Tequesta Village	13,608
		Wellington	76,146
OSCEOLA		West Palm Beach	227,546
Kissimmee	219,267		-----
St. Cloud	93,570		1,565,842

	312,837	PASCO	
PALM BEACH		Dade City	109,045
Atlantis	4,933	New Port Richey	266,166
Belle Glade	49,092	Port Richey	48,076
Boca Raton	197,286	Saint Leo	12,618
Boynton Beach	148,343	San Antonio	15,196
Briny Breeze	1,159	Zephyrhills	162,150
Cloud Lake	352		-----
Delray Beach	151,549		613,252
Glen Ridge	638		
Golf Village	568	PINELLAS	
Golfview	446	Belleair	11,993
Greenacres City	69,113	Belleair Beach	6,285
Gulf Stream	2,059	Belleair Bluffs	6,529
Haverhill	3,457	Belleair Shore	176
Highland Beach	9,505	Clearwater	299,326
Hypoluxo	3,992	Dunedin	104,379
Juno Beach	7,743	Gulfport	34,895
Jupiter	89,108	Indian Rocks Beach	12,255
Jupiter Inlet Colony	1,226	Indian Shores	4,330
Lake Clarke Shores	10,600	Kenneth City	12,740
Lake Park	20,056	Largo	199,230
Lake Worth	87,352	Madeira Beach	12,419
Lantana	24,368	North Redington Beach	3,372
Manalapan	961	Oldsmar	27,114
Mangonia Park	4,054	Pinellas Park	130,675
North Palm Beach	35,778	Redington Beach	4,718
Ocean Ridge	4,761	Redington Shores	7,087
Pahokee	20,195	Safety Harbor	49,295
Palm Beach	28,510	St. Petersburg	708,427
Palm Beach Gardens	92,922	St. Petersburg Beach	28,187
Palm Beach Shores	2,994	Seminole	28,390
Palm Springs	28,975	South Pasadena	17,246
Riviera Beach	80,904	Tarpon Springs	57,341
Royal Palm Beach	51,486	Treasure Island	21,596

			1,788,005

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1997-98 Estimates

	Cigarette Tax -----		Cigarette Tax -----
POLK		SANTA ROSA	
Auburndale	46,893	Gulf Breeze	72,707
Bartow	74,323	Jay	8,333
Davenport	9,960	Milton	91,180
Dundee	12,931		-----
Eagle Lake	9,568		172,221
Fort Meade	27,426		
Frostproof	14,600	SARASOTA	
Haines City	64,912	Longboat Key (part)	26,068
Highland Park	779	North Port	106,118
Hillcrest Heights	1,181	Sarasota	342,568
Lake Alfred	18,959	Venice	124,487
Lake Hamilton	5,716		-----
Lake Wales	49,914		599,241
Lakeland	379,309		
Mulberry	16,662	SEMINOLE	
Polk City	8,265	Altamonte Springs	121,134
Winter Haven	128,139	Casselberry	77,314
	-----	Lake Mary	23,682
	869,538	Longwood	43,110
		Oviedo	61,025
PUTNAM		Sanford	111,658
Crescent City	17,272	Winter Springs	83,930
Interlachen	12,998		-----
Palatka	99,966		521,852
Pomona Park	7,060		
Welaka	5,620	SUMTER	
	-----	Bushnell	20,020
	142,917	Center Hill	6,470
		Coleman	7,191
ST. JOHNS		Webster	7,251
Hastings	7,068	Wildwood	33,868
St. Augustine	132,506		-----
St. Augustine Beach	44,892		74,799

	184,465	SUWANNEE	
		Branford	4,651
ST. LUCIE		Live Oak	45,624
Fort Pierce	95,766		-----
Port St. Lucie	192,856		50,274
St. Lucie Village	1,630		
	-----	TAYLOR	
	290,252	Perry	41,421

			41,421

Note: Grand Totals Represent 100% of Estimated Distributions.

Table 4.2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1997-98 Estimates

	Cigarette Tax -----		Cigarette Tax -----
UNION		Vernon	5,143
Lake Butler	16,061	Wausau	2,011
Raiford	1,827		-----
Worthington Springs	1,372		37,187
	-----		=====
	19,259	Grand Totals	24,300,000 *
VOLUSIA		* Note: Grand Totals Represent 100%	
Daytona Beach	191,004	of Estimated Distributions.	
Daytona Beach Shores	8,600		
Debary	34,665		
DeLand	54,182		
Deltona	171,115		
Edgewater	53,223		
Holly Hill	34,071		
Lake Helen	7,297		
New Smyrna Beach	54,919		
Oak Hill	3,245		
Orange City	18,390		
Ormond Beach	100,009		
Pierson	3,716		
Ponce Inlet	6,688		
Port Orange	121,674		
South Daytona	38,686		

	901,484		
WAKULLA			
St. Marks	14,650		
Sopchoppy	18,991		

	33,642		
WALTON			
DeFuniak Springs	55,205		
Freeport	10,898		
Paxton	6,306		

	72,409		
WASHINGTON			
Caryville	3,507		
Chipley	24,896		
Ebro	1,629		

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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. The proceeds are allocated to counties, via the distribution formula, 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. 1997 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 the 1995-96 Fiscal Year
- IX. Estimated Constitutional Fuel Tax Distributions for the 1997-98 Fiscal Year

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*, later 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 percent 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 percent 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 percent 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. 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 s. 206.41, F.S. 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.

Chapter 96-323, *Laws of Florida*,

made 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 made no major changes to provisions related to this tax.

III. 1997 General Law Amendments

Legislation passed during the 1997 regular legislative session did not affect provisions related to this tax.

IV. Eligibility Requirements

All counties are eligible to receive proceeds.

V. Administrative Procedures¹

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

¹ In 1984, Leon County and the State Board of Administration (SBA) challenged the legality of the 6 percent 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 percent 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 percent service charge deduction, pursuant to Chapter 83-339, *Laws of Florida*, was unconstitutional.

from the proceeds, pursuant to Section 9(c)(4), Article XII, Revised 1968 *Florida Constitution*. During the 1995-96 state fiscal year, \$31,169 or 0.02 percent 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 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:

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

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

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

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

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

The SBA uses the 80 percent portion to meet the debt service requirement of bond issues pledging the fuel tax receipts. If there is a surplus from the 80 percent portion, it is distributed to the county. If the SBA determines that the 80 percent portion is not enough to cover the debt service

requirement, it will withhold some of the 20 percent portion. Otherwise, the 20 percent 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 percent and 20 percent 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 percent portion in the same manner as the 20 percent 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 percent portion and, if necessary, from the 20 percent portion. Any surplus proceeds distributed back to the counties must be used for the acquisition, construction, and maintenance of roads. 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 the 1995-96 Fiscal Year

Table 5.1 displays the actual distribution to counties for the 1995-96 state fiscal year. 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, 1997, the updated version of this table, reflecting the actual distribution to counties for the 1996-97 state fiscal year, should be available. After this date, contact the Legislative Committee on Intergovernmental Relations at (850) 488-9627 or Suncom 278-9627 for more information.

Table 5.2 presents the actual statewide constitutional fuel tax distributions for the 1984-85 through 1995-96 state fiscal years.

IX. Estimated Distribution of Constitutional Fuel Tax Proceeds for the 1997-98 Fiscal Year

Table 5.3 displays the estimated 1997-98 local government fiscal year 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 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 this table are the most accurate figures available for inclusion in this publication; however, these estimates are not the most accurate figures for the 1997-98 fiscal year because the estimates are based on the 1996-97 fiscal year fuel tax collection factors. The actual collection factors for the 1997-98 fiscal year will be available later this year, and the estimates for that fiscal year will then be recalculated. After August 31, 1997, 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 (850) 488-2900 or Suncom 278-2900. Other questions regarding this tax can be addressed to the Legislative Committee on Intergovernmental Relations at (850) 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.

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

- II. Major General Law Amendments
- III. 1997 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 the 1997-98 Fiscal Year

II. Major General Law Amendments

Chapter 20228, *Laws of Florida*, (1941)

imposed a 1 cent per gallon tax on gasoline with 50 percent of the proceeds distributed into the State General Revenue Fund and 50 percent 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 percent distributed to the State Road Department and 20 percent 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 percent 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 percent 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 percent to 7.3 percent.

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 percent of the total tax collections, beginning in the 1999-2000 state fiscal year. The Department will continue to deduct its costs of administering all fuel taxes entirely from the proceeds of this tax during the 1994-95 through 1996-97 state fiscal years. Beginning in the 1997-98 state fiscal year, the deduction of administrative costs from all fuel taxes, except the constitutional fuel tax, will be phased-in over a three year period. By the 1999-2000 state fiscal year, administrative costs will be deducted proportionally from all fuel taxes, with the exception of 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 s. 206.41, F.S. 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.

Chapter 96-323, *Laws of Florida*,

made 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 made no major changes to provisions related to this tax.

III. 1997 General Law Amendments

Legislation passed during the 1997 regular legislative session did not affect provisions related to this tax.

IV. Eligibility Requirements

All counties are eligible to receive proceeds.

V. Administrative Procedures

Prior to the 1997-98 fiscal year, the Department of Revenue was deducting 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.² As a result, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization.³ In addition, the Department is authorized to deduct the General Revenue Service Charge provided for by s. 215.20, F.S.

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

³ Chapter 94-146, *Laws of Florida*, provided the necessary authorization. The Department was authorized to deduct administrative costs from all fuel taxes, except the constitutional fuel tax, beginning in the 1997-98 state fiscal year. The deduction will be phased-in over a two year period and will be fully implemented by the 1999-2000 state fiscal year. The administrative cost deduction will be limited to 2 percent 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, the Department will continue to deduct the entire cost of administering fuel taxes from the 1 cent county tax on motor fuel.

VI. Distribution of County Fuel Tax Proceeds

On a monthly basis, the Department of Revenue determines the amount of the allocation for each county based on the same distribution factors 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*. However, the proceeds are not divided into an 80 percent portion and a 20 percent portion as are the constitutional fuel tax proceeds. The distribution factor for a given county is calculated using the three components: an area component, a population component, and a collection component.

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

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

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

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

Table 5.4 lists the actual statewide county fuel tax distributions for the 1982-83 through 1995-96 state fiscal years.

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. In the event the powers and duties related to transportation facilities, roads, and bridges usually exercised and performed by boards of county commissioners are exercised and performed by some other or separate county board, such board shall receive the proceeds, exercise the powers, and perform the duties designated in this section to be done by the boards of county commissioners.

VIII. Estimated County Fuel Tax Distributions for the 1997-98 Fiscal Year

Table 5.5 presents the estimated 1997-98 local government fiscal year 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 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 this table are the most accurate figures available for inclusion in this publication; however, these estimates are not the most accurate figures for the 1997-98 fiscal year because the estimates are based on the 1996-97 fiscal year fuel tax collection factors. The actual collection factors for the 1997-98 fiscal year will be available later this year, and the estimates for that fiscal year will then be recalculated. After August 31, 1997, 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 (850) 488-2900 or Suncom 278-2900. Other questions regarding this tax can be addressed to the Legislative Committee on Intergovernmental Relations at (850) 488-9627 or Suncom 278-9627.

Table 5.1

**Distribution of the Constitutional Gas Tax
July 1, 1995 to June 30, 1996**

County	80% Surplus Portion		20% Surplus Portion		Total FY 1995-96	Distributions at the End of the Bond Year
	To SBA	To County	To SBA	To County		
Alachua	\$783,171.84	\$1,000,865.12	\$0.00	\$446,009.25	\$2,230,046.21	Broward \$5,636,614.38
Baker	134,209.81	330,543.79	0.00	116,188.40	580,942.00	Hillsborough 6,966,000.00
Bay	0.00	1,451,385.86	0.00	362,846.46	1,814,232.32	
Bradford	0.00	333,989.36	0.00	83,497.35	417,486.71	TOTAL \$12,602,614.38
Brevard	0.00	3,583,260.37	0.00	895,815.09	4,479,075.46	
Broward	9,435,256.88	0.00	0.00	2,358,814.21	11,794,071.09	
Calhoun	0.00	392,709.00	0.00	98,177.27	490,886.27	
Charlotte	231,973.14	1,070,844.27	0.00	325,704.36	1,628,521.77	
Citrus	0.00	958,694.77	0.00	239,673.69	1,198,368.46	
Clay	0.00	1,073,773.91	0.00	268,443.67	1,342,217.38	
Collier	686,118.97	1,585,319.58	0.00	567,859.63	2,839,298.18	Administrative Expenses \$31,169.41
Columbia	0.00	948,938.91	0.00	237,234.73	1,186,173.64	
Dade	0.00	13,261,317.24	0.00	3,315,329.31	16,576,646.55	
DeSoto	0.00	494,134.02	0.00	123,533.51	617,667.53	
Dixie	0.00	480,325.78	0.00	120,081.45	600,407.23	
Duval	0.00	5,560,520.80	0.00	1,390,130.19	6,950,650.99	
Escambia	0.00	2,251,122.48	0.00	562,780.62	2,813,903.10	
Flagler	0.00	514,352.42	0.00	128,588.12	642,940.54	
Franklin	0.00	473,513.38	0.00	118,378.37	591,891.75	
Gadsden	0.00	562,067.40	0.00	140,516.85	702,584.25	
Gilchrist	66,364.57	177,024.58	0.00	60,847.28	304,236.43	
Glades	0.00	571,010.64	0.00	142,752.67	713,763.31	
Gulf	0.00	418,772.03	0.00	104,693.01	523,465.04	
Hamilton	0.00	449,341.33	0.00	112,335.34	561,676.67	
Hardee	0.00	490,270.93	0.00	122,567.73	612,838.66	
Hendry	0.00	874,194.29	0.00	218,548.59	1,092,742.88	
Hernando	272,667.34	723,162.16	0.00	248,957.37	1,244,786.87	
Highlands	0.00	1,107,392.52	0.00	276,848.13	1,384,240.65	
Hillsborough	6,710,564.55	0.00	0.00	1,677,641.14	8,388,205.69	
Holmes	159,454.61	234,119.93	0.00	98,393.63	491,968.17	
Indian River	0.00	991,691.25	0.00	247,922.81	1,239,614.06	
Jackson	0.00	981,733.14	0.00	245,433.30	1,227,166.44	
Jefferson	241,531.16	224,517.21	56,049.31	60,462.76	582,560.44	
Lafayette	129,745.69	193,335.37	0.00	80,770.27	403,851.33	
Lake	0.00	1,725,779.44	0.00	431,444.87	2,157,224.31	
Lee	732,714.77	2,313,999.08	0.00	761,678.46	3,808,392.31	
Leon	0.00	1,796,291.71	0.00	449,072.95	2,245,364.66	
Levy	0.00	843,887.20	0.00	210,971.82	1,054,859.02	
Liberty	174,389.30	314,855.01	0.00	122,311.08	611,555.39	
Madison	208,362.45	420,266.02	0.00	157,157.10	785,785.57	
Manatee	0.00	1,873,038.99	0.00	468,259.74	2,341,298.73	
Marion	0.00	2,633,501.80	0.00	658,375.43	3,291,877.23	
Martin	0.00	1,102,654.54	0.00	275,663.62	1,378,318.16	
Monroe	0.00	1,652,203.74	0.00	413,050.93	2,065,254.67	
Nassau	290,260.97	440,387.48	0.00	182,662.13	913,310.58	
Okaloosa	0.00	1,622,395.27	0.00	405,598.83	2,027,994.10	
Okeechobee	0.00	757,595.80	0.00	189,398.94	946,994.74	
Orange	0.00	6,080,539.09	0.00	1,520,134.76	7,600,673.85	
Osceola	0.00	1,798,413.19	0.00	449,603.27	2,248,016.46	
Palm Beach	2,194,569.75	4,843,417.54	0.00	1,759,496.83	8,797,484.12	
Pasco	0.00	2,191,676.06	0.00	547,919.03	2,739,595.09	
Pinellas	0.00	5,316,596.57	0.00	1,329,149.15	6,645,745.72	
Polk	2,948,943.65	1,356,353.53	0.00	1,076,324.32	5,381,621.50	
Putnam	126,494.10	764,908.14	0.00	222,850.57	1,114,252.81	
St. Johns	0.00	1,182,913.30	0.00	295,728.32	1,478,641.62	
St. Lucie	0.00	1,473,643.40	0.00	368,410.87	1,842,054.27	
Santa Rosa	0.00	1,248,345.34	0.00	312,086.34	1,560,431.68	
Sarasota	0.00	2,126,799.03	0.00	531,699.75	2,658,498.78	
Seminole	0.00	2,065,222.95	0.00	516,305.74	2,581,528.69	
Sumter	0.00	878,991.06	0.00	219,747.77	1,098,738.83	
Suwannee	0.00	625,412.14	0.00	156,353.05	781,765.19	
Taylor	0.00	738,792.04	0.00	184,698.02	923,490.06	
Union	0.00	209,911.66	0.00	52,477.92	262,389.58	
Volusia	0.00	3,198,275.09	0.00	799,568.77	3,997,843.86	
Wakulla	0.00	433,512.80	0.00	108,378.21	541,891.01	
Walton	0.00	875,822.99	0.00	218,955.77	1,094,778.76	
Washington	0.00	455,291.77	0.00	113,823.05	569,114.82	
Totals	\$25,526,793.55	\$99,125,937.61	\$56,049.31	\$31,107,133.77	\$155,815,914.24	

Source: State Board of Administration, September 1996.

Table 5.2

**Summary of Constitutional Fuel Tax Distributions
to Florida Counties**

State Fiscal Year

<u>Fiscal Year</u>	<u>80% Surplus Portion</u>		<u>20% Surplus Portion</u>		<u>Total</u>
	<u>To SBA</u>	<u>To Counties</u>	<u>To SBA</u>	<u>To Counties</u>	
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				
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
1995-96	25,526,794	99,125,938	56,049	31,107,134	155,815,914

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 1997-98

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.66940%	0.35090%	0.40960%	1.42990%	\$2,376,851
BAKER	0.09228%	0.03570%	0.24530%	0.37330%	\$620,518
BAY	0.54622%	0.24540%	0.36710%	1.15870%	\$1,926,049
BRADFORD	0.09818%	0.04350%	0.12260%	0.26430%	\$439,333
BREVARD	1.54096%	0.77100%	0.54030%	2.85230%	\$4,741,236
BROWARD	4.70827%	2.42610%	0.51240%	7.64680%	\$12,710,893
CALHOUN	0.05248%	0.02130%	0.24060%	0.31440%	\$522,611
CHARLOTTE	0.51069%	0.21440%	0.33840%	1.06350%	\$1,767,803
CITRUS	0.30900%	0.18070%	0.27480%	0.76450%	\$1,270,790
CLAY	0.39227%	0.20480%	0.26040%	0.85750%	\$1,425,379
COLLIER	0.67769%	0.29390%	0.86260%	1.83420%	\$3,048,899
COLUMBIA	0.34008%	0.08240%	0.33290%	0.75540%	\$1,255,664
DADE	5.86216%	3.74320%	0.91700%	10.52240%	\$17,490,859
DESOTO	0.08158%	0.04610%	0.26590%	0.39360%	\$654,262
DIXIE	0.04875%	0.02050%	0.30930%	0.37860%	\$629,328
DUVAL	2.76705%	1.30040%	0.35900%	4.42640%	\$7,357,783
ESCAMBIA	0.96697%	0.50780%	0.31990%	1.79470%	\$2,983,240
FLAGLER	0.14445%	0.05550%	0.21280%	0.41270%	\$686,011
FRANKLIN	0.04039%	0.01730%	0.32150%	0.37920%	\$630,325
GADSDEN	0.14729%	0.07950%	0.22460%	0.45140%	\$750,340
GILCHRIST	0.02809%	0.01870%	0.14920%	0.19600%	\$325,801
GLADES	0.03238%	0.01470%	0.41210%	0.45920%	\$763,305
GULF	0.03827%	0.02220%	0.27390%	0.33440%	\$555,856
HAMILTON	0.11387%	0.02110%	0.21750%	0.35250%	\$585,943
HARDEE	0.08935%	0.03770%	0.26760%	0.39460%	\$655,924
HENDRY	0.15532%	0.04980%	0.49600%	0.70110%	\$1,165,403
HERNANDO	0.40039%	0.19540%	0.20730%	0.80310%	\$1,334,953
HIGHLANDS	0.28768%	0.13220%	0.45980%	0.87970%	\$1,462,281
HILLSBOROUGH	3.27492%	1.61160%	0.52040%	5.40690%	\$8,987,620
HOLMES	0.07794%	0.03050%	0.20860%	0.31700%	\$526,933
INDIAN RIVER	0.40079%	0.17430%	0.22120%	0.79630%	\$1,323,650
JACKSON	0.33377%	0.08000%	0.39660%	0.81040%	\$1,347,087
JEFFERSON	0.08751%	0.02180%	0.25160%	0.36090%	\$599,906
LAFAYETTE	0.01742%	0.01080%	0.23090%	0.25910%	\$430,689
LAKE	0.61558%	0.29390%	0.48500%	1.39450%	\$2,318,008
LEE	1.35030%	0.64750%	0.42980%	2.42760%	\$4,035,278
LEON	0.74579%	0.37200%	0.29790%	1.41570%	\$2,353,247
LEVY	0.14536%	0.05010%	0.48590%	0.68140%	\$1,132,657
LIBERTY	0.03447%	0.01080%	0.34770%	0.39300%	\$653,264
MADISON	0.17809%	0.03200%	0.30000%	0.51010%	\$847,914
MANATEE	0.74908%	0.40910%	0.35570%	1.51390%	\$2,516,480
MARION	1.05235%	0.37650%	0.68440%	2.11320%	\$3,512,667
MARTIN	0.41321%	0.19500%	0.28450%	0.89270%	\$1,483,891
MONROE	0.34386%	0.15080%	0.82010%	1.31480%	\$2,185,526
NASSAU	0.20765%	0.08490%	0.27480%	0.56740%	\$943,161
OKALOOSA	0.59724%	0.27780%	0.41760%	1.29260%	\$2,148,624
OKEECHOBEE	0.18343%	0.05730%	0.37080%	0.61150%	\$1,016,466

TABLE 5.3
 CONSTITUTIONAL FUEL TAX
 ESTIMATED DISTRIBUTIONS FOR COUNTIES
 FISCAL YEAR 1997-98

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ORANGE	3.18408%	1.30910%	0.41850%	4.91170%	\$8,164,473
OSCEOLA	0.63796%	0.20820%	0.62880%	1.47500%	\$2,451,819
PALM BEACH	3.01928%	1.66850%	0.93300%	5.62080%	\$9,343,175
PASCO	0.93842%	0.54320%	0.32410%	1.80570%	\$3,001,525
PINELLAS	2.42908%	1.64570%	0.18120%	4.25600%	\$7,074,536
POLK	1.79556%	0.78330%	0.83950%	3.41840%	\$5,682,235
PUTNAM	0.24113%	0.12570%	0.34560%	0.71240%	\$1,184,187
ST JOHNS	0.49545%	0.16200%	0.29250%	0.95000%	\$1,579,138
ST LUCIE	0.65304%	0.29020%	0.25450%	1.19770%	\$1,990,877
SANTA ROSA	0.37022%	0.15770%	0.48500%	1.01290%	\$1,683,693
SARASOTA	0.90310%	0.53680%	0.24910%	1.68900%	\$2,807,540
SEMINOLE	0.98731%	0.55560%	0.14620%	1.68910%	\$2,807,706
SUMTER	0.41050%	0.06100%	0.24110%	0.71260%	\$1,184,519
SUWANNEE	0.17466%	0.05180%	0.28870%	0.51520%	\$856,391
TAYLOR	0.11650%	0.03310%	0.44040%	0.59000%	\$980,728
UNION	0.04238%	0.01980%	0.10450%	0.16670%	\$277,097
VOLUSIA	1.33356%	0.71640%	0.52300%	2.57300%	\$4,276,969
WAKULLA	0.06534%	0.02750%	0.26040%	0.35320%	\$587,107
WALTON	0.17750%	0.05370%	0.47960%	0.71080%	\$1,181,527
WASHINGTON	0.07460%	0.03180%	0.26040%	0.36680%	\$609,713
TOTALS	50.00000%	25.00000%	25.00000%	100.00000%	\$166,225,000

Table 5.4

**Actual County Fuel Tax Distributions
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	60,270,610
1995-96	56,269,152

Source: Florida Department of Revenue

TABLE 5.5

COUNTY FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
FISCAL YEAR 1997-98

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.66940%	0.35090%	0.40960%	1.42990%	\$956,246
BAKER	0.09228%	0.03570%	0.24530%	0.37330%	\$249,644
BAY	0.54622%	0.24540%	0.36710%	1.15870%	\$774,881
BRADFORD	0.09818%	0.04350%	0.12260%	0.26430%	\$176,751
BREVARD	1.54096%	0.77100%	0.54030%	2.85230%	\$1,907,476
BROWARD	4.70827%	2.42610%	0.51240%	7.64680%	\$5,113,798
CALHOUN	0.05248%	0.02130%	0.24060%	0.31440%	\$210,255
CHARLOTTE	0.51069%	0.21440%	0.33840%	1.06350%	\$711,216
CITRUS	0.30900%	0.18070%	0.27480%	0.76450%	\$511,259
CLAY	0.39227%	0.20480%	0.26040%	0.85750%	\$573,453
COLLIER	0.67769%	0.29390%	0.86260%	1.83420%	\$1,226,621
COLUMBIA	0.34008%	0.08240%	0.33290%	0.75540%	\$505,174
DADE	5.86216%	3.74320%	0.91700%	10.52240%	\$7,036,855
DESOTO	0.08158%	0.04610%	0.26590%	0.39360%	\$263,220
DIXIE	0.04875%	0.02050%	0.30930%	0.37860%	\$253,189
DUVAL	2.76705%	1.30040%	0.35900%	4.42640%	\$2,960,155
ESCAMBIA	0.96697%	0.50780%	0.31990%	1.79470%	\$1,200,206
FLAGLER	0.14445%	0.05550%	0.21280%	0.41270%	\$275,993
FRANKLIN	0.04039%	0.01730%	0.32150%	0.37920%	\$253,590
GADSDEN	0.14729%	0.07950%	0.22460%	0.45140%	\$301,874
GILCHRIST	0.02809%	0.01870%	0.14920%	0.19600%	\$131,075
GLADES	0.03238%	0.01470%	0.41210%	0.45920%	\$307,090
GULF	0.03827%	0.02220%	0.27390%	0.33440%	\$223,630
HAMILTON	0.11387%	0.02110%	0.21750%	0.35250%	\$235,734
HARDEE	0.08935%	0.03770%	0.26760%	0.39460%	\$263,889
HENDRY	0.15532%	0.04980%	0.49600%	0.70110%	\$468,861
HERNANDO	0.40039%	0.19540%	0.20730%	0.80310%	\$537,073
HIGHLANDS	0.28768%	0.13220%	0.45980%	0.87970%	\$588,299
HILLSBOROUGH	3.27492%	1.61160%	0.52040%	5.40690%	\$3,615,864
HOLMES	0.07794%	0.03050%	0.20860%	0.31700%	\$211,994
INDIAN RIVER	0.40079%	0.17430%	0.22120%	0.79630%	\$532,526
JACKSON	0.33377%	0.08000%	0.39660%	0.81040%	\$541,955
JEFFERSON	0.08751%	0.02180%	0.25160%	0.36090%	\$241,352
LAFAYETTE	0.01742%	0.01080%	0.23090%	0.25910%	\$173,273
LAKE	0.61558%	0.29390%	0.48500%	1.39450%	\$932,572
LEE	1.35030%	0.64750%	0.42980%	2.42760%	\$1,623,458
LEON	0.74579%	0.37200%	0.29790%	1.41570%	\$946,749
LEVY	0.14536%	0.05010%	0.48590%	0.68140%	\$455,686
LIBERTY	0.03447%	0.01080%	0.34770%	0.39300%	\$262,819
MADISON	0.17809%	0.03200%	0.30000%	0.51010%	\$341,129
MANATEE	0.74908%	0.40910%	0.35570%	1.51390%	\$1,012,421
MARION	1.05235%	0.37650%	0.68440%	2.11320%	\$1,413,203
MARTIN	0.41321%	0.19500%	0.28450%	0.89270%	\$596,993
MONROE	0.34386%	0.15080%	0.82010%	1.31480%	\$879,273
NASSAU	0.20765%	0.08490%	0.27480%	0.56740%	\$379,449
OKALOOSA	0.59724%	0.27780%	0.41760%	1.29260%	\$864,426
OKEECHOBEE	0.18343%	0.05730%	0.37080%	0.61150%	\$408,941

TABLE 5.5

COUNTY FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
FISCAL YEAR 1997-98

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ORANGE	3.18408%	1.30910%	0.41850%	4.91170%	\$3,284,699
OSCEOLA	0.63796%	0.20820%	0.62880%	1.47500%	\$986,406
PALM BEACH	3.01928%	1.66850%	0.93300%	5.62080%	\$3,758,910
PASCO	0.93842%	0.54320%	0.32410%	1.80570%	\$1,207,562
PINELLAS	2.42908%	1.64570%	0.18120%	4.25600%	\$2,846,200
POLK	1.79556%	0.78330%	0.83950%	3.41840%	\$2,286,055
PUTNAM	0.24113%	0.12570%	0.34560%	0.71240%	\$476,418
ST JOHNS	0.49545%	0.16200%	0.29250%	0.95000%	\$635,313
ST LUCIE	0.65304%	0.29020%	0.25450%	1.19770%	\$800,962
SANTA ROSA	0.37022%	0.15770%	0.48500%	1.01290%	\$677,377
SARASOTA	0.90310%	0.53680%	0.24910%	1.68900%	\$1,129,519
SEMINOLE	0.98731%	0.55560%	0.14620%	1.68910%	\$1,129,586
SUMTER	0.41050%	0.06100%	0.24110%	0.71260%	\$476,551
SUWANNEE	0.17466%	0.05180%	0.28870%	0.51520%	\$344,540
TAYLOR	0.11650%	0.03310%	0.44040%	0.59000%	\$394,563
UNION	0.04238%	0.01980%	0.10450%	0.16670%	\$111,481
VOLUSIA	1.33356%	0.71640%	0.52300%	2.57300%	\$1,720,694
WAKULLA	0.06534%	0.02750%	0.26040%	0.35320%	\$236,203
WALTON	0.17750%	0.05370%	0.47960%	0.71080%	\$475,348
WASHINGTON	0.07460%	0.03180%	0.26040%	0.36640%	\$245,030
TOTALS	50.00000%	25.00000%	25.00000%	100.00000%	\$66,875,000

CHAPTER 6: OTHER STATE SHARED REVENUE SOURCES

Brief Overview

The revenues addressed in this chapter are generated from taxes levied by the state and shared with local governments on a formula or percentage basis. The description of each revenue sharing source in this chapter is presented in the order that the revenue source was enacted.

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 percent of the revenue deposited in the Pari-mutuel Tax Collection Trust Fund to be distributed to the State Racing Commission and 90 percent 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.

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.

Chapter 96-364, *Laws of Florida*, authorized cardrooms at licensed pari-mutuel facilities and specified that one-quarter of the cardroom tax revenues would be distributed to those counties in which the cardrooms were located. The distribution of proceeds would occur by October 1st of each year. If two or more pari-mutuel racetracks were located in the same municipality, then that municipality would receive the funds. In addition, the law specified that the Division of Pari-mutuel Wagering immediately transfer the funds from General Revenue that would be required to make the annual distribution to counties, if during the fiscal year the sums available for distribution to the counties were not sufficient.

1997 General Law Amendments

Legislation passed during the 1997 regular legislative session did not affect the proportion of pari-mutuel tax proceeds that counties receive.

OIL, GAS, AND SULFUR PRODUCTION TAX

Section 211.06, *Florida Statutes*

Uniform Accounting System Code: 335.430

An excise tax is levied on every person who severs gas, oil, or 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 percent 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 the 1986-87 through 1995-96 state fiscal years. According to the Department, an estimated \$1.0 million will be distributed during the 1997-98 fiscal year. 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 percent of the proceeds from the oil production tax imposed under s. 211.02(1)(b), F.S.
 - b. 67.5 percent of the proceeds from the tax on small well and tertiary oil under s. 211.02(1)(a), F.S.
 - c. 67.5 percent of the proceeds from the tax on gas imposed under s. 211.025, F.S.
 - d. 67.5 percent 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 percent of the proceeds from the oil production tax imposed under s. 211.02(1)(b), F.S.
 - b. 20 percent of the proceeds from the tax on small well and tertiary oil under s. 211.02(1)(a), F.S.
 - c. 20 percent of the proceeds from the tax on gas imposed under s. 211.025, F.S.
 - d. 20 percent 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 percent of the proceeds from the oil production tax imposed under s. 211.02(1)(b), F.S.
 - b. 12.5 percent of the proceeds from the tax on small well and tertiary oil under s. 211.02(1)(a), F.S.
 - c. 12.5 percent of the proceeds from the tax on gas imposed under s. 211.025, F.S.
 - d. 12.5 percent 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 percent of gross value. A 5 percent 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 percent 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 percent service charge pursuant to Chapter 215.20, *Florida Statutes*. The counties' portion of the proceeds from the tax has been subject to the 6 percent service charge since 1983. The combined effect of these laws was to increase the service charge by 1.3 percent to 7.3 percent.

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.

Chapter 96-323, *Laws of Florida*,

provided 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 provided that no additional exemptions may be granted after June 30, 2002.

1997 General Law Amendments

Legislation passed during the 1997 regular legislative session did not affect the proportion of oil, gas, and sulfur production tax proceeds that counties receive.

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 vehicle 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 percent 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 district school board, county, and municipal governments.

Chapter 91-241, *Laws of Florida*,
clarified the classification of a mobile home as real property if the owner of the land also owned the mobile home, and the home was permanently affixed to the land. 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.

1997 General Law Amendments

Legislation passed during the 1997 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 percent 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 percent of the state license tax. The 50 percent 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 percent service charge pursuant to Chapter 215.20, *Florida Statutes*. The counties' portion of the proceeds from the tax has been subject to the 6 percent service charge since 1983. The combined effect of these laws was to increase the service charge by 1.3 percent to 7.3 percent.

1997 General Law Amendments

Legislation passed during the 1997 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 percent 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 percent 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 percent 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 percent 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 percent to the General Revenue Service Charge on all trust funds subject to the 6 percent 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 percent to 7.3 percent.

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, monies 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.

1997 General Law Amendments

Legislation passed during the 1997 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 percent 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 percent 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 percent 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 percent 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.

1997 General Law Amendments

Legislation passed during the 1997 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 the 1986-87 through 1995-96 state fiscal years. An

estimated \$4.8 million will be distributed during the 1997-98 fiscal year. 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 percent to the General Revenue Fund.
 - b. 14.5 percent 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 percent 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 percent 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 percent 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 percent to the General Revenue Fund.
 - b. 10 percent to the Phosphate Research Trust Fund in the Department of Education, Division of Universities.

- c. 10 percent 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 percent 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.

1997 General Law Amendments

Legislation passed during the 1997 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
1995-96	707,193

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
1995-96	4,724,926

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. Generally, the proceeds may be used to fund transportation expenditures.

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. 1997 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 the 1997-98 Fiscal Year

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 percent to 6 percent.
- Chapter 84-369, *Laws of Florida*, required a certified copy of the interlocal agreement, establishing the distribution of optional gas tax proceeds, to be sent to the Department of Revenue.
- Chapter 85-180, *Laws of Florida*, increased the rate at which the optional gas tax could be levied by adding a 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 percent of the first \$1,000 of tax due and 1 percent of any remaining tax due.
- Chapter 86-152, *Laws of Florida*, changed the requirements for authorizing the levy of optional gas tax and those regarding interlocal agreements and distribution of the proceeds.
- Chapter 86-243, *Laws of Florida*, allowed for the 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 percent service charge, pursuant to s. 215.20, F.S. The Local Option Gas Tax Trust Fund has been subject to the 6 percent service charge since 1983. The combined effect of these laws increased the General Revenue Service Charge to 7.3 percent.
- 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 county's governing body or by referendum approval. 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 percent 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 during the 1994-95 through 1996-97 state fiscal years 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 the 1997-98 state fiscal year and would be fully implemented by the 1999-2000 state fiscal year. 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.

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.

Chapter 96-323, *Laws of Florida*,

authorized 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. (At the time this legislation was enacted, Orange County was the only inland county having a total population greater than 500,000.) In addition, the act excluded 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. The 1995-96 state fiscal year 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.

III. 1997 General Law Amendments

Chapter 97-54, *Laws of Florida*, (CS/CS/HB 81)

provides a technical change that will allow counties to correct expiration problems with their local option fuel taxes by authorizing any county having a local option fuel tax levy in effect on July 1, 1996 and having such levy expire on August 31st of any year to reimpose such tax effective September 1st of the year of expiration. In addition, it authorizes county and municipal governments to include additional projects, such as the construction of new roads, reconstruction or resurfacing of existing paved roads, in the capital improvements element of an adopted comprehensive plan. Local governments would then be authorized to expend proceeds of the 1 to 5 cent fuel tax for such additional projects.

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 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a countywide 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. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration. Upon expiration, the tax may be releived 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. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration.
 - 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 same proportion as other 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 eligible local governments. This trust fund is subject to the 7.3 percent 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. 206.43(1)(b), F.S.]
Every terminal supplier and wholesaler shall be entitled to a deduction of 1.1 percent of the first 6 cents of local option fuel tax imposed under s. 206.41(1)(e), F.S. This deduction is allowed on account of services and expenses in complying with the various provision of Chapter 206, *Florida Statutes*. This allowance shall not be deductible unless payment of the tax is made on or before the 20th day of the month.
2. Refunds [s. 206.41(4)(b) and (c), F.S.]
The provisions for refund apply to the 11 cents of local option fuel tax. 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. Additionally, any person 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 percent General Revenue Service Charge.¹

Pursuant to s. 336.021(1)(c) and (d), F.S., the tax on motor fuel shall be distributed monthly by the Department to the county reported by the terminal suppliers and importers for retail sale or use. The tax on diesel fuel shall be distributed monthly to each county in the following manner:

1. The 1995-96 state fiscal year shall be the base year for all distributions.
2. Each year, the tax collected, less the service and administrative charges enumerated in s. 215.20, F.S., and the allowances allowed under s. 206.91, F.S., 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. After the distribution in #2, additional taxes shall be distributed in the following manner. A distribution shall be made to each county in which a qualified new retail station is located. A qualified new retail station is one that began operation after June 30, 1996, and that has sales of diesel fuel exceeding 50 percent of the sales of diesel fuel reported in the county in which it is located during the 1995-96 state fiscal year. The amount distributed to each county shall equal the local option fuel taxes due on the gallons of diesel fuel sold by the new retail station during the year ending March 31st, less the service charges enumerated in s. 215.20, F.S., and the dealer allowance provided for by s. 206.91, F.S. Gallons of diesel fuel sold at the qualified new retail station shall be certified to the Department by the county requesting the additional distribution by June 15, 1997 and by May 1st in each subsequent year. When more than one county qualifies for a distribution and the requested distributions exceed the total taxes available for distribution, each county shall receive a prorated share on the monies available for distribution.
4. After the distribution in #3, all additional taxes shall be distributed based on vehicular diesel fuel storage capacities in each county as determined by the Department of Environmental Protection as required by s. 376.303, F.S., for particular facility types. Each county shall receive a share of the total taxes available for distribution equal to a fraction, the numerator of which is the storage capacity located within the county for vehicular diesel fuel in the particular facility

¹ Pursuant to s. 240.156, F.S., the 7.3 percent 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*.

types and the denominator of which is the total statewide storage capacity for vehicular diesel fuel in those same facility types. The vehicular diesel fuel storage capacity for each county and facility type shall be established by the Department of Environment Protection by June 1, 1997, for the 1996-97 fiscal year, and by January 31st for each succeeding fiscal year. The storage capacity for any new retail station for which a county receives a distribution pursuant to #3 above shall not be included in the calculation for this distribution.

Effective July 1st, the Department of Revenue began deducting the costs of administering fuel taxes for all fuel taxes, except the constitutional fuel tax. 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.² As a result, the Department could not longer deduct the administrative costs of fuel tax collection from fuel tax revenues without legislative authorization.³

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.

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

³ Chapter 94-146, *Laws of Florida*, provided the necessary authorization. The Department was authorized to begin administrative cost deductions from the local option fuel taxes during the 1997-98 state fiscal year. The deduction will be phased-in over a two year period and will be fully implemented by the 1999-2000 state fiscal year. The administrative cost deduction will be limited to 2 percent 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, 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 outstanding on July 1, 1986 which are backed by proceeds of 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.

Pursuant to legislation passed during the 1996 legislative session, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds of the 1 to 6 cents local option fuel tax. This legislation applies only to Orange County.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-Cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying 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 for the 1983-84 through 1995-96 local government fiscal years 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. 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; and
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. In addition, no more than an amount equal to the proceeds from 4 cents of the 1 to 6 cents local option fuel tax may be used by a small county for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., such funds shall not be used for the operational expenses of any infrastructure. Such funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that

the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state land planning agency. With one exception, the proceeds shall not be pledged for bonded indebtedness for a period exceeding 10 years. For the express purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For these purposes, 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.⁴

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. Pursuant to legislation passed during the 1997 legislative session, expenditures for the construction of new roads, or the reconstruction or resurfacing of existing paved roads, shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure.

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

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

⁴ 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.

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 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"."

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.

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 s. 336.025(7), F.S., a county or municipality may use the proceeds of the local option gas tax only for transportation expenditures. Prior to May 5, 1993, s. 336.025(7)(b), F.S., specified roadway and right-of-way maintenance and equipment as an authorized transportation expenditure. However, 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 s. 336.025(7)(b), F.S., 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 s. 334.03(8), F.S., as incorporated by s. 336.01, F.S. 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 s. 336.025, F.S., 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 each county's estimated motor and diesel fuel tax rates for the 1997 calendar year. 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 8.8 cents of sales tax and the combined 4 cents of constitutional, county, and municipal fuel taxes pursuant to Chapter 206, *Florida Statutes*. 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 s. 206.41(1)(d) and (e), 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 shall 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 this table, 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, DeSoto, Lee, and Palm Beach. Broward, Dade, and Highlands levy 3 cents, and Martin levies 2 cents.

XII. Estimated Local Option Fuel Tax Proceeds for the 1997-98 Fiscal Year

Table 7.3 lists estimated motor fuel gallons sold for each county and provides estimated ninth-cent fuel tax proceeds, 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 percent General Revenue Service Charge. As the result of statewide equalization, all counties levy the tax on diesel fuel. Therefore, a county will receive a distribution based on the diesel fuel portion even though the county may not impose the tax on motor fuel. 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 tax for both the 1 to 6 cents and 1 to 5 cents local option fuel taxes. The directions for calculating a correct estimate for the 1 to 6 cents tax are as follows. If a county imposes this tax on motor fuel at the maximum rate of 6 cents, simply multiply the total fuel distribution per penny of tax by 6. If a county imposes this tax on motor fuel at a rate of less than 6 cents, then the calculation is different. To determine the amount of the total estimate based on diesel fuel, multiply the diesel fuel distribution per penny of tax by 6. To determine the amount of the total estimate based on motor fuel, multiply the motor fuel distribution per penny of tax by the number of cents levied on motor fuel in the particular county. Sum the two products to determine the total estimated distribution for the fiscal year.

Since the 1 to 5 cents local option fuel tax is not subject to a dealer collection allowance, a separate listing is provided for those counties levying this tax. To determine the estimated fiscal year distribution, simply multiply the motor fuel distribution per penny of tax by the number of cents levied on motor fuel.

These estimates have been adjusted for all applicable deductions and are based on 1996-97 fiscal year 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 (850) 488-2900 or Suncom 278-2900. Other questions regarding these taxes can be addressed to the Legislative Committee on Intergovernmental Relations at (850) 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 countywide referendum. As the result of statewide equalization, the tax shall be levied in each county on every net gallon of diesel fuel.

Counties are not required to share the revenue received from the ninth-cent fuel tax with municipalities; however, a number of counties do share the proceeds with their respective municipalities pursuant to negotiated interlocal agreements. County and municipal governments are authorized to use the proceeds only for those transportation expenditures specified in s. 336.025(7), F.S. As of June 1997, 35 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. 1997 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 the 1997-98 Fiscal Year

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 percent of the first \$1,000 of tax due and 1 percent 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 percent of the total collections. The tax would be held harmless from this administrative cost deduction during the 1994-95 through 1996-97 state fiscal years 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 the 1997-98 state fiscal year and would be fully implemented by the 1999-2000 state fiscal year. 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.

Chapter 96-323, *Laws of Florida*,

excluded 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. The 1995-96 state fiscal year 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.

III. 1997 General Law Amendments

Chapter 97-54, *Laws of Florida*, (CS/CS/HB 81)

provides a technical change that will allow counties to correct expiration problems with their local option fuel tax by authorizing any county having a local option fuel tax levy in effect on July 1, 1996 and having such levy expire on August 31st of any year to reimpose such tax effective September 1st of the year of expiration. In addition, it authorizes county and municipal governments to use the proceeds received from the ninth-cent fuel tax for transportation expenditures as defined in s. 336.025(7), F.S. The authorized uses for both the 1 to 6 cents local option fuel tax and the ninth-cent fuel tax proceeds are now the same as the result of this legislation.

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. However, levies of the tax which

were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration. 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

Pursuant to s. 336.021(1)(c) and (d), F.S., the tax on motor fuel shall be distributed monthly by the Department to the county reported by the terminal suppliers and importers for retail sale or use. The tax on diesel fuel shall be distributed monthly to each county in the following manner:

1. The 1995-96 state fiscal year shall be the base year for all distributions.
2. Each year, the tax collected, less the service and administrative charges enumerated in s. 215.20, F.S., and the allowances allowed under s. 206.91, F.S., 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. After the distribution in #2, additional taxes shall be distributed in the following manner. A distribution shall be made to each county in which a qualified new retail station is located. A qualified new retail station is one that began operation after June 30, 1996, and that has sales of diesel fuel exceeding 50 percent of the sales of diesel fuel reported in the county in which it is located during the 1995-96 state fiscal year. The amount distributed to each county shall equal the local option fuel taxes due on the gallons of diesel fuel sold by the new retail station during the year ending March 31st, less the service charges enumerated in s. 215.20, F.S., and the dealer allowance provided for by s. 206.91, F.S. Gallons of diesel fuel sold at the qualified new retail station shall be certified to the Department by the county requesting the additional distribution by June 15, 1997 and by May 1st in each subsequent year. When more than one county qualifies for a distribution and the requested distributions exceed the total taxes available for distribution, each county shall receive a prorated share on the monies available for distribution.
4. After the distribution in #3, all additional taxes shall be distributed based on vehicular diesel fuel storage capacities in each county as determined by the Department of Environmental Protection as required by s. 376.303, F.S., for particular facility types. Each county shall receive a share of the total taxes available for distribution equal to a fraction, the numerator of which is the storage

capacity located within the county for vehicular diesel fuel in the particular facility types and the denominator of which is the total statewide storage capacity for vehicular diesel fuel in those same facility types. The vehicular diesel fuel storage capacity for each county and facility type shall be established by the Department of Environment Protection by June 1, 1997, for the 1996-97 fiscal year, and by January 31st for each succeeding fiscal year. The storage capacity for any new retail station for which a county receives a distribution pursuant to #3 above shall not be included in the calculation for this distribution.

Effective July 1st, the Department of Revenue began deducting the costs of administering fuel taxes for all fuel taxes, except the constitutional fuel tax. 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.⁵ As a result, the Department could not longer deduct the administrative costs of fuel tax collection from fuel tax revenues without legislative authorization.⁶

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 percent 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. Every terminal supplier and wholesaler shall be entitled to a deduction of 1.1 percent of the tax. This deduction is allowed on account of services and expenses in complying with the various provision of Chapter 206, *Florida Statutes*. This allowance shall not be deductible unless payment of the tax is made on or before the 20th day of the month.

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

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

⁶ Chapter 94-146, *Laws of Florida*, provided the necessary authorization. The Department was authorized to begin administrative cost deductions from the local option fuel taxes during the 1997-98 state fiscal year. The deduction will be phased-in over a two year period and will be fully implemented by the 1999-2000 state fiscal year. The administrative cost deduction will be limited to 2 percent 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, the Department will continue to deduct the entire cost of administering fuel taxes from the 1 cent county tax on motor fuel.

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 and municipalities for the 1983-84 through 1995-96 local government fiscal years as reported by the Department of Revenue.

IX. Authorized Uses of Ninth-Cent Fuel Tax Proceeds

As the result of legislation passed the 1997 legislative session, county and municipal governments may use the proceeds received from the ninth-cent fuel tax for transportation expenditures as defined in s. 336.025(7), F.S. The authorized uses for both the 1 to 6 cents local option fuel tax and the ninth-cent fuel tax proceeds are now the same as the result of this legislation. 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 s. 336.021, F.S., 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 s. 336.021, F.S., 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 s. 336.021, F.S.? The 1983 amendment to s. 336.021, F.S., 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 ss. 206.625 and 206.64, F.S., 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 s. 336.021, F.S., 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 s. 336.021, F.S., 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 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"."

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 the 1997-98 Fiscal Year

The 35 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 motor fuel gallons sold for each county and provides estimated ninth-cent fuel tax proceeds, 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 percent General Revenue Service Charge. As the result of statewide equalization, all counties levy the tax on diesel fuel. Therefore, a county will receive a distribution based on the diesel fuel portion even though the county may not impose the tax on motor fuel. 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 (850) 488-2900 or Suncom 278-2900. Other questions regarding this tax can be addressed to the Legislative Committee on Intergovernmental Relations at (850) 488-9627 or Suncom 278-9627.

Table 7.1

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

Fiscal Year	Local Option Distributed to Municipalities	Local Option Distributed to Counties	Ninth Cent Distributed to Counties
1983-84	40,581,330	81,270,360	
1984-85	45,995,132	95,390,029	11,482,058
1985-86	74,307,561	172,371,707	11,690,560
1986-87	94,257,959	228,863,861	13,011,333
1987-88	102,450,390	255,101,908	13,814,814
1988-89	108,392,484	267,552,738	15,893,313
1989-90	106,860,846	262,844,614	16,150,778
1990-91	108,169,082	265,542,472	16,891,120
1991-92	109,803,023	270,803,662	17,160,059
1992-93	116,017,873	287,494,238	18,812,049
1993-94	132,328,075	333,121,802	35,741,568
1994-95	144,050,190	361,867,330	44,617,595
1995-96	149,540,267	377,571,827	47,188,067

Source: Florida Department of Revenue

**Table 7.2
Estimated Fuel Tax Rates**

County	Motor Fuel Tax Rates							Special Fuel Tax Rates					
	State Tax (1)	Ninth Cent	1st Local Option	2nd Local Option	Total Local(2)	SCETS Tax (3)	Total Tax Rate	State Tax (1)	Ninth Cent	Local Option	Total Local(2)	SCETS Tax (3)	Total Tax Rate
Alachua	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Baker	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Bay	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Bradford	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Brevard	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Broward	0.128		0.06	0.03	0.09	0.048	0.266	0.128	0.01	0.06	0.07	0.048	0.246
Calhoun	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Charlotte	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Citrus	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Clay	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Collier	0.128	0.01	0.06	0.05	0.12	0.048	0.296	0.128	0.01	0.06	0.07	0.048	0.246
Columbia	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Dade	0.128	0.01	0.06	0.03	0.10	0.048	0.276	0.128	0.01	0.06	0.07	0.048	0.246
DeSoto	0.128	0.01	0.06	0.05	0.12	0.048	0.296	0.128	0.01	0.06	0.07	0.048	0.246
Dixie	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Duval	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Escambia	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Flagler	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Franklin	0.128						0.128	0.128	0.01	0.06	0.07	0.048	0.246
Gadsden	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Gilchrist	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Glades	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Gulf	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Hamilton	0.128		0.03		0.03	0.024	0.182	0.128	0.01	0.06	0.07	0.048	0.246
Hardee	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Hendry	0.128	0.01	0.04		0.05	0.040	0.218	0.128	0.01	0.06	0.07	0.048	0.246
Hernando	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Highlands	0.128	0.01	0.06	0.03	0.10	0.048	0.276	0.128	0.01	0.06	0.07	0.048	0.246
Hillsborough	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Holmes	0.128		0.05		0.05	0.040	0.218	0.128	0.01	0.06	0.07	0.048	0.246
Indian River	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Jackson	0.128	0.01	0.05		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Jefferson	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Lafayette	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Lake	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Lee	0.128	0.01	0.06	0.05	0.12	0.048	0.296	0.128	0.01	0.06	0.07	0.048	0.246
Leon	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Levy	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Liberty	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Madison	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Manatee	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Marion	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Martin	0.128		0.06	0.02	0.08	0.048	0.256	0.128	0.01	0.06	0.07	0.048	0.246
Monroe	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Nassau	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Okaloosa	0.128		0.05		0.05	0.040	0.218	0.128	0.01	0.06	0.07	0.048	0.246
Okeechobee	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Orange	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Osceola	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Palm Beach	0.128	0.01	0.06	0.05	0.12	0.048	0.296	0.128	0.01	0.06	0.07	0.048	0.246
Pasco	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Pinellas	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Polk	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Putnam	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
St. Johns	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
St. Lucie	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Santa Rosa	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Sarasota	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Seminole	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Sumter	0.128	0.01	0.04		0.05	0.040	0.218	0.128	0.01	0.06	0.07	0.048	0.246
Suwannee	0.128		0.06		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Taylor	0.128		0.04		0.04	0.032	0.200	0.128	0.01	0.06	0.07	0.048	0.246
Union	0.128	0.01	0.05		0.06	0.048	0.236	0.128	0.01	0.06	0.07	0.048	0.246
Volusia	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Wakulla	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246
Walton	0.128		0.05		0.05	0.040	0.218	0.128	0.01	0.06	0.07	0.048	0.246
Washington	0.128	0.01	0.06		0.07	0.048	0.246	0.128	0.01	0.06	0.07	0.048	0.246

(1) Pursuant to Chap. 206, F.S., state fuel tax rate is comprised of an estimated 8.8 cent sales tax and four cents for the Constitutional, County, and Municipal gas taxes.

(2) Fuel tax rates are for calendar year 1997.

(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 1997-98

County Name	Estimated Motor Fuel Gallons (m)	Estimated Ninth Cent Tax on Motor Fuel (\$m)	Estimated Ninth Cent Tax on Diesel (\$m)	Total Estimated Ninth Cent Tax (\$m)
ALACHUA	101.7	\$1.00	\$0.10	\$1.10
BAKER	12.5	\$0.12	\$0.02	\$0.15
BAY	80.0	\$0.79	\$0.09	\$0.88
BRADFORD	14.0	\$0.14	\$0.02	\$0.15
BREVARD	210.7	\$2.07	\$0.27	\$2.34
BROWARD	713.7	\$7.01	\$0.71	\$7.72
CALHOUN	5.9	\$0.06	\$0.02	\$0.08
CHARLOTTE	76.3	\$0.75	\$0.11	\$0.86
CITRUS	44.3	\$0.44	\$0.04	\$0.48
CLAY	57.7	\$0.57	\$0.06	\$0.63
COLLIER	105.2	\$1.03	\$0.10	\$1.13
COLUMBIA	39.6	\$0.39	\$0.13	\$0.52
DADE	862.7	\$8.47	\$1.09	\$9.56
DESOTO	9.3	\$0.09	\$0.03	\$0.12
DIXIE	6.5	\$0.06	\$0.02	\$0.08
DUVAL	361.2	\$3.55	\$0.89	\$4.44
ESCAMBIA	131.5	\$1.29	\$0.22	\$1.51
FLAGLER	20.0	\$0.20	\$0.03	\$0.23
FRANKLIN	7.1	\$0.07	\$0.01	\$0.08
GADSDEN	21.7	\$0.21	\$0.06	\$0.27
GILCHRIST	3.7	\$0.04	\$0.01	\$0.04
GLADES	3.7	\$0.04	\$0.01	\$0.05
GULF	5.4	\$0.05	\$0.01	\$0.06
HAMILTON	10.5	\$0.10	\$0.07	\$0.17
HARDEE	11.1	\$0.11	\$0.03	\$0.14
HENDRY	19.6	\$0.19	\$0.07	\$0.27
HERNANDO	57.9	\$0.57	\$0.10	\$0.67
HIGHLANDS	35.5	\$0.35	\$0.10	\$0.45
HILLSBOROUGH	452.1	\$4.44	\$0.88	\$5.32
HOLMES	8.1	\$0.08	\$0.03	\$0.11
INDIAN RIVER	51.1	\$0.50	\$0.15	\$0.66
JACKSON	31.0	\$0.30	\$0.21	\$0.51
JEFFERSON	9.8	\$0.10	\$0.04	\$0.14
LAFAYETTE	2.5	\$0.02	\$0.01	\$0.03
LAKE	88.9	\$0.87	\$0.12	\$0.99
LEE	201.2	\$1.98	\$0.27	\$2.24
LEON	105.9	\$1.04	\$0.11	\$1.15
LEVY	19.8	\$0.19	\$0.04	\$0.23
LIBERTY	3.6	\$0.04	\$0.02	\$0.05
MADISON	10.8	\$0.11	\$0.18	\$0.29
MANATEE	108.4	\$1.06	\$0.16	\$1.22
MARION	128.2	\$1.26	\$0.40	\$1.66
MARTIN	60.0	\$0.59	\$0.06	\$0.65
MONROE	54.0	\$0.53	\$0.03	\$0.56
NASSAU	28.9	\$0.28	\$0.07	\$0.36
OKALOOSA	86.8	\$0.85	\$0.07	\$0.92
OKEECHOBEE	24.2	\$0.24	\$0.06	\$0.30
ORANGE	435.4	\$4.28	\$0.86	\$5.14
OSCEOLA	90.5	\$0.89	\$0.13	\$1.02
PALM BEACH	438.9	\$4.31	\$0.49	\$4.80
PASCO	131.4	\$1.29	\$0.20	\$1.50

Table 7.3

LOCAL OPTION/NINTH CENT GAS TAX
ESTIMATED GALLONS AND TAX BY FUEL TYPE
FY 1997-98

County Name	Estimated Motor Fuel Gallons (m)	Estimated Ninth Cent Tax on Motor Fuel (\$m)	Estimated Ninth Cent Tax on Diesel (\$m)	Total Estimated Ninth Cent Tax (\$m)
PINELLAS	363.1	\$3.57	\$0.29	\$3.85
POLK	224.2	\$2.20	\$0.68	\$2.88
PUTNAM	32.2	\$0.32	\$0.06	\$0.37
ST JOHNS	59.4	\$0.58	\$0.19	\$0.78
ST LUCIE	87.1	\$0.86	\$0.17	\$1.03
SANTA ROSA	51.3	\$0.50	\$0.06	\$0.56
SARASOTA	139.0	\$1.37	\$0.14	\$1.51
SEMINOLE	143.4	\$1.41	\$0.13	\$1.53
SUMTER	37.1	\$0.36	\$0.29	\$0.66
SUWANNEE	18.4	\$0.18	\$0.07	\$0.25
TAYLOR	13.1	\$0.13	\$0.05	\$0.18
UNION	4.0	\$0.04	\$0.03	\$0.07
VOLUSIA	193.6	\$1.90	\$0.20	\$2.10
WAKULLA	8.8	\$0.09	\$0.02	\$0.10
WALTON	25.9	\$0.25	\$0.06	\$0.32
WASHINGTON	10.3	\$0.10	\$0.02	\$0.12
Totals	7,011.1	\$68.87	\$11.48	\$80.35

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC Alachua	52.150000	\$531,021	\$483,145
Alachua	1.875000	19,092	17,371
Archer	0.855000	8,706	7,921
Gainesville	38.635000	393,404	357,935
Hawthorne	1.060000	10,794	9,820
High Springs	2.110000	21,485	19,548
LaCrosse	0.295000	3,004	2,733
Micanopy	0.900000	9,164	8,338
Newberry	1.255000	12,779	11,627
Waldo	<u>0.865000</u>	<u>8,808</u>	<u>8,014</u>
	100.000000	\$1,018,257	\$926,452
BOCC Baker	86.000000	\$117,255	\$98,281
Glen St. Mary	1.000000	1,363	1,143
Macclenny	<u>13.000000</u>	<u>17,725</u>	<u>14,856</u>
	100.000000	\$136,343	\$114,280
BOCC Bay	62.840000	\$511,097	\$457,595
Callaway	4.273000	34,754	31,116
Lynn Haven	3.219000	26,181	23,440
Mexico Beach	1.522000	12,379	11,083
Panama City	19.391000	157,713	141,203
Panama City Beach	2.921000	23,757	21,270
Parker	2.243000	18,243	16,333
Springfield	3.163000	25,726	23,033
Town of Cedar Grove	<u>0.428000</u>	<u>3,481</u>	<u>3,117</u>
	100.000000	\$813,331	\$728,191
BOCC Bradford	70.000000	\$100,374	\$89,228
Brooker	1.800000	2,581	2,294
Hampton	1.900000	2,724	2,422
Lawtey	2.900000	4,158	3,697
Starke	<u>23.400000</u>	<u>33,554</u>	<u>29,827</u>
	100.000000	\$143,392	\$127,468

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC Brevard	50.8344089	\$1,103,187	\$975,133
Cape Canaveral	1.2980818	28,170	24,901
Cocoa	2.7930315	60,613	53,577
Cocoa Beach	2.4404809	52,962	46,815
Indialantic	0.5429065	11,782	10,414
Indian Harbor Beach	1.3833329	30,021	26,536
Malabar	0.5160799	11,200	9,900
Melbourne	11.6681351	253,217	223,825
Melbourne Beach	0.5601646	12,156	10,745
Melbourne Village	0.1400883	3,040	2,687
Palm Bay	13.7339467	298,048	263,452
Palm Shores	0.0550349	1,194	1,056
Rockledge	3.9426650	85,562	75,630
Satellite Beach	1.6735479	36,319	32,103
Titusville	7.0535871	153,074	135,306
West Melbourne	<u>1.3645080</u>	<u>29,612</u>	<u>26,175</u>
	100.000000	\$2,170,158	\$1,918,255
BOCC Broward	61.750000	\$4,418,486	\$4,013,046
Coconut Creek	1.048953	75,057	68,170
Cooper City	0.841095	60,184	54,662
Coral Springs	2.994019	214,235	194,577
Dania	0.526178	37,650	34,196
Davie	1.804346	129,109	117,262
Deerfield Beach	1.487819	106,460	96,691
Fort Lauderdale	4.561524	326,397	296,447
Hallandale	0.955687	68,384	62,109
Hillsboro Beach	0.053256	3,811	3,461
Hollywood	3.818405	273,224	248,153
Lauderdale-by-the-Sea	0.091139	6,521	5,923
Lauderdale Lakes	0.846350	60,560	55,003
Lauderhill	1.519597	108,734	98,756
Lazy Lake	0.001215	87	79
Lighthouse Point	0.318076	22,760	20,671
Margate	1.463333	104,708	95,100
Miramar	1.412356	101,060	91,787
North Lauderdale	0.831009	59,462	54,006
Oakland Park	0.855009	61,180	55,566
Parkland	0.315281	22,560	20,490
Pembroke Park	0.150350	10,758	9,771
Pembroke Pines	2.866454	205,107	186,287
Plantation	2.315638	165,694	150,490
Pompano Beach	2.256337	161,451	146,636
Sea Ranch Lakes	0.018805	1,346	1,222
Sunrise	2.271376	162,527	147,614
Tamarac	1.520539	108,801	98,818
Weston	0.744760	53,291	48,401
Wilton Manors	<u>0.361094</u>	<u>25,838</u>	<u>23,467</u>
	100.000000	\$7,155,443	\$6,498,859

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 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	61.750000		\$4,057,983
Coconut Creek	1.048953		68,933
Cooper City	0.841095		55,274
Coral Springs	2.994019		196,756
Dania	0.526178		34,578
Davie	1.804346		118,575
Deerfield Beach	1.487819		97,774
Fort Lauderdale	4.561524		299,767
Hallandale	0.955687		62,804
Hillsboro Beach	0.053256		3,500
Hollywood	3.818405		250,932
Lauderdale-by-the-Sea	0.091139		5,989
Lauderdale Lakes	0.846350		55,619
Lauderhill	1.519597		99,862
Lazy Lake	0.001215		80
Lighthouse Point	0.318076		20,903
Margate	1.463333		96,165
Miramar	1.412356		92,815
North Lauderdale	0.831009		54,611
Oakland Park	0.855009		56,188
Parkland	0.315281		20,719
Pembroke Park	0.150350		9,880
Pembroke Pines	2.866454		188,373
Plantation	2.315638		152,175
Pompano Beach	2.256337		148,278
Sea Ranch Lakes	0.018805		1,236
Sunrise	2.271376		149,266
Tamarac	1.520539		99,924
Weston	0.744760		48,943
Wilton Manors	<u>0.361094</u>		<u>23,730</u>
	100.000000		\$6,571,632
BOCC Calhoun	71.600000	\$52,104	\$38,618
Altha	0.400000	291	216
Blountstown	<u>28.000000</u>	<u>20,376</u>	<u>15,102</u>
	100.000000	\$72,772	\$53,936
BOCC Charlotte	91.500000	\$731,781	\$635,641
Punta Gorda	<u>8.500000</u>	<u>67,980</u>	<u>59,049</u>
	100.000000	\$799,761	\$694,690

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC Citrus	90.400000	\$401,663	\$365,063
Crystal River	4.050000	17,995	\$16,355
Inverness	<u>5.550000</u>	<u>24,660</u>	<u>\$22,413</u>
	100.000000	\$444,317	\$403,830
BOCC Clay	84.000000	\$487,203	\$441,720
Green Cove Springs	6.300000	36,540	33,129
Keystone Heights	1.900000	11,020	9,991
Orange Park	7.200000	41,760	37,862
Penney Farms	<u>0.600000</u>	<u>3,480</u>	<u>3,155</u>
	100.000000	\$580,004	\$525,857
BOCC Collier	80.150000	\$842,520	\$767,890
Everglades	0.750000	7,884	7,185
Naples	<u>19.100000</u>	<u>200,775</u>	<u>182,991</u>
	100.000000	\$1,051,179	\$958,066
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		\$821,247
Everglades	0.750000		7,266
Naples	<u>14.480000</u>		<u>140,281</u>
	100.000000		\$968,795
BOCC Columbia	71.390000	\$344,482	\$257,138
Ft. White	1.100000	5,308	3,962
Lake City	<u>27.510000</u>	<u>132,745</u>	<u>99,088</u>
	100.000000	\$482,535	\$360,188

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC Dade	74.0000000	\$6,558,779	\$5,813,178
Aventura	0.3587284	31,795	28,180
Bal Harbour	0.0751205	6,658	5,901
Bay Harbor Islands	0.1183478	10,489	9,297
Biscayne Park	0.1061714	9,410	8,340
Coral Gables	1.4345896	127,151	112,696
El Portal	0.0790429	7,006	6,209
Florida City	0.2005659	17,777	15,756
Golden Beach	0.0363417	3,221	2,855
Hialeah	5.3626386	475,302	421,270
Hialeah Gardens	0.3012671	26,702	23,666
Homestead	0.7933533	70,317	62,323
Indian Creek	0.0068074	603	535
Key Biscayne	0.2323542	20,594	18,253
Medley	0.0755901	6,700	5,938
Miami	9.0791404	804,704	713,225
Miami Beach	2.2674853	200,972	178,126
Miami Shores	0.3086877	27,360	24,249
Miami Springs	0.5014118	44,441	39,389
N. Bay Village	0.1339986	11,877	10,526
N. Miami Beach	1.0122557	89,718	79,519
North Miami	1.3721300	121,615	107,790
Opa Locka	0.4980877	44,147	39,128
Pinecrest	0.6493497	57,553	51,011
South Miami	0.3359278	29,774	26,389
Surfside	0.1172249	10,390	9,209
Sweetwater	0.3309502	29,333	25,998
Virginia Gardens	0.0624128	5,532	4,903
West Miami	<u>0.1500185</u>	<u>13,296</u>	<u>11,785</u>
	100.0000000	\$8,863,214	\$7,855,646

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
Distributions for the "NEW" 3 cent local option tax for Dade county and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Dade	74.0000000		\$5,878,273
Aventura	0.3587284		\$28,496
Bal Harbour	0.0751205		5,967
Bay Harbor Islands	0.1183478		9,401
Biscayne Park	0.1061714		8,434
Coral Gables	1.4345896		113,958
El Portal	0.0790429		6,279
Florida City	0.2005659		15,932
Golden Beach	0.0363417		2,887
Hialeah	5.3626386		425,987
Hialeah Gardens	0.3012671		23,931
Homestead	0.7933533		63,021
Indian Creek	0.0068074		541
Key Biscayne	0.2323542		18,457
Medley	0.0755901		6,005
Miami	9.0791404		721,212
Miami Beach	2.2674853		180,120
Miami Shores	0.3086877		24,521
Miami Springs	0.5014118		39,830
N. Bay Village	0.1339986		10,644
N. Miami Beach	1.0122557		80,410
North Miami	1.3721300		108,997
Opa Locka	0.4980877		39,566
Pinecrest	0.6493497		51,582
South Miami	0.3359278		26,685
Surfside	0.1172249		9,312
Sweetwater	0.3309502		26,289
Virginia Gardens	0.0624128		4,958
West Miami	<u>0.1500185</u>		<u>11,917</u>
	100.0000000		\$7,943,612

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC DeSoto	78.000000	\$85,590	\$66,023
Arcadia	<u>22.000000</u>	<u>24,141</u>	<u>18,622</u>
	100.000000	\$109,730	\$84,645
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		\$68,474
Arcadia	<u>20.000000</u>		<u>17,119</u>
	100.000000		\$85,593
BOCC Dixie	81.250000	\$60,941	\$47,904
Cross City	12.500000	9,375	7,370
Horseshoe	<u>6.250000</u>	<u>4,688</u>	<u>3,685</u>
	100.000000	\$75,004	\$58,959
Jacksonville-Duval	94.203900	\$3,876,179	\$3,098,355
Atlantic Beach	1.782100	73,328	58,613
Baldwin	0.215200	8,855	7,078
Jacksonville Beach	2.765500	113,791	90,957
Neptune Beach	<u>1.033300</u>	<u>42,517</u>	<u>33,985</u>
	100.000000	\$4,114,669	\$3,288,988
BOCC Escambia	75.300000	\$1,052,873	\$901,382
Century	0.700000	9,788	8,379
Pensacola	<u>24.000000</u>	<u>335,577</u>	<u>287,293</u>
	100.000000	\$1,398,237	\$1,197,055
BOCC Flagler	81.000000	\$171,270	\$147,756
Beverly Beach	1.000000	2,114	1,824
Bunnell	6.000000	12,687	10,945
Flagler Beach	<u>12.000000</u>	<u>25,373</u>	<u>21,890</u>
	100.000000	\$211,444	\$182,414
BOCC Franklin	N/A	\$74,849	\$64,991
BOCC Gadsden	73.160000	\$184,153	\$144,837
Chattahoochee	7.080000	17,821	14,016
Greensboro	0.310000	780	614
Gretna	0.450000	1,133	891
Havana	3.700000	9,313	7,325
Midway	0.400000	1,007	792
Quincy	<u>14.900000</u>	<u>37,505</u>	<u>29,498</u>
	100.000000	\$251,712	\$197,973
BOCC Gilchrist	85.100000	\$34,897	\$28,431
Bell	1.580000	648	528
Fanning Springs	1.130000	463	378
Trenton	<u>12.190000</u>	<u>4,999</u>	<u>4,073</u>
	100.000000	\$41,007	\$33,409

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC Glades	80.000000	\$34,136	\$26,759
Moore Haven	<u>20.000000</u>	<u>8,534</u>	<u>6,690</u>
	100.000000	\$42,670	\$33,449
BOCC Gulf	100.000000	\$55,977	\$49,114
BOCC Hamilton	82.000000	\$129,036	\$78,107
Jasper	10.000000	15,736	9,525
Jennings	4.000000	6,294	3,810
White Springs	<u>4.000000</u>	<u>6,294</u>	<u>3,810</u>
	100.000000	\$157,361	\$95,253
BOCC Hardee	75.600000	\$99,012	\$76,153
Bowling Green	8.500000	11,132	8,562
Wachula	10.600000	13,883	10,677
Zolfo Springs	<u>5.300000</u>	<u>6,941</u>	<u>5,339</u>
	100.000000	\$130,968	\$100,731
BOCC Hendry	60.000000	\$148,592	\$107,323
Clewiston	23.500000	58,198	42,035
LaBelle	<u>16.500000</u>	<u>40,863</u>	<u>29,514</u>
	100.000000	\$247,653	\$178,872
BOCC Hernando	89.500000	\$557,848	\$471,549
Brooksville	<u>10.500000</u>	<u>65,446</u>	<u>55,321</u>
	100.000000	\$623,294	\$526,871
BOCC Highlands	84.833330	\$352,254	\$274,468
Avon Park	7.453330	30,949	24,114
Lake Placid	1.526670	6,339	4,939
Sebring	<u>6.186670</u>	<u>25,689</u>	<u>20,016</u>
	100.000000	\$415,231	\$323,538
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		\$286,429
Avon Park	4.180000		13,675
Lake Placid	1.560000		5,104
Sebring	<u>6.710000</u>		<u>21,952</u>
	100.000000		\$327,161
BOCC Hillsborough	63.110000	\$3,110,257	\$2,598,133
Plant City	2.850000	140,457	117,330
Tampa	31.940000	1,574,102	1,314,916
Temple Terrace	<u>2.100000</u>	<u>103,495</u>	<u>86,453</u>
	100.000000	\$4,928,310	\$4,116,832

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC Holmes	88.980000	\$90,831	\$65,243
Bonifay	9.540000	9,738	6,995
Noma	0.460000	470	337
Ponce de Leon	0.370000	378	271
Westville	<u>0.650000</u>	<u>664</u>	<u>477</u>
	100.000000	\$102,080	\$73,323
BOCC Indian River	67.921700	\$413,260	\$315,893
Fellsmere	2.097400	12,761	9,755
Indian River Shores	1.205300	7,333	5,606
Orchid	0.007300	44	34
Sebastian	11.933300	72,606	55,500
Vero Beach	<u>16.835000</u>	<u>102,430</u>	<u>78,297</u>
	100.000000	\$608,436	\$465,084
BOCC Jackson	70.350000	\$334,312	\$198,790
Alford	1.130000	5,370	3,193
Campbellton	0.200000	950	565
Cottondale	1.600000	7,603	4,521
Graceville	6.100000	28,988	17,237
Grand Ridge	1.320000	6,273	3,730
Greenwood	0.900000	4,277	2,543
Malone	1.400000	6,653	3,956
Marianna	14.000000	66,530	39,560
Sneads	<u>3.000000</u>	<u>14,256</u>	<u>8,477</u>
	100.000000	\$475,213	\$282,573
BOCC Jefferson	82.000000	\$107,184	\$73,024
Monticello	<u>18.000000</u>	<u>23,528</u>	<u>16,030</u>
	100.000000	\$130,712	\$89,054
BOCC Lafayette	100.000000	\$27,578	\$22,620

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC Lake	66.376700	\$611,952	\$537,145
Astatula	0.464400	4,281	3,758
Clermont	3.075700	28,356	24,890
Eustis	6.931300	63,902	56,091
Fruitland Park	1.038200	9,572	8,401
Groveland	0.887000	8,178	7,178
Howey-in-the-Hills	0.290400	2,677	2,350
Lady Lake	1.913000	17,637	15,481
Leesburg	8.524000	78,586	68,979
Mascotte	0.799300	7,369	6,468
Minneola	0.606900	5,595	4,911
Montverde	0.401100	3,698	3,246
Mount Dora	4.771000	43,986	38,609
Tavares	2.799500	25,810	22,655
Umatilla	<u>1.121500</u>	<u>10,340</u>	<u>9,076</u>
	100.000000	\$921,938	\$809,237
BOCC Lee	54.900000	\$1,141,648	\$1,005,986
Cape Coral	23.300000	484,524	426,948
Fort Myers	14.000000	291,131	256,536
Fort Myers Beach	2.800000	58,226	51,307
Sanibel	<u>5.000000</u>	<u>103,975</u>	<u>91,620</u>
	100.000000	\$2,079,504	\$1,832,396
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	54.900000		\$1,017,251
Cape Coral	23.300000		431,729
Fort Myers	14.000000		259,408
Fort Myers Beach	2.800000		51,882
Sanibel	<u>5.000000</u>		<u>92,646</u>
	100.000000		\$1,852,915
BOCC Leon	48.330000	\$515,899	\$465,860
Tallahassee	<u>51.670000</u>	<u>551,552</u>	<u>498,055</u>
	100.000000	\$1,067,450	\$963,915
BOCC Levy	89.230000	\$191,957	\$160,506
Bronson	1.300000	2,797	2,338
Cedar Key	0.930000	2,001	1,673
Chiefland	3.000000	6,454	5,396
Fanning Springs	0.240000	516	432
Inglis	2.200000	4,733	3,957
Otter Creek	0.140000	301	252
Williston	2.350000	5,055	4,227
Yankeetown	<u>0.610000</u>	<u>1,312</u>	<u>1,097</u>
	100.000000	\$215,126	\$179,879

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC Liberty	90.000000	44,175	29,272
Bristol	<u>10.000000</u>	<u>4,908</u>	<u>3,252</u>
	100.000000	\$49,083	\$32,525
BOCC Madison	70.170000	\$188,198	\$68,893
Greenville	6.160000	16,521	6,048
Lee	1.980000	5,310	1,944
Madison	<u>21.690000</u>	<u>58,173</u>	<u>21,295</u>
	100.000000	\$268,202	\$98,181
BOCC Manatee	100.000000	\$1,134,301	\$986,990
BOCC Marion	70.100000	\$1,075,920	\$818,474
Belleview	2.560000	39,292	29,890
Dunnellon	2.560000	39,292	29,890
McIntosh	0.640000	9,823	7,473
Ocala	23.500000	360,686	274,382
Reddick	<u>0.640000</u>	<u>9,823</u>	<u>7,473</u>
	100.000000	\$1,534,836	\$1,167,581
BOCC Martin	88.730000	\$537,722	\$484,832
Jupiter Island	1.190000	7,212	6,502
Ocean Breeze	0.080000	485	437
Stuart	<u>10.000000</u>	<u>60,602</u>	<u>54,641</u>
	100.000000	\$606,020	\$546,412
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	88.730000		\$490,261
Jupiter Island	1.190000		6,575
Ocean Breeze	0.080000		442
Stuart	<u>10.000000</u>		<u>55,253</u>
	100.000000		\$552,531
BOCC Monroe	60.500000	\$315,579	\$297,754
Key Colony Beach	2.000000	10,432	9,843
Key West	36.500000	190,391	179,637
Layton	<u>1.000000</u>	<u>5,216</u>	<u>4,922</u>
	100.000000	\$521,619	\$492,155
BOCC Nassau	80.631700	\$268,263	\$212,280
Callahan	1.239100	4,123	3,262
Fernandina Beach	12.521200	41,658	32,965
Hilliard	<u>5.608000</u>	<u>18,658</u>	<u>14,764</u>
	100.000000	\$332,702	\$263,271

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC Okaloosa	67.000000	\$573,137	\$529,341
Cinco Bayou	0.200000	1,711	1,580
Crestview	5.840000	49,957	46,140
Destin	5.000000	42,771	39,503
Ft. Walton Beach	14.300000	122,326	112,979
Laurel Hill	0.450000	3,849	3,555
Mary Esther	2.500000	21,386	19,752
Niceville	3.040000	26,005	24,018
Shalimar	0.110000	941	869
Valparaiso	<u>1.560000</u>	<u>13,345</u>	<u>12,325</u>
	100.000000	\$855,429	\$790,062
BOCC Okeechobee	79.060000	\$219,801	\$173,992
Okeechobee	<u>20.940000</u>	<u>58,217</u>	<u>46,084</u>
	100.000000	\$278,018	\$220,076
BOCC Orange	61.740000	\$2,942,232	\$2,447,647
Apopka	2.490000	118,661	98,715
Belle Isle	0.710000	33,835	28,148
Eatonville	0.360000	17,156	14,272
Edgewood	0.170000	8,101	6,740
Maitland	1.410000	67,194	55,899
Oakland	0.110000	5,242	4,361
Ocoee	2.570000	122,474	101,886
Orlando	25.000000	1,191,380	991,111
Windermere	0.230000	10,961	9,118
Winter Garden	1.630000	77,678	64,620
Winter Park	<u>3.580000</u>	<u>170,606</u>	<u>141,927</u>
	100.000000	\$4,765,520	\$3,964,443
BOCC Osceola	62.500000	\$592,747	\$515,072
Kissimmee	25.000000	237,099	206,029
St. Cloud	<u>12.500000</u>	<u>118,549</u>	<u>103,014</u>
	100.000000	\$948,395	\$824,116

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC Palm Beach	66.666680	\$2,966,016	\$2,664,508
Atlantis	0.188930	8,406	7,551
Belle Glade	1.200460	53,409	47,980
Boca Raton	4.547830	202,334	181,766
Boynton Beach	2.555150	113,679	102,123
Briny Breezes	0.014030	624	561
Cloud Lake	0.011410	508	456
Delray Beach	3.514520	156,362	140,467
Glen Ridge	0.025680	1,143	1,026
Golf	0.049440	2,200	1,976
Golfview	0.018550	825	741
Greenacres City	0.605720	26,949	24,209
Gulfstream	0.078860	3,508	3,152
Haverhill	0.080140	3,565	3,203
Highland Beach	0.087870	3,909	3,512
Hypoluxo	0.029930	1,332	1,196
Juno Beach	0.071740	3,192	2,867
Jupiter	1.544080	68,696	61,713
Jupiter Inlet Colony	0.042970	1,912	1,717
Lake Clarke Shores	0.250230	11,133	10,001
Lake Park	0.519510	23,113	20,764
Lake Worth	1.822780	81,096	72,852
Lantana	0.558640	24,854	22,328
Manalapan	0.066340	2,951	2,651
Mangonia Park	0.117720	5,237	4,705
North Palm Beach	0.566640	25,210	22,647
Ocean Ridge	0.200360	8,914	8,008
Pahokee	0.261230	11,622	10,441
Palm Beach	0.805280	35,827	32,185
Palm Beach Gardens	1.346820	59,920	53,829
Palm Beach Shores	0.086970	3,869	3,476
Palm Springs	0.356450	15,859	14,246
Riviera Beach	1.883840	83,812	75,293
Royal Palm Beach	1.351080	60,110	53,999
South Bay	0.279310	12,427	11,163
South Palm Beach	0.028390	1,263	1,135
Tequesta	0.382540	17,019	15,289
Wellington	3.248640	144,533	129,840
West Palm Beach	<u>4.533240</u>	<u>201,685</u>	<u>181,183</u>
	100.000000	\$4,449,023	\$3,996,761

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 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		\$3,192,797
Atlantis	0.119030		\$4,811
Belle Glade	0.756290		\$30,566
Boca Raton	2.865130		\$115,795
Boynton Beach	1.609740		\$65,058
Briny Breezes	0.008840		\$357
Cloud Lake	0.007190		\$291
Delray Beach	2.214150		\$89,485
Glen Ridge	0.016180		\$654
Golf	0.031150		\$1,259
Golfview	0.011690		\$472
Greenacres City	0.381600		\$15,422
Gulfstream	0.049680		\$2,008
Haverhill	0.050490		\$2,041
Highland Beach	0.055360		\$2,237
Hypoluxo	0.018860		\$762
Juno Beach	0.045190		\$1,826
Jupiter	0.972770		\$39,315
Jupiter Inlet Colony	0.027070		\$1,094
Lake Clarke Shores	0.157640		\$6,371
Lake Park	0.327290		\$13,227
Lake Worth	1.148350		\$46,411
Lantana	0.351940		\$14,224
Manalapan	0.041800		\$1,689
Mangonian Park	0.074160		\$2,997
North Palm Beach	0.356980		\$14,427
Ocean Ridge	0.126230		\$5,102
Pahokee	0.164580		\$6,652
Palm Beach	0.507330		\$20,504
Palm Beach Gardens	0.848500		\$34,292
Palm Beach Shores	0.054790		\$2,214
Palm Springs	0.224570		\$9,076
Riviera Beach	1.186820		\$47,966
Royal Palm Beach	0.851180		\$34,401
South Bay	0.175970		\$7,112
South Palm Beach	0.017880		\$723
Tequesta	0.241000		\$9,740
Wellington	2.046640		\$82,715
West Palm Beach	<u>2.855940</u>		<u>\$115,423</u>
	100.000000		\$4,041,516

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC Pasco	87.300000	\$1,209,945	\$1,044,615
Dade City	2.500000	34,649	29,915
New Port Richey	4.200000	58,210	50,256
Port Richey	1.200000	16,632	14,359
San Antonio	0.600000	8,316	7,179
St. Leo	0.200000	2,772	2,393
Zephyrhills	<u>4.000000</u>	<u>55,438</u>	<u>47,863</u>
	100.000000	\$1,385,962	\$1,196,580
 BOCC Pinellas	 100.000000	 \$3,571,827	 \$3,306,059
BOCC Polk	65.568000	\$1,750,833	\$1,338,735
Auburndale	1.856000	49,560	37,895
Bartow	3.238000	86,463	66,112
Davenport	0.479000	12,791	9,780
Dundee	0.574000	15,327	11,720
Eagle Lake	0.459000	12,256	9,372
Ft. Meade	1.258000	33,592	25,685
Frostproof	1.023000	27,317	20,887
Haines City	2.436000	65,047	49,737
Highland Park	0.044000	1,175	898
Hillcrest Heights	0.055000	1,469	1,123
Lake Alfred	0.727000	19,413	14,844
Lake Hamilton	0.270000	7,210	5,513
Lakeland	13.782000	368,015	281,394
Lake Wales	2.134000	56,983	43,571
Mulberry	0.763000	20,374	15,579
Polk City	0.341000	9,106	6,962
Winter Haven	<u>4.993000</u>	<u>133,326</u>	<u>101,945</u>
	100.000000	\$2,670,255	\$2,041,750
 BOCC Putnam	 78.223500	 \$271,319	 \$229,159
Crescent City	2.720200	9,435	7,969
Interlachen	1.802200	6,251	5,280
Palatka	15.372200	53,319	45,034
Pomona Park	1.074500	3,727	3,148
Welaka	<u>0.807400</u>	<u>2,800</u>	<u>2,365</u>
	100.000000	\$346,851	\$292,954
 BOCC St. Johns	 81.000000	 \$583,262	 \$438,413
St. Augustine	14.000000	100,811	75,775
St. Augustine Beach	4.000000	28,803	21,650
Hastings	<u>1.000000</u>	<u>7,201</u>	<u>5,413</u>
	100.000000	\$720,076	\$541,251

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC St. Lucie	42.060000	\$401,137	\$333,747
Fort Pierce	12.580000	119,979	99,823
Port St. Lucie	45.260000	431,657	359,139
St. Lucie Village	<u>0.100000</u>	<u>954</u>	<u>794</u>
	100.000000	\$953,727	\$793,502
BOCC Santa Rosa	87.290000	\$452,839	\$407,563
Gulf Breeze	4.530000	23,501	\$21,151
Jay	0.590000	3,061	\$2,755
Milton	<u>7.590000</u>	<u>39,375</u>	<u>\$35,438</u>
	100.000000	\$518,776	\$466,906
BOCC Sarasota	70.630000	\$986,083	\$894,041
Longboat Key	1.260000	17,591	15,949
North Port	5.030000	70,225	63,670
Sarasota	16.960000	236,783	214,681
Venice	<u>6.120000</u>	<u>85,443</u>	<u>77,467</u>
	100.000000	\$1,396,125	\$1,265,809
BOCC Seminole	63.600000	\$904,154	\$830,489
Altamonte Springs	14.400000	204,714	188,035
Casselberry	3.060000	43,502	39,957
Lake Mary	1.510000	21,467	19,718
Longwood	3.430000	48,762	44,789
Oviedo	4.820000	68,522	62,940
Sanford	6.940000	98,661	90,623
Winter Springs	<u>2.240000</u>	<u>31,844</u>	<u>29,250</u>
	100.000000	\$1,421,626	\$1,305,801
BOCC Sumter	78.297000	\$475,502	\$264,437
Bushnell	5.809000	35,278	19,619
Center Hill	1.876000	11,393	6,336
Coleman	2.087000	12,674	7,049
Webster	2.104000	12,778	7,106
Wildwood	<u>9.827000</u>	<u>59,680</u>	<u>33,189</u>
	100.000000	\$607,306	\$337,736
BOCC Suwannee	81.570000	\$188,251	\$136,602
Branford	1.000000	2,308	1,675
Live Oak	<u>17.430000</u>	<u>40,226</u>	<u>29,189</u>
	100.000000	\$230,785	\$167,467

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 1997-98 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel 1997-98 Distribution Per .01 Tax</u>	<u>Motor Fuel 1997-98 Distribution Per .01 Tax</u>
BOCC Taylor	67.000000	\$113,526	\$80,169
Perry	<u>33.000000</u>	<u>55,916</u>	<u>39,486</u>
	100.000000	\$169,441	\$119,655
BOCC Union	72.720000	\$44,138	\$26,423
Lake Butler	26.630000	16,163	9,676
Raiford	<u>0.650000</u>	<u>395</u>	<u>236</u>
	100.000000	\$60,696	\$36,335
BOCC Volusia	57.238000	\$1,114,105	\$1,009,262
Daytona Beach	8.542000	166,265	150,619
Daytona Beach Shores	1.202000	23,396	21,195
Debary	1.778000	34,608	31,351
Deland	2.265000	44,087	39,938
Deltona	9.428000	183,511	166,241
Edgewater	1.945000	37,858	34,296
Holly Hill	1.317000	25,635	23,222
Lake Helen	0.248000	4,827	4,373
New Smyrna Beach	3.272000	63,688	57,694
Oak Hill	0.127000	2,472	2,239
Orange City	0.838000	16,311	14,776
Ormond Beach	4.877000	94,928	85,995
Pierson	0.140000	2,725	2,469
Ponce Inlet	0.543000	10,569	9,575
Port Orange	4.652000	90,549	82,027
South Daytona	<u>1.588000</u>	<u>30,910</u>	<u>28,001</u>
	100.000000	\$1,946,442	\$1,763,272
BOCC Wakulla	100.000000	\$96,471	\$80,065
BOCC Walton	85.760000	\$253,115	\$202,420
Defuniak Springs	13.450000	39,697	31,746
Freeport	<u>0.790000</u>	<u>2,332</u>	<u>1,865</u>
	100.000000	\$295,143	\$236,031
BOCC Washington	82.390000	\$89,033	\$77,490
Caryville	0.780000	843	734
Chipley	14.570000	15,745	13,703
Vernon	1.520000	1,643	1,430
Wausau	<u>0.740000</u>	<u>800</u>	<u>696</u>
	100.000000	\$108,063	\$94,053
Grand Totals		<u>\$74,479,579</u>	<u>\$64,171,850</u>

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CHAPTER 8: LOCAL DISCRETIONARY SALES SURTAXES ¹

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

I. Brief Overview

Local governments are authorized to levy numerous types of local discretionary sales surtaxes pursuant to s. 212.055, F.S. Specifically, those surtaxes are the Charter County Transit System Surtax (s. 212.055(1), F.S.), the Local Government Infrastructure Surtax (s. 212.055(2), F.S.), the Small County Surtax (s. 212.055(3), F.S.), the Indigent Care Surtax (s. 212.055(4), F.S.), the County Public Hospital Surtax (s. 212.055(5), F.S.), and the Small County Indigent Care Surtax (s. 212.055(6), F.S.). 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, admissions, and other authorized transactions. The surtax is computed by multiplying the rate imposed by the county where the sale occurs by the amount of the taxable sale. The sales amount is not subject to the surtax if the property or service is delivered within a county that does not impose a surtax. In addition, the tax 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.²

The Charter County Transit System Surtax may be levied at a rate of up to 1 percent by those charter counties that adopted a charter prior to 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

¹ This chapter includes the following summary figures and tables. **Figure 8.1** compares the methods of enactment and authorized uses of the proceeds for the Local Government Infrastructure Surtax and Small County Surtax with regard to small versus large counties. **Figures 8.2** and **8.3** summarize the length of levy, distribution method, and authorized uses of the proceeds for those counties levying the Local Government Infrastructure Surtax and Small County Surtax, respectively, as of June 1, 1996. **Figure 8.4** presents a history of local discretionary sales surtax referenda defeats and approvals, by year, for the period of 1987 through mid-1996. **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 s. 212.055(2)(i), F.S. **Table 8.1** lists the total local discretionary sales surtax distributions to counties and municipalities for the 1987-88 through 1995-96 fiscal years, 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 July 1, 1997. **Table 8.3** lists imposition and levy information for each of the discretionary sales surtaxes. **Table 8.4** provides estimated distributions for the 1997-98 fiscal year.

² 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 countywide 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 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide 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 their respective municipalities) 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 countywide referendum on the issue.

Two counties have been provided exceptions to general law provisions restricting the use of the 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 were 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.³

Recent legislation authorizes any county designated as an area of critical state concern to use the surtax proceeds 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. Currently, Monroe County is the only county in which the entire county is designated as an area

³ However, Chapter 94-487, *Laws of Florida*, was declared 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.

of critical state concern; therefore, this additional authority applies only to that county. However, the county may use only up to 10 percent 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 percent 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 calculations by the Legislative Committee on Intergovernmental Relations using 1996 property tax data, 34 counties satisfy the criterion to use the proceeds and accrued interest for these additional authorized uses. (Please 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 percent. 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 countywide 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 percent. This surtax may be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide 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 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds shall be used to supplement the operation, maintenance, and administration of the county public general hospital.

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 percent. 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 percent pursuant to a resolution conditioned to take effect only upon approval by a majority vote in the countywide referendum. The proceeds must be expended for 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. 212.0306, 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 percent 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 percent 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. Not less than 15 percent 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. 1997 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 for the 1997-98 Fiscal Year

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.

Chapter 96-325, *Laws of Florida*, revised 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.

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 percent surtax on all taxable transactions. 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 countywide 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 countywide 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 percent. 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 countywide referendum, to levy a surtax of up to 1 percent on all taxable transactions. 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 percent. 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 related land acquisition or improvement.

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 percent. In addition, counties having a total population of 50,000 or less on April 1, 1992, (and their respective municipalities) 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. This levy was authorized for rates of 0.5 or 1 percent 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 percent, 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.

Chapter 96-240, *Laws of Florida*,

authorized 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. 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 percent of the surtax proceeds for any public purpose other than for those authorized infrastructure purposes. In addition, this act also authorized any county in which 40 percent 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.

Chapter 96-410, *Laws of Florida*,

specified that once a county, having a total population of 50,000 or less, was 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 would retain that qualification until its population exceeds 75,000.

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 percent by extraordinary vote of the county's governing body if the proceeds were to be used for operating purposes or voter approval in a countywide 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 percent.

Indigent Care Surtax

Chapter 91-81, *Laws of Florida*, created the Indigent Care Surtax at the rate of 0.5 percent. 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 voter approval in a countywide 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 percent.

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 countywide referendum, the surtax at the rate of 0.5 percent. 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 percent.

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 percent 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 percent.

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 percent 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 percent 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*,

authorized district school boards to levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote in a countywide referendum, a discretionary sales surtax of up to 0.5 percent. 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 millage rate provision does not apply to existing debt service or required state taxes.

III. 1997 General Law Amendments

Indigent Care Surtax

Chapter 97-83, *Laws of Florida*, (SB 392)

eliminates a requirement that any county which levies the surtax must continue to expend county funds for the medically poor and related health services in an amount equal to the amount that it expended for this purpose in the fiscal year preceding the adoption of the authorizing ordinance. In addition, the act extends the repeal date of this surtax to October 1, 2005. Finally, the act requires any county which levied the tax prior to October 1, 1998, to adopt an ordinance by extraordinary vote to extend the surtax and to specify the tax rate.

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

IV. Authorization to Levy Local Discretionary Sales Surtaxes

Please note that s. 212.055, F.S., specifies that 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 percent. Several surtaxes (Charter County Transit System Surtax, Dade County Food and Beverage Surtax, and School Capital Outlay Surtax) are not subject to this 1 percent aggregate limit.

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 percent, subject to approval by a majority vote of the county's electorate or a charter amendment approved by a majority vote of the county's electorate.

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 percent. This levy shall be pursuant to an ordinance enacted by a majority of the members of the county's governing body and approved by the voters in a countywide referendum. In lieu of action by the county's governing body, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a countywide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy shall take effect. Additionally, the surtax may not be levied beyond the time established in the ordinance if the surtax was levied pursuant to a referendum held before July 1, 1993. If the pre-July 1, 1993, ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. There is no state-mandated limit on the length of levy for those surtax ordinances enacted after July 1, 1993. The levy may only be extended by voter approval in a

countywide referendum. 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.

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 percent. 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 countywide 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 percent. 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 voter approval in a countywide referendum. 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, 2005.

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 percent. The surtax may be enacted either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The county must continue to contribute each year at least 80 percent of that percentage of the 1990-91 fiscal year county budget appropriated for the operation, administration, and maintenance of the county public general hospital. 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 percent. 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 countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution shall set forth a plan for use of the surtax proceeds in accordance with the authorized uses. Any school board imposing the surtax shall implement a freeze on non-capital local school property taxes, at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least 3 years from the date of imposition. This millage rate provision does not apply to existing debt service or required state taxes. The surtax will take effect on the first day of any month at least 60 days after voter approval in the countywide 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 percent 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 countywide plan, addressing the needs of homeless persons or those persons about to become homeless, to the county's governing body for its approval. The county must adopt this plan as part of the ordinance levying the surtax. In addition, the county shall appoint an oversight board to prepare and submit to the county's governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers.

V. Eligibility Requirements

Charter County Transit System Surtax

Charter counties adopting a charter prior to June 1, 1976, and county governments that have consolidated with one or more municipalities are eligible to levy this surtax. The five counties eligible to levy this surtax are Broward, Dade, Duval, Sarasota, and Volusia. As of July 1, 1997, only Duval County levies the surtax at a rate of 0.5 percent.

Local Government Infrastructure Surtax

All counties are eligible to levy the surtax. Thirty counties are levying this surtax as of July 1, 1997. All of those counties, with the exception of Bay and Hillsborough counties which are levying at the rate of 0.5 percent, are levying at the maximum rate of 1 percent.

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 31 small counties currently levy the Local Government Infrastructure Surtax at 1 percent; therefore, only the 18 remaining small counties are eligible to levy the Small County Surtax. Of those remaining counties eligible to levy the Small County Surtax, 16 counties are currently levying at the maximum rate of 1 percent. Therefore, only 2 small counties (Franklin, Gulf) are not levying either the Local Government Infrastructure Surtax or the Small County Surtax as of July 1, 1997.

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 the only county levying as of July 1, 1997.

County Public Hospital Surtax

Only a county as defined in s. 125.011(1), F.S., (referring only to Dade County) may levy this surtax. As of July 1, 1997, Dade County is levying this surtax.

Small County Indigent Care Surtax

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy this surtax. As previously mentioned, 13 of 31 small counties currently levy the Local Government Infrastructure Surtax at 1 percent and 16 counties currently levy the Small County Surtax at 1 percent; therefore, only 2 counties (Franklin, Gulf) remain eligible to levy the Small

County Indigent Care Surtax. This surtax is not being levied by any eligible county, and it has not been levied by any county since its authorization.

School Capital Outlay Surtax

Any district school board is eligible to authorize the imposition of this surtax, subject to voter approval in a countywide referendum, within the respective county. As of July 1, 1997, Gulf, Jackson, Monroe, and St. Lucie counties levy this surtax. Santa Rosa County has also authorized the levy; however, it will not be effective until October 1, 1998.

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 percent 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 percent 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 *VI. 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. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-Cent Sales Tax formulas provided in s. 218.62, F.S.

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 percent 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 utilized 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 definition of supportive services may include a countywide 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;⁴
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.

Except in certain circumstances, neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.⁵

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

⁴ 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.

⁵ 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 were 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, Chapter 94-487, *Laws of Florida*, was later declared an unlawful special act of the Legislature.⁶

Small County Surtax

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

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

⁶ *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. For the first 12 months following enactment of the surtax by the county, these funds shall be made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of 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 definition of infrastructure would not appear to include such items as radios and motor vehicles. Moreover, s. 212.055(2)(d)2., F.S., 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 5 years? According to this opinion dated May 19, 1994, s. 212.055(2)(d), F.S., 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 5 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 definition of infrastructure as specified in s. 212.055(2), F.S., 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 for the 1997-98 Fiscal Year

Table 8.4 provides an estimate of the revenues that Florida's county and municipal governments may expect to receive under a 0.5 or 1 percent levy of local discretionary sales surtaxes, with the exception of the Dade County Food and Beverage Surtax, during the 1997-98 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 percent.

Please note that these estimates are based on the Local Government Half-Cent Sales Tax distribution factors for the 1997-98 fiscal year. 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 agreements exist, 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 (850) 488-2900 or Suncom 278-2900. Other questions regarding discretionary sales surtaxes can be addressed to the Legislative Committee on Intergovernmental Relations at (850) 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)
Enactment of the Local Government Infrastructure Surtax	<p>Pursuant to s. 212.055(2), F.S., local governments may levy the surtax at a rate of 0.5 or 1 percent. This levy shall be pursuant to an ordinance enacted by a majority of the members of the county's governing body and approved by the voters in a countywide referendum. In lieu of action by the county's governing body, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a countywide referendum on the issue. The levy may only be extended by voter approval in a countywide referendum.</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"> 1. Financing, planning, and constructing infrastructure, as defined in s. 212.055(2)(d)2., F.S.; 2. Acquiring land for public recreation or conservation or protection of natural resources; and 3. Financing the closure of county or municipal-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified. <p>Neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.</p> <p>The summary above does not include the additional authorized uses for select counties resulting from Chapters 94-459 and 96-240, <i>Laws of Florida</i>.</p>
Authorized Uses of the Local Government Infrastructure Surtax Proceeds	<p>In addition to the authorized uses available to large counties, small counties (having a total population of 50,000 or less on April 1, 1992 and imposing the surtax before July 1, 1992) may use the proceeds and accrued interest for "any public purpose" if:</p> <ol style="list-style-type: none"> 1. The debt service obligations for any year are met; 2. The county's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, <i>Florida Statutes</i>; and 3. The county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 125.66, F.S., authorizing additional uses of the proceeds and accrued interest. <p>Likewise, a municipality, located within one of those counties, may use the proceeds for any public purpose, if the municipality's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, <i>Florida Statutes</i>, 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, <i>Laws of Florida</i>.</p>	<p>Neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.</p> <p>The summary above does not include the additional authorized uses for select counties resulting from Chapters 94-459 and 96-240, <i>Laws of Florida</i>.</p>

Figure 8.1 continued

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

	Small Counties (total population: 50,000 or less)	Large Counties (total population: greater than 50,000)
Enactment of the Small County Surtax	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 percent. 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 countywide referendum.	Not Applicable
Authorized Uses of the Small County Surtax Proceeds	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 countywide 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.	Not Applicable

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 LCIR (6/96) 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
<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 & rescue facilities, parks & recreation, libraries & public buildings, solid waste mgmt. & disposal, public parking facilities, & 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 LCIR (6/96) 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 gov't 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 LCIR (6/96) 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 LCIR (6/96) 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 LCIR (6/96) 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><u>County</u></p> <ol style="list-style-type: none"> 1) Construction of the jail & sheriff's complex 2) Repayment to the City of its actual costs, excluding overhead costs, of 2010 projects that were advance funded by the city, provided such funding was approved in a joint agreement 3) After repayment in #2, any other 2010 projects 4) After all 2010 projects, any other road & traffic improvements <p><u>City of Tallahassee</u></p> <ol style="list-style-type: none"> 1) 2010 projects, as determined 2) Advance funding of 2010 projects provided a joint agreement exists 3) Police department bldg. expansion 4) After all 2010 projects, any other road or traffic improvements 	<p>To finance the following infrastructure:</p> <ol style="list-style-type: none"> 1) Court-ordered jail 2) Law enforcement capital facilities 3) Road & traffic improvements identified in the Tallahassee/Leon County 2010 Transportation Plan 4) Other road & traffic improvements

Figure 8.2

TAX RATE, LENGTH OF LEVY, DISTRIBUTION METHOD AND AUTHORIZED USES OF THE PROCEEDS FOR COUNTIES LEVYING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX AS OF JUNE 1, 1996

[Updated by the LCIR (6/96) 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
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 LCIR (6/96) 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
<p>21) Monroe 1% rate</p>	<p>November 1, 1989 to September 30, 2004 (15 years)</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>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</p>
<p>22) Okaloosa 1% rate</p>	<p>August 1, 1995 to July 31, 1999 (4 years)</p>	<p>Interlocal agreement with all proceeds distributed to the school board</p>	<p>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</p>
<p>23) Osceola 1% rate</p>	<p>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</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>To finance the following infrastructure: <u>Osceola County</u> 1) Parks & recreation 2) Public land & buildings 3) Transportation 4) Libraries 5) Sheriff facilities 6) Drainage improvements 7) Waste disposal 8) Communications equipment 9) Public safety</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 LCIR (6/96) 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><u>City of Kissimmee</u></p> <ol style="list-style-type: none"> 1) Public safety 2) Transportation 3) Parks & recreation 4) Utilities 5) Public buildings <p><u>City of St. Cloud</u></p> <ol style="list-style-type: none"> 1) Sidewalks 2) Transportation 3) Drainage/utility systems 4) Public land & buildings 5) Public safety 6) Parks & recreation
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"> 1) Jail & court facilities will be funded on a priority basis, in total amount of \$80,000,000 pro rata over the 10 yr. term of the interlocal agreement 2) The remainder will be distributed as follows: <p>County 51.92012% Belleair 0.32086% Belleair Beach 0.13669% Belleair Bluffs 0.20144% Belleair Shores 0.00576% Clearwater 8.08478% Dunedin 2.81147%</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 LCIR (6/96) 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 LCIR (6/96) 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.)			<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 & 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 & drainage 3) Gov't facilities 4) Public safety</p> <p>City of North Port 1) Streetlighting 2) Road, sidewalk, & bike path improvements 3) Stormwater mgmt. 4) Park improvements & land acquisition 5) Civic center 6) Fire & EMS 7) Parks & recreation 8) Solid waste recycling center</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 LCIR (6/96) 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.)			<ul style="list-style-type: none"> 9) Public buildings 10) Central police facilities <p><u>City of Longboat Key</u></p> <ul style="list-style-type: none"> 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 <p>Local gov'ts may designate additional projects or reallocate between projects.</p>
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.	<p>To finance the following infrastructure:</p> <p><u>Suwannee County</u></p> <ul style="list-style-type: none"> 1) Correctional/criminal justice facilities 2) Solid waste mgmt. & disposal 3) Roads 4) Other capital projects <p><u>Cities within the county</u></p> <ul style="list-style-type: none"> 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 LCIR (6/96) 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
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 LCIR (6/96) using information contained in county ordinances on file with the Department of Revenue.]

**AUTHORIZED USES
AS SPECIFIED IN ORDINANCE**

DISTRIBUTION METHOD

**AUTHORIZATION METHOD &
LENGTH OF LEVY**

COUNTY / TAX RATE

To fund the operation of county infrastructure and other public purposes, pursuant to s. 212.055(3)(d), F.S.

According to the formula provided in s. 218.62, F.S.

Authorized by an extraordinary vote of the BOCC

Effective January 1, 1994, with no termination date listed in the ordinance

1) **Baker**
1% rate

To fund the following:

Interlocal agreement:

Authorized by an extraordinary vote of the BOCC

Effective March 1, 1993, with no termination date listed in the ordinance

2) **Bradford**
1% rate

- 1) Capital costs associated with the construction of a new jail complex
- 2) Operational expenses of infrastructure and other public purposes

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.

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 LCIR (6/96) using information contained in county ordinances on file with the Department of Revenue.]

COUNTY / TAX RATE	AUTHORIZATION METHOD & LENGTH OF LEVY	DISTRIBUTION METHOD	AUTHORIZED USES AS SPECIFIED IN ORDINANCE
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 LCIR (6/96) using information contained in county ordinances on file with the Department of Revenue.]

<u>COUNTY / TAX RATE</u>	<u>AUTHORIZATION METHOD & LENGTH OF LEVY</u>	<u>DISTRIBUTION METHOD</u>	<u>AUTHORIZED USES AS SPECIFIED IN ORDINANCE</u>
<p>6) Gilchrist 1% rate</p>	<p>Authorized by an extraordinary vote of the BOCC Effective October 1, 1992, to remain in effect as long as authorized in statute or until terminated by Board</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>To fund the operational expenses of infrastructure or any public purpose including but not limited to:</p> <ol style="list-style-type: none"> 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
<p>7) Holmes 1% rate</p>	<p>Authorized by an extraordinary vote of the BOCC October 1, 1995 to September 30, 1999 (4 years)</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>To fund operational expenses</p>
<p>8) Jackson 1% rate</p>	<p>Authorized by an extraordinary vote of the BOCC June 1, 1995 to May 31, 2010 (15 years)</p>	<p>According to the formula provided in s. 218.62, F.S.</p>	<p>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.</p>

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 LCIR (6/96) using information contained in county ordinances on file with the Department of Revenue.]

COUNTY / TAX RATE	AUTHORIZATION METHOD & LENGTH OF LEVY	DISTRIBUTION METHOD	AUTHORIZED USES AS SPECIFIED IN ORDINANCE
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 LCIR (6/96) using information contained in county ordinances on file with the Department of Revenue.]

COUNTY / TAX RATE	AUTHORIZATION METHOD & LENGTH OF LEVY	DISTRIBUTION METHOD	AUTHORIZED USES AS SPECIFIED IN ORDINANCE
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 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 countywide 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 LCIR (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 S. 212.055(2)(i), F.S.

County	1996 Just Value of Real Property Only (A)	1996 Total Exempt & Immune Values of Real Property Only (B)	Total Exempt & Immune Values as % of Total Just Value (B)/(A)*100	Counties Satisfying the 40% or More Criterion	Counties Not Satisfying the 40% or More Criterion
1 ALACHUA	7,681,043,816	3,822,972,880	49.8%	ALACHUA	
2 BAKER	607,631,883	412,550,057	67.9%	BAKER	
3 BAY	6,117,388,944	2,457,550,569	40.2%	BAY	
4 BRADFORD	664,084,455	366,349,434	55.2%	BRADFORD	
5 BREVARD	20,496,484,160	7,929,059,820	38.7%		BREVARD
6 BROWARD	66,102,834,833	14,424,632,253	21.8%		BROWARD
7 CALHOUN	350,428,208	212,931,301	60.8%	CALHOUN	
8 CHARLOTTE	7,623,288,929	1,687,916,299	22.1%		CHARLOTTE
9 CITRUS	4,448,001,864	1,435,389,222	32.3%		CITRUS
10 CLAY	4,201,178,384	1,458,914,392	34.7%		CLAY
11 COLLIER	20,527,067,231	3,302,566,293	16.1%		COLLIER
12 COLUMBIA	1,503,979,579	803,475,877	53.4%	COLUMBIA	
13 DADE	92,613,461,980	21,094,273,898	22.8%		DADE
14 DE SOTO	1,353,095,628	804,795,687	59.5%	DE SOTO	
15 DIXIE	451,166,711	292,048,072	64.7%	DIXIE	
16 DUVAL	28,525,438,625	9,420,357,837	33.0%		DUVAL
17 ESCAMBIA	8,907,368,300	4,433,935,370	49.8%	ESCAMBIA	
18 FLAGLER	2,759,704,962	655,738,453	23.8%		FLAGLER
19 FRANKLIN	1,390,164,791	877,015,792	63.1%	FRANKLIN	
20 GADSDEN	985,887,533	542,100,314	55.0%	GADSDEN	
21 GILCHRIST	472,285,556	315,434,019	66.8%	GILCHRIST	
22 GLADES	894,780,102	597,638,718	66.8%	GLADES	
23 GULF	655,143,242	323,388,998	49.4%	GULF	
24 HAMILTON	459,783,366	245,116,800	53.3%	HAMILTON	
25 HARDEE	1,501,142,583	1,027,204,901	68.4%	HARDEE	
26 HENDRY	2,320,505,890	1,460,637,340	62.9%	HENDRY	
27 HERNANDO	4,736,578,644	1,617,081,200	34.1%		HERNANDO
28 HIGHLANDS	3,152,686,677	1,144,798,069	36.3%		HIGHLANDS
29 HILLSBOROUGH	32,969,504,023	10,535,576,066	32.0%		HILLSBOROUGH
30 HOLMES	458,583,496	300,805,190	65.6%	HOLMES	
31 INDIAN RIVER	7,582,875,380	2,060,396,322	27.2%		INDIAN RIVER
32 JACKSON	1,301,877,004	786,285,431	60.4%	JACKSON	
33 JEFFERSON	446,406,514	270,056,518	60.5%	JEFFERSON	
34 LAFAYETTE	236,533,445	155,078,258	65.6%	LAFAYETTE	
35 LAKE	6,711,434,701	2,062,059,454	30.7%		LAKE
36 LEE	24,981,235,020	5,101,884,110	20.4%		LEE
37 LEON	10,710,373,515	4,856,173,321	45.3%	LEON	
38 LEVY	1,182,521,550	566,217,033	47.9%	LEVY	
39 LIBERTY	240,075,836	179,650,855	74.8%	LIBERTY	
40 MADISON	499,429,082	291,160,248	58.3%	MADISON	
41 MANATEE	11,221,012,647	2,720,699,288	24.2%		MANATEE
42 MARION	8,274,380,820	3,417,031,365	41.3%	MARION	
43 MARTIN	9,417,550,947	2,121,325,758	22.5%		MARTIN
44 MONROE	9,988,131,058	2,938,952,873	29.4%		MONROE
45 NASSAU	2,268,491,775	664,347,491	29.3%		NASSAU
46 OKALOOSA	6,371,280,771	1,889,513,495	29.7%		OKALOOSA
47 OKEECHOBEE	1,374,062,502	657,580,484	47.9%	OKEECHOBEE	
48 ORANGE	41,852,450,996	10,298,346,908	24.6%		ORANGE
49 OSCEOLA	7,286,801,367	2,163,318,085	29.7%		OSCEOLA
50 PALM BEACH	66,863,533,139	13,868,272,600	20.7%		PALM BEACH
51 PASCO	9,952,847,775	3,395,195,803	34.1%		PASCO
52 PINELLAS	39,118,947,700	10,354,693,170	26.5%		PINELLAS
53 POLK	13,518,642,455	4,612,257,637	34.1%		POLK
54 PUTNAM	2,176,075,964	905,707,764	41.6%	PUTNAM	
55 ST. JOHNS	5,983,393,910	1,317,602,925	22.0%		ST. JOHNS
56 ST. LUCIE	8,560,726,430	2,305,029,746	26.9%		ST. LUCIE
57 SANTA ROSA	4,090,485,153	1,397,728,681	34.2%		SANTA ROSA
58 SARASOTA	20,950,707,330	3,836,741,645	18.3%		SARASOTA
59 SEMINOLE	13,431,336,027	2,842,272,251	21.2%		SEMINOLE
60 SUMTER	1,062,030,622	564,894,225	53.2%	SUMTER	
61 SUWANNEE	907,017,015	484,922,242	53.5%	SUWANNEE	
62 TAYLOR	805,807,170	441,145,131	54.7%	TAYLOR	
63 UNION	269,713,622	192,863,029	71.5%	UNION	
64 VOLUSIA	16,196,094,618	4,362,104,611	26.9%		VOLUSIA
65 WAKULLA	619,211,832	359,617,199	58.1%	WAKULLA	
66 WALTON	2,510,775,635	563,993,171	22.5%		WALTON
67 WASHINGTON	564,371,801	292,757,517	51.9%	WASHINGTON	
FLORIDA TOTAL	684,459,337,523	189,300,131,765	27.7%	34	33

Sources:

(A) Table 1 (pp. 1,2) from the report, Florida Property Valuations & Tax Data, published by the Department of Revenue (December 1996)

(B) Table 17 (pp. 33,34) from the report, Florida Property Valuations & Tax Data, published by the Department of Revenue (December 1996)

Updated by the Legislative Committee on Intergovernmental Relations, July 1997

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
1995-96	58,352,572	499,102,781

Source: Florida Department of Revenue

TABLE 8.2

LOCAL DISCRETIONARY SALES SURTAXES

Boxed areas indicate those counties eligible to impose the surtax. See additional explanation below

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		1.5	1.0	
3 Bay			0.5					1.5	0.5	
4 Bradford						1		1.5	1.0	
5 Brevard								1.5	0.0	
6 Broward								2.5	0.0	
7 Calhoun						1		1.5	1.0	
8 Charlotte			1					1.5	1.0	
9 Citrus								1.5	0.0	
10 Clay			1					1.5	1.0	
11 Collier								1.5	0.0	
12 Columbia						1		1.5	1.0	
13 Dade		1			0.5			3.5	1.5	
14 DeSoto			1					1.5	1.0	
15 Dixie			1					1.5	1.0	
16 Duval	0.5							2.5	0.5	
17 Escambia			1					1.5	1.0	
18 Flagler			1					1.5	1.0	
19 Franklin								1.5	0.0	
20 Gadsden						1		1.5	1.0	
21 Gilchrist						1		1.5	1.0	
22 Glades			1					1.5	1.0	
23 Gulf								0.5	1.5	
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	0.5				1.5	1.0	
30 Holmes						1		1.5	1.0	
31 Indian River			1					1.5	1.0	
32 Jackson						1		0.5	1.5	
33 Jefferson			1					1.5	1.0	
34 Lafayette			1					1.5	1.0	
35 Lake			1					1.5	0.0	
36 Lee								1.5	1.0	
37 Leon			1					1.5	1.0	
38 Levy						1		1.5	1.0	
39 Liberty						1		1.5	1.0	
40 Madison			1					1.5	1.0	
41 Manatee			1					1.5	1.0	
42 Marion								1.5	0.0	
43 Martin								1.5	0.0	
44 Monroe			1					0.5	1.5	
45 Nassau						1		1.5	1.0	
46 Okaloosa			1					1.5	1.0	
47 Okeechobee						1		1.5	0.0	
48 Orange								1.5	1.0	
49 Osceola			1					1.5	0.0	
50 Palm Beach								1.5	0.0	
51 Pasco								1.5	1.0	
52 Pinellas			1					1.5	0.0	
53 Polk								1.5	0.0	
54 Putnam								1.5	0.0	
55 St. Johns								0.5	1.5	
56 St. Lucie								0.5	1.5	
57 Santa Rosa			1					2.5	1.0	
58 Sarasota			1					1.5	1.0	
59 Seminole			1					1.5	1.0	
60 Sumter						1		1.5	1.0	
61 Suwannee			1					1.5	1.0	
62 Taylor			1					1.5	1.0	
63 Union						1		1.5	1.0	
64 Volusia								2.5	0.0	
65 Wakulla			1					1.5	1.0	
66 Walton						1		1.5	1.0	
67 Washington						1		1.5	1.0	
# ELIGIBLE TO LEVY:	5	1	67	4	1	31	31	67		67
# LEVYING:	1	1	30	1	1	16	0	5		50

NOTE: 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

Updated by the Legislative Committee on Intergovernmental Relations (July, 1997) using information obtained from the Department of Revenue (Tax rates as of July 1, 1997, except for the School Capital Outlay Surtax levy in Santa Rosa County which will not be effective until October 1, 1998.)

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 - 1/96	8 yrs.	I	
Glades	11/91	1%	2/92	15 yrs.	F	
Hamilton	4/90	1%	7/90	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%	1-7/88, 11/89	15 yrs.	F	
Hillsborough		1/2%	12/96	30 yrs.	I	
Indian River	3/89	1%	6/89	15 yrs.	F	
Jackson	3/88	1%	6/88 - 7/92	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	(Expired eff. 5/1/97)
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	

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)
Gulf		1/2%	7/97	20 yrs.	100% to county
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 1/93; 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 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ALACHUA	6,288,150	12,576,301
Alachua	227,373	454,746
Archer	54,389	108,777
Gainesville	3,720,032	7,440,065
Hawthorne	53,384	106,767
High Springs	138,040	276,079
LaCrosse	5,373	10,746
Micanopy	25,049	50,098
Newberry	88,483	176,966
Waldo	40,279	80,559
	-----	-----
	10,640,552	21,281,103
BOCC, BAKER	352,010	704,021
Glen Saint Mary	9,342	18,684
Macclenny	86,373	172,746
	-----	-----
	447,725	895,450
BOCC, BAY	5,583,928	11,167,855
Callaway	694,359	1,388,718
Cedar Grove	103,926	207,853
Lynn Haven	565,316	1,130,632
Mexico Beach	48,107	96,214
Panama City	1,830,974	3,661,948
Panama City Beach	225,157	450,315
Parker	246,022	492,044
Springfield	473,997	947,995
	-----	-----
	9,771,787	19,543,574
BOCC, BRADFORD	526,074	1,052,147
Brooker	9,172	18,345
Hampton	8,646	17,292
Lawtey	18,511	37,022
Starke	143,074	286,148
	-----	-----
	705,477	1,410,955
BOCC, BREVARD	11,166,176	22,332,353
Cape Canaveral	262,339	524,677
Cocoa	559,885	1,119,771
Cocoa Beach	400,759	801,519
Indialantic	92,030	184,060

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Indian Harbour Beach	237,405	474,809
Malabar	74,050	148,100
Melbourne	2,097,769	4,195,539
Melbourne Beach	100,174	200,348
Melbourne Village	19,170	38,341
Palm Bay	2,330,350	4,660,700
Palm Shores	18,105	36,211
Rockledge	577,427	1,154,854
Satellite Beach	316,561	633,121
Titusville	1,292,961	2,585,923
West Melbourne	287,273	574,545
	-----	-----
	19,832,435	39,664,871
BOCC, BROWARD	39,780,646	79,561,293
Coconut Creek	1,414,293	2,828,587
Cooper City	1,133,876	2,267,752
Coral Springs	4,036,806	8,073,613
Dania	709,440	1,418,881
Davie	2,506,062	5,012,123
Deerfield Beach	2,006,013	4,012,025
Ft. Lauderdale	6,145,303	12,290,606
Hallandale	1,288,544	2,577,088
Hillsboro Beach	71,804	143,608
Hollywood	5,148,318	10,296,636
Lauderdale-by-the-Sea	122,882	245,765
Lauderdale Lakes	1,141,126	2,282,252
Lauderhill	2,048,858	4,097,715
Lazy Lake Village	1,638	3,277
Lighthouse Point	428,859	857,718
Margate	1,972,998	3,945,996
Miramar	1,904,266	3,808,532
North Lauderdale	1,120,441	2,240,882
Oakland Park	1,152,800	2,305,600
Parkland	425,091	850,182
Pembroke Park	202,715	405,430
Pembroke Pines	3,846,708	7,693,415
Plantation	3,122,153	6,244,305
Pompano Beach	3,038,961	6,077,922
Sea Ranch Lakes	25,355	50,709
Sunrise	3,062,473	6,124,945
Tamarac	2,050,127	4,100,255
Weston	940,009	1,880,017
Wilton Manors	486,860	973,719
	-----	-----
	91,335,424	182,670,849

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, CALHOUN	205,234	410,469
Altha	12,062	24,125
Blountstown	49,608	99,216
	-----	-----
	266,905	533,809
BOCC, CHARLOTTE	5,677,294	11,354,589
Punta Gorda	561,445	1,122,890
	-----	-----
	6,238,739	12,477,479
BOCC, CITRUS	3,271,919	6,543,837
Crystal River	127,908	255,816
Inverness	211,641	423,283
	-----	-----
	3,611,468	7,222,936
BOCC, CLAY	4,652,181	9,304,362
Green Cove Springs	193,472	386,944
Keystone Heights	51,975	103,950
Orange Park	368,791	737,582
Penney Farms	24,669	49,338
	-----	-----
	5,291,088	10,582,176
BOCC, COLLIER	15,718,487	31,436,975
Everglades	45,789	91,578
Naples	1,788,137	3,576,274
	-----	-----
	17,552,413	35,104,827
BOCC, COLUMBIA	1,836,888	3,673,775
Fort White	20,053	40,106
Lake City	372,668	745,336
	-----	-----
	2,229,609	4,459,217
BOCC, DADE	74,190,142	148,380,285
Aventura	736,389	1,472,777
Bal Harbour	135,051	270,102
Bay Harbor Islands	202,035	404,069
Biscayne Park	131,281	262,563
Coral Gables	1,829,490	3,658,980
El Portal	107,668	215,336

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Florida City	242,199	484,398
Golden Beach	36,178	72,356
Hialeah	8,947,061	17,894,122
Hialeah Gardens	680,973	1,361,946
Homestead	1,099,860	2,199,721
Indian Creek Village	2,166	4,333
Key Biscayne	385,005	770,011
Medley	38,301	76,602
Miami	15,690,979	31,381,957
Miami Beach	3,979,514	7,959,028
Miami Shores	440,291	880,581
Miami Springs	578,764	1,157,529
North Bay	255,370	510,741
North Miami	2,189,669	4,379,337
North Miami Beach	1,648,902	3,297,804
Opa-locka	683,096	1,366,192
Pinecrest	822,696	1,645,393
South Miami	456,538	913,077
Surfside	188,950	377,900
Sweetwater	609,180	1,218,360
Virginia Gardens	98,223	196,445
West Miami	252,684	505,368
	-----	-----
	116,658,657	233,317,313
BOCC, DE SOTO	593,017	1,186,034
Arcadia	171,100	342,200
	-----	-----
	764,117	1,528,233
BOCC, DIXIE	187,350	374,700
Cross City	35,732	71,465
Horseshoe Beach	3,349	6,698
	-----	-----
	226,431	452,862
BOCC, DUVAL	44,977,323	89,954,646
Atlantic Beach	826,474	1,652,947
Baldwin	98,300	196,599
Jacksonville Beach	1,265,672	2,531,343
Neptune Beach	472,784	945,568
	-----	-----
	47,640,552	95,281,104

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ESCAMBIA	12,436,791	24,873,581
Century	96,371	192,741
Pensacola	2,856,158	5,712,316
	-----	-----
	15,389,319	30,778,639
 BOCC, FLAGLER	 1,035,489	 2,070,978
Beverly Beach	9,104	18,207
Bunnell	57,544	115,089
Flagler Beach	118,713	237,427
	-----	-----
	1,220,851	2,441,701
 BOCC, FRANKLIN	 230,356	 460,712
Apalachicola	73,614	147,227
Carrabelle	35,807	71,614
	-----	-----
	339,777	679,554
 BOCC, GADSEN	 648,679	 1,297,358
Chattahoochee	43,929	87,859
Greensboro	9,979	19,959
Gretna	35,417	70,833
Havana	31,421	62,843
Midway	19,756	39,513
Quincy	123,663	247,326
	-----	-----
	912,845	1,825,690
 BOCC, GILCHRIST	 158,288	 316,577
Bell	4,259	8,518
Fanning Springs (part)	3,529	7,059
Trenton	20,045	40,090
	-----	-----
	186,122	372,243
 BOCC, GLADES	 102,544	 205,088
Moore Haven	19,434	38,868
	-----	-----
	121,978	243,956
 BOCC, GULF	 239,107	 478,214
Port St. Joe	96,456	192,912
Wewahitchka	42,760	85,521
	-----	-----
	378,323	756,647

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

Table 8.4

Local Government Discretionary Surtaxes
 Local Government Fiscal Year 1997-98 Estimates
 \$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, HAMILTON	276,575	553,150
Jasper	53,750	107,501
Jennings	20,283	40,565
White Springs	21,163	42,327
	-----	-----
	371,772	743,543
BOCC, HARDEE	448,781	897,563
Bowling Green	44,409	88,819
Wauchula	84,582	169,163
Zolfo Springs	29,519	59,039
	-----	-----
	607,292	1,214,584
BOCC, HENDRY	666,273	1,332,546
Clewiston	164,515	329,030
La Belle	80,975	161,949
	-----	-----
	911,763	1,823,525
BOCC, HERNANDO	3,424,674	6,849,349
Brooksville	228,395	456,790
Weeki Wachee	322	645
	-----	-----
	3,653,392	7,306,784
BOCC, HIGHLANDS	2,337,776	4,675,553
Avon Park	264,213	528,425
Lake Placid	46,490	92,979
Sebring	291,742	583,483
	-----	-----
	2,940,220	5,880,440
BOCC, HILLSBOROUGH	44,625,154	89,250,309
Plant City	1,458,054	2,916,108
Tampa	16,127,202	32,254,403
Temple Terrace	1,069,907	2,139,813
	-----	-----
	63,280,316	126,560,633
BOCC, HOLMES	259,390	518,780
Bonifay	48,239	96,478
Esto	5,612	11,225
Noma	3,829	7,658

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Ponce de Leon	8,148	16,295
Westville	5,105	10,211
	-----	-----
	330,324	660,647
BOCC, INDIAN RIVER	4,369,761	8,739,521
Fellsmere	117,525	235,051
Indian River Shores	128,635	257,269
Orchid	1,413	2,826
Sebastian	680,545	1,361,091
Vero Beach	862,291	1,724,581
	-----	-----
	6,160,169	12,320,339
BOCC, JACKSON	968,316	1,936,633
Alford	13,530	27,061
Bascom	2,953	5,907
Campbellton	6,336	12,672
Cottdendale	27,237	54,475
Graceville	67,853	135,707
Grand Ridge	17,746	35,492
Greenwood	15,827	31,655
Jacob City	8,078	16,156
Malone	21,558	43,115
Marianna	161,682	323,364
Sneads	52,910	105,819
	-----	-----
	1,364,027	2,728,054
BOCC, JEFFERSON	210,382	420,764
Monticello	50,851	101,703
	-----	-----
	261,234	522,467
BOCC, LAFAYETTE	70,933	141,866
Mayo	11,910	23,819
	-----	-----
	82,842	165,685
BOCC, LAKE	4,958,258	9,916,516
Astatula	37,793	75,585
Clermont	234,508	469,016
Eustis	459,560	919,120
Fruitland Park	95,977	191,955

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Groveland	79,992	159,984
Howey-in-the-Hills	25,603	51,205
Lady Lake	395,200	790,399
Leesburg	493,782	987,565
Mascotte	76,422	152,844
Minneola	79,220	158,440
Montverde	35,734	71,468
Mount Dora	272,848	545,695
Tavares	266,929	533,859
Umatilla	78,223	156,446
	-----	-----
	7,590,048	15,180,097
BOCC, LEE	18,031,805	36,063,611
Cape Coral	4,723,445	9,446,889
Fort Myers	2,489,242	4,978,483
Fort Myers Beach	325,619	651,238
Sanibel	314,781	629,563
	-----	-----
	25,884,892	51,769,784
BOCC, LEON	7,344,717	14,689,433
Tallahassee	5,805,502	11,611,005
	-----	-----
	13,150,219	26,300,438
BOCC, LEVY	751,372	1,502,743
Bronson	23,146	46,291
Cedar Key	20,246	40,491
Chiefland	53,907	107,814
Fanning Springs (part)	8,049	16,099
Inglis	35,098	70,195
Otter Creek	3,415	6,830
Williston	61,496	122,991
Yankeetown	16,587	33,173
	-----	-----
	973,314	1,946,628
BOCC, LIBERTY	79,504	159,007
Bristol	14,843	29,687
	-----	-----
	94,347	188,694

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, MADISON	271,798	543,595
Greenville	17,496	34,992
Lee	5,439	10,879
Madison	59,435	118,870
	-----	-----
	354,168	708,337
 BOCC, MANATEE	 9,334,351	 18,668,701
Anna Maria	80,592	161,184
Bradenton	2,092,501	4,185,002
Bradenton Beach	73,552	147,103
Holmes Beach	220,523	441,047
Longboat Key (part)	115,837	231,674
Palmetto	430,071	860,142
	-----	-----
	12,347,426	24,694,852
 BOCC, MARION	 9,356,222	 18,712,445
Belleview	147,812	295,625
Dunnellon	79,352	158,704
McIntosh	18,760	37,520
Ocala	1,923,562	3,847,124
Reddick	25,339	50,679
	-----	-----
	11,551,048	23,102,096
 BOCC, MARTIN	 6,325,358	 12,650,715
Jupiter Island	34,177	68,354
Ocean Breeze Park	30,000	60,001
Sewalls Point	102,119	204,237
Stuart	806,420	1,612,840
	-----	-----
	7,298,073	14,596,147
 BOCC, MONROE	 5,958,859	 11,917,719
Key Colony Beach	84,022	168,045
Key West	2,165,422	4,330,844
Layton	16,035	32,070
	-----	-----
	8,224,339	16,448,678
 BOCC, NASSAU	 1,731,193	 3,462,385
Callahan	37,853	75,707
Fernandina Beach	370,800	741,600

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Hilliard	93,295	186,590
	-----	-----
	2,233,141	4,466,281
BOCC, OKALOOSA	6,692,632	13,385,264
Cinco Bayou	19,509	39,017
Crestview	591,398	1,182,796
Destin	466,400	932,800
Ft. Walton Beach	1,048,567	2,097,135
Laurel Hill	28,549	57,099
Mary Esther	209,647	419,294
Niceville	556,949	1,113,898
Shalimar	29,977	59,953
Valparaiso	315,707	631,415
	-----	-----
	9,959,335	19,918,670
BOCC, OKEECHOBEE	1,077,414	2,154,828
Okeechobee	174,423	348,846
	-----	-----
	1,251,837	2,503,674
BOCC, ORANGE	68,756,667	137,513,334
Apopka	1,948,476	3,896,951
Belle Isle	561,929	1,123,858
Eatonville	243,409	486,818
Edgewood	148,516	297,031
Maitland	991,208	1,982,416
Oakland	75,111	150,223
Ocoee	1,934,116	3,868,232
Orlando	17,378,426	34,756,852
Windermere	178,339	356,678
Winter Garden	1,246,466	2,492,932
Winter Park	2,482,288	4,964,576
	-----	-----
	95,944,951	191,889,902
BOCC, OSCEOLA	6,999,148	13,998,295
Kissimmee	2,201,880	4,403,759
St. Cloud	939,634	1,879,268
	-----	-----
	10,140,661	20,281,323

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, PALM BEACH	40,123,691	80,247,382
Atlantis	84,870	169,741
Belle Glade	844,595	1,689,190
Boca Raton	3,394,162	6,788,323
Boynton Beach	2,552,122	5,104,244
Briny Breeze	19,940	39,880
Cloud Lake	6,062	12,124
Delray Beach	2,607,283	5,214,565
Glen Ridge	10,972	21,944
Golf Village	9,770	19,539
Golfview	7,665	15,331
Greenacres City	1,189,036	2,378,073
Gulf Stream	35,421	70,842
Haverhill	59,469	118,939
Highland Beach	163,528	327,056
Hypoluxo	68,688	137,376
Juno Beach	133,217	266,435
Jupiter	1,533,027	3,066,053
Jupiter Inlet Colony	21,092	42,185
Lake Clarke Shores	182,366	364,732
Lake Park	345,042	690,085
Lake Worth	1,502,816	3,005,632
Lantana	419,241	838,483
Manalapan	16,533	33,066
Mangonia Park	69,740	139,480
North Palm Beach	615,535	1,231,071
Ocean Ridge	81,914	163,829
Pahokee	347,447	694,895
Palm Beach	490,484	980,969
Palm Beach Gardens	1,598,658	3,197,317
Palm Beach Shores	51,503	103,007
Palm Springs	498,500	997,001
Riviera Beach	1,391,893	2,783,787
Royal Palm Beach	885,778	1,771,555
South Bay	166,785	333,569
South Palm Beach	75,051	150,101
Tequesta Village	234,120	468,240
Wellington	1,310,029	2,620,058
West Palm Beach	3,914,757	7,829,513
	----- 67,062,805	----- 134,125,610

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, PASCO	9,999,508	19,999,015
Dade City	200,133	400,265
New Port Richey	488,501	977,002
Port Richey	88,236	176,471
Saint Leo	23,158	46,316
San Antonio	27,890	55,781
Zephyrhills	297,598	595,196
	-----	-----
	11,125,023	22,250,046
BOCC, PINELLAS	25,730,952	51,461,903
Belleair	155,001	310,003
Belleair Beach	81,224	162,448
Belleair Bluffs	84,377	168,754
Belleair Shore	2,279	4,559
Clearwater	3,868,540	7,737,080
Dunedin	1,349,007	2,698,013
Gulfport	450,986	901,972
Indian Rocks Beach	158,383	316,765
Indian Shores	55,960	111,920
Kenneth City	164,651	329,302
Largo	2,574,886	5,149,772
Madeira Beach	160,510	321,020
North Redington Beach	43,575	87,150
Oldsmar	350,425	700,850
Pinellas Park	1,688,870	3,377,740
Redington Beach	60,975	121,950
Redington Shores	91,595	183,190
Safety Harbor	637,102	1,274,203
St. Petersburg	9,155,837	18,311,675
St. Petersburg Beach	364,291	728,583
Seminole	366,913	733,826
South Pasadena	222,891	445,781
Tarpon Springs	741,082	1,482,163
Treasure Island	279,117	558,233
	-----	-----
	48,839,428	97,678,856
BOCC, POLK	15,184,731	30,369,461
Auburndale	361,208	722,416
Bartow	572,503	1,145,007
Davenport	76,718	153,437
Dundee	99,606	199,212
Eagle Lake	73,698	147,395

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Fort Meade	211,257	422,513
Frostproof	112,464	224,927
Haines City	500,006	1,000,012
Highland Park	6,003	12,005
Hillcrest Heights	9,101	18,202
Lake Alfred	146,040	292,080
Lake Hamilton	44,033	88,066
Lake Wales	384,483	768,966
Lakeland	2,921,769	5,843,538
Mulberry	128,342	256,683
Polk City	63,667	127,335
Winter Haven	987,039	1,974,077
	-----	-----
	21,882,667	43,765,334
BOCC, PUTNAM	1,621,833	3,243,666
Crescent City	46,244	92,488
Interlachen	34,802	69,604
Palatka	267,649	535,298
Pomona Park	18,903	37,806
Welaka	15,047	30,095
	-----	-----
	2,004,478	4,008,957
BOCC, ST. JOHNS	5,054,200	10,108,399
Hastings	34,083	68,167
St. Augustine	639,012	1,278,023
St. Augustine Beach	216,493	432,986
	-----	-----
	5,943,787	11,887,575
BOCC, ST. LUCIE	3,303,911	6,607,823
Fort Pierce	892,199	1,784,398
Port St. Lucie	1,796,729	3,593,458
St. Lucie Village	15,186	30,372
	-----	-----
	6,008,026	12,016,051
BOCC, SANTA ROSA	2,326,930	4,653,860
Gulf Breeze	148,236	296,473
Jay	16,990	33,981
Milton	185,899	371,797
	-----	-----
	2,678,055	5,356,110

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, SARASOTA	14,656,637	29,313,274
Longboat Key (part)	207,562	415,124
North Port	844,964	1,689,929
Sarasota	2,727,686	5,455,372
Venice	991,219	1,982,439
	-----	-----
	19,428,069	38,856,137
BOCC, SEMINOLE	11,557,058	23,114,117
Altamonte Springs	1,611,860	3,223,721
Casselberry	1,028,774	2,057,549
Lake Mary	315,125	630,249
Longwood	573,636	1,147,273
Oviedo	812,026	1,624,052
Sanford	1,485,768	2,971,537
Winter Springs	1,116,815	2,233,630
	-----	-----
	18,501,063	37,002,127
BOCC, SUMTER	790,795	1,581,589
Bushnell	54,429	108,858
Center Hill	17,589	35,178
Coleman	19,551	39,102
Webster	19,713	39,425
Wildwood	92,077	184,153
	-----	-----
	994,152	1,988,305
BOCC, SUWANNEE	741,390	1,482,780
Branford	16,819	33,638
Live Oak	164,998	329,996
	-----	-----
	923,207	1,846,414
BOCC, TAYLOR	528,925	1,057,849
Perry	246,039	492,078
	-----	-----
	774,963	1,549,927
BOCC, UNION	137,011	274,021
Lake Butler	34,418	68,836
Raiford	3,914	7,828
Worthington Springs	2,940	5,879
	-----	-----
	178,282	356,564

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

Table 8.4

Local Government Discretionary Surtaxes
Local Government Fiscal Year 1997-98 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1997-98 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, VOLUSIA	9,898,538	19,797,076
Daytona Beach	2,067,218	4,134,436
Daytona Beach Shores	93,080	186,160
DeBary	375,174	750,348
DeLand	586,404	1,172,807
Deltona	1,851,966	3,703,933
Edgewater	576,025	1,152,051
Holly Hill	368,752	737,504
Lake Helen	78,972	157,944
New Smyrna Beach	594,382	1,188,764
Oak Hill	35,124	70,248
Orange City	199,035	398,071
Ormond Beach	1,082,387	2,164,773
Pierson	40,216	80,431
Ponce Inlet	72,388	144,777
Port Orange	1,316,870	2,633,741
South Daytona	418,698	837,395
	-----	-----
	19,655,229	39,310,458
BOCC, WAKULLA	353,181	706,361
St. Marks	5,895	11,789
Sopchoppy	7,641	15,283
	-----	-----
	366,717	733,433
BOCC, WALTON	1,969,055	3,938,110
DeFuniak Springs	350,093	700,185
Freeport	69,110	138,220
Paxton	39,994	79,988
	-----	-----
	2,428,251	4,856,503
BOCC, WASHINGTON	351,781	703,561
Caryville	12,286	24,573
Chipley	87,215	174,430
Ebro	5,708	11,416
Vernon	18,016	36,032
Wausau	7,045	14,090
	-----	-----
	482,051	964,102
Grand Totals *	=====	=====
	868,000,000	1,736,000,000

* 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 percent, on transient rental transactions and the sale of food and beverages consumed on hotel or motel premises in municipalities whose respective county population falls 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 percent. 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. 1997 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 percent 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 percent, 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 percent, 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 percent. 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 percent levy for those counties that had imposed the 1 or 2 percent 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 percent 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 percent 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 percent 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 percent tax pursuant to s. 125.0104(3)(d), F.S., for a period of one year to impose an additional 2 percent tax if the state was participating with the county in an economic development project for which the additional 2 percent 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 percent 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 percent for professional sports franchise facilities. The law clarified that any county could impose up to 1 percent by a majority vote of the county's governing body.

Chapter 89-356, *Laws of Florida*,

authorized an additional 1 percent 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 percent 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 percent tax.

Chapter 90-349, *Laws of Florida*, allowed counties levying more than 2 percent of convention development taxes to levy the additional 1 percent 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). The law authorized the continued levy of the 2 percent 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 percent 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 percent 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 percent 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 percent 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.
- Chapter 96-397, *Laws of Florida*, provided 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 required 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 authorized 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 percent 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. The act also revised membership criteria for tourist development councils. It provided requirements applicable to activities, services, venues, and events for which tourist development tax revenues are expended, and it provided for the use of revenues for certain tourism promotion agency administrative costs. The act revised requirements relating to the use of tax revenues for beach improvement and erosion control and authorized the use of revenues for beach park facilities. It prohibited any use of local option tourist development tax revenues for purposes not expressly authorized. Finally, the act repealed the 2 percent tourist development tax for economic development projects specified in s. 125.0104(3)(m), F.S.

Tourist Impact Tax

Chapter 86-170, *Laws of Florida*,

authorized counties containing an area of critical state concern to levy a 1 percent 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 percent 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 percent 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 (northeast 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 percent 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 percent convention development tax to be levied countywide in three separate taxing districts.

Chapter 90-349, *Laws of Florida*,

allowed municipalities in Duval County to use proceeds from the Consolidated County Convention Development Tax to acquire and develop municipal parks, lifeguard stations, or athletic fields. 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 percent 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 percent.

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 percent to up to 3 percent 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 percent must be approved by a super majority (majority plus one) vote of the county's governing body.

Chapter 96-397, *Laws of Florida*,

provided 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 required 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 authorized 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 provided a waiver of the prohibition against levying more than 2 percent 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.

III. 1997 General Law Amendments

Legislation passed during the 1997 regular legislative session did not affect provisions related to the optional tourist taxes.

IV. Authorization to Levy Optional Tourist Taxes

Municipal Resort Tax

Pursuant to Chapter 67-930, *Laws of Florida*, (as amended) municipalities located in any county of the state having a population between 330,000 and 340,000 or more than 900,000 are authorized to levy a tax not to exceed 4 percent 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. Three municipalities in Dade County impose the tax: Bal Harbour (4 percent on rentals; 2 percent on food and beverages), Miami Beach (3 percent on rentals; 2 percent on food and beverages), and Surfside (4 percent on rentals; 2 percent on food and beverages).

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. With one exception, a 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 not be allowed to levy more than 2 percent of tourist development tax. Current law provides a waiver of the prohibition against levying more than 2 percent in a county levying the tax pursuant to s. 212.0305(4)(a), F.S., (applicable only to Duval County) if such county levies the tax pursuant to s. 125.0104(3)(n), F.S. In addition, the 2 percent 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 percent 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 Percent Tax and Additional 1 Percent 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 percent (hereafter referred to as the Original 1 or 2 Percent 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 percent tax (hereafter referred to as the Additional 1 Percent 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 Percent 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 percent (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 percent 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.

Additional Professional Sports Franchise Facility Tax

Pursuant to s. 125.0104(3)(n), 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 percent. 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 percent of tourist development tax shall not apply to this tax in counties which levy the consolidated government levy for convention development (applicable only to Duval County), 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 percent 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 percent tax was authorized. However, this additional 1 percent tax qualifies as a discretionary sales surtax; therefore, a complete description can be found in *Chapter 8: Local Discretionary Sales Surtaxes*. 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 are exempt from both taxes. This 2 percent 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.

High Tourism Impact Tax

Section 125.0104(3)(m), *Florida Statutes*, authorizes a high tourism impact county, in addition to any other authorized tourist development taxes, to impose an additional 1 percent 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 percent of the county's total taxable sales under Part I of Chapter 212, *Florida Statutes*, where the 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 percent 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. In addition, the tax must be 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 percent 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 percent 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 percent (hereafter referred to as the Special District Convention Development Tax) within the boundaries of the special taxing district. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent 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 percent (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. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent 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 percent (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. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent 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 percent countywide in three separate taxing districts.

V. Administrative Procedures

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 percent 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 July 1997, 32 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 percent 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 Percent Tax (pursuant to s. 125.0104(3)(c), F.S.)
2. the Additional 1 Percent 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)(n), 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)(m), 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 countywide convention and visitor bureau which, by interlocal agreement and contract with the county, has been given the primary responsibility for promoting the county and its constituent cities as a destination site for conventions, trade shows, and pleasure travel. If the county is not a party to such an interlocal agreement and contract with a countywide 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 lessees 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 percent 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 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

Proceeds from the Additional 1 Percent 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.

Only counties that have elected to levy the Professional Sports Franchise Facility Tax initially for the purposes authorized in #1 above may use the tax for the purposes enumerated in #2.

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 percent 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 percent may be used for administration and other costs incident to such purchases.
2. 50 percent 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, although the utilization described in #1 below shall apply only to municipalities with a population of 10,000 or more:

1. To promote and advertise tourism;
2. To extend, enlarge, and improve existing publicly owned convention centers in the county;
3. To construct a multipurpose convention/coliseum/exhibition center or the maximum components thereof as funds permit in the county; 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 percent tourist development tax countywide and an additional 1 percent tourist development tax in one or more subcounty special taxing districts?

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

AGO 79-30

Can tourist development tax revenues be used to acquire, construct, extend, enlarge, repair, improve, maintain, operate, or promote publicly owned and operated parks and beaches? According to this opinion dated March 27, 1979, the revenues may be used solely for the maintenance of existing publicly owned and operated facilities expressly mentioned under s. 125.0104(5)(a)1., F.S. Tourist development tax revenues may not be used for publicly owned and operated parks or beaches as such facilities are not expressly mentioned. Further, a county may not directly spend these revenues to promote publicly owned and operated parks or beaches under s. 125.0104(5)(a)2. and 3.F.S., 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.F.S., 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 percent 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 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 percent tourist development tax, pursuant to s. 125.0104(3)(d), F.S., countywide when the 1 or 2 percent tourist development tax, pursuant to s. 125.0104(3)(c), F.S., has been imposed in a subcounty special district for 3 years, but has only been imposed countywide for 2 years? According to this opinion dated November 3, 1986, the additional 1 percent tax authorized by s. 125.0104(3)(d), F.S., may not be levied countywide unless the 1 or 2 percent tax authorized by s. 125.0104(3)(c), F.S., has been levied countywide for at least three years prior to the effective date of the levy and imposition of the additional 1 percent 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 percent tax may be imposed countywide when the initial tax has been imposed upon only a portion of the county, and not countywide for a period of 3 years.

AGO 87-16

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

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 percent 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 percent 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 a 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.

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 s. 125.0104(5)(a)1., F.S., 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 the 1982-83 through 1995-96 state fiscal years, 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 percent of the total tourist development tax revenues reported during the 1995-96 fiscal year.

According to the Department, 42 of the 67 counties levied at least one form of tourist development tax, as of August 1997 (see **Table 9.2**). Counties levying these taxes during the 1995-96 state fiscal year generated approximately \$212.2 million. **Table 9.6** lists tax proceeds, by county, since the 1990-91 fiscal year 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 percent 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 percent. Take that product and multiply by 1, 2, or 3 percent, 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 percent of total reported transient rental facilities sales. The average ratio is 70.0 percent of total sales, and the high ratio is 81.6 percent 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 percent, 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 (850) 488-2900 or Suncom 278-2900. Other questions regarding optional tourist taxes can be addressed to the Legislative Committee on Intergovernmental Relations at (850) 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
1995-96	212,201,718

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 the 1995-96 fiscal year.

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%)	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, Subcounty Convention Tax (3%)			
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								4.0	2.0	
5 * Brevard	2	1							4.0	4.0	
6 * Broward	2	1	1						5.0	5.0	
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	2						3		3.0	0.0	
15 Dixie	2								3.0	0.0	
16 * Duval	2	1	1	1			2		7.0	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	2								3.0	2.0	
25 Hardee									3.0	0.0	
26 Hendry	2								3.0	0.0	
27 * Hernando	2								4.0	2.0	
28 Highlands	2								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	
40 Madison									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, Subcounty Convention Tax (3%)			
41 * Manatee	2	1								4.0	3.0
42 Marion										3.0	0.0
43 Martin										3.0	0.0
44 * Monroe	2	1						1		6.0	4.0
45 * Nassau	2									4.0	2.0
46 * Okaloosa	2									4.0	2.0
47 Okechobee	2									4.0	3.0
48 * Orange	2	1	1		1			1		6.0	5.0
49 * Osceola	2	1						1		5.0	4.0
50 * Palm Beach	2	1	1							5.0	4.0
51 Pasco	2									4.0	2.0
52 * Pinellas	2	1	1							5.0	4.0
53 * Polk	2	1	1							4.0	2.0
54 Putnam	2									4.0	3.0
55 * St. Johns	2	1								5.0	4.0
56 * St. Lucie	2	1	1							4.0	2.0
57 * Santa Rosa	2									4.0	3.0
58 * Sarasota	2	1	1							4.0	3.0
59 * Seminole	2	1	1							4.0	3.0
60 Sumter										3.0	0.0
61 Suwannee	2									4.0	2.0
62 Taylor										3.0	0.0
63 Union										3.0	0.0
64 * Volusia	2								3	6.0	5.0
65 * Wakulla	2									3.0	2.0
66 * Walton	2									4.0	2.0
67 Washington										3.0	0.0
# ELIGIBLE TO LEVY:	67	38	67	9	3	1	1	1	1	67	42
# LEVYING:	42	22	10	3	2	1	1	1	1	42	

NOTES: 1) This table lists the tax rates on transient rentals facilities only.

2) Prior to October 1, 1996, the three counties (Dade, Duval, and Volusia) authorized to levy a convention development tax were precluded from levying the additional 1% tax for tourist development. However, Chapter 96-397, Laws of Florida, provided a waiver to Duval County of the prohibition against levying more than 2% of tourist development tax.

3) As the result of Chapter 95-290, Laws of Florida, a supermajority vote is required to levy the Special District, Special, or Subcounty Convention Development Taxes is excess of 2%. The levy is 3% in the West Volusia Convention Development Tax District and the Halifax Advertising Tax District.

Updated by the Legislative Committee on Intergovernmental Relations (July 1997) using information obtained from the Department of Revenue. (Tax rates as of August 1, 1997)

TABLE 9.3
TOURIST DEVELOPMENT TAXES

<u>STATUTORY AUTHORIZATION</u>	<u>CHAPTER LAW</u>	<u>% LEVY</u>	<u>CONDITIONS OF ELIGIBILITY</u>	<u>USE OF PROCEEDS</u> <u>(See explanations below)</u>
Original 1 or 2% Tax s. 125.0104(3)(c), F.S.	77-209	1 or 2%	All counties eligible; referendum approval required.	(1)
Additional 1% Tax s. 125.0104(3)(d), F.S.	86-4	1%	County must have levied Original 1 or 2% tax for at least 3 years; extra- ordinary vote 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)(m), 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)(n), 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. 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;
- (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 percent of tourist development tax revenues may be used for beach park facilities.
- (e) A county, having a total population less than 600,000 according to the most recent official estimates, 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.

(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 percent 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.

Updated by the Legislative Committee on Intergovernmental Relations, July 1997.

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

<u>STATUTORY AUTHORIZATION</u>	<u>CHAPTER LAW</u>	<u>% LEVY</u>	<u>CONDITIONS OF ELIGIBILITY</u>	<u>USE OF PROCEEDS (See explanations below)</u>
Municipal Resort Tax (refer to chapter law)	67-930	up to 4%	Municipalities in those counties 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 levying on rentals and food/beverages respectively: Bal Harbour (4%, 2%) Miami Beach (3%, 2%) Surfside (4%, 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 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 percent 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 percent may be used for administration and other costs incident to such purchases.
- (b) 50 percent 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.

Updated by the Legislative Committee on Intergovernmental Relations, July 1997.

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 1991-92	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96
Alachua	6/87		3%	528.6	641.4	867.0	950.0	992.0
* Bay	3/86	1/94	2%	2,171.0	2,227.3	2,319.3	2,540.8	2,534.0
Bradford	11/90		2%	41.1	36.1	38.9	39.0	39.5
* Brevard	12/86	10/92	4%	2,534.8	2,585.5	3,126.2	3,511.4	3,697.7
* Broward (2)	12/80	3/94	5%	10,419.6	12,205.1	10,938.1	10,942.4	11,843.1
* Charlotte	4/84	9/90	3%	521.6	544.0	793.4	954.6	1,005.1
* Citrus	12/86	9/91	2%	176.1	180.3	190.7	175.5	208.2
* Clay	1/89	1/89	2%	113.6	119.3	128.9	146.4	157.6
* Collier (1)	11/90	11/90	3%	1,199.2	2,166.7	3,880.7	4,259.3	5,863.9
* Columbia	12/84		2%	312.5	317.3	318.0	256.8	247.2
* Dade	12/78	4/88	3%	13,120.8	17,445.4	14,656.2	15,560.1	16,938.7
* Duval	1/79	12/90	4%	1,827.6	1,879.6	2,138.6	3,601.6	4,840.9
* Escambia	12/80	6/89	4%	1,766.3	1,813.0	1,946.3	2,080.0	2,165.0
Flagler	12/86		2%	129.0	143.6	160.9	177.2	177.9
Hamilton		11/96	2%	0.0	0.0	0.0	0.0	0.0
* Hernando	1/93	1/93	2%	0.0	52.5	108.9	125.5	129.5
* Hillsborough	10/78	1/92	5%	6,425.4	6,450.4	6,665.8	7,269.3	9,298.3
Indian River	4/87		3%	367.2	365.6	553.6	650.3	816.9
* Lake	12/84	(3)	2%	391.2	423.4	424.4	353.1	384.7
* Lee	11/82	5/88	3%	6,429.6	6,736.5	7,216.7	7,709.0	7,722.6
* Leon	5/88	10/94	3%	759.7	757.0	970.9	1,310.6	1,374.1
* Manatee	1/81	10/89	3%	1,528.8	1,741.2	1,834.4	1,987.9	2,045.2
* Monroe	12/81	1/91	3%	6,438.9	7,374.9	7,536.9	8,146.3	8,668.7
* Nassau	1/89	5/89	2%	683.5	705.0	749.7	844.0	891.7
* Okaloosa	11/89	7/92	2%	1,389.7	1,438.7	1,582.7	1,717.6	1,626.6
Okeechobee	1/93		3%	0.0	44.1	77.9	76.8	84.3
* Orange	5/78	1/92	5%	44,958.4	50,470.6	50,416.4	58,412.4	73,044.1
* Osceola	12/77	5/92	4%	10,321.3	11,376.4	10,830.2	12,227.4	14,360.9
* Palm Beach	10/82	1/93	4%	7,568.8	8,686.5	10,349.0	12,398.6	13,262.1
Pasco	1/91		2%	469.0	480.4	499.3	569.6	529.1
* Pinellas	11/78	10/90	4%	8,448.2	8,960.9	8,767.5	8,700.3	11,156.2
* Polk	12/86	1/94	3%	1,487.7	1,543.2	1,553.5	2,220.2	2,460.1
Putnam	1/93		2%	0.0	29.9	61.5	72.6	77.9
* St. Johns	12/86	8/88	3%	1,602.5	2,033.0	2,147.8	2,366.4	2,614.4
* St. Lucie	11/84	5/91	3%	774.1	813.8	814.5	847.1	847.3
* Santa Rosa	1/92	5/94	2%	30.6	110.0	70.4	68.2	78.9
* Sarasota (4)	11/88	6/92	3%	2,437.4	2,300.4	2,747.2	2,903.7	3,024.3
* Seminole	1/89	9/93	3%	613.6	688.5	898.4	1,017.6	1,166.9
Suwannee	1/91		2%	31.3	37.6	40.1	40.8	38.8
* Volusia	5/78	4/90	2%	3,542.0	3,517.5	3,425.5	3,487.5	4,154.8
* Wakulla	4/95	12/96	2%			0.0	2.5	12.8
* Walton	10/86	10/91	2%	1,070.1	1,198.4	1,389.1	1,547.7	1,619.5
Total				\$142,630.8	\$160,640.8	\$163,235.5	\$182,268.1	\$212,201.7

* 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.

(4) Sarasota County increased tax from 2% to 3% eff. 4/97.

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	1996-97(est)	1997-98(est)
Alachua	32.0	31.6	33.1	33.5	37.4	37.8	40.5	43.2
Baker	0.7	0.8	0.8	0.8	1.0	1.0	1.1	1.1
Bay	125.0	132.6	140.1	148.8	159.4	162.5	174.2	185.7
Bradford	2.9	2.9	2.9	2.9	3.0	3.2	3.4	3.6
Brevard	113.4	116.5	122.2	120.5	119.3	119.9	128.5	137.0
Broward	525.6	513.6	561.4	513.9	530.4	585.8	627.9	669.4
Calhoun	0.1	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	36.2	38.8	41.4
Citrus	14.8	14.9	14.6	14.5	14.7	14.7	15.7	16.8
Clay	10.0	8.7	7.6	7.9	8.9	10.5	11.3	12.0
Collier	180.5	224.4	225.5	284.6	305.7	332.3	356.2	379.7
Columbia	12.5	12.8	12.8	13.0	14.2	14.7	15.7	16.8
Dade	803.5	861.1	978.2	886.9	955.1	1,053.3	1,129.1	1,203.6
DeSoto	1.8	1.8	1.9	2.1	2.2	1.9	2.1	2.2
Dixie	0.7	0.8	0.8	0.8	0.8	0.9	0.9	1.0
Duval	121.6	119.4	119.4	125.1	132.8	151.7	162.6	173.3
Escambia	62.5	64.7	64.1	67.8	70.6	76.9	82.4	87.9
Flagler	9.9	9.3	9.8	10.9	11.7	13.6	14.6	15.6
Franklin	5.2	6.5	7.7	9.8	12.3	12.8	13.8	14.7
Gadsden	0.4	0.6	0.6	1.0	1.4	1.5	1.6	1.7
Gilchrist	0.4	0.3	0.5	0.5	0.2	0.2	0.2	0.2
Glades	1.1	0.9	0.8	0.9	0.9	0.9	0.9	1.0
Gulf	1.4	1.8	1.7	1.8	2.2	2.9	3.1	3.4
Hamilton	2.6	2.6	2.0	2.0	1.9	1.6	1.7	1.9
Hardee	0.7	0.6	1.0	0.9	1.1	1.1	1.2	1.3
Hendry	1.8	1.8	1.8	2.3	2.3	2.2	2.4	2.5
Hernando	6.9	7.5	7.4	7.5	8.6	8.4	9.0	9.5
Highlands	11.5	15.3	16.3	15.7	14.4	15.4	16.5	17.6
Hillsborough	213.1	226.8	233.2	237.5	246.4	268.3	287.7	306.7
Holmes	1.0	1.0	1.0	1.1	1.2	1.2	1.3	1.3
Indian River	24.3	24.2	24.6	25.5	28.3	33.8	36.3	38.7
Jackson	4.6	4.6	4.9	4.9	4.9	5.1	5.5	5.8
Jefferson	0.2	0.2	0.3	0.3	0.4	0.7	0.8	0.8
Lafayette	0.0	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	34.0	36.4	38.8
Lee	259.6	270.6	291.5	292.5	307.2	314.5	337.1	359.4
Leon	45.7	46.8	46.1	45.1	51.6	52.9	56.7	60.4
Levy	3.7	4.1	4.4	4.6	4.9	5.1	5.5	5.8
Liberty	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Madison	0.8	1.1	1.0	1.1	1.4	1.5	1.6	1.7
Manatee	62.3	65.1	60.5	73.5	74.0	77.2	82.7	88.2
Marion	34.9	38.0	36.9	37.9	38.3	38.7	41.5	44.3
Martin	14.2	15.3	16.4	15.0	17.8	17.7	18.9	20.2
Monroe	284.5	296.1	316.3	342.8	357.0	390.4	418.5	446.1
Nassau	11.2	59.8	77.1	78.4	80.2	94.4	101.2	107.8
Okaloosa	76.8	83.3	86.6	93.6	99.2	97.3	104.3	111.1
Okeechobee	3.5	3.9	4.4	4.3	4.1	4.5	4.8	5.1
Orange	1,424.1	1,504.6	1,678.1	1,651.1	1,719.5	1,986.5	2,129.5	2,270.1
Osceola	304.4	309.7	333.7	308.1	345.7	400.7	429.6	458.0
Palm Beach	410.1	430.1	478.5	481.5	498.8	545.7	585.0	623.6
Pasco	37.1	32.4	33.5	34.7	38.0	37.9	40.6	43.3
Pinellas	344.6	338.5	351.5	346.3	361.6	374.0	401.0	427.4
Polk	76.8	73.5	78.1	76.4	82.3	88.7	95.1	101.4
Putnam	4.2	4.5	4.6	4.3	5.1	5.5	5.9	6.3
St. Johns	94.4	104.8	107.6	114.6	126.4	135.7	145.5	155.1
St. Lucie	38.8	37.6	38.6	36.3	39.3	39.7	42.5	45.3
Santa Rosa	5.3	6.7	11.7	14.8	14.4	10.9	11.7	12.5
Sarasota	154.7	154.6	166.7	164.0	172.0	180.6	193.6	206.4
Seminole	40.1	36.6	33.8	38.2	42.8	45.7	49.0	52.3
Sumter	3.1	4.4	4.4	4.1	4.6	4.9	5.3	5.6
Suwannee	1.7	1.8	2.2	2.4	2.2	2.1	2.3	2.4
Taylor	2.5	2.6	2.8	2.9	3.8	3.2	3.5	3.7
Union	0.0	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	216.6	232.2	247.5
Wakulla	1.6	1.6	1.4	1.5	1.0	1.6	1.8	1.9
Walton	66.8	68.3	70.6	82.9	92.6	94.9	101.8	108.5
Washington	0.5	0.7	0.7	0.8	1.0	1.0	1.1	1.2
TOTAL	6,381.3	6,683.9	7,221.8	7,177.1	7,558.4	8,277.3	8,873.3	9,458.9

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 # 1997-98(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	1.1	0.6	0.8	0.9
Calhoun	0.1	0.1	0.1	0.1
DeSoto	2.2	1.2	1.5	1.8
Dixie	1.0	0.5	0.7	0.8
Franklin	14.7	8.1	10.3	12.0
Gadsden	1.7	1.0	1.2	1.4
Gilchrist	0.2	0.1	0.2	0.2
Glades	1.0	0.6	0.7	0.8
Gulf	3.4	1.9	2.3	2.7
Hardee	1.3	0.7	0.9	1.0
Hendry	2.5	1.4	1.8	2.1
Highlands	17.6	9.7	12.3	14.3
Holmes	1.3	0.7	0.9	1.1
Jackson	5.8	3.2	4.1	4.8
Jefferson	0.8	0.5	0.6	0.7
Lafayette	0.0	0.0	0.0	0.0
Levy	5.8	3.2	4.1	4.8
Liberty	0.1	0.1	0.1	0.1
Madison	1.7	1.0	1.2	1.4
Marion	44.3	24.4	31.0	36.1
Martin	20.2	11.1	14.1	16.5
Sumter	5.6	3.1	4.0	4.6
Taylor	3.7	2.0	2.6	3.0
Union	0.0	0.0	0.0	0.0
Washington	1.2	0.7	0.8	1.0
Total	\$137.5	\$75.9	\$96.3	\$112.2

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

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CHAPTER 10: ACTUAL SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND ELECTED SCHOOL DISTRICT OFFICIALS FOR THE 1997-98 FISCAL YEAR

Chapter 145 and Sections 230.202 and 230.303, *Florida Statutes*

I. Brief Overview

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and has been maintained in Article II, Section 5 of the *Florida Constitution* since the 1968 revision. Consistent with the 1968 *Florida Constitution*, the provisions in Chapter 145, *Florida Statutes*, set the salaries for all county constitutional officers. 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, specifically: 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. The salary provisions are not applicable to an appointed superintendent of schools. If a county home rule charter specifically exempts one or more county officers from these provisions, 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, typically during the month of August.

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 Legislative Committee on Intergovernmental Relations (LCIR) agreed to compute the salaries of county constitutional officers and elected school district officials as a service. In addition to computing actual salaries, the LCIR also computes the estimated salaries earlier in the year, typically during the month of February. 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, LCIR 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 prior 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, LCIR staff 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 percent 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, not to exceed 7 percent, as determined by the Department of Management Services. In addition, it raised the base salaries for supervisor of elections by \$4,300, effective October 1, 1978.

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 the base salaries for clerks of circuit court/comptrollers, tax collectors, property appraisers, and supervisors of elections by \$2,100.

Chapter 89-178, *Laws of Florida*,
raised the base salary for sheriffs by \$2,100.

Chapter 92-326, *Laws of Florida*,
included language in the appropriations implementing bill that set the 1992-93 fiscal year compensation for school board members and elected school superintendents at the 1991-92 fiscal year 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. 1997 General Law Amendments

Legislation passed during the 1997 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 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 percent. (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 1996 county population estimates used to compute the 1997-98 fiscal year 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 elected 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 base salary and group rate corresponds to the population group number determined in the first step. **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 elected superintendents of schools respectively.

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 determine the population above the group minimum, which is then 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 Actual Salary

Alachua County:	Tax Collector
1996 Population Estimate:	202,140
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	.01575
Certified Annual Factor:	1.0496
Certified Cumulative Annual Factor:	2.2880

$$\text{Actual Salary} = [\$30,175 + [(202,140 - 200,000) \times .01575]] \times 1.292 \times 1.0496 \times 2.2880 = \$93,729$$

VI. Actual Salaries of County Constitutional Officers and Elected District School Officials

Tables 10.3 and 10.4 display the actual salaries for the seven county constitutional officers and elected district school officials respectively. These salaries, as determined by the statutory formula, do not include the \$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.

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 elected 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 government fiscal year shall be applied. The local government fiscal year, October 1st to September 30th, applies to all county officers except elected superintendents of schools and school board members. Florida's school districts operate on a July 1st to June 30th 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. In past years, the annual factor has not been certified by the Department of Management Services 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 elected superintendent of schools and school board members receiving retroactive payments in September or October for these increases.

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 elected superintendents of schools. The officers receive the special qualification salary after they have been certified. The \$2,000 supplement is not subject to the adjustment factors specified in statute; therefore, it is not included in the calculation of actual salaries. If the officer is certified, the \$2,000 supplement should be added to the actual salary. Any officer, becoming certified during a calendar year, shall receive in that year a pro rata share of the special

qualification salary based on the remaining period of the year. In order to remain certified, the official is required to complete each year a course of continuing education as prescribed by the department of state government responsible for certifying officers. Section 230.303 and Chapter 145, *Florida Statutes*, specify the department of state government responsible for certifying officers and offering courses of continuing education.

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

TABLE 10.1
OFFICIAL 1996 POPULATION ESTIMATES FOR FLORIDA COUNTIES
(As prepared by the Bureau of Economic and Business Research, University of Florida)

<u>Counties</u>	<u>4/1/96</u>	<u>Counties</u>	<u>4/1/96</u>
Alachua	202,140	Lee	383,706
Baker	20,709	Leon	221,621
Bay	142,159	Levy	30,690
Bradford	24,983	Liberty	7,439
Brevard	450,164	Madison	18,745
Broward	1,392,252	Manatee	236,778
Calhoun	12,504	Marion	229,260
Charlotte	129,468	Martin	114,464
Citrus	107,889	Monroe	83,789
Clay	125,431	Nassau	51,097
Collier	193,036	Okaloosa	165,319
Columbia	52,565	Okeechobee	33,643
Dade	2,043,316	Orange	777,556
Desoto	26,716	Osceola	139,724
Dixie	12,602	Palm Beach	981,793
Duval	728,437	Pasco	309,936
Escambia	286,301	Pinellas	881,383
Flagler	39,052	Polk	452,707
Franklin	10,378	Putnam	70,287
Gadsden	46,322	St. Johns	101,729
Gilchrist	12,150	St. Lucie	175,458
Glades	9,413	Santa Rosa	98,491
Gulf	13,545	Sarasota	305,848
Hamilton	13,431	Seminole	329,031
Hardee	22,519	Sumter	40,593
Hendry	30,157	Suwannee	31,424
Hernando	119,931	Taylor	19,022
Highlands	77,996	Union	13,023
Hillsborough	910,855	Volusia	407,199
Holmes	17,412	Wakulla	18,022
Indian River	102,211	Walton	34,328
Jackson	48,629	Washington	19,751
Jefferson	13,713		
Lafayette	7,012		
Lake	182,309	State Total	14,411,563

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>			
Elected 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

ACTUAL SALARIES OF COUNTY CONSTITUTIONAL OFFICERS FOR FY 1997-98 (1)

Based on a certified annual factor of 1.0496 and a certified cumulative annual factor of 2.2880 (2)

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners
* ALACHUA	\$93,729	\$93,729	\$93,729	\$93,729	\$79,926	\$100,245	\$51,294
BAKER	70,993	70,993	70,993	70,993	58,273	77,508	21,108
BAY	88,914	88,914	88,914	88,914	75,340	95,429	43,119
BRADFORD	72,037	72,037	72,037	72,037	59,267	78,553	22,103
* BREVARD	104,215	104,215	104,215	104,215	89,913	110,731	61,281
* BROWARD	118,040	118,040	118,040	118,040	103,311	124,556	69,811
CALHOUN	68,988	68,988	68,988	68,988	56,363	75,504	19,199
* CHARLOTTE	87,880	87,880	87,880	87,880	74,356	94,396	41,347
CITRUS	86,122	86,122	86,122	86,122	72,682	92,638	38,334
* CLAY	87,551	87,551	87,551	87,551	74,043	94,067	40,783
COLLIER	93,057	93,057	93,057	93,057	79,287	99,573	50,223
COLUMBIA	76,208	76,208	76,208	76,208	63,239	82,723	28,402
* DADE	126,120	126,120	126,120	126,120	111,392	132,636	69,811
DE SOTO	72,461	72,461	72,461	72,461	59,671	78,976	22,506
DIXIE	69,012	69,012	69,012	69,012	56,386	75,528	19,222
* DUVAL	108,748	108,748	108,748	108,748	94,230	115,264	65,598
ESCAMBIA	97,842	97,842	97,842	97,842	83,843	104,358	55,211
FLAGLER	75,475	75,475	75,475	75,475	62,541	81,990	25,377
FRANKLIN	68,469	68,469	68,469	68,469	55,869	74,984	18,704
GADSDEN	77,251	77,251	77,251	77,251	64,233	83,767	27,069
GILCHRIST	68,901	68,901	68,901	68,901	56,281	75,417	19,117
GLADES	68,233	68,233	68,233	68,233	55,644	74,748	18,343
GULF	69,242	69,242	69,242	69,242	56,606	75,758	19,441
HAMILTON	69,214	69,214	69,214	69,214	56,579	75,730	19,415
HARDEE	71,435	71,435	71,435	71,435	58,694	77,951	21,530
HENDRY	73,301	73,301	73,301	73,301	60,471	79,817	23,307
HERNANDO	87,103	87,103	87,103	87,103	73,616	93,619	40,015
HIGHLANDS	81,179	81,179	81,179	81,179	67,974	87,694	33,136
* HILLSBOROUGH	111,720	111,720	111,720	111,720	97,060	118,235	68,428
HOLMES	70,187	70,187	70,187	70,187	57,505	76,703	20,341
INDIAN RIVER	85,660	85,660	85,660	85,660	72,241	92,176	37,541
JACKSON	77,815	77,815	77,815	77,815	64,770	84,330	27,605
JEFFERSON	69,283	69,283	69,283	69,283	56,645	75,799	19,480
LAFAYETTE	67,646	67,646	67,646	67,646	55,085	74,162	17,226
LAKE	92,184	92,184	92,184	92,184	78,454	98,699	48,725
LEE	102,602	102,602	102,602	102,602	88,377	109,118	59,745
LEON	94,681	94,681	94,681	94,681	80,833	101,197	52,201
LEVY	73,432	73,432	73,432	73,432	60,595	79,947	23,431
LIBERTY	67,750	67,750	67,750	67,750	55,185	74,266	17,424
MADISON	70,513	70,513	70,513	70,513	57,816	77,029	20,651
MANATEE	95,422	95,422	95,422	95,422	81,538	101,937	52,907
MARION	95,054	95,054	95,054	95,054	81,189	101,570	52,557
MARTIN	86,658	86,658	86,658	86,658	73,192	93,174	39,252
MONROE	82,311	82,311	82,311	82,311	69,052	88,827	34,215
NASSAU	75,921	75,921	75,921	75,921	62,966	82,436	28,129
OKALOOSA	90,800	90,800	90,800	90,800	77,137	97,316	46,353
OKEECHOBEE	74,153	74,153	74,153	74,153	61,282	80,669	24,118
* ORANGE	109,548	109,548	109,548	109,548	94,992	116,064	66,360
* OSCEOLA	88,715	88,715	88,715	88,715	75,151	95,231	42,779
* PALM BEACH	112,875	112,875	112,875	112,875	98,161	119,391	69,529
PASCO	98,997	98,997	98,997	98,997	84,943	105,513	56,311
* PINELLAS	111,239	111,239	111,239	111,239	96,603	117,755	67,971
POLK	104,257	104,257	104,257	104,257	89,953	110,772	61,321
PUTNAM	79,672	79,672	79,672	79,672	66,538	86,188	31,701
ST. JOHNS	85,621	85,621	85,621	85,621	72,204	92,136	37,474
ST. LUCIE	91,626	91,626	91,626	91,626	77,923	98,141	47,768
SANTA ROSA	85,185	85,185	85,185	85,185	71,789	91,701	36,952
* SARASOTA	98,797	98,797	98,797	98,797	84,753	105,313	56,121
* SEMINOLE	99,930	99,930	99,930	99,930	85,832	106,446	57,200
SUMTER	75,851	75,851	75,851	75,851	62,900	82,367	25,735
SUWANNEE	73,611	73,611	73,611	73,611	60,766	80,127	23,602
TAYLOR	70,581	70,581	70,581	70,581	57,880	77,096	20,716
UNION	69,115	69,115	69,115	69,115	56,484	75,631	19,320
* VOLUSIA	103,515	103,515	103,515	103,515	89,247	110,031	60,615
WAKULLA	70,336	70,336	70,336	70,336	57,647	76,852	20,483
WALTON	74,320	74,320	74,320	74,320	61,442	80,836	24,278
WASHINGTON	70,759	70,759	70,759	70,759	58,050	77,274	20,885

* Denotes a charter county.

(1) The salary figures for clerks of circuit court, property appraisers, sheriffs, tax collectors, and supervisors of elections do not include the \$2,000 salary supplement for those officers who have completed a certification program.

(2) The Department of Management Services certifies the annual factor and cumulative annual factor pursuant to s. 145.19, F.S.

Calculated by the Legislative Committee on Intergovernmental Relations, July 1997.

TABLE 10.4

ACTUAL SALARIES OF ELECTED SCHOOL DISTRICT OFFICIALS FOR FY 1997-98 (1)

Based on a certified annual factor of 1.0496 and a certified cumulative annual factor of 2.2880 (2)

County	Superintendent of Schools	School Board Members
a *ALACHUA	\$93,729	\$25,883
BAKER	70,993	18,790
BAY	88,914	24,360
BRADFORD	72,037	19,067
a *BREVARD	104,215	28,656
a *BROWARD	118,040	31,027
CALHOUN	68,988	18,260
a *CHARLOTTE	87,880	24,032
CITRUS	86,122	23,474
*CLAY	87,551	23,928
a COLLIER	93,057	25,675
COLUMBIA	76,208	20,815
a *DADE	126,120	31,027
DE SOTO	72,461	19,179
DIXIE	69,012	18,266
a *DUVAL	108,748	29,856
ESCAMBIA	97,842	26,970
a FLAGLER	75,475	19,976
FRANKLIN	68,469	18,123
GADSDEN	77,251	20,446
GILCHRIST	68,901	18,237
GLADES	68,233	17,946
GULF	69,242	18,327
HAMILTON	69,214	18,320
HARDEE	71,435	18,907
HENDRY	73,301	19,401
a HERNANDO	87,103	23,786
HIGHLANDS	81,179	22,132
a *HILLSBOROUGH	111,720	30,643
HOLMES	70,187	18,577
a INDIAN RIVER	85,660	23,328
JACKSON	77,815	20,595
JEFFERSON	69,283	18,338
LAFAYETTE	67,646	17,326
LAKE	92,184	25,398
a LEE	102,602	28,229
LEON	94,681	26,134
LEVY	73,432	19,435
LIBERTY	67,750	17,436
MADISON	70,513	18,663
a MANATEE	95,422	26,330
MARION	95,054	26,233
MARTIN	86,658	23,644
MONROE	82,311	22,431
NASSAU	75,921	20,739
OKALOOSA	90,800	24,959
a OKEECHOBEE	74,153	19,626
a *ORANGE	109,548	30,068
a *OSCEOLA	88,715	24,297
a *PALM BEACH	112,875	30,949
PASCO	98,997	27,276
a *PINELLAS	111,239	30,516
POLK	104,257	28,667
PUTNAM	79,672	21,733
a ST. JOHNS	85,621	23,315
a ST. LUCIE	91,626	25,221
SANTA ROSA	85,185	23,192
a *SARASOTA	98,797	27,223
a *SEMINOLE	99,930	27,522
SUMTER	75,851	20,075
SUWANNEE	73,611	19,483
TAYLOR	70,581	18,681
UNION	69,115	18,294
a *VOLUSIA	103,515	28,471
WAKULLA	70,336	18,617
WALTON	74,320	19,670
WASHINGTON	70,759	18,728

a Denotes a school district having an appointed superintendent of schools as of May 28, 1997.

* Denotes a charter county.

- (1) The salary figures for elected superintendents of schools do not include either of the salary supplements available to those superintendents who have completed the certification programs. In addition, the salary figures do not include any additional salary, in excess of the amount determined by formula, that a district school board may approve.
- (2) The Department of Management Services certifies the annual factor and cumulative annual factor pursuant to s. 145.19, F.S.

Calculated by the Legislative Committee on Intergovernmental Relations, July 1997.

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 1950s. 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 1997-98 state fiscal year. During the summer months of 1997, BEBR will generate the April 1, 1997, 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 1998, the April 1, 1997, 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 such 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 adjusted 1990 census counts as well as the official 1996 population estimates. The official 1996 population estimates are published in *Florida Estimates of Population 1996* by the Bureau of Economic and Business Research, University of Florida (February 1997). 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.

Please note that the official 1996 population estimates presented in this table 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 and the Florida Departments of Corrections, Children and Family Services, and Health. A separate column presents the official estimates less the inmate population. As previously mentioned, the Executive Office of the Governor determines the population count of annexed areas and certifies such information to the Department of Revenue for the annual revenue-sharing calculation. The 1996 estimates, reflecting the adjustments for annexations and special censuses, is also included.

County population projections, by five year intervals from April 1, 2000 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, 1996-2010," *Florida Population Studies*, Volume 30, Number 3, Bulletin No. 118, July 1997.

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 (352) 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 (850) 487-1402 or Suncom 277-1402.

Figure 11.1

**Availability of Demographic Data of Interest to Local Governments:
1997-98 State Fiscal Year**

September 1997	<p>Preliminary population estimates for counties, municipalities, and consolidated governments as of April 1, 1997, will be provided by the Bureau of Economic and Business Research (BEBR) to the Legislature by September 1, 1997.</p> <p>The results of an electric utility survey and active residential meter data by counties and municipalities served by utility companies, as of April 1, 1997, will be provided to the Legislature by BEBR, no later than September 15, 1997.</p> <p>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, 1997, will be provided to the Legislature by BEBR, no later than September 15, 1997.</p>
November 1997	<p>Fall 1997 Demographic Estimating Conference. (tentative)</p> <p>Final population estimates for counties, municipalities, and consolidated governments as of April 1, 1997, will be provided to the Legislature by BEBR, no later than November 1, 1997.</p> <p>Preliminary projections of total population for the state, by five-year intervals from April 1, 2005, to April 1, 2020, will be provided to the Legislature by BEBR. The state population projections will be consistent with the April 1, 2000, state population projection made during the Fall 1997 Demographic Estimating Conference.</p>
February 1998	<p>Spring 1998 Demographic Estimating Conference. (tentative)</p> <p>Low, medium, and high projections of total population for each county, by five-year intervals from April 1, 2005, to April 1, 2020, consistent with the April 1, 2000, state population projection made by the Demographic Estimating Conference during the Fall 1997 meeting and with the state population projections made by BEBR, will be provided to the Legislature by February 15, 1998.</p>
March 1998	<p>BEBR will deliver to the Legislature and the Governor's Office of Planning and Budgeting, no later than March 1, 1997, copies of <i>Florida Estimates of Population</i>, reporting the finalized April 1, 1997, population estimates.</p>
May 1998	<p>For the state and each county, population estimates by age, sex, and race for April 1, 1995, and population projections by age, sex, and race by five-year intervals from April 1, 2000, to April 1, 2010, will be made available to the Legislature by BEBR.</p>
June 1998	<p>No later than June 1, 1998, the population of areas annexed between April 1, 1997, and March 31, 1998, as reported on the annexation ordinance and as estimated by BEBR, will be reported to the Legislature.</p>

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
BY COUNTY AND MUNICIPALITY**

COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
ALACHUA	181,596	202,140	200,202		200,202
Alachua	4,547	5,882	5,882		5,882
Archer	1,372	1,407	1,407		1,407
Gainesville	85,075	97,693	96,235		96,235
Hawthorne	1,305	1,381	1,381		1,381
High Springs	3,144	3,571	3,571		3,571
LaCrosse	122	139	139		139
Micanopy	626	645	645	3	648
Newberry	1,644	2,289	2,289		2,289
Waldo	1,017	1,042	1,042		1,042
UNINCORPORATED	82,744	88,091	87,611	(3)	87,608
BAKER	18,486	20,709	18,904		18,904
Glen Saint Mary	480	460	460		460
Macclenny	3,966	4,253	4,253		4,253
UNINCORPORATED	14,040	15,996	14,191		14,191
BAY	126,994	142,189	141,174		141,174
Callaway	12,253	14,044	14,044		14,044
Cedar Grove	1,479	2,102	2,102		2,102
Lynn Haven	9,298	11,353	11,353	81	11,434
Mexico Beach	992	973	973		973
Panama City	34,396	37,236	37,024	9	37,033
Panama City Beach	4,051	4,554	4,554		4,554
Parker	4,598	4,976	4,976		4,976
Springfield	8,719	9,482	9,482	105	9,587
UNINCORPORATED	51,208	57,439	56,666	(195)	56,471
BRADFORD	22,515	24,983	24,142		24,142
Brooker	312	331	331		331
Hampton	296	312	312		312
Lawtey	676	668	668		668
Starke	5,226	5,163	5,163		5,163
UNINCORPORATED	16,005	18,509	14,668		14,668
BREVARD	398,978	450,164	448,695		448,695
Cape Canaveral	8,014	8,375	8,375		8,375
Cocoa	17,722	17,874	17,874		17,874
Cocoa Beach	12,123	12,794	12,794		12,794
Indialantic	2,844	2,938	2,938		2,938
Indian Harbour Beach	6,933	7,579	7,579		7,579
Malabar	1,977	2,364	2,364		2,364
Melbourne	60,034	66,970	66,970		66,970
Melbourne Beach	3,078	3,198	3,198		3,198
Melbourne Village	591	612	612		612
Palm Bay	62,543	74,395	74,395		74,395
Palm Shores	210	578	578		578
Rockledge	16,023	18,434	18,434		18,434
Satellite Beach	9,889	10,106	10,106		10,106
Titusville	39,394	41,321	41,264	13	41,277

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
BY COUNTY AND MUNICIPALITY**

COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
West Melbourne	8,399	9,171	9,171		9,171
UNINCORPORATED	149,204	173,455	172,043	(13)	172,030
BROWARD	1,255,531	1,392,252	1,390,735		1,390,735
Coconut Creek	27,269	34,528	34,528		34,528
Cooper City	21,335	27,686	27,680	2	27,682
Coral Springs	78,864	98,553	98,553		98,553
Dania	13,183	17,320	17,320		17,320
Davie	47,143	59,393	59,380	1,802	61,182
Deerfield Beach	46,997	48,974	48,974		48,974
Ft. Lauderdale	149,238	150,150	150,029		150,029
Hallandale	30,997	31,458	31,458		31,458
Hillsboro Beach	1,748	1,753	1,753		1,753
Hollywood	121,720	125,689	125,689		125,689
Lauderdale-by-the-Sea	2,990	3,000	3,000		3,000
Lauderdale Lakes	27,341	27,859	27,859		27,859
Lauderhill	49,015	50,020	50,020		50,020
Lazy Lake Village	33	40	40		40
Lighthouse Point	10,378	10,470	10,470		10,470
Margate	42,985	48,168	48,168		48,168
Miramar	40,663	46,490	46,490		46,490
North Lauderdale	26,473	27,354	27,354		27,354
Oakland Park	26,326	28,144	28,144		28,144
Parkland	3,773	10,378	10,378		10,378
Pembroke Park	4,933	4,949	4,949		4,949
Pembroke Pines	65,566	94,354	93,910	2	93,912
Plantation	66,814	76,223	76,223		76,223
Pompano Beach	72,411	74,271	74,192		74,192
Sea Ranch Lakes	619	619	619		619
Sunrise	65,683	74,766	74,766		74,766
Tamarac	44,822	50,051	50,051		50,051
Wilton Manors	11,804	11,886	11,886		11,886
UNINCORPORATED	154,408	157,706	156,852	(1,806)	155,046
CALHOUN	11,011	12,504	11,306		11,306
Altha	497	604	604		604
Blountstown	2,404	2,484	2,484		2,484
UNINCORPORATED	8,110	9,416	8,218		8,218
CHARLOTTE	110,975	129,468	128,247		128,247
Punta Gorda	10,637	12,308	12,278		12,278
UNINCORPORATED	100,338	117,160	115,969		115,969
CITRUS	93,513	107,889	107,819		107,819
Crystal River	4,050	4,072	4,072	2	4,074
Inverness	5,797	6,741	6,741		6,741
UNINCORPORATED	83,666	97,076	97,006	(2)	97,004
CLAY	105,988	125,431	125,431		125,431
Green Cove Springs	4,497	4,988	4,988		4,988

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
BY COUNTY AND MUNICIPALITY**

COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
Keystone Heights	1,315	1,340	1,340		1,340
Orange Park	9,488	9,508	9,508		9,508
Penney Farms	609	636	636		636
UNINCORPORATED	90,077	108,959	108,959		108,959
COLLIER	152,099	193,036	192,938		192,938
Everglades	321	541	541		541
Naples	19,505	21,127	21,127		21,127
UNINCORPORATED	132,273	171,368	171,270		171,270
COLUMBIA	42,613	52,565	50,733		50,733
Fort White	468	517	517		517
Lake City	9,626	10,049	9,580	28	9,608
UNINCORPORATED	32,519	41,999	40,636	(28)	40,608
DADE	1,937,194	2,043,316	2,036,542		2,039,051
Aventura *	0	16,996	16,996		16,996
Bal Harbour	3,045	3,117	3,117		3,117
Bay Harbor Islands	4,703	4,663	4,663		4,663
Biscayne Park	3,068	3,030	3,030		3,030
Coral Gables	40,091	41,205	41,205	1,020	42,225
El Portal	2,457	2,485	2,485		2,485
Florida City	5,978	5,590	5,590		5,590
Golden Beach	774	835	835		835
Hialeah	188,008	206,500	206,500		206,500
Hialeah Gardens	7,727	12,208	12,208	3,509	15,717
Homestead	26,694	25,385	25,385		25,385
Indian Creek Village	44	50	50		50
Islandia	13	13	13		13
Key Biscayne *	0	8,886	8,886		8,886
Medley	663	884	884		884
Miami	358,648	365,127	362,151		362,151
Miami Beach	92,639	91,848	91,848		91,848
Miami Shores	10,084	10,162	10,162		10,162
Miami Springs	13,268	13,358	13,358		13,358
North Bay	5,383	5,894	5,894		5,894
North Miami	50,001	50,757	50,538		50,538
North Miami Beach	35,361	38,057	38,057		38,057
Opa-locka	15,283	15,790	15,766		15,766
Pinecrest *	0	18,988	18,988		18,988
South Miami	10,404	10,537	10,537		10,537
Surfside	4,108	4,361	4,361		4,361
Sweetwater	13,909	14,060	14,060		14,060
Virginia Gardens	2,212	2,267	2,267		2,267
West Miami	5,727	5,832	5,832		5,832
UNINCORPORATED	1,036,902	1,064,431	1,059,876	(1,020)	1,058,856
DE SOTO	23,865	26,716	25,075		25,075
Arcadia	6,488	6,600	6,600		6,600
UNINCORPORATED	17,377	20,116	18,475		18,475

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
BY COUNTY AND MUNICIPALITY**

COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
DIXIE	10,585	12,602	11,608		11,608
Cross City	2,041	2,070	2,070		2,070
Horseshoe Beach	252	194	194		194
UNINCORPORATED	8,292	10,338	9,344		9,344
DUVAL	672,971	728,437	727,871		727,871
Atlantic Beach	11,636	13,116	13,116		13,116
Baldwin	1,450	1,560	1,560		1,560
Jacksonville Beach	17,839	20,086	20,086		20,086
Neptune Beach	6,816	7,503	7,503		7,503
Jacksonville (Duval)	635,230	686,172	685,606		685,606
ESCAMBIA	262,798	286,301	284,099		284,099
Century	1,989	2,040	2,040		2,040
Pensacola	59,198	60,658	60,460		60,460
UNINCORPORATED	201,611	223,603	221,599		221,599
FLAGLER	28,701	39,052	39,052		39,052
Beverly Beach	314	324	324		324
Bunnell	1,873	2,048	2,048		2,048
Flagler Beach	3,818	4,225	4,225		4,225
Marineland (part)	21	12	12		12
UNINCORPORATED	22,675	32,443	32,443		32,443
FRANKLIN	8,967	10,378	10,142		10,142
Apalachicola	2,602	2,798	2,798		2,798
Carrabelle	1,200	1,361	1,361		1,361
UNINCORPORATED	5,165	6,219	5,983		5,983
GADSDEN	41,116	46,322	43,705		43,705
Chattahoochee	4,382	4,104	2,606		2,606
Greensboro	586	592	592		592
Gretna	1,981	2,841	2,101		2,101
Havana	1,717	1,864	1,864		1,864
Midway	976	1,172	1,172		1,172
Quincy	7,452	7,336	7,336		7,336
UNINCORPORATED	24,022	28,413	28,034		28,034
GILCHRIST	9,667	12,150	11,252		11,252
Bell	267	286	286		286
Fanning Springs (part)	230	237	237		237
Trenton	1,287	1,346	1,346		1,346
UNINCORPORATED	7,883	10,281	9,383		9,383
GLADES	7,591	9,413	8,684		8,684
Moore Haven	1,432	1,548	1,548		1,548
UNINCORPORATED	6,159	7,865	7,136		7,136

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
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COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
GULF	11,504	13,545	12,219		12,219
Port St. Joe	4,044	4,128	4,128		4,128
Wewahitchka	1,779	1,830	1,830		1,830
UNINCORPORATED	5,681	7,587	6,261		6,261
HAMILTON	10,930	13,431	11,902		11,902
Jasper	2,099	2,075	2,075		2,075
Jennings	712	783	783		783
White Springs	704	817	817		817
UNINCORPORATED	7,415	9,756	8,227		8,227
HARDEE	19,499	22,519	21,190		21,190
Bowling Green	1,836	1,876	1,876		1,876
Wauchula	3,243	3,573	3,573		3,573
Zolfo Springs	1,219	1,247	1,247		1,247
UNINCORPORATED	13,201	15,823	14,494		14,494
HENDRY	25,773	30,157	28,871		28,871
Clewiston	6,085	6,349	6,349		6,349
La Belle	2,703	3,125	3,125		3,125
UNINCORPORATED	16,985	20,683	19,397		19,397
HERNANDO	101,115	119,931	119,469		119,469
Brooksville	7,589	7,794	7,794		7,794
Weeki Wachee	11	11	11		11
UNINCORPORATED	93,515	112,126	111,664		111,664
HIGHLANDS	68,432	77,996	77,922		77,922
Avon Park	8,078	8,110	8,110		8,110
Lake Placid	1,158	1,427	1,427		1,427
Sebring	8,841	8,955	8,955		8,955
UNINCORPORATED	50,355	59,504	59,430		59,430
HILLSBOROUGH	834,054	910,855	909,466		909,466
Plant City	22,754	26,081	26,081		26,081
Tampa	280,015	289,337	288,476		288,476
Temple Terrace	16,444	19,138	19,138		19,138
UNINCORPORATED	514,841	576,299	575,771		575,771
HOLMES	15,778	17,412	16,188		16,188
Bonifay	2,612	2,759	2,759		2,759
Esto	253	321	321		321
Noma	207	219	219		219
Ponce de Leon	406	466	466		466
Westville	257	292	292		292
UNINCORPORATED	12,043	13,355	12,131		12,131

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
BY COUNTY AND MUNICIPALITY**

COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
INDIAN RIVER	90,208	102,211	101,930		101,930
Fellsmere	2,179	2,412	2,412		2,412
Indian River Shores	2,278	2,640	2,640		2,640
Orchid	10	29	29		29
Sebastian	10,248	13,967	13,967		13,967
Vero Beach	17,350	17,697	17,697		17,697
UNINCORPORATED	58,143	65,466	65,185		65,185
JACKSON	41,375	48,629	43,585		43,585
Alford	482	536	536		536
Bascom	90	117	117		117
Campbellton	202	251	251		251
Cottondale	900	1,079	1,079		1,079
Graceville	2,675	2,688	2,688		2,688
Grand Ridge	536	703	703		703
Greenwood	474	627	627		627
Jacob City	261	320	320		320
Malone	765	2,205	854		854
Marianna	6,292	6,546	6,405		6,405
Sneads	1,746	2,096	2,096		2,096
UNINCORPORATED	26,952	31,461	27,909		27,909
JEFFERSON	11,286	13,713	12,893		12,893
Monticello	2,603	2,884	2,884		2,884
UNINCORPORATED	8,693	10,829	10,009		10,009
LAFAYETTE	5,578	7,012	5,849		5,849
Mayo	917	930	930		930
UNINCORPORATED	4,661	6,082	4,919		4,919
LAKE	152,104	182,309	181,430		181,430
Astatula	981	1,175	1,175		1,175
Clermont	6,910	7,291	7,291		7,291
Eustis	12,856	14,286	14,286	2	14,288
Fruitland Park	2,715	2,981	2,981	3	2,984
Groveland	2,300	2,487	2,487		2,487
Howey-in-the-Hills	724	796	796		796
Lady Lake	8,071	12,287	12,287		12,287
Leesburg	14,783	15,352	15,352		15,352
Mascotte	1,761	2,376	2,376		2,376
Minneola	1,515	2,463	2,463		2,463
Montverde	890	1,111	1,111		1,111
Mount Dora	7,316	8,483	8,483		8,483
Tavares	7,383	8,233	8,233	66	8,299
Umatilla	2,350	2,432	2,432		2,432
UNINCORPORATED	81,549	100,556	99,677	(71)	99,606

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
BY COUNTY AND MUNICIPALITY**

COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
LEE	335,113	383,706	382,970		382,970
Cape Coral	74,991	87,632	87,602		87,602
Fort Myers	44,947	46,328	46,166		46,166
Fort Myers Beach *	0	6,039	6,039		6,039
Sanibel	5,468	5,838	5,838		5,838
UNINCORPORATED	209,707	237,869	237,325		237,325
LEON	192,493	221,621	220,564		220,564
Tallahassee	124,773	138,863	137,985		137,985
UNINCORPORATED	67,720	82,758	82,579		82,579
LEVY	25,912	30,690	30,453		30,453
Bronson	875	854	854		854
Cedar Key	668	742	742	5	747
Chiefland	1,917	1,989	1,989		1,989
Fanning Springs (part)	263	297	297		297
Inglis	1,241	1,295	1,295		1,295
Otter Creek	136	126	126		126
Williston	2,168	2,269	2,269		2,269
Yankeetown	635	612	612		612
UNINCORPORATED	18,009	22,506	22,269	(5)	22,264
LIBERTY	5,569	7,439	5,974		5,974
Bristol	937	1,130	1,050		1,050
UNINCORPORATED	4,632	6,309	4,924		4,924
MADISON	16,569	18,745	17,275		17,275
Greenville	950	1,010	1,010		1,010
Lee	306	314	314		314
Madison	3,345	3,463	3,431		3,431
UNINCORPORATED	11,968	13,958	12,520		12,520
MANATEE	211,707	236,778	236,429		236,429
Anna Maria	1,744	1,843	1,843		1,843
Bradenton	43,769	48,031	47,852		47,852
Bradenton Beach	1,657	1,682	1,682		1,682
Holmes Beach	4,810	5,043	5,043		5,043
Longboat Key (part)	2,544	2,649	2,649		2,649
Palmetto	9,268	9,860	9,835		9,835
UNINCORPORATED	147,915	167,670	167,525		167,525
MARION	194,835	229,260	226,923		226,923
Belleview	2,678	3,307	3,307	18	3,325
Dunnellon	1,639	1,785	1,785		1,785
McIntosh	411	422	422		422
Ocala	42,045	43,332	43,266	4	43,270
Reddick	554	570	570		570
UNINCORPORATED	147,508	179,844	177,573	(22)	177,551

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
BY COUNTY AND MUNICIPALITY**

COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
MARTIN	100,900	114,464	113,042		113,042
Jupiter Island	549	581	581		581
Ocean Breeze Park	519	510	510		510
Sewalls Point	1,588	1,736	1,736		1,736
Stuart	11,936	13,773	13,709		13,709
UNINCORPORATED	86,308	97,864	96,506		96,506
MONROE	78,024	83,789	83,743		83,743
Key Colony Beach	977	1,048	1,048		1,048
Key West	24,832	27,009	27,009		27,009
Layton	183	200	200		200
UNINCORPORATED	52,032	55,532	55,486		55,486
NASSAU	43,941	51,097	51,057		51,057
Callahan	946	1,018	1,018		1,018
Fernandina Beach	8,765	9,988	9,972		9,972
Hilliard	2,276	2,509	2,509		2,509
UNINCORPORATED	31,954	37,582	37,558		37,558
OKALOOSA	143,777	165,319	163,539		163,539
Cinco Bayou	386	410	410		410
Crestview	9,886	12,429	12,429		12,429
Destin	8,090	9,802	9,802		9,802
Ft. Walton Beach	21,407	22,037	22,037		22,037
Laurel Hill	543	600	600		600
Mary Esther	4,139	4,406	4,406		4,406
Niceville	10,509	11,705	11,705		11,705
Shalimar	341	630	630		630
Valparaiso	6,316	6,635	6,635		6,635
UNINCORPORATED	82,160	96,665	94,885		94,885
OKEECHOBEE	29,627	33,643	33,001		33,001
Okeechobee	4,943	5,069	5,069		5,069
UNINCORPORATED	24,684	28,574	27,932		27,932
ORANGE	577,491	777,556	774,969		774,969
Apopka	13,611	19,255	19,255	149	19,404
Bay Lake	19	24	24		24
Belle Isle	5,272	5,596	5,596		5,596
Eatonville	2,505	2,506	2,424		2,424
Edgewood	1,062	1,479	1,479		1,479
Lake Buena Vista	1,776	23	23		23
Maitland	8,932	9,871	9,871		9,871
Oakland	700	748	748		748
Ocoee	12,778	19,261	19,261		19,261
Orlando	164,674	173,122	173,064		173,064
Windermere	1,371	1,776	1,776		1,776
Winter Garden	9,863	12,413	12,413		12,413

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
BY COUNTY AND MUNICIPALITY**

COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
Winter Park	22,623	24,750	24,720		24,720
UNINCORPORATED	432,305	506,732	504,315	(149)	504,166
OSCEOLA	107,728	139,724	139,521		139,521
Kissimmee	30,337	38,175	38,175	5	38,180
St. Cloud	13,005	16,601	16,280	13	16,293
UNINCORPORATED	64,386	84,948	85,066	(18)	85,048
PALM BEACH	863,503	981,793	980,097		980,097
Atlantis	1,653	1,694	1,694		1,694
Belle Glade	16,177	16,858	16,858		16,858
Boca Raton	61,486	67,754	67,747		67,747
Boynton Beach	46,284	50,940	50,940		50,940
Briny Breeze	400	398	398		398
Cloud Lake	121	121	121		121
Delray Beach	47,184	52,039	52,039	2	52,041
Glen Ridge	207	219	219		219
Golf Village	184	195	195		195
Golfview	153	153	153		153
Greenacres City	18,683	23,733	23,733		23,733
Gulf Stream	690	707	707		707
Haverhill	1,058	1,187	1,187		1,187
Highland Beach	3,209	3,264	3,264		3,264
Hypoluxo	807	1,371	1,371		1,371
Juno Beach	2,172	2,659	2,659		2,659
Jupiter	24,907	30,599	30,599		30,599
Jupiter Inlet Colony	405	421	421		421
Lake Clarke Shores	3,364	3,640	3,640		3,640
Lake Park	6,704	6,887	6,887		6,887
Lake Worth	28,564	29,844	29,844	152	29,996
Lantana	8,392	8,477	8,368		8,368
Manalapan	312	330	330		330
Mangonia Park	1,453	1,392	1,392		1,392
North Palm Beach	11,343	11,855	11,855	431	12,286
Ocean Ridge	1,570	1,635	1,635		1,635
Pahokee	6,822	6,935	6,935		6,935
Palm Beach	9,814	9,790	9,790		9,790
Palm Beach Gardens	22,990	31,909	31,909		31,909
Palm Beach Shores	1,035	1,028	1,028		1,028
Palm Springs	9,763	9,950	9,950		9,950
Riviera Beach	27,646	27,782	27,782		27,782
Royal Palm Beach	15,532	17,668	17,668	12	17,680
South Bay	3,558	3,329	3,329		3,329
South Palm Beach	1,480	1,498	1,498		1,498
Tequesta Village	4,499	4,673	4,673		4,673
Wellington *	0	26,148	26,148		26,148
West Palm Beach	67,764	78,370	78,138		78,138
UNINCORPORATED	405,118	444,341	442,993	(597)	442,396
PASCO	281,131	309,936	309,116		309,116
Dade City	5,633	5,963	5,963		5,963
New Port Richey	14,044	14,555	14,555		14,555

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
BY COUNTY AND MUNICIPALITY**

COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
Port Richey	2,521	2,629	2,629		2,629
Saint Leo	1,009	690	690		690
San Antonio	776	831	831		831
Zephyrhills	8,220	8,867	8,867		8,867
UNINCORPORATED	248,928	276,401	275,581		275,581
PINELLAS	851,659	881,383	880,055		880,055
Belleair	3,963	4,080	4,080		4,080
Belleair Beach	2,070	2,138	2,138		2,138
Belleair Bluffs	2,234	2,221	2,221		2,221
Belleair Shore	60	60	60		60
Clearwater	98,784	101,867	101,829		101,829
Dunedin	34,027	35,104	35,504	5	35,509
Gulfport	11,709	11,871	11,871		11,871
Indian Rocks Beach	3,963	4,169	4,169		4,169
Indian Shores	1,405	1,473	1,473		1,473
Kenneth City	4,345	4,334	4,334		4,334
Largo	65,910	67,798	67,771	6	67,777
Madeira Beach	4,225	4,225	4,225		4,225
North Redington Beach	1,135	1,147	1,147		1,147
Oldsmar	8,361	9,224	9,224		9,224
Pinellas Park	43,571	44,472	44,445	10	44,455
Redington Beach	1,626	1,605	1,605		1,605
Redington Shores	2,366	2,411	2,411		2,411
Safety Harbor	15,120	16,750	16,750	20	16,770
St. Petersburg	240,318	241,276	241,003		241,003
St. Petersburg Beach	9,200	9,589	9,589		9,589
Seminole	9,251	9,658	9,658		9,658
South Pasadena	5,644	5,867	5,867		5,867
Tarpon Springs	17,874	19,507	19,507		19,507
Treasure Island	7,266	7,347	7,347		7,347
UNINCORPORATED	257,232	273,190	271,827	(41)	271,786
POLK	405,382	452,707	449,746		449,746
Auburndale	8,846	9,323	9,323	4	9,327
Bartow	14,716	15,025	14,783		14,783
Davenport	1,529	1,981	1,981		1,981
Dundee	2,335	2,572	2,572		2,572
Eagle Lake	1,758	1,903	1,903		1,903
Fort Meade	4,993	5,455	5,455		5,455
Frostproof	2,875	2,904	2,904		2,904
Haines City	11,683	12,911	12,911		12,911
Highland Park	155	155	155		155
Hillcrest Heights	221	235	235		235
Lake Alfred	3,622	3,771	3,771		3,771
Lake Hamilton	1,128	1,137	1,137		1,137
Lake Wales	9,670	9,928	9,928		9,928
Lakeland	70,576	75,422	75,422	23	75,445
Mulberry	2,988	3,314	3,314		3,314
Polk City	1,439	1,644	1,644		1,644
Winter Haven	24,725	25,485	25,485	2	25,487
UNINCORPORATED	242,123	279,542	276,823	(29)	276,794

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
BY COUNTY AND MUNICIPALITY**

COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
PUTNAM	65,070	70,287	69,871		69,871
Crescent City	1,859	1,847	1,847		1,847
Interlachen	1,160	1,390	1,390		1,390
Palatka	10,444	10,685	10,685	5	10,690
Pomona Park	726	755	755		755
Welaka	533	601	601		601
UNINCORPORATED	50,348	55,009	54,593	(5)	54,588
ST. JOHNS	83,829	101,729	101,729		101,729
Hastings	595	648	648		648
Marineland (part)	0	0	0		0
St. Augustine	11,695	12,149	12,149		12,149
St. Augustine Beach	3,657	4,116	4,116		4,116
UNINCORPORATED	67,882	84,816	84,816		84,816
ST. LUCIE	180,171	175,458	175,291		175,291
Fort Pierce	36,830	37,273	37,190		37,190
Port St. Lucie	55,761	74,894	74,894		74,894
St. Lucie Village	584	633	633		633
UNINCORPORATED	56,996	62,658	62,574		62,574
SANTA ROSA	81,608	98,491	98,246		98,246
Gulf Breeze	5,530	5,959	5,959		5,959
Jay	666	683	683		683
Milton	7,216	7,534	7,473		7,473
UNINCORPORATED	68,196	84,315	84,131		84,131
SARASOTA	277,776	305,848	305,824		305,824
Longboat Key (part)	3,393	3,907	3,907		3,907
North Port	11,973	15,905	15,905		15,905
Sarasota	50,897	51,311	51,305	39	51,344
Venice	17,052	18,619	18,619	39	18,658
UNINCORPORATED	194,461	216,106	216,088	(78)	216,010
SEMINOLE	287,521	329,031	328,828		328,828
Altamonte Springs	35,167	38,200	38,200	9	38,209
Casselberry	18,849	24,393	24,387		24,387
Lake Mary	5,929	7,470	7,470		7,470
Longwood	13,316	13,598	13,598		13,598
Oviedo	11,114	19,247	19,247	2	19,249
Sanford	32,387	35,279	35,210	10	35,220
Winter Springs	22,151	26,474	26,474		26,474
UNINCORPORATED	148,608	164,370	164,242	(21)	164,221
SUMTER	31,577	40,593	37,196		37,196
Bushnell	1,998	2,358	2,358		2,358
Center Hill	735	762	762		762
Coleman	857	847	847		847

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
BY COUNTY AND MUNICIPALITY**

COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
Webster	746	854	854		854
Wildwood	3,560	3,989	3,989		3,989
UNINCORPORATED	23,681	31,783	28,386		28,386
SUWANNEE	26,780	31,424	31,424		31,424
Branford	670	659	659		659
Live Oak	6,332	6,465	6,465		6,465
UNINCORPORATED	19,778	24,300	24,300		24,300
TAYLOR	17,111	19,022	17,918		17,918
Perry	7,151	7,216	7,216		7,216
UNINCORPORATED	9,960	11,806	10,702		10,702
UNION	10,252	13,023	9,129		9,129
Lake Butler	2,116	2,084	2,084		2,084
Raiford	198	257	237		237
Worthington Springs	178	178	178		178
UNINCORPORATED	7,760	10,504	6,630		6,630
VOLUSIA	370,737	407,199	405,487		405,487
Daytona Beach	61,991	63,796	63,740		63,740
Daytona Beach Shores	2,197	2,870	2,870		2,870
DeBary *	0	11,568	11,568		11,568
DeLand	16,622	18,000	18,000	81	18,081
Deltona **	0	56,148	56,148	955	57,103
Edgewater	15,351	17,761	17,761		17,761
Holly Hill	11,141	11,370	11,370		11,370
Lake Helen	2,344	2,435	2,435		2,435
New Smyrna Beach	16,549	18,239	18,239	88	18,327
Oak Hill	917	1,083	1,083		1,083
Orange City	5,347	6,137	6,137		6,137
Ormond Beach	29,721	32,426	32,420	954	33,374
Pierson ***	2,988	1,240	1,240		1,240
Ponce Inlet	1,704	2,232	2,232		2,232
Port Orange	35,399	40,543	40,543	61	40,604
South Daytona	12,488	12,910	12,910		12,910
UNINCORPORATED	155,978	108,441	106,791	(2,139)	104,652
WAKULLA	14,202	18,022	18,022		18,022
St. Marks	307	297	297		297
Sopchoppy	367	385	385		385
UNINCORPORATED	13,528	17,340	17,340		17,340
WALTON	27,759	34,328	33,183		33,183
DeFuniak Springs	5,200	5,511	5,471		5,471
Freeport	843	1,080	1,080		1,080
Paxton	600	625	625		625
UNINCORPORATED	21,116	27,112	25,987		25,987

Table 11.1

**FLORIDA ESTIMATES OF POPULATION (1)
BY COUNTY AND MUNICIPALITY**

COUNTY and Municipality	April 1, 1990 Census	April 1, 1996 Estimates	April 1, 1996 Estimates Less Inmates	Annexation & Special Census Adjustments	April 1, 1996 Estimates Used for Revenue- Sharing Purposes
WASHINGTON	16,919	19,751	18,624		18,624
Caryville	631	579	579		579
Chipley	3,866	4,110	4,110		4,110
Ebro	255	269	269		269
Vernon	778	849	849		849
Wausau	313	332	332		332
UNINCORPORATED	11,076	13,612	12,485		12,485
FLORIDA TOTAL	12,938,071	14,411,563	14,326,496	3,509	14,330,005
Incorporated Total	6,415,302	7,116,696	7,102,308		7,112,059
Unincorporated Total	6,522,769	7,294,867	7,224,188		7,217,946
Incorp. Pop. As % of Total	49.58	49.38			
Unincorp. Pop. As % of Total	50.42	50.62			

Notes:

- * Indicates those municipalities incorporated after April 1, 1990.
- ** The 1996 estimate for the City of Deltona (Volusia Co.) was revised after the official estimates were published. The revised estimate for Deltona is 57,103. This represents an increase of 955 persons over the prior 1996 estimate. An adjustment was made for the corresponding decrease in Volusia County's unincorporated area population. The revised estimate for the county's unincorporated area is 107,486.
- *** The 1996 estimate for the City of Pierson (Volusia Co.) reflects an adjustment of 1,840 to the 1990 Census count for an erroneous inclusion of group quarters population. The adjusted population for 1990 was 1,148.

Footnote:

(1) The 1990 figures reflect the permanent resident population enumerated in the 1990 Census and include all official revisions made through September 30, 1996. The 1996 official estimates include the estimated number of inmates and patients in institutions operated by the federal government, the Florida Departments of Corrections, Children and Family Services, and Health as of April 1, 1996. These inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations as required by state law. Therefore, the revenue-sharing estimates, reflecting those adjustments for annexations and special censuses, are listed as well. These revenue-sharing estimates are those used by the Department of Revenue to calculate state revenue-sharing to county and municipal governments for the 1997-98 fiscal year. These revenue-sharing estimates should not be used for other official purposes. All estimates were prepared by the Bureau of Economic and Business Research (BEBR), University of Florida.

Compiled by the Legislative Committee on Intergovernmental Relations, June 1997.

TABLE 11.2
COUNTY POPULATION PROJECTIONS, BY FIVE YEAR INTERVALS (1995 - 2010)

County	April 1, 1990 Census	April 1, 1996 Estimate	April 1, 2000 Projection	April 1, 2005 Projection	April 1, 2010 Projection
ALACHUA	181,596	202,140	214,902	229,403	243,601
BAKER	18,486	20,709	22,197	23,697	25,197
BAY	126,994	142,159	151,296	162,497	173,604
BRADFORD	22,515	24,983	25,998	27,101	28,196
BREVARD	398,978	450,164	486,503	530,500	573,599
BROWARD	1,255,488	1,392,252	1,477,997	1,581,097	1,681,700
CALHOUN	11,011	12,504	13,099	13,795	14,404
CHARLOTTE	110,975	129,468	144,598	162,901	181,001
CITRUS	93,515	107,889	118,802	132,199	145,304
CLAY	105,986	125,431	138,701	154,997	171,099
COLLIER	152,099	193,036	220,102	251,497	282,801
COLUMBIA	42,613	52,565	57,303	62,897	68,599
DADE	1,937,094	2,043,316	2,134,700	2,245,097	2,352,995
DE SOTO	23,865	26,716	29,897	32,001	34,096
DIXIE	10,585	12,602	14,103	15,602	17,200
DUVAL	672,971	728,437	763,398	805,501	846,701
ESCAMBIA	262,798	286,301	303,491	317,094	330,590
FLAGLER	28,701	39,052	46,300	55,299	64,305
FRANKLIN	8,967	10,378	11,104	11,897	12,798
GADSDEN	41,105	46,322	48,201	50,098	52,001
GILCHRIST	9,667	12,150	13,802	15,599	17,502
GLADES	7,591	9,413	10,067	10,766	11,570
GULF	11,504	13,545	15,196	15,803	16,299
HAMILTON	10,930	13,431	15,302	16,602	17,900
HARDEE	19,499	22,519	23,102	23,698	24,202
HENDRY	25,773	30,157	32,597	35,499	38,303
HERNANDO	101,115	119,931	135,596	154,898	173,997
HIGHLANDS	68,432	77,996	84,499	92,400	100,099
HILLSBOROUGH	834,054	910,855	963,898	1,028,700	1,091,804
HOLMES	15,778	17,412	17,999	18,602	19,095
INDIAN RIVER	90,208	102,211	111,005	121,599	131,999
JACKSON	41,375	48,629	51,202	53,899	56,603
JEFFERSON	11,296	13,713	14,596	15,402	16,200
LAFAYETTE	5,578	7,012	7,800	8,598	9,300
LAKE	152,104	182,309	201,204	224,300	247,100
LEE	335,113	383,706	419,602	463,195	506,102
LEON	192,493	221,621	238,099	257,798	277,199
LEVY	25,923	30,690	33,201	36,496	39,798
LIBERTY	5,569	7,439	8,104	8,799	9,604
MADISON	16,569	18,745	19,603	20,499	21,502
MANATEE	211,707	236,778	254,999	276,905	298,497
MARION	194,833	229,260	252,299	280,300	308,099
MARTIN	100,900	114,464	125,302	138,002	150,500
MONROE	78,024	83,789	88,002	92,899	97,702
NASSAU	43,941	51,097	55,396	60,607	65,800
OKALOOSA	143,776	165,319	177,596	192,697	207,805
OKEECHOBEE	29,627	33,643	36,844	40,046	43,146
ORANGE	677,491	777,556	846,697	934,199	1,020,397
OSCEOLA	107,728	139,724	160,601	186,302	211,801
PALM BEACH	863,518	981,793	1,064,296	1,164,101	1,262,197
PASCO	281,131	309,936	332,102	358,798	384,904
PINELLAS	851,659	881,383	905,299	934,301	962,799
POLK	405,382	452,707	481,401	516,002	549,802
PUTNAM	65,070	70,287	74,100	78,797	83,300
ST. JOHNS	83,829	101,729	113,198	127,304	141,200
ST. LUCIE	150,171	175,458	194,101	216,900	239,400
SANTA ROSA	81,608	98,491	110,407	123,402	136,198
SARASOTA	277,776	305,848	325,704	349,602	372,801
SEMINOLE	287,529	329,031	360,901	399,599	437,899
SUMTER	31,577	40,593	46,002	50,801	55,502
SUWANNEE	26,780	31,424	33,900	36,899	40,001
TAYLOR	17,111	19,022	19,403	19,800	20,202
UNION	10,252	13,023	13,996	14,999	16,101
VOLUSIA	370,712	407,199	437,406	473,801	509,401
WAKULLA	14,202	18,022	21,254	23,853	26,553
WALTON	27,760	34,328	37,599	41,400	45,101
WASHINGTON	16,919	19,751	20,902	22,097	23,300
FLORIDA TOTAL	12,937,926	14,411,563	15,428,873	16,642,735	17,836,377

Source: Projections are those published by the Bureau of Economic and Business Research, University of Florida, July 1997.

Compiled by the Legislative Committee on Intergovernmental Relations, July 1997.

Appendix A

Ad Valorem Tax

AD VALOREM TAX

Brief Overview

The ad valorem or property tax continues to be a major source of revenue for local governments in Florida. Based on 1994-95 fiscal year data, ad valorem taxes constituted 29.5 percent of total county revenue (\$3.79 billion) and 16.1 percent of total reported municipal revenues (\$1.52 billion).¹ In addition, ad valorem taxes are a primary revenue source for school districts and many special districts. **Table A-1** shows that during 1996, Florida's school districts levied approximately \$5.45 billion in ad valorem taxes. The table also shows that another form of government, independent special districts, will levied approximately \$844 million in ad valorem taxes during 1996.

Besides being important for the amount of revenue it generates, the property tax is the only tax not preempted by the Florida Constitution to the state.² However, the property tax is a limited revenue source. The Florida Constitution caps the millage rate assessed against the value of the property at 10 mills per taxing entity.³ That is, taxing units are prohibited from levying more than \$10 in taxes per \$1,000 of assessed value on properties they tax. In 1996, 19 counties had a countywide operating millage rate of 9 mills or greater, and 13 of them were at the 10 mill cap. All of the counties at the 10 mill cap in 1996 had a total population less than 50,000. Of Florida's 67 school districts, 49 levied an operating millage of least 9 mills in 1996.

In addition, the Legislature requires school boards to levy a certain millage rate in order to participate in the Florida Education Finance Program (FEFP). Known as the required local effort, the dollar amount to be raised locally is determined annually in the appropriations act. This rate is adjusted by an equalization factor designed to account for differing levels of assessment in each district.

Millages shall be fixed only by ordinance or resolution of the governing body of the taxing authority in the manner specifically provided by general law or special law.⁴ In *Charlotte County Board of County Commissioners v. Taylor*, 650 So.2d 146 (Fla. 2nd DCA 1995), the court found unconstitutional an amendment to the Charlotte County Charter, which prohibited the Commission from adopting a millage rate which would result in more than a 3 percent increase in total revenue

¹ Legislative Committee on Intergovernmental Relations, *Features of Florida's Local Government Finances*, (February 1997), Table 3.2, page 3-13.

² Section 1, Article VII, *Florida Constitution*.

³ A mill is defined as 1/1000 of a dollar, or \$1 per \$1,000 of taxable value.

⁴ s. 200.001(7), F.S.

generated from ad valorem taxes for any year. The court reasoned that the charter amendment was inconsistent with general law, specifically Chapters 129 and 200, *Florida Statutes*, which sets forth the exclusive statutory scheme for establishing a county budget and the resulting millage.

County Assessments and Millage Rates

County ad valorem taxes levied in 1996 (including countywide levies, less than countywide levies, countywide dependent special district levies, and less than countywide dependent special district levies) totaled approximately \$4.03 billion as indicated in Table A-1.

- Generally, small counties (defined as those counties having a total population less than 50,000) tend to levy higher millage rates than do the larger, urban counties. In 1996, 19 counties had a countywide operating millage rate of 9 mills or greater, and 13 of them were at the 10 mill cap. All of the counties at the 10 mill cap in 1996 had a total population less than 50,000.
- The total county taxable value of real, personal, and centrally assessed properties was approximately \$561 billion in 1996.

Municipal Assessments and Millage Rates

As shown in Table A-2, municipal ad valorem taxes levied in 1996 were approximately \$1.44 billion. Referring to this table as well as Table A-3, the following general observations may be made:

- 363 of 397 municipalities in 1996 reported an operating millage. A debt, voted, or dependent special district millage was reported by 48 municipalities.
- For those municipalities reporting a millage, the total municipal taxable value was approximately \$269 billion in 1996.

Per Capita Taxable Value and Per Capita Taxes Levied

Trying to measure the tax burdens of county and city residents and the intra-area variation of assessments can be a difficult task. Two measures of ad valorem tax burden are “per capita taxable value” and “per capita taxes levied.” These two measures are used to compare tax burdens of different localities and to make statements about linkages between units of governments and levels of tax burden. For example, most small counties have relatively high millage rates because generally they have limited property tax values. As a result, the per capita taxable value and per capita taxes levied in these counties are low relative to larger counties.

While a per capita figure may be one good indicator of property tax burdens when comparing

different localities, it has the following limitations:

- (1) Counties with a low number of permanent residents not owning property and high commercial/industrial property values, such as Glades and Hendry counties, will have high overall per capita taxable values and per capita taxes levied. Computing only the per capita figures for Single Family Residential Property is a better measure of residential property tax burden in these counties.
- (2) Those counties having large numbers of persons owning property but not claiming resident status will tend to have higher per capita taxable values and per capita taxes levied.
- (3) Areas having either a large percentage of governmental exemptions (such as Alachua, Brevard, and Leon counties) or that serve as "bedroom communities" for urban areas (such as Clay, Hernando, Pasco, and Seminole counties) will have high single family residential per capita taxable values and per capita taxes levied.
- (4) Areas having a significant military population combined with governmental property tax exemptions (such as Duval and Escambia counties) will show lower per capita taxable values and per capita taxes levied.
- (5) County per capita figures do not distinguish between persons living within incorporated and unincorporated areas and those living inside and outside of special taxing districts.

On the other hand, both total per capita and single family residential per capita figures show, with some exceptions, that rapidly growing, coastal, and urbanized areas tend to have higher per capita ad valorem taxes than do rural, inland, slower growing counties. The disparities between the counties are often significant.

- Per capita taxable values in small counties range from \$7,960 (Union) to \$61,202 (Walton) while per capita taxable values in those counties having a total population greater than 50,000 range from \$16,525 (Columbia) to \$93,678 (Collier).
- Per capita taxes levied in small counties range from \$162.01 (Union) to \$1,005.12 (Flagler) while per capita taxes levied in those counties having a total population greater than 50,000 range from \$335.71 (Columbia) to \$1,381.56 (Collier).

Exemptions and Differential Valuations

Ad valorem tax exemptions are specific dollar amounts that are deducted from the assessed value of property. The homestead exemption is the largest of ad valorem exemptions in Florida. Ad valorem assessments may also be reduced by differential assessments resulting from a valuation standard other than fair market value, usually the use value of the property. In Florida, significant

property tax exemptions and differential assessments include but are not limited to the following:

- | | | | |
|-------------------|------------------------|----------------------|----------------------------|
| EXEMPTIONS | • Homestead | DIFFERENTIALS | • Agricultural |
| | • Governmental | | • Park and Recreational |
| | • Widows/Widowers | | • Pollution Control Device |
| | • Disability | | |
| | • Institutional | | |
| | • Economic Development | | |

While the homestead exemption reduces the taxable value of property significantly in all counties, approximately 10.89 percent of total statewide just value is exempt due to the \$25,000 homestead exemption. The percentage of total county just value exempt due to the homestead exemption ranged from a low of 3.90 percent (Monroe) to 19.62 percent (Pasco).

The limited tax base in small counties primarily results from market forces, although state and local government policies by way of property tax exemptions and differentials may impact taxable values. For counties in 1996 having a total population of 50,000 or greater, the percentage of total county just value exempt due to all exemptions ranged from a low of 16.86 percent (Collier) to 54.51 percent (Brevard). For small counties, the percentage ranged from a low of 21.94 percent (Walton) to 65.92 percent (Union).

TABLE A-1
1996 AD VALOREM TAX PROFILE: BY COUNTY

County	1996 Population Estimates	Pop. Size Rank	County Taxable Value: Real, Personal and Centrally Assessed Properties	SCHOOL DISTRICT			COUNTY GOVERNMENT (COUNTY-WIDE LEVY)			COUNTY GOVERNMENT (LESS THAN CO.-WIDE LEVY)			COUNTY-WIDE DEPENDENT SPECIAL DISTRICTS		
				Oper. Millage	Debt Millage	Total Ad Valorem Taxes Levied	Oper. Millage	Debt Millage	Total Ad Valorem Taxes Levied	Oper. Millage	Debt Millage	Total Ad Valorem Taxes Levied	Oper. Millage	Debt Millage	Total Ad Valorem Taxes Levied
1 ALACHUA	202,140	19	\$ 4,467,591,409	9.2880	2.8890	\$ 54,401,912	9.2500	0.0310	\$ 41,463,893			0.1100			30,208
2 BAKER	207,709	51	274,103,516	9.8100		2,693,926	9.1100		2,501,700						
3 BAY	142,159	24	4,326,652,806	7.2260	2.0000	40,493,172	5.6320		24,367,709			0.1852			
4 BRADFORD	24,983	49	384,375,450	9.6240		3,699,230	7.3770		2,835,539						
5 BREVARD	490,164	9	14,115,682,738	9.5620		137,429,249	4.3081		61,277,059						
6 BROWARD	1,392,252	2	57,841,628,498	9.3820	0.5580	574,945,455	7.0250	0.7270	448,411,175					0.4644	20,465,530
7 CALHOUN	12,504	62	184,217,947	6.6170		1,296,793	10.0000		1,942,179						
8 CHARLOTTE	129,468	26	6,351,422,505	9.3060	0.5552	62,613,129	4.5278		28,749,008						1,432,319
9 CITRUS	107,889	30	4,300,117,602	9.8160		42,219,995	7.2430		31,153,214						
10 CLAY	125,431	27	3,130,727,219	9.3330		29,218,270	8.0000		25,045,092						
11 COLLIER	193,036	20	18,083,131,561	8.6860		157,174,177	3.7241		67,387,987			0.0489			884,851
12 COLUMBIA	52,565	37	868,636,550	9.4600		8,217,284	8.7260		7,579,703						119,871
13 DADE	2,043,316	1	78,684,516,380	9.3560	1.0100	805,230,880	6.4690	0.7740	562,636,240			3.0260	0.0580		158,331,105
14 DE SOTO	26,716	48	637,450,547	8.7230		5,660,481	8.4800		5,405,581						
15 DIXIE	12,602	61	186,185,053	9.5070		1,772,645	10.0000		1,864,567						
16 DUVAL (1)	728,437	7	23,013,839,292	9.2300	0.8370	231,943,727	10.0000	0.0292	672,768			11.0866			238,057,953
DUVAL (2)												8.7659			6,736,707
DUVAL (3)												8.2959			6,626,971
17 ESCAMBIA	286,301	15	5,782,960,990	9.6160		57,270,798	8.7560		50,630,457						
18 FLAGLER	39,082	42	2,265,705,582	9.3660	1.6330	24,920,504	4.6274	0.2200	10,982,769						
19 FRANKLIN	10,378	64	537,080,957	7.6540		4,110,817	8.7570		4,703,217					1.1580	694,373
20 GADSDEN	46,322	40	599,629,082	9.2330		5,536,377	10.0000		5,996,291						
21 GILCHRIST	12,150	63	204,969,917	8.7870		2,006,041	10.0000		2,049,699						
22 GLADES	9,413	65	344,650,957	8.6910		2,995,361	10.0000		3,445,509						
23 GULF	13,545	58	592,289,382	8.0180		4,746,753	7.6000		4,501,185						
24 HAMILTON	13,431	59	456,655,382	9.2510		4,224,520	10.0000		4,566,554						
25 HARDEE	22,519	50	729,804,047	9.2350		7,570,890	10.0000		7,299,040						
26 HENDRY	30,157	47	1,114,876,940	7.7150	2.0000	10,831,059	8.9500		9,976,149						
27 HERNANDO	119,931	28	3,635,510,212	9.2070	1.5860	39,238,062	8.8580	0.1000	32,566,900						
28 HIGHLANDS	77,996	35	2,371,702,025	9.2480		21,933,501	8.5000		20,159,467						
29 HILLSBOROUGH	910,855	4	27,154,169,011	9.5180	0.4362	271,303,574	7.9163	0.2845	222,986,374						
30 HOLMES	17,412	56	209,576,287	8.6940		1,826,335	8.1150		1,700,712						
31 INDIAN RIVER	48,629	39	5,940,864,817	9.1090	1.2100	61,303,781	4.2999	0.2897	27,266,193						
32 JACKSON	13,713	57	243,672,997	8.3210		4,767,902	8.2740		5,457,889						
33 JEFFERSON	182,309	21	5,475,398,323	9.2280		1,091,375	10.0000		1,135,666						
34 LAFAYETTE	383,706	11	21,300,171,510	9.3460		50,526,976	4.9090		26,876,730						
35 LAKE	221,621	18	6,350,363,823	9.2370	1.2860	195,332,099	4.7471		101,224,798			0.6884			12,963,278
36 LEE	30,690	46	744,973,315	9.8990		66,697,871	8.5200		54,400,136						
37 LEON	7,439	66	108,391,332	7.6590		972,330	10.0000		6,704,760						
38 LIBERTY	18,745	54	279,043,283	7.2770		2,030,598	10.0000		1,355,164						
39 MADISON	236,778	16	9,704,554,081	9.3620	0.1534	92,339,172	7.3808	0.4142	2,790,432						
40 MANATEE	229,260	17	5,626,766,280	8.8720	1.1200	56,293,523	5.7100		32,169,316						
41 MARION	114,464	29	8,569,504,951	9.3570	0.1180	81,196,051	5.1300	0.5120	48,349,235						
42 MARTIN	83,789	34	7,326,075,177	6.2650		45,811,723	6.0857		44,586,001						
43 MONROE	51,097	38	1,937,311,641	9.4080		18,226,228	6.7321		13,042,176						415,055
44 NASSAU	165,319	23	4,913,837,709	8.5720		42,122,016	4.5280		22,249,858						
45 OKALOOSA															

TABLE A-1
1996 AD VALOREM TAX PROFILE: BY COUNTY

County	1996 Population Estimates	Pop. Size Rank	County Taxable Value: Real, Personal and Centrally Assessed Properties	SCHOOL DISTRICT			COUNTY GOVERNMENT (COUNTY-WIDE LEVY)			COUNTY GOVERNMENT (LESS THAN CO.-WIDE LEVY)			COUNTY-WIDE DEPENDENT SPECIAL DISTRICTS		
				Oper. Millage	Debt Millage	Total Ad Valorem Taxes Levied	Oper. Millage	Debt Millage	Total Ad Valorem Taxes Levied	Oper. Millage	Debt Millage	Total Ad Valorem Taxes Levied	Oper. Millage	Debt Millage	Total Ad Valorem Taxes Levied
47	ORKEECHOBEE	33,643	44	846,528,594	9.4630	8.010,700	8.5463	0.6565	7,875,086						
48	ORANGE	717,556	6	37,162,825,492	9.1770	341,439,47	5.2889		196,778,976						
49	OSCEOLA	139,724	25	5,828,923,862	9.5470	59,524,970	5.9945		34,941,484			0.5000			2,914,462
50	PALM BEACH	981,793	3	57,134,332,783	9.2520	559,390,947	4.2358	0.2833	258,200,397						
51	PASCO	309,936	13	7,606,876,334	9.2280	77,263,048	8.9530	0.4050	71,185,166						
52	PINELLAS	881,383	5	32,223,393,033	9.1760	295,661,854	6.2510		198,592,192			0.0214			689,581
53	POLK	482,707	8	12,541,468,245	9.3360	117,087,148	7.9770		100,043,292						
54	PUTNAM	70,287	36	2,101,352,152	9.2230	21,422,781	8.4000		17,651,366						
55	ST. JOHNS	101,729	32	4,962,753,426	9.2240	50,004,623	6.0930	0.2750	31,602,810						
56	ST. LUCIE	175,468	22	7,486,030,190	9.6740	72,491,822	7.4829		56,017,237						
57	SANTA ROSA	96,491	33	2,978,474,816	9.0500	27,225,176	6.9720		20,765,926						
58	SARASOTA	305,848	14	18,144,146,644	9.0940	165,157,822	3.8424	0.1884	73,204,160						1,614,430
59	SEMINOLE	329,031	12	11,656,485,274	9.3880	120,251,278	5.1638	0.2251	62,865,940						
60	SUMTER	40,593	41	652,943,574	9.3670	6,116,124	10.0000		6,529,436						
61	SUWANNEE	31,424	45	558,328,565	9.5650	5,339,291	9.0500		5,051,813						
62	TAYLOR	19,022	53	634,661,307	8.9790	5,698,624	8.0760		5,125,525						
63	UNION	13,023	60	103,668,616	9.3620	970,447	10.0000		1,036,581						
64	VOLUSIA	407,199	10	13,161,252,388	9.4970	142,450,653	6.2170		81,842,317						
65	WAKULLA	18,022	55	320,220,808	9.5560	3,732,494	9.2500		2,962,042						
66	WALTON	34,328	43	2,100,955,492	9.1190	19,158,613	6.8500		14,391,546						
67	WASHINGTON	19,751	52	363,867,514	7.5870	2,779,610	10.0000		3,638,675						
FLORIDA TOTAL				14,411,563	\$ 560,719,911,900	\$ 5,450,677,068	\$ 3,411,073,039	\$ 423,503,643	\$ 32,532,711						

Notes:

- Duval (1) refers to Urban Service District #1 (the "Old City of Jacksonville"). The county-wide school district, county government, and independent special district operating and debt millage rates are applicable to Urban Service Districts #2, #3, #4 and #5. Since the ad valorem taxes levied for these types of governments is not segregated by each Urban Service District, the total is included in this row only.
- Duval (2) refers to Urban Service District #2 (City of Jacksonville Beach).
- Duval (3) refers to Urban Service District #3, #4, & #5 (Cities of Atlantic Beach, Neptune Beach, and Baldwin).

Compiled by the Legislative Committee on Intergovernmental Relations (June 1997) based on 1996 county tax roll data obtained from the Department of Revenue.

TABLE A-1 CONTINUED
1996 AD VALOREM TAX PROFILE: BY COUNTY

County	LESS THAN COUNTY-WIDE DEPENDENT SPEC. DIST.				INDEPENDENT SPECIAL DISTRICTS				MUNICIPAL SERVICE TAXING UNITS				Sum of These Ad Valorem Taxes Levied	Per Capita County Taxable Value	Per Capita Ad Valorem Taxes Levied	Aggregate Millage Rate	% of Total Just Value Exempt to \$25,000 Homestead Exemption	% of Total Just Value Exempt Due to All Exemptions
	# of Active Districts	Highest Millage	Total Ad Valorem Taxes Levied	# of Active Districts	Highest Millage	Total Ad Valorem Taxes Levied	# of Active Units	Highest Millage	Total Ad Valorem Taxes Levied	# of Active Units	Highest Millage	Total Ad Valorem Taxes Levied						
1 ALACHUA	3	1.40000	\$ 10,386,368	3	1.40000	\$ 7,431,014	1	3.4949	\$ 113,683,187	\$ 22,101	\$ 562.40	28.05	10.31%	52.46%				
2 BAKER	3	3.00000	1,010,365	3	3.00000	1,010,365			6,236,200	13,236	301.13	23.74	14.38%	60.76%				
3 BAY	2	0.5000	1,693,672	1	0.50000	219,118			67,084,786	30,435	471.90	16.81	10.73%	40.14%				
4 BRADFORD	2	0.49140	189,651	2	0.49140	189,651			6,723,420	15,385	269.12	18.59	15.75%	51.71%				
5 BREVARD	2	0.5921	1,010,205	4	0.48200	8,306,841	11	1.5610	249,059,711	31,352	553.26	20.37	9.68%	54.51%				
6 BROWARD	3	1.5235	10,464,296	12	2.42000	179,777,445			1,213,598,370	41,545	871.68	25.90	12.25%	21.07%				
7 CALHOUN	1	0.05000	9,711	1	0.05000	9,711			3,246,683	15,532	259.81	17.00	14.82%	52.35%				
8 CHARLOTTE	4	0.67200	4,168,417	4	0.67200	4,168,417	7	6.0000	104,366,569	49,058	806.12	16.99	12.15%	24.07%				
9 CITRUS	1	0.4810	1,894,773	4	1.40000	5,651,043			83,351,344	39,857	763.30	19.74	14.91%	28.11%				
10 CLAY	1	0.48200	1,508,979	1	0.48200	1,508,979			55,772,341	24,960	444.65	18.39	16.34%	16.86%				
11 COLLIER	8	2.00000	26,674,707	23	4.6987	14,569,868			266,691,590	93,678	1,381.56	15.06	5.60%	16.86%				
12 COLUMBIA	2	1.50000	1,729,806	2	1.50000	1,729,806			17,646,664	16,525	335.71	21.37	15.23%	49.63%				
13 DADE	2	0.67200	56,152,800	1	0.67200	56,152,800	1	2.2770	87,482,340	38,508	816.73	25.35	8.99%	23.19%				
14 DE SOTO	1	0.61700	393,307	1	0.61700	393,307			11,359,369	23,860	425.19	19.32	9.10%	55.83%				
15 DIXIE	1	0.49140	91,625	1	0.49140	91,625	3	2.0000	4,288,207	14,774	340.28	23.13	14.87%	61.13%				
16 DUVAL (1)	3	0.55510	14,063,066	3	0.55510	14,063,066			484,737,514	31,593	665.45	21.15	11.02%	35.96%				
16 DUVAL (2)	1	3.90710	3,002,657			3,002,657			9,739,364									
16 DUVAL (3)	3	3.53930	2,457,026			2,457,026			9,083,967									
17 ESCAMBIA	1	0.05000	297,789	1	0.05000	297,789	1	0.4950	110,302,676	20,199	385.27	20.42	14.32%	45.74%				
18 FLAGLER	1	1.0927	1,469,508	3	0.48200	1,879,023			39,251,804	58,018	1,005.12	17.72	10.02%	23.28%				
19 FRANKLIN	4	3.50000	255,707	4	3.50000	255,707			9,069,741	51,752	873.94	18.05	4.41%	62.28%				
20 GADSDEN	1	0.05000	29,988	1	0.05000	29,988			12,257,029	12,945	264.60	20.92	17.06%	51.44%				
21 GILCHRIST	1	0.49140	100,722	1	0.49140	100,722	1	0.5000	4,244,971	16,870	349.38	20.76	13.88%	60.90%				
22 GLADES	3	3.70000	330,142	3	3.70000	330,142			6,772,012	36,614	719.43	19.92	5.32%	63.66%				
23 GULF	1	0.05000	29,622	1	0.05000	29,622			9,417,234	43,728	695.26	18.60	8.57%	35.36%				
24 HAMILTON	1	0.49140	224,400	1	0.49140	224,400			34,000	671.24	20.11	20.11	7.25%	34.97%				
25 HARDEE	2	0.67600	1,060,008	2	0.67600	1,060,008			15,928,938	32,408	707.36	22.56	5.73%	60.39%				
26 HENDRY	3	3.70000	3,651,042	3	3.70000	3,651,042			24,460,250	36,969	811.10	22.84	5.03%	57.07%				
27 HERNANDO	2	2.75000	6,732,081	2	2.75000	6,732,081	1	3.0000	78,814,741	30,313	657.17	22.13	17.72%	32.39%				
28 HIGHLANDS	2	0.67200	1,482,246	2	0.67200	1,482,246			43,575,214	30,408	558.69	19.78	14.61%	33.07%				
29 HILLSBOROUGH	1	0.6423	16,497,621	5	2.60000	52,896,301	1	5.0621	643,256,240	29,812	706.21	26.35	12.38%	31.95%				
30 HOLMES	1	0.05000	10,503	1	0.05000	10,503			3,537,550	12,036	203.17	16.90	19.01%	59.51%				
31 INDIAN RIVER	1	2.3129	11,273,447	5	0.81197	9,886,421	1	1.6234	114,967,958	58,124	1,124.81	20.56	8.42%	27.05%				
32 JACKSON	1	0.6440	367,451	1	0.05000	32,982			10,626,224	13,532	218.52	16.75	14.36%	56.14%				
33 JEFFERSON	2	0.49140	47,164	2	0.49140	47,164			4,388,666	17,769	320.11	19.77	13.03%	52.99%				
34 LAFAYETTE	1	0.49140	55,807	1	0.49140	55,807			2,282,848	16,196	325.56	20.25	11.05%	58.32%				
35 LAKE	4	2.00000	11,399,195	4	2.00000	11,399,195			89,482,840	30,034	490.83	18.22	15.75%	29.20%				
36 LEE	23	2.82790	57,032,114	23	2.82790	57,032,114	48	5.72810	388,666,659	55,512	1,012.93	20.06	9.46%	19.87%				
37 LEON	2	2.78200	330,454	2	2.78200	330,454			121,766,461	28,654	649.44	21.34	9.12%	48.41%				
38 LEVY	5	3.00000	515,930	5	3.00000	515,930			14,595,081	24,274	475.56	20.77	15.21%	43.23%				
39 LIBERTY	1	0.05000	6,776	1	0.05000	6,776			2,334,270	14,571	313.79	21.63	8.73%	62.54%				
40 MADISON	1	0.49140	137,122	1	0.49140	137,122			4,958,152	14,886	264.51	18.99	14.98%	51.10%				
41 MANATEE	4	3.00000	7,993,887	4	3.00000	7,993,887	2	0.7274	180,761,641	40,986	763.42	19.41	11.30%	22.94%				
42 MARION	3	2.1200	1,516,884	6	3.00000	3,305,457	1	3.6900	107,276,148	24,543	467.93	20.73	16.65%	38.03%				
43 MARTIN	3	0.67200	8,039,102	3	0.67200	8,039,102	9	1.5860	152,617,334	74,866	1,333.32	18.76	7.55%	21.51%				
44 MONROE	2	0.87000	8,425,279	3	1.0276	8,836,835			107,659,839	87,435	1,284.89	15.81	3.90%	30.97%				
45 NASSAU	2	0.48200	1,507,312	2	0.48200	1,507,312			31,190,771	37,914	649.56	19.30	11.63%	29.75%				
46 OKALOOSA	7	3.95000	4,222,649	7	3.95000	4,222,649	1	0.0066	66,610,043	29,723	415.02	15.56	12.95%	28.52%				

TABLE A-1 CONTINUED
1996 AD VALOREM TAX PROFILE: BY COUNTY

County	LESS THAN COUNTY-WIDE DEPENDENT SPEC. DIST.				SPECIAL DISTRICTS				MUNICIPAL SERVICE TAXING UNITS				Sum of These Ad Valorem Taxes Levied	Per Capita County Taxable Value	Per Capita Ad Valorem Taxes Levied	Aggregate Millage Rate	% of Total Just Value Exempt to \$25,000 Homestead Exemption	% of Total Just Value Exempt Due to All Exemptions	
	# of Active Districts	Highest Millage	Total Ad Valorem Taxes Levied	# of Active Districts	Highest Millage	Total Ad Valorem Taxes Levied	# of Active Units	Highest Millage	Total Ad Valorem Taxes Levied	# of Active Units	Highest Millage	Total Ad Valorem Taxes Levied							
47 OKEECHOBEE					3	0.67200	831,364							16,717,150	25,162	496.90	20.46	10.72%	44.20%
48 ORANGE	4	0.7000	772,073		4	1.00000	27,111,510							677,195,460	47,794	870.93	20.05	7.93%	24.55%
49 OSCEOLA	3	0.67200	3,902,857		3	0.67200	3,902,857							102,309,896	41,717	732.23	18.66	8.26%	27.55%
50 PALM BEACH	4	2.4998	87,652,646		7	2.00000	132,241,056							1,037,485,046	58,194	1,056.72	21.64	9.47%	21.21%
51 PASCO	3	1.2480	6,864,731		2	1.64100	6,814,105							162,127,050	24,543	523.10	22.02	19.62%	34.22%
52 PINELLAS	6	3.00000	77,101,404		6	3.00000	77,101,404							610,108,913	36,560	692.22	22.48	13.78%	25.54%
53 POLK	6	2.00000	9,227,932		2	0.49140	1,013,056							226,358,371	27,703	500.01	19.49	13.51%	30.33%
54 PUTNAM	2	0.49140	1,013,056		2	0.49140	1,013,056							41,106,082	29,897	584.83	20.53	12.71%	37.68%
55 ST. JOHNS	3	0.7500	3,301,055		5	0.48200	4,803,845							90,156,112	48,784	886.24	18.83	10.54%	22.57%
56 ST. LUCIE	20	1.8916	2,054,675		4	2.30980	24,951,863							161,003,058	42,666	917.62	23.65	10.27%	29.86%
57 SANTA ROSA	3	0.80000	515,883		3	0.80000	515,883							48,506,985	30,241	492.50	16.61	14.55%	33.87%
58 SARASOTA	3	0.60300	15,883,259		3	0.60300	15,883,259							256,586,927	59,324	838.94	15.53	9.94%	19.57%
59 SEMINOLE	1	0.48200	5,622,926		1	0.48200	5,622,926							204,827,314	35,427	622.52	20.04	13.57%	20.79%
60 SUMTER	1	0.72000	470,114		1	0.72000	470,114							13,115,674	16,085	323.10	20.84	18.77%	46.76%
61 SUWANNEE	1	0.49140	274,305		1	0.49140	274,305							10,665,409	17,768	339.40	20.05	17.49%	47.67%
62 TAYLOR	1	0.49140	311,873		1	0.49140	311,873							11,781,527	33,365	619.36	19.52	9.27%	42.03%
63 UNION	2	0.50000	102,768		2	0.50000	102,768							2,109,795	7,960	162.01	20.83	12.17%	65.92%
64 VOLUSIA	6	2.9990	9,077,078		5	2.24742	34,936,554							274,706,279	32,321	674.62	24.63	15.25%	26.19%
65 WAKULLA	1	0.6500	16,011		1	0.65000	16,011							6,710,547	17,768	372.35	21.07	15.95%	53.41%
66 WALTON	1	0.6500	224,908		2	0.37900	727,229							34,502,296	61,202	1,005.08	16.66	7.86%	21.94%
67 WASHINGTON	1	0.05000	18,318		1	0.05000	18,318							6,436,603	18,423	325.89	18.97	16.14%	45.62%
FLORIDA TOTAL	61		\$ 156,850,515		218		\$ 843,603,291							\$ 10,783,118,982	\$ 38,908	\$ 748.23	21.79	10.89%	28.37%

Notes: 1) The aggregate millage rate is calculated by determining the total ad valorem taxes levied within a county, dividing that total by the county's taxable value, and multiplying by 1,000. Total ad valorem taxes levied in an individual county is determined by summing the ad valorem taxes levied by the school district, county government (countywide levies and less than countywide levies), countywide dependent special districts, less than countywide dependent special districts, independent special districts, municipal service taxing units, and municipalities.

Compiled by the Legislative Committee on Intergovernmental Relations (June 1997) based on 1996 county tax roll data obtained from the Department of Revenue.

TABLE A-2

1996 AD VALOREM TAX PROFILE: MUNICIPAL SUMMARY
 Compiled by the Legislative Committee on Intergovernmental Relations (June 1997)

Municipality	County	1996 Population Estimates (See Note 1)	Debt, Voted & Dependent		Total Taxable Value (See Note 2)	Per Capita Taxable Value (See Notes 2&3)	Total Taxes Levied	Per Capita Total Taxes Levied
			Operating Millage (See Note 2)	Special District Millage (See Note 2)				
Jacksonville *	Duval	686,172	0.5551	0.0168	\$ 3,640,955,654	\$ 5,306	\$ 2,082,264	\$ 3.03
Miami	Dade	365,127	9.5995	2.6060	11,348,000,000	31,080	134,607,514	368.66
Tampa	Hillsborough	289,337	6.5390		9,965,829,510	34,444	65,166,559	225.23
St. Petersburg	Pinellas	241,276	7.4620	0.4282	6,866,431,243	28,459	54,177,516	224.55
Hialeah	Dade	206,500	7.9840		4,401,000,000	21,312	35,137,584	170.16
Orlando	Orange	173,122	6.0666		8,033,110,014	46,401	48,732,876	281.49
Ft. Lauderdale	Broward	150,150	5.2570	0.4803	9,721,166,871	64,743	55,773,251	371.45
Tallahassee	Leon	138,863	3.2000	1.0000	4,270,650,119	30,754	13,767,352	99.14
Hollywood	Broward	125,689	5.9999		5,016,916,639	39,915	30,101,021	239.49
Clearwater	Pinellas	101,867	5.1158		4,376,559,048	42,963	22,389,601	219.79
Coral Springs	Broward	98,553	3.4011	0.7231	3,844,437,162	39,009	15,855,227	160.88
Gainesville	Alachua	97,693	4.9416		2,031,119,313	20,791	10,036,976	102.74
Pembroke Pines	Broward	94,354	3.9034		3,459,152,897	36,661	13,502,430	143.10
Miami Beach	Dade	91,848	7.4990	2.8590	6,037,000,000	65,728	56,664,116	616.93
Cape Coral	Lee	87,632	5.4298	0.8376	3,632,010,230	41,446	22,763,261	259.76
West Palm Beach	Palm Beach	78,370	8.8747	0.6429	3,670,387,906	46,834	34,933,851	445.76
Plantation	Broward	76,223	3.8360		3,786,994,223	49,683	14,526,909	190.58
Lakeland	Polk	75,422	2.9950		2,104,694,297	27,906	6,303,559	83.58
Port St. Lucie	St. Lucie	74,894	3.8400		2,426,088,141	32,394	9,316,181	124.39
Sunrise	Broward	74,766	6.4000		2,519,392,008	33,697	16,124,089	215.66
Palm Bay	Brevard	74,395	6.1742	1.0000	1,741,620,686	23,410	12,494,469	167.95
Pompano Beach	Broward	74,271	6.0506	0.9720	4,099,850,473	55,201	28,791,690	387.66
Largo	Pinellas	67,798	3.4000		1,815,974,392	26,785	6,174,313	91.07
Boca Raton	Palm Beach	67,754	3.1848	0.8729	7,809,053,056	115,256	28,296,927	417.64
Melbourne	Brevard	66,970	4.1606		1,973,745,513	29,472	8,211,954	122.62
Daytona Beach	Volusia	63,796	6.5921	0.9920	2,096,572,874	32,864	13,924,577	218.27
Pensacola	Escambia	60,658	5.0570	1.0000	1,511,782,250	24,923	7,768,682	128.07
Davie	Broward	59,393	5.1086	0.4292	2,237,742,303	37,677	12,392,148	208.65
Deltona	Volusia	56,148	4.1980		1,244,057,374	22,157	5,222,553	93.01

MUNICIPALITIES, POPULATION: >50,000 (35 municipalities in this category; all reporting a millage rate)

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1996 AD VALOREM TAX PROFILE: MUNICIPAL SUMMARY
 Compiled by the Legislative Committee on Intergovernmental Relations (June 1997)

Municipality	County	1996 Population Estimates (See Note 1)	Operating Millage (See Note 2)	Special District Millage (See Note 2)	Debt, Voted & Dependent	Total Taxable Value (See Note 2)	Per Capita Taxable Value (See Note 2)	Total Taxes Levied (See Notes 2&3)	Per Capita Total Taxes Levied
Delray Beach	Palm Beach	52,039	6.9500	0.9000		2,638,774,206	50,708	20,714,378	398.05
Sarasota	Sarasota	51,311	3.7105	1.0840		2,853,302,309	55,608	13,679,054	266.59
Boynton Beach	Palm Beach	50,940	7.9251	0.4573		2,154,261,130	42,290	18,057,878	354.49
North Miami	Dade	50,757	7.9350	1.2170		1,168,000,000	23,012	10,689,536	210.60
Tamarac	Broward	50,051	4.9999	0.5223		1,560,049,026	31,169	8,614,917	172.12
Lauderhill	Broward	50,020	4.1000			1,200,926,334	24,009	4,923,795	98.44
Total:		4,224,159				\$ 137,257,607,201	\$ 32,493	\$ 861,919,008	\$ 204.05
Average: (reporting municipalities only)									
# of Municipalities Reporting a Millage Rate: 35 20									

* *Municipal levies of the Urban Service District #1 ("Old City of Jacksonville") only. Refer to county ad valorem tax profile for more information regarding Jacksonville/Duval County consolidated government.*

MUNICIPALITIES, POPULATION: 35,000 to 50,000 (17 municipalities in this category; all reporting a millage rate)

Total:	708,188	\$ 25,458,534,978	\$ 35,949	\$ 139,888,498	\$ 197.53
Average: (reporting municipalities only)					

of Municipalities Reporting a Millage Rate: 17 6

MUNICIPALITIES, POPULATION: 20,000 to 34,999 (23 municipalities in this category; all reporting a millage rate)

Total:	622,297	\$ 29,768,792,939	\$ 47,837	\$ 125,482,357	\$ 201.64
Average: (reporting municipalities only)					

of Municipalities Reporting a Millage Rate: 23 7

TABLE A-2

1996 AD VALOREM TAX PROFILE: MUNICIPAL SUMMARY
 Compiled by the Legislative Committee on Intergovernmental Relations (June 1997)

Municipality	County	1996 Population Estimates (See Note 1) (See Note 2)	Operating Millage (See Note 2)	Special District Millage (See Note 2)	Debt, Voted & Dependent	Total Taxable Value (See Note 2)	Per Capita Taxable Value (See Notes 2&3)	Total Taxes Levied	Per Capita Total Taxes Levied
MUNICIPALITIES, POPULATION: 10,000 to 19,999 (55 municipalities in this category; 53 reporting a millage rate)									
Total:		797,446				\$ 28,950,939,375	\$ 37,873	\$ 133,479,765	\$ 174.62
Average: (reporting municipalities only)									
# of Municipalities Reporting a Millage Rate:			53						

MUNICIPALITIES, POPULATION: <10,000 (267 municipalities in this category; 235 reporting a millage rate)									
Total:		764,606				\$ 47,657,209,654	\$ 67,311	\$ 174,727,206	\$ 246.78
Average: (reporting municipalities only)									
# of Municipalities Reporting a Millage Rate:			235						

ALL MUNICIPALITIES (397 municipalities; 363 reporting a millage rate)									
Total:		7,116,696				\$ 269,093,084,147	\$ 38,294	\$ 1,435,496,832	\$ 204.28
Average: (reporting municipalities only)									
# of Municipalities Reporting a Millage Rate:			363						

Notes:

- (1) The official 1996 population estimates for the 397 municipalities are those published by the Bureau of Economic and Business Research, University of Florida.
- (2) The millage rate, total taxable value, and total taxes levied data was obtained from the recapitulation of taxes as extended on the 1996 tax rolls (form DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue.
- (3) In some cases where debt, voted, and/or dependent special district millages are imposed in addition to operating millage, the amount of total taxes levied will not equal the sum of the millage rates multiplied by the total taxable value. This is due to differing tax bases for operating versus debt, voted, and/or dependent special district millages.

TABLE A-3

1996 AD VALOREM TAX PROFILE: BY MUNICIPALITY
 Compiled by the Legislative Committee on Intergovernmental Relations (June 1997)

Municipality	County	1996 Population Estimates (See Note 1)	Operating Millage (See Note 2)	Special District Millage (See Note 2)	Total Taxable Value (See Note 2)	Per Capita Taxable Value (See Note 2)	Total Taxes Levied (See Notes 2&3)	Per Capita Total Taxes Levied	Debt, Voted & Dependent
Alachua	Alachua	5,882	5.5000		\$ 153,835,117	\$ 26,154	\$ 846,095	\$ 143.84	
Archer	Alachua	1,407	3.0100		13,793,625	9,804	41,519	29.51	
Gainesville	Alachua	97,693	4.9416		2,031,119,313	20,791	10,036,976	102.74	
Hawthorne	Alachua	1,381	5.3617		20,537,574	14,872	110,116	79.74	
High Springs	Alachua	3,571	5.9540		62,266,184	17,437	370,733	103.82	
LaCrosse	Alachua	139	5.0000		2,565,746	18,459	12,829	92.30	
Micanopy	Alachua	645	6.0000		9,710,730	15,055	58,264	90.33	
Newberry	Alachua	2,289	3.0900		39,311,785	17,174	121,473	53.07	
Waldo	Alachua	1,042	5.0314		8,205,448	7,875	41,285	39.62	
Glen Saint Mary	Baker	460	NO MILLAGE REPORTED						
Maccleenny	Baker	4,253	3.8300		70,509,599	16,579	271,024	63.73	
Callaway	Bay	14,044	NO MILLAGE REPORTED						
Cedar Grove	Bay	2,102	NO MILLAGE REPORTED						
Lynn Haven	Bay	11,353	2.5000		202,968,782	17,878	507,422	44.69	
Mexico Beach	Bay	973	5.3200		61,497,233	63,204	327,165	336.24	
Panama City	Bay	37,236	5.0000	3.0000	941,250,931	25,278	4,802,522	128.98	
Panama City Beach	Bay	4,554	NO MILLAGE REPORTED						
Parker	Bay	4,976	NO MILLAGE REPORTED						
Springfield	Bay	9,482	NO MILLAGE REPORTED						
Brooker	Bradford	331	0.5340		3,032,707	9,162	1,619	4.89	
Hampton	Bradford	312	0.6226		2,483,055	7,959	1,546	4.95	
Lawley	Bradford	668	2.2610		6,344,256	9,497	14,344	21.47	
Starke	Bradford	5,163	3.8620		105,031,994	20,343	405,634	78.57	
Cape Canaveral	Brevard	8,375	1.4905		344,184,916	41,097	513,044	61.26	
Cocoa	Brevard	17,874	4.2000		334,139,608	18,694	1,403,387	78.52	
Cocoa Beach	Brevard	12,794	4.9184		815,479,297	63,739	4,010,851	313.49	
Indiantic	Brevard	2,938	4.9955		146,022,487	49,701	729,422	248.27	
Indian Harbour Beach	Brevard	7,579	3.4346		326,925,940	43,136	1,122,860	148.15	
Malabar	Brevard	2,364	1.2704		116,141,184	49,129	147,546	62.41	

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1996 AD VALOREM TAX PROFILE: BY MUNICIPALITY
 Compiled by the Legislative Committee on Intergovernmental Relations (June 1997)

Municipality	County	1996 Population Estimates (See Note 1)	Operating Millage (See Note 2)	Debt, Voted & Dependent Special District Millage (See Note 2)	Total Taxable Value (See Note 2)	Per Capita Taxable Value (See Notes 2&3)	Total Taxes Levied	Per Capita Total Taxes Levied
Melbourne	Brevard	66,970	4.1606		1,973,745,513	29,472	8,211,954	122.62
Melbourne Beach	Brevard	3,198	3.5944		151,659,675	47,423	545,099	170.45
Melbourne Village	Brevard	612	3.2125		28,920,344	47,255	92,907	151.81
Palm Bay	Brevard	74,395	6.1742	1.0000	1,741,620,686	23,410	12,494,469	167.95
Palm Shores	Brevard	578	NO MILLAGE REPORTED					
Rockledge	Brevard	18,434	5.2900		509,024,805	27,613	2,692,743	146.07
Satellite Beach	Brevard	10,106	5.8210		348,025,254	34,437	2,025,856	200.46
Titusville	Brevard	41,321	4.5845		961,914,902	23,279	4,409,904	106.72
West Melbourne	Brevard	9,171	NO MILLAGE REPORTED					
Coconut Creek	Broward	34,528	4.6573	0.3938	1,123,623,870	32,542	5,675,526	164.37
Cooper City	Broward	27,686	4.9570		923,388,542	33,352	4,577,226	165.33
Coral Springs	Broward	98,553	3.4011	0.7231	3,844,437,162	39,009	15,855,227	160.88
Dania	Broward	17,320	5.8000		838,821,353	48,431	4,865,098	280.89
Davie	Broward	59,393	5.1086	0.4292	2,237,742,303	37,677	12,392,148	208.65
Deerfield Beach	Broward	48,974	5.6144	0.6536	2,303,113,846	47,027	14,435,903	294.77
Ft. Lauderdale	Broward	150,150	5.2570	0.4803	9,721,166,871	64,743	55,773,251	371.45
Hallandale	Broward	31,458	6.7214		1,326,738,380	42,175	8,917,535	283.47
Hillsboro Beach	Broward	1,753	4.2050		385,558,815	219,942	1,621,274	924.86
Hollywood	Broward	125,689	5.9999		5,016,916,639	39,915	30,101,021	239.49
Lauderdale Lakes	Broward	27,859	5.9500		608,579,599	21,845	3,621,048	129.98
Lauderdale-by-the-Sea	Broward	3,000	4.8500		271,531,306	90,510	1,316,927	438.98
Lauderhill	Broward	50,020	4.1000		1,200,926,334	24,009	4,923,795	98.44
Lazy Lake Village	Broward	40	2.1000		1,913,589	47,840	4,019	100.46
Lighthouse Point	Broward	10,470	3.8808		785,152,185	74,991	3,047,018	291.02
Margate	Broward	48,168	6.4766	0.2941	1,315,261,877	27,306	8,905,232	184.88
Miramar	Broward	46,490	6.9226		1,292,335,801	27,798	8,946,304	192.44
North Lauderdale	Broward	27,354	4.6871	0.2262	496,747,185	18,160	2,440,667	89.23
Oakland Park	Broward	28,144	5.5145		1,100,628,777	39,107	6,069,416	215.66
Parkland	Broward	10,378	4.1000		706,071,866	68,035	2,894,895	278.95

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1996 AD VALOREM TAX PROFILE: BY MUNICIPALITY
 Compiled by the Legislative Committee on Intergovernmental Relations (June 1997)

Municipality	County	1996 Population Estimates (See Note 1)	Operating Millage (See Note 2)	Special District Millage (See Note 2)	Debt, Voted & Dependent Millage (See Note 2)	Total Taxable Value (See Note 2)	Per Capita Taxable Value (See Note 2)	Total Taxes Levied (See Notes 2&3)	Per Capita Total Taxes Levied
Pembroke Park	Broward	4,949	6.2500			200,838,470	40,582	1,255,243	253.64
Pembroke Pines	Broward	94,354	3.9034			3,459,152,897	36,661	13,502,430	143.10
Plantation	Broward	76,223	3.8360			3,786,994,223	49,683	14,526,909	190.58
Pompano Beach	Broward	74,271	6.0506	0.9720		4,099,850,473	55,201	28,791,690	387.66
Sea Ranch Lakes	Broward	619	5.4500			84,983,645	137,292	463,161	748.24
Sunrise	Broward	74,766	6.4000			2,519,392,008	33,697	16,124,089	215.66
Tamarac	Broward	50,051	4.9999	0.5223		1,560,049,026	31,169	8,614,917	172.12
Wilton Manors	Broward	11,886	5.6200	0.7230		346,452,102	29,148	2,197,549	184.89
Altha	Calhoun	604	NO MILLAGE REPORTED						
Blountstown	Calhoun	2,484		1.5000		35,646,367	14,350	53,470	21.53
Punta Gorda	Charlotte	12,308	3.2369	0.0996		1,058,202,217	85,977	3,530,592	286.85
Crystal River	Citrus	4,072	5.5000			212,173,291	52,105	1,168,333	286.92
Inverness	Citrus	6,741	6.8154			202,093,480	29,980	1,378,281	204.46
Green Cove Springs	Clay	4,988	2.6110			142,568,759	28,582	372,226	74.62
Keystone Heights	Clay	1,340	2.0000			27,168,827	20,275	54,335	40.55
Orange Park	Clay	9,508	5.0000			277,428,694	29,178	1,387,108	145.89
Penney Farms	Clay	636	NO MILLAGE REPORTED						
Everglades	Collier	541	6.2700			25,721,146	47,544	161,744	298.97
Naples	Collier	21,127	1.1800	0.6000		4,480,631,775	212,081	5,405,630	255.86
Ft. White	Columbia	517	NO MILLAGE REPORTED						
Lake City	Columbia	10,049	3.6270			251,966,708	25,074	913,879	90.94
Aventura	Dade	16,996	2.2270			2,614,000,000	153,801	5,821,378	342.51
Bal Harbour	Dade	3,117	3.5000			821,800,000	263,651	2,876,300	922.78
Bay Harbor Islands	Dade	4,663	5.0000			267,700,000	57,409	1,338,500	287.05
Biscayne Park	Dade	3,030	8.1780			73,290,000	24,188	599,366	197.81
Coral Gables	Dade	41,205	5.3650	0.1440		4,698,000,000	114,015	25,881,282	628.11
El Portal	Dade	2,485	7.7000			40,230,000	16,189	309,771	124.66
Florida City	Dade	5,590	7.1330			142,900,000	25,564	1,019,306	182.34
Golden Beach	Dade	835	8.7377			219,600,000	262,994	1,918,799	2,297.96

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1996 AD VALOREM TAX PROFILE: BY MUNICIPALITY
 Compiled by the Legislative Committee on Intergovernmental Relations (June 1997)

Municipality	County	1996 Population Estimates (See Note 1)	Operating Millage (See Note 2)	Special District Millage (See Note 2)	Debt, Voted & Dependent	Total Taxable Value (See Note 2)	Per Capita Taxable Value (See Note 2)	Total Taxes Levied (See Notes 2&3)	Per Capita Total Taxes Levied
Hialeah	Dade	206,500	7.9840			4,401,000,000	21,312	35,137,584	170.16
Hialeah Gardens	Dade	12,208	7.7800			377,640,000	30,934	2,938,039	240.67
Homestead	Dade	25,385	8.6816			553,000,000	21,785	4,800,925	189.12
Indian Creek Village	Dade	50	9.9600			102,200,000	2,044,000	1,017,912	20,358.24
Islandia	Dade	13	10.0000			333,127	25,625	3,331	256.25
Key Biscayne	Dade	8,886	3.6060			1,862,000,000	209,543	6,714,372	755.61
Medley	Dade	884	7.9230			559,400,000	632,805	4,432,126	5,013.72
Miami	Dade	365,127	9.5995	2.6060		11,348,000,000	31,080	134,607,514	368.66
Miami Beach	Dade	91,848	7.4990	2.8590		6,037,000,000	65,728	56,664,116	616.93
Miami Shores	Dade	10,162	8.7400			344,400,000	33,891	3,010,056	296.21
Miami Springs	Dade	13,358	6.7000			514,000,000	38,479	3,443,800	257.81
North Bay	Dade	5,894	5.1190	0.6540		217,400,000	36,885	1,255,050	212.94
North Miami	Dade	50,757	7.9350	1.2170		1,168,000,000	23,012	10,689,536	210.60
North Miami Beach	Dade	38,057	7.7000	0.9881		1,016,000,000	26,697	8,827,110	231.94
Opalocka	Dade	15,790	9.8000			380,000,000	24,066	3,724,000	235.85
Pinecrest	Dade	18,988	NO MILLAGE REPORTED						
South Miami	Dade	10,537	6.8000			561,000,000	53,241	3,814,800	362.04
Surfside	Dade	4,361	5.6030			408,000,000	93,557	2,286,024	524.20
Sweetwater	Dade	14,060	3.6567			202,200,000	14,381	739,385	52.59
Virginia Gardens	Dade	2,267	3.2950			76,300,000	33,657	251,409	110.90
West Miami	Dade	5,832	8.4950			162,700,000	27,898	1,382,137	236.99
Arcadia	Desoto	6,600	8.2732			115,957,668	17,569	959,341	145.35
Cross City	Dixie	2,070	NO MILLAGE REPORTED						
Horseshoe Beach	Dixie	194	3.0000			6,012,658	30,993	18,040	92.99
Atlantic Beach	Duval	13,116	2.9221			505,384,870	38,532	1,476,785	112.59
Baldwin	Duval	1,560	1.4494			27,910,862	17,892	40,454	25.93
Jacksonville *	Duval	686,172	0.5551	0.0168		3,640,955,654	5,306	2,082,264	3.03
Jacksonville Beach	Duval	20,086	3.9071			768,512,864	38,261	3,002,657	149.49
Neptune Beach	Duval	7,503	3.5393			265,529,063	35,390	939,787	125.25

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Century	Escambia	2,040	1.1550			20,901,210	10,246	24,130	11.83
Pensacola	Escambia	60,658	5.0570	1.0000		1,511,782,250	24,923	7,768,682	128.07
Beverly Beach	Flagler	324	0.9600			16,658,575	51,415	15,992	49.36
Bunnell	Flagler	2,048	4.9500			49,586,008	24,212	245,450	119.85
Flagler Beach	Flagler	4,225	2.7737			231,478,421	54,788	642,053	151.97
Marineland	Flagler/St. Johns		12 NO MILLAGE REPORTED						
Apalachicola	Franklin	2,798	8.7914			48,086,272	17,186	422,746	151.09
Carrabelle	Franklin	1,361	8.0260			24,846,408	18,256	199,417	146.52
Chattahoochee	Gadsden	4,104	1.0610			25,774,709	6,280	27,347	6.66
Greensboro	Gadsden	592	2.0000			4,245,932	7,172	8,492	14.34
Gretna	Gadsden	2,841	2.0000			4,796,828	1,688	9,594	3.38
Havana	Gadsden	1,864	1.1020			28,484,215	15,281	31,390	16.84
Midway	Gadsden	1,172	5.0000			8,212,781	7,007	41,065	35.04
Quincy	Gadsden	7,336	1.2540			132,717,734	18,091	166,428	22.69
Bell	Gilchrist	286	NO MILLAGE REPORTED						
Trenton	Gilchrist	1,346	NO MILLAGE REPORTED						
Fanning Springs	Gilchrist/Levy	237	2.0000			4,720,498	19,918	9,441	39.84
Moore Haven	Glades	1,548	4.6380			20,513,562	13,252	95,142	61.46
Port St. Joe	Gulf	4,128	5.2408			284,120,640	68,828	1,489,010	360.71
Wewahitchka	Gulf	1,830	5.3000			20,841,902	11,389	110,459	60.36
Jasper	Hamilton	2,075	3.2578			39,238,055	18,910	127,830	61.60
Jennings	Hamilton	783	1.3806			8,762,087	11,190	12,097	15.45
White Springs	Hamilton	817	3.6600			7,355,189	9,003	26,920	32.95
Bowling Green	Hardee	1,876	6.0000			17,056,454	9,092	102,339	54.55
Wauchula	Hardee	3,573	5.0200			61,018,771	17,078	306,314	85.73
Zolfo Springs	Hardee	1,247	9.1120			13,901,036	11,148	126,666	101.58
Clewiston	Hendry	6,349	5.0000			141,995,767	22,365	709,979	111.83
La Belle	Hendry	3,125	3.0000			97,480,980	31,194	292,443	93.58
Brooksville	Hernando	7,794	8.2175			197,093,296	25,288	1,619,614	207.80

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Weeki Wachee	Hernando	11	1.0200		19,219,795	1,747,254	19,604	1,782.18
Avon Park	Highlands	8,110	8.5000		139,721,772	17,228	1,187,635	146.44
Lake Placid	Highlands	1,427	5.2000		51,721,248	36,245	268,950	188.47
Sebring	Highlands	8,955	8.3260		224,979,581	25,123	1,873,180	209.18
Plant City	Hillsborough	26,081	4.7000		794,103,688	30,448	3,732,287	143.10
Tampa	Hillsborough	289,337	6.5390		9,965,829,510	34,444	65,166,559	225.23
Temple Terrace	Hillsborough	19,138	4.4100		776,021,940	40,549	3,422,257	178.82
Bonifay	Holmes	2,759	NO MILLAGE REPORTED					
Esto	Holmes	321	1.0400		2,358,776	7,348	2,453	7.64
Noma	Holmes	219	2.3600		774,352	3,536	1,827	8.34
Ponce de Leon	Holmes	466	NO MILLAGE REPORTED					
Westville	Holmes	292	NO MILLAGE REPORTED					
Fellsmere	Indian River	2,412	5.9000		24,027,701	9,962	141,764	58.77
Indian River Shores	Indian River	2,640	1.3771		1,066,708,502	404,056	1,468,964	556.43
Orchid	Indian River	29	2.7979		52,627,277	1,814,734	147,246	5,077.45
Sebastian	Indian River	13,967	6.9000		395,229,441	28,297	2,727,093	195.25
Vero Beach	Indian River	17,697	2.2645		1,175,643,583	66,432	2,662,258	150.44
Alford	Jackson	536	0.9930		2,748,379	5,128	2,729	5.09
Bascom	Jackson	117	NO MILLAGE REPORTED					
Campbellton	Jackson	251	2.0000		2,275,237	9,065	4,550	18.13
Cotfordale	Jackson	1,079	2.7980		9,133,376	8,465	25,555	23.68
Graceville	Jackson	2,688	3.0000		36,186,058	13,462	108,558	40.39
Grand Ridge	Jackson	703	NO MILLAGE REPORTED					
Greenwood	Jackson	627	1.0000		6,306,804	10,059	6,307	10.06
Jacob City	Jackson	320	4.0000		1,755,952	5,487	7,024	21.95
Malone	Jackson	2,205	NO MILLAGE REPORTED					
Marianna	Jackson	6,546	2.1100		108,349,876	16,552	228,618	34.92
Sneads	Jackson	2,096	0.8100		14,548,143	6,941	11,784	5.62
Monticello	Jefferson	2,884	9.3829		45,508,084	15,780	426,998	148.06

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Mayo	Lafayette	930	2.0000		8,256,928	8,878	16,514	17.76
Astatula	Lake	1,175	1.5000		15,008,332	12,773	22,512	19.16
Clermont	Lake	7,291	2.9790		213,141,778	29,234	634,949	87.09
Eustis	Lake	14,286	5.5000		354,786,385	24,835	1,951,325	136.59
Fruitland Park	Lake	2,981	3.3900		53,313,717	17,885	180,734	60.63
Groveland	Lake	2,487	6.0000		43,788,118	17,607	262,729	105.64
Howey-in-the-Hills	Lake	796	5.4450		35,048,162	44,030	190,837	239.74
Lady Lake	Lake	12,287	2.7200		311,804,727	25,377	848,109	69.02
Leesburg	Lake	15,352	4.5000		552,619,560	35,997	2,486,788	161.98
Mascotte	Lake	2,376	5.3520		25,852,328	10,881	138,362	58.23
Minneola	Lake	2,463	3.9700		61,491,676	24,966	244,122	99.12
Montverde	Lake	1,111	2.9900		19,989,318	17,992	59,768	53.80
Mount Dora	Lake	8,483	6.1810		323,411,518	38,125	1,999,007	235.65
Tavares	Lake	8,233	4.4200		212,648,691	25,829	939,907	114.16
Umatilla	Lake	2,432	5.5140		54,744,781	22,510	301,863	124.12
Cape Coral	Lee	87,632	5.4298	0.8376	3,632,010,230	41,446	22,763,261	259.76
Ft. Myers	Lee	46,328	5.6600		1,803,482,840	38,929	10,207,713	220.34
Ft. Myers Beach	Lee	6,039	1.0604		1,097,095,620	181,668	1,163,360	192.64
Sanibel	Lee	5,838	2.1182		2,104,092,230	360,413	4,456,888	763.43
Tallahassee	Leon	138,863	3.2000	1.0000	4,270,650,119	30,754	13,767,352	99.14
Bronson	Levy	854	3.4900		13,249,636	15,515	46,241	54.15
Cedar Key	Levy	742	2.5000		53,776,563	72,475	134,441	181.19
Chiefland	Levy	1,989	5.0000		63,753,824	32,053	318,769	160.27
Inglis	Levy	1,295	4.0000		35,605,314	27,494	142,421	109.98
Otter Creek	Levy	126	3.0000		2,120,236	16,827	6,361	50.48
Williston	Levy	2,269	3.7080		44,212,920	19,486	163,942	72.25
Yankeetown	Levy	612	1.9510		23,047,878	37,660	44,966	73.47
Fanning Springs	Levy/Gilchrist	297	2.0000		8,725,935	29,380	17,452	58.76
Bristol	Liberty	1,130	1.0000		10,100,000	8,938	10,100	8.94

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Greenville	Madison	1,010	10.0000		7,446,893	7,373	74,469	73.73	
Lee	Madison	314	6.6700		3,595,337	11,450	23,981	76.37	
Madison	Madison	3,463	4.6530		52,125,905	15,052	242,542	70.04	
Anna Maria	Manatee	1,843	1.7000		221,362,924	120,110	376,306	204.18	
Bradenton	Manatee	48,031	2.1601		1,450,805,464	30,206	3,133,789	66.25	
Bradenton Beach	Manatee	1,682	2.5954		138,598,778	82,401	359,673	213.84	
Holmes Beach	Manatee	5,043	1.7500		451,210,067	89,473	789,597	156.57	
Palmetto	Manatee	9,860	4.1645		254,212,353	25,782	1,058,590	107.36	
Longboat Key	Manatee/Sarasota	2,649	2.3220	1.6941	582,516,199	219,900	1,876,699	708.46	
Belleview	Marion	3,307	4.8490		72,135,086	21,813	350,599	106.02	
Dunnellon	Marion	1,785	6.3000		67,267,822	37,685	424,252	237.68	
McIntosh	Marion	422	2.4870		7,844,580	18,589	19,518	46.25	
Ocala	Marion	43,332	5.2237		1,634,063,072	37,710	8,551,764	197.35	
Reddick	Marion	570	NO MILLAGE REPORTED						
Jupiter Island	Martin	581	2.9470	3.8140	694,509,836	1,195,370	4,689,009	8,070.58	
Ocean Breeze Park	Martin	510	NO MILLAGE REPORTED						
Sewalls Point	Martin	1,736	1.7830		287,910,552	165,847	513,344	295.71	
Stuart	Martin	13,773	4.1001		710,496,963	51,586	2,913,110	211.51	
Key Colony Beach	Monroe	1,048	1.5768		216,373,925	206,464	341,178	325.55	
Key West	Monroe	27,009	4.1097		1,892,549,290	70,071	7,777,809	287.97	
Layton	Monroe	200	1.0442		19,087,742	95,439	19,931	99.66	
Callahan	Nassau	1,018	2.7869		29,073,117	28,559	81,024	79.59	
Fernandina Beach	Nassau	9,988	6.9477		590,144,295	59,085	4,100,146	410.51	
Hilliard	Nassau	2,509	0.8470		30,702,149	12,237	26,005	10.36	
Cinco Bayou	Okaloosa	410	2.3000		27,894,300	68,035	64,157	156.48	
Crestview	Okaloosa	12,429	5.2500		244,435,772	19,667	1,283,290	103.25	
Destin	Okaloosa	9,802	1.5491		1,024,702,402	104,540	1,587,396	161.95	
Ft. Walton Beach	Okaloosa	22,037	4.9700		633,858,975	28,763	3,150,280	142.95	
Laurel Hill	Okaloosa	600	NO MILLAGE REPORTED						

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Mary Esther	Okaloosa	4,406	2.7760			179,670,100	40,779	498,764	113.20
Niceville	Okaloosa	11,705	2.7300			303,340,419	25,915	828,120	70.75
Shalimar	Okaloosa	630	3.2000			44,011,680	69,860	140,837	223.55
Valparaiso	Okaloosa	6,635	2.7500			100,893,038	15,206	277,456	41.82
Okeechobee	Okeechobee	5,069	3.9400			153,431,514	30,269	604,520	119.26
Apopka	Orange	19,255	3.7619			645,907,560	33,545	2,429,744	126.19
Bay Lake	Orange	24	0.0425			3,133,520,175	130,563,341	133,175	5,548.96
Belle Isle	Orange	5,596	3.0973			256,489,572	45,834	794,403	141.96
Eatonville	Orange	2,506	7.4740			63,404,999	25,301	473,884	189.10
Edgewood	Orange	1,479	3.4000			135,046,481	91,309	459,140	310.44
Lake Buena Vista	Orange	23	0.0933			1,149,213,305	49,965,796	107,221	4,661.78
Maitland	Orange	9,871	3.5500			959,399,986	97,194	3,405,823	345.03
Oakland	Orange	748	5.1500			21,362,262	28,559	110,014	147.08
Ocoee	Orange	19,261	4.0000			582,355,145	30,235	2,329,351	120.94
Orlando	Orange	173,122	6.0666			8,033,110,014	46,401	48,732,876	281.49
Windermere	Orange	1,776	2.4000			168,381,575	94,809	404,109	227.54
Winter Garden	Orange	12,413	4.3040			318,429,770	25,653	1,370,439	110.40
Winter Park	Orange	24,750	3.8930			1,820,168,306	73,542	7,085,845	286.30
Kissimmee	Osceola	38,175	4.5453			1,069,845,814	28,025	4,862,770	127.38
St. Cloud	Osceola	16,601	4.1790			388,562,329	23,406	1,623,802	97.81
Atlantis	Palm Beach	1,694	7.8615			265,382,268	156,660	2,086,303	1,231.58
Belle Glade	Palm Beach	16,858	9.1648			169,871,286	10,077	1,556,836	92.35
Boca Raton	Palm Beach	67,754	3.1848	0.8729		7,809,053,056	115,256	28,296,927	417.64
Boynton Beach	Palm Beach	50,940	7.9251	0.4573		2,154,261,130	42,290	18,057,878	354.49
Briny Breeze	Palm Beach	398	1.3100			14,902,033	37,442	19,522	49.05
Cloud Lake	Palm Beach	121	NO MILLAGE REPORTED						
Delray Beach	Palm Beach	52,039	6.9500	0.9000		2,638,774,206	50,708	20,714,378	398.05
Glen Ridge	Palm Beach	219	NO MILLAGE REPORTED						
Golf Village	Palm Beach	195	7.0000			60,145,204	308,437	421,016	2,159.06

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Golfview	Palm Beach	153	3.0646		10,995,145	71,864	33,695	220.23
Greenacres	Palm Beach	23,733	5.9000	0.6028	602,740,974	25,397	3,919,504	165.15
Gulf Stream	Palm Beach	707	3.7438	0.5194	284,846,536	402,895	1,214,358	1,717.62
Haverhill	Palm Beach	1,187	3.7729		34,945,142	29,440	131,845	111.07
Highland Beach	Palm Beach	3,264	3.4079	0.5921	707,415,933	216,733	2,829,664	866.93
Hypoluxo	Palm Beach	1,371	2.0000		142,668,767	104,062	285,338	208.12
Juno Beach	Palm Beach	2,659	4.0382		423,125,292	159,129	1,708,665	642.60
Jupiter	Palm Beach	30,599	2.2680		2,577,436,760	84,233	5,845,627	191.04
Jupiter Inlet Colony	Palm Beach	421	5.7629		81,266,051	193,031	468,328	1,112.42
Lake Clarke Shores	Palm Beach	3,640	4.3578		137,547,067	37,788	599,403	164.67
Lake Park	Palm Beach	6,887	8.3914		264,312,384	38,378	2,217,951	322.05
Lake Worth	Palm Beach	29,844	8.1928	2.7000	653,102,377	21,884	7,114,114	238.38
Lantana	Palm Beach	8,477	6.6660		332,171,786	39,185	2,214,257	261.21
Manalapan	Palm Beach	330	2.6466		342,617,276	1,038,234	906,771	2,747.79
Mangonia Park	Palm Beach	1,392	7.9900		109,642,183	78,766	876,041	629.34
North Palm Beach	Palm Beach	11,855	5.0600		734,108,979	61,924	3,714,591	313.34
Ocean Ridge	Palm Beach	1,635	3.7466	0.4909	297,654,610	182,052	1,261,311	771.44
Pahokee	Palm Beach	6,935	7.6301		52,684,592	7,597	401,989	57.97
Palm Beach	Palm Beach	9,790	4.5319	0.4491	4,516,827,766	461,372	22,498,319	2,298.09
Palm Beach Gardens	Palm Beach	31,909	3.9147		2,908,389,561	91,146	11,385,473	356.81
Palm Beach Shores	Palm Beach	1,028	5.4198		148,997,530	144,939	807,537	785.54
Palm Springs	Palm Beach	9,950	5.3114	0.4261	179,187,415	18,009	1,028,088	103.33
Riviera Beach	Palm Beach	27,782	8.9997		1,356,580,990	48,829	12,208,822	439.45
Royal Palm Beach	Palm Beach	17,668	6.9800	0.2596	579,760,388	32,814	4,197,233	237.56
South Bay	Palm Beach	3,329	9.2889		37,016,642	11,119	343,844	103.29
South Palm Beach	Palm Beach	1,498	3.9990		162,918,873	108,758	651,513	434.92
Tequesta	Palm Beach	4,673	6.4693		363,330,376	77,751	2,350,493	502.99
Wellington	Palm Beach	26,148	1.7800		1,566,233,360	59,899	2,787,895	106.62
West Palm Beach	Palm Beach	78,370	8.8747	0.6429	3,670,387,906	46,834	34,933,851	445.76

TABLE A-3

1996 AD VALOREM TAX PROFILE: BY MUNICIPALITY
 Compiled by the Legislative Committee on Intergovernmental Relations (June 1997)

Municipality	County	1996 Population Estimates (See Note 1)	Operating Millage (See Note 2)	Special District Millage (See Note 2)	Debt, Voted & Dependent	Total Taxable Value (See Note 2)	Per Capita Taxable Value (See Note 2)	Total Taxes Levied (See Notes 2&3)	Per Capita Total Taxes Levied
Dade City	Pasco	5,963	7.5000			127,485,344	21,379	956,143	160.35
New Port Richey	Pasco	14,555	5.2500			408,449,693	28,063	2,144,362	147.33
Port Richey	Pasco	2,629	4.3200			119,531,895	45,467	516,378	196.42
San Antonio	Pasco	831	3.9500			12,929,143	15,559	51,070	61.46
St. Leo	Pasco	690	3.0000			5,142,251	7,453	15,427	22.36
Zephyrhills	Pasco	8,867	6.4200			268,458,323	30,276	1,723,505	194.37
Belleair	Pinellas	4,080	4.5354			349,299,460	85,613	1,584,213	388.29
Belleair Beach	Pinellas	2,138	2.0279			174,782,970	81,751	354,442	165.78
Belleair Bluffs	Pinellas	2,221	4.3500			105,049,450	47,298	456,965	205.75
Belleair Shore	Pinellas	60	1.2165			36,536,020	608,934	44,446	740.77
Clearwater	Pinellas	101,867	5.1158			4,376,559,048	42,963	22,389,601	219.79
Dunedin	Pinellas	35,104	4.5740			1,025,288,220	29,207	4,689,668	133.59
Gulfport	Pinellas	11,871	4.3000			328,992,280	27,714	1,414,667	119.17
Indian Rocks Beach	Pinellas	4,169	2.5185			333,474,630	79,989	839,856	201.45
Indian Shores	Pinellas	1,473	1.7129			238,745,160	162,081	408,947	277.63
Kenneth City	Pinellas	4,334	3.7540			83,456,400	19,256	313,295	72.29
Largo	Pinellas	67,798	3.4000			1,815,974,392	26,785	6,174,313	91.07
Madeira Beach	Pinellas	4,225	2.2000			387,552,410	91,728	852,615	201.80
North Redington Beach	Pinellas	1,147	1.3633			137,625,860	119,988	187,625	163.58
Oldsmar	Pinellas	9,224	4.7500			367,436,935	39,835	1,745,325	189.22
Pinellas Park	Pinellas	44,472	4.3800			1,458,820,921	32,803	6,390,803	143.70
Redington Beach	Pinellas	1,605	2.9700			115,282,980	71,827	342,390	213.33
Redington Shores	Pinellas	2,411	1.2441			183,560,820	76,135	228,368	94.72
Safety Harbor	Pinellas	16,750	3.7527			565,931,586	33,787	2,123,771	126.79
Seminole	Pinellas	9,658	3.5058			338,982,040	35,099	1,188,403	123.05
South Pasadena	Pinellas	5,867	1.4433			292,653,650	49,881	422,387	71.99
St. Petersburg	Pinellas	241,276	7.4620	0.4282		6,866,431,243	28,459	54,177,516	224.55
St. Petersburg Beach	Pinellas	9,589	2.8000	0.1707		1,023,331,230	106,719	3,040,010	317.03
Tarpon Springs	Pinellas	19,507	5.4541			709,634,750	36,378	3,870,419	198.41

TABLE A-3

1996 AD VALOREM TAX PROFILE: BY MUNICIPALITY
 Compiled by the Legislative Committee on Intergovernmental Relations (June 1997)

Municipality	County	1996 Population Estimates (See Note 1)	Operating Millage (See Note 2)	Debt, Voted & Dependent Special District Millage (See Note 2)	Total Taxable Value (See Note 2)	Per Capita Taxable Value (See Notes 2&3)	Total Taxes Levied	Per Capita Total Taxes Levied
Treasure Island	Pinellas	7,347	1.5272		630,863,040	85,867	963,454	131.14
Auburndale	Polk	9,323	4.5160		226,403,664	24,284	1,022,439	109.67
Bartow	Polk	15,025	0.7820		254,779,318	16,957	199,237	13.26
Davenport	Polk	1,981	5.6000		31,752,190	16,028	177,812	89.76
Dundee	Polk	2,572	4.4900		59,356,244	23,078	266,510	103.62
Eagle Lake	Polk	1,903	5.5740		19,467,473	10,230	108,512	57.02
Frostproof	Polk	2,904	6.2500		91,800,392	31,612	573,752	197.57
Ft. Meade	Polk	5,455	NO MILLAGE REPORTED					
Haines City	Polk	12,911	8.0000		219,653,497	17,013	1,757,228	136.10
Highland Park	Polk	155	6.8660		7,304,911	47,128	50,156	323.58
Hillcrest Heights	Polk	235	3.0050		6,447,410	27,436	19,374	82.44
Lake Alfred	Polk	3,771	7.0580		72,886,746	19,328	514,435	136.42
Lake Hamilton	Polk	1,137	5.6480		29,294,792	25,765	165,457	145.52
Lake Wales	Polk	9,928	7.9200		208,693,282	21,021	1,652,851	166.48
Lakeland	Polk	75,422	2.9950		2,104,694,297	27,906	6,303,559	83.58
Mulberry	Polk	3,314	8.5000		81,674,719	24,645	694,235	209.49
Polk City	Polk	1,644	3.5000		17,933,115	10,908	62,766	38.18
Winter Haven	Polk	25,485	6.3750		710,056,193	27,862	4,526,608	177.62
Crescent City	Putnam	1,847	8.2500		40,368,481	21,856	333,040	180.31
Interlachen	Putnam	1,390	7.4000		24,283,975	17,470	179,705	129.28
Palatka	Putnam	10,685	7.6310		203,564,231	19,051	1,553,399	145.38
Pomona Park	Putnam	755	5.9000		14,335,314	18,987	84,578	112.02
Welaka	Putnam	601	5.0000		18,989,062	31,596	94,946	157.98
Gulf Breeze	Santa Rosa	5,959	1.8300		300,502,083	50,428	549,919	92.28
Jay	Santa Rosa	683	2.0000		25,302,397	37,046	50,605	74.09
Milton	Santa Rosa	7,534	2.7500		135,656,996	18,006	373,057	49.52
North Port	Sarasota	15,905	5.0000		503,915,054	31,683	2,519,292	158.40
Sarasota	Sarasota	51,311	3.7105	1.0840	2,853,302,309	55,608	13,679,054	266.59
Venice	Sarasota	18,619	3.4060		1,116,603,491	59,971	3,802,930	204.25

TABLE A-3

1996 AD VALOREM TAX PROFILE: BY MUNICIPALITY
 Compiled by the Legislative Committee on Intergovernmental Relations (June 1997)

Municipality	County	1996 Population Estimates (See Note 1)	Operating Millage (See Note 2)	Special District Millage (See Note 2)	Debt, Voted & Dependent Millage (See Note 2)	Total Taxable Value (See Note 2)	Per Capita Taxable Value (See Note 2)	Total Taxes Levied (See Notes 2&3)	Per Capita Total Taxes Levied
Longboat Key	Sarasota/Manatee	3,907	2.3220		1.6941	1,579,629,217	404,307	5,173,531	1,324.17
Altamonte Springs	Seminole	38,200	4.9500			1,640,311,095	42,940	8,119,468	212.55
Casselberry	Seminole	24,393	3.8000		1.1500	630,954,392	25,866	3,123,167	128.04
Lake Mary	Seminole	7,470	3.7648			592,155,970	79,271	2,229,314	298.44
Longwood	Seminole	13,598	5.0601			566,098,124	41,631	2,864,459	210.65
Oviedo	Seminole	19,247	4.9950			639,490,397	33,225	3,194,209	165.96
Sanford	Seminole	35,279	6.8759			931,856,390	26,414	6,407,216	181.62
Winter Springs	Seminole	26,474	3.6083			798,928,180	30,178	2,882,744	108.89
Hastings	St. Johns	648	8.3960			9,712,755	14,989	81,548	125.85
St. Augustine	St. Johns	12,149	7.5000			367,523,568	30,251	2,756,341	226.88
St. Augustine Beach	St. Johns	4,116	2.0000			237,998,615	57,823	475,997	115.65
Ft. Pierce	St. Lucie	37,273	7.3305			911,607,100	24,458	6,682,535	179.29
Port St. Lucie	St. Lucie	74,894	3.8400			2,426,088,141	32,394	9,316,181	124.39
St. Lucie Village	St. Lucie	633	0.9338			22,481,782	35,516	20,993	33.16
Bushnell	Sumter	2,358	2.3520			42,016,283	17,819	98,822	41.91
Center Hill	Sumter	762	0.8700			6,021,597	7,902	5,239	6.88
Coleman	Sumter	847	NO MILLAGE REPORTED						
Webster	Sumter	854	4.2130			7,713,413	9,032	32,497	38.05
Wildwood	Sumter	3,989	5.5580			64,425,201	16,151	358,075	89.77
Branford	Suwannee	659	4.2500			10,155,232	15,410	43,158	65.49
Live Oak	Suwannee	6,465	5.0000		5.0000	69,707,830	10,782	486,208	75.21
Perry	Taylor	7,216	4.7300			128,779,366	17,846	609,126	84.41
Lake Butler	Union	2,084	2.4790			19,282,630	9,253	47,796	22.93
Raiford	Union	257	NO MILLAGE REPORTED						
Worthington Springs	Union	178	1.0000			2,150,340	12,081	2,150	12.08
Daytona Beach	Volusia	63,796	6.5921		0.9920	2,096,572,874	32,864	13,924,577	218.27
Daytona Beach Shores	Volusia	2,870	3.7200			516,214,986	179,866	1,920,320	669.10
DeBary	Volusia	11,568	2.5876			529,010,155	45,730	1,368,867	118.33
DeLand	Volusia	18,000	5.9500			565,965,054	31,443	3,367,492	187.08

TABLE A-3

1996 AD VALOREM TAX PROFILE: BY MUNICIPALITY
 Compiled by the Legislative Committee on Intergovernmental Relations (June 1997)

Municipality	County	1996 Population Estimates (See Note 1)	Operating Millage (See Note 2)	Debt, Voted & Dependent Special District Millage (See Note 2)	Total Taxable Value (See Note 2)	Per Capita Taxable Value (See Note 2)	Total Taxes Levied (See Notes 2&3)	Per Capita Total Taxes Levied
Delfona	Volusia	56,148	4.1980		1,244,057,374	22,157	5,222,553	93.01
Edgewater	Volusia	17,761	6.5900		383,761,109	21,607	2,528,986	142.39
Holly Hill	Volusia	11,370	5.5359		265,805,432	23,378	1,471,475	129.42
Lake Helen	Volusia	2,435	4.8942		41,987,294	17,243	205,494	84.39
New Smyrna Beach	Volusia	18,239	5.4869		1,033,635,106	56,672	5,671,494	310.95
Oak Hill	Volusia	1,083	3.5826		26,416,023	24,392	94,638	87.39
Orange City	Volusia	6,137	5.5000		216,703,137	35,311	1,191,867	194.21
Ormond Beach	Volusia	32,426	3.0544	0.7127	1,441,838,901	44,466	5,431,551	167.51
Pierson	Volusia	1,240	3.9030		28,821,255	23,243	112,489	90.72
Ponce Inlet	Volusia	2,232	4.0814		214,732,949	96,207	876,415	392.66
Port Orange	Volusia	40,543	4.5281	0.0853	1,004,576,705	24,778	4,634,514	114.31
South Daytona	Volusia	12,910	4.2000		349,823,236	27,097	1,469,258	113.81
Sopchoppy	Wakulla	385	NO MILLAGE REPORTED					
St. Marks	Wakulla	297	3.7500		9,308,497	31,342	34,917	117.57
DeFuniak Springs	Walton	5,511	4.5000		97,396,105	17,673	438,282	79.53
Freeport	Walton	1,080	3.9300		15,907,348	14,729	62,516	57.89
Paxton	Walton	625	NO MILLAGE REPORTED					
Caryville	Washington	579	NO MILLAGE REPORTED					
Chipley	Washington	4,110	5.5400		80,975,301	19,702	448,603	109.15
Ebro	Washington	269	NO MILLAGE REPORTED					
Vernon	Washington	849	2.8600		6,560,339	7,727	18,763	22.10
Wausau	Washington	332	NO MILLAGE REPORTED					
Total Incorporated Population		7,116,696						

of Municipalities Reporting a Millage Rate: 363 48

TABLE A-3

1996 AD VALOREM TAX PROFILE: BY MUNICIPALITY
 Compiled by the Legislative Committee on Intergovernmental Relations (June 1997)

Municipality	County	1996 Population Estimates (See Note 1)	Operating Millage (See Note 2)	Debt, Voted & Dependent Special District Millage (See Note 2)	Total Taxable Value (See Note 2)	Per Capita Taxable Value (See Notes 2&3)	Total Taxes Levied	Per Capita Total Taxes Levied
Total: (All Municipalities Reporting a Millage Rate)					\$ 269,093,084,147	\$ 1,435,496,832		
Average: (All Municipalities Reporting a Millage Rate)					\$	\$ 38,294	\$	\$ 204.28

* Municipal levies of the Urban Service District #1 ("Old City of Jacksonville") only. Refer to county ad valorem tax profile for more information regarding Jacksonville/Duval County consolidated government.

Notes:

- (1) The official 1996 population estimates for the 397 municipalities are those published by the Bureau of Economic and Business Research, University of Florida.
- (2) The millage rate, total taxable value, and total taxes levied data was obtained from the recapitulation of taxes as extended on the 1996 tax rolls (form DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue.
- (3) In some cases where debt, voted, and/or dependent special district millages are imposed in addition to operating millage, the amount of total taxes levied will not equal the sum of the millage rates multiplied by the total taxable value. This is due to differing tax bases for operating versus debt, voted, and/or dependent special district millages.

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Appendix B

Public Service Tax

PUBLIC SERVICE TAX (or MUNICIPAL UTILITY TAX)

Brief Overview

Pursuant to s. 166.231(1)(a), F.S., a municipality may levy a tax, not to exceed 10 percent, on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services. The tax shall be levied only upon purchases within the municipality. In addition, municipalities imposing the tax on cable television service as of May 4, 1977, are authorized to continue the levy of the tax to the extent necessary to meet all obligations to or for the benefit of holders of bonds or certificates issued before May 4, 1977.

A municipality may also levy the tax on the purchase of local telephone or telecommunications services pursuant to s. 166.231(9), F.S. Purchases within the municipality of local telephone service, as defined in s. 203.012(3), F.S., may be taxed at a rate not to exceed 10 percent of the monthly recurring customer service charges, excluding public telephone charges collected on site, access charges, and any customer access line charges paid to a local telephone company. As an alternative, a municipality could levy the tax upon purchases within the municipality of telecommunications service that originates and terminates in the state. The rate shall not exceed 7 percent of the total amount charged for any telecommunications service provided within the municipality or, if the location of the provided telecommunications service cannot be determined, the total amount billed for such service.

Services competitive with those listed in s. 166.231(1) and (9), F.S., as defined by ordinance, shall be taxed on a comparable base at the same rates. However, fuel oil shall not be taxed at a rate exceeding 4 cents per gallon. For municipalities levying less than the maximum rate allowable in s. 166.231(1), F.S., the maximum tax on fuel oil shall be in the same proportion to 4 cents which the tax rate levied under this subsection is to the maximum rate allowed.

The Florida Supreme Court has ruled that charter counties, unless specifically precluded by general or special law, may impose by ordinance any tax in the area of its tax jurisdiction that a municipality may impose.¹ More recently, the Court held that Orange County could levy a public service tax on the purchase of electricity, metered or bottled gas, water service, fuel oil and telecommunications services within the unincorporated area without specific statutory authority to do so.²

¹ *Volusia County v. Dickerson*, 269 So.2d 9 (Fla. 1972).

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

Reported Revenues: 1994-95 Fiscal Year

Table B-1 lists the municipal utility tax revenues reported by Florida's charter counties during the 1994-95 fiscal year. The 7 charter counties that levied the tax reported total revenues of approximately \$205 million. Based on the official 1995 unincorporated area populations of those charter counties, the statewide per capita revenue generated from this tax was \$78.82.

The municipal utility tax revenues reported by Florida's municipalities during the 1994-95 fiscal year are reported in **Table B-2**. The municipalities that levied the tax reported total revenues of approximately \$588 million. Based on the official 1995 municipal populations of those that levied, the statewide per capita revenue generated from this tax was \$90.26.

The reader should note that the municipal revenues are not representative of all municipalities, but only those that submitted annual financial reports to the Department of Banking and Finance by the established deadline. However, the reported county revenues reflect data for all counties.

TABLE B-1

**PUBLIC SERVICE TAX: REVENUES REPORTED BY CHARTER COUNTIES (1)
GOVERNMENTAL FUNDS ONLY - NO ENTERPRISE FUNDS REPORTED
FY 1994-95**

CHARTER COUNTY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNICATIONS		CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
						Revenue	Revenue			
1 Alachua	\$4,600,139	\$374,431		\$371,631		\$839,985				\$6,186,186
2 Brevard										0
3 Broward	7,926,000					5,518,000				13,444,000
4 Charlotte										0
5 Clay										0
6 Dade	61,107,844	7,789,413	2,485,663			14,826,630			8,662,964	94,872,514
7 Duval	[See entries for the City of Jacksonville.]									
8 Hillsborough										0
9 Orange	29,835,787	3,192,782	939,804	427,305	86,543	9,050,744				43,532,965
10 Osceola										0
11 Palm Beach	23,580,251		816,641			9,395,341				33,792,233
12 Pinellas										0
13 Sarasota										0
14 Seminole	2,970,762	398,736	120,821		3,418	734,280				4,228,017
15 Volusia	7,732,903			320,903		1,192,085				9,245,891
TOTALS: (exc. Duval Co.)	\$137,753,686	\$11,755,362	\$4,362,929	\$1,119,839	\$89,961	\$41,557,065		\$0	\$8,662,964	\$205,301,806

Notes:

(1) The Florida Supreme Court has ruled that charter counties, unless specifically precluded by general or special law, may impose by ordinance any tax in the area of its tax jurisdiction (the unincorporated area) that a municipality may impose.

NUMBER OF CHARTER COUNTIES (EXCLUDING DUVAL) REPORTING THE LEVY OF THE PUBLIC SERVICE TAX AND ESTIMATED PER CAPITA TAX REVENUE (1)

ELECTRICITY	WATER	NATURAL GAS	PROPANE	FUEL OIL	TELECOMMUNICATIONS		OTHER	TOTAL REPORTED REVENUES
					Per Capita Revenue	Per Capita Revenue		
#	#	#	#	#	#	#	#	Per Capita Revenue
7	4	4	3	2	7	7	1	\$78.82
Counties levying:	7	\$52.89	\$6.45	\$1.99	\$1.51	\$0.14	\$15.96	\$8.03

Note:

(1) The calculation of per capita tax revenue is based on the official 1995 unincorporated area populations of those charter counties levying the tax on a particular utility.

Compiled by the Legislative Committee on Intergovernmental Relations (12/96) using fiscal data submitted by charter counties to the Department of Banking and Finance.

TABLE B-2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS Revenue	CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
ALACHUA COUNTY									
1 Alachua	\$368,544	\$27,695	\$10,720	\$8,174					\$415,133
2 Archer	39,872			6,371		8,345			54,588
3 Gainesville	4,211,873	450,113	446,373	22,416	10,324	2,797,042			7,938,141
4 Hawthorne	58,936	8,571				6,500			74,007
5 High Springs	173,381			18,408	1,868	27,326			220,983
6 Lacrosse	6,077								6,077
7 Micanopy	9,011	2,701		1,040		2,538			15,290
8 Newberry	157,368				41,022	16,097			214,487
9 Waldo									0
BAKER COUNTY									
10 Glen St. Mary	2,517		233						6,170
11 Maccleddy	236,395	21,894		16,617		3,420			312,429
BAY COUNTY									
12 Callaway	449,726	77,388	38,459	4,069		82,081			651,723
13 Cedar Grove	83,593		4,775	1,108		18,406			107,862
14 Lynn Haven	382,975		21,624			75,929			480,528
15 Mexico Beach	9,761	13,232	3,025			8,329			34,347
16 Panama City	1,654,453		187,934	15,125	3,806	804,363			2,665,681
17 Panama City Beach	722,935		78,093			121,453			922,481
18 Parker	174,720		15,451	1,350		29,945			221,466
19 Springfield								337,330	337,330
BRADFORD COUNTY									
20 Brooker	4,483	1,762	361			1,802			8,408
21 Hampton	11,985		209			2,650			14,844
22 Lawley	12,957								12,957
23 Starke	368,682	35,221	52,095			49,884			505,882
BREVARD COUNTY									
24 Cape Canaveral	508,156		23,387			92,681			624,224
25 Cocoa	866,311		40,810	7,457		221,795			1,136,373
26 Cocoa Beach	1,093,417		48,953		502	141,429			1,284,301
27 Indianalantic	213,206	25,021	6,838			60,782			291,365
28 Indian Harbour Beach	279,854	34,872	13,644			50,782			379,152
29 Malabar	171,872			6,984		29,561			208,417
30 Melbourne	4,307,374		231,328			1,442,008			5,980,710
31 Melbourne Beach	30,970			2,596		16,419			49,985
32 Melbourne Village	37,830	2,604		608		5,949			46,991
33 Palm Bay	3,847,946	559,950	65,584			738,880			5,212,360
34 Palm Shores	12,289		161						12,450
35 Rockledge	1,038,543		84,891	11,043		216,973			1,351,450
36 Satellite Beach									0
37 Titusville	2,108,465	301,688	157,578	16,454	4,721	543,853			3,132,759
38 West Melbourne	675,466	103,938	22,174			127,614		643	929,835
BROWARD COUNTY									
39 Coconut Creek	1,695,359	223,464	15,484			297,304			2,231,611
40 Cooper City	1,359,428					263,631		13,789	1,636,848
41 Coral Springs	5,342,002	931,343	81,127			1,600,906			7,955,378
42 Dania	1,381,709	188,798	35,923	16,846		496,696			2,119,972
43 Davie	3,673,028		81,577			1,157,477			4,912,082

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PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1994-95

MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS Revenue	CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
44 Deerfield Beach									0
45 Fort Lauderdale	12,840,303	1,818,997	650,605			7,336,446			22,646,351
46 Hallandale	2,121,511	428,119	118,253			629,193			3,297,076
47 Hillsboro Beach									0
48 Hollywood	8,164,327	1,135,853	387,445			3,196,918			12,884,543
49 Lauderdale-by-the-Sea	311,954					65,221			377,175
50 Lauderdale Lakes	585,332	9,986	102,054			155,740			853,112
51 Lauderhill	2,405,955			87,618		764,748			3,258,321
52 Lazy Lake									0
53 Lighthouse Point	787,068	212,764	10,611	16,061		147,205			1,173,709
54 Mangate	2,688,967	359,391		78,035		598,524			3,724,917
55 Miramar	2,200,186	325,414	97,451			798,651			3,421,702
56 North Lauderdale	1,206,903	172,986	17,544			236,418			1,633,851
57 Oakland Park	2,348,267	146,555	40,012	30,982		855,876			3,421,692
58 Parkland	223,358								223,358
59 Pembroke Park	284,775	53,708	18,555			104,952			461,990
60 Pembroke Pines	5,049,351	653,252	95,651	36,664		1,388,744			7,223,662
61 Plantation	5,264,008	140,600				1,699,565			7,104,173
62 Pompano Beach	5,961,895	327,668	275,430		269	2,525,201			9,090,463
63 Sea Ranch Lakes									0
64 Sunrise	4,577,956	614,979	305,540	11,880		1,272,389			6,782,744
65 Tamarac			62,543						62,543
66 Wilton Manors	730,411	198,282	38,468			168,849			1,136,010
CALHOUN COUNTY									
67 Altha	19,509		2,778			2,408			24,695
68 Blountstown	94,219			878		9,510			104,607
CHARLOTTE COUNTY									
69 Punta Gorda	790,147	286,381		43,801		321,845			1,442,174
CITRUS COUNTY									
70 Crystal River	369,895			16,872		140,634			527,401
71 Inverness	431,127			19,509		175,338			625,974
CLAY COUNTY									
72 Green Cove Spgs		42,415				71,394		27,704	141,513
73 Keystone Heights	63,697	5,530				6,619			75,846
74 Orange Park									0
75 Penney Farms									0
COLLIER COUNTY									
76 Everglades	23,175	17,910		1,289		4,982	5,562		52,918
77 Naples	1,845,580			89,489		405,489			2,340,558
COLUMBIA COUNTY									
78 Fort White	9,374	277				2,552			12,203
79 Lake City	754,962					115,473			870,435
DADE COUNTY									
80 Bal Harbour	258,798		18,698			46,825			324,321
81 Bay Harbor Islands	215,836		16,111			57,892			289,839
82 Biscayne Park	97,918			1,028		43,974			146,276
83 Coral Gables	4,081,653	533,640	115,857		5,589	1,730,586			6,467,325

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PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
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MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS Revenue	CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
84 El Portal	28,436								28,436
85 Florida City	275,681		15,270			59,887		28,592	379,430
86 Golden Beach									0
87 Hialeah	9,683,155	4,341,257	485,361		4,386	2,456,270			16,970,429
88 Hialeah Gardens									0
89 Homestead						199,905			261,205
90 Indian Creek				61,300					0
91 Islandia									0
92 Medley	706,135		115,933			247,085			1,069,153
93 Miami	18,862,000	2,709,000	1,106,000		28,000	10,301,000			33,006,000
94 Miami Beach	6,382,963		660,660		2,955	2,246,697			9,293,275
95 Miami Shores	627,703	81,246	21,503		319	156,438			887,209
96 Miami Springs	711,353	184,561	29,907		267	109,063			1,035,151
97 North Bay Village	381,524				20,710	98,862			501,096
98 North Miami	2,363,465		99,189		1,036	687,568		34,315	3,185,573
99 North Miami Beach	1,987,409	270,795	103,435	2,628	19,406	725,356			3,109,029
100 Opa Locka	727,875		41,866			259,157		5,927	1,034,825
101 South Miami	788,707	84,438	28,241			272,277			1,173,663
102 Surfside	185,478		12,864			56,328			254,470
103 Sweetwater	494,037	79,248				124,029			691,314
104 Virginia Gardens	146,695	11,633	6,651			51,640			216,619
105 West Miami	259,847		9,115			81,190			350,152
106 Key Biscayne	875,704	152,646	38,130		3,920	186,780			1,257,180
DESOTO COUNTY									
107 Arcadia	304,264	76,017	22,352			64,759			467,392
DIXIE COUNTY									
108 Cross City	98,516	16,775	5,894			12,715			133,900
109 Horseshoe Beach	8,229			939		1,522			10,690
DUVAL COUNTY									
110 Atlantic Beach	317,933		31,302		86	128,440			159,828
111 Baldwin	67,942	19,383	5,622			15,407			358,345
112 Jacksonville	37,649,886	3,202,330	1,282,169		330,737	13,452,383		2,975,258	58,892,763
113 Jacksonville Beach						273,642			273,642
114 Neptune Beach									0
ESCAMBIA COUNTY									
115 Pensacola	3,144,192	504,332	854,852			897,768		162,994	5,564,138
116 Century									0
FLAGLER COUNTY									
117 Beverly Beach									0
118 Bunnell	89,385	42,647		10,229	1,268	25,257			168,786
119 Flagler Beach	142,629		7,800			41,468			191,897
120 Manneland									0
FRANKLIN COUNTY									
121 Apalachicola									84,658
122 Carrabelle	84,658							72,608	72,608
GADSDEN COUNTY									
123 Chattahoochee									0

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PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS Revenue	CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
124 Greensboro		3,442							3,442
125 Gretna	45,309	141,500						64,243	251,052
126 Havana									0
127 Quincy				9,942					9,942
128 Midway	40,173					5,319			45,492
GILCHRIST COUNTY									
129 Bell	7,773		1,490			2,606			11,869
130 Fanning Springs									0
131 Trenton	73,367	12,393	6,493			14,936			107,189
GLADES COUNTY									
132 Moore Haven							6,196		6,196
GULF COUNTY									
133 Port St. Joe	148,976		13,254	1,339		32,728			196,297
134 Wewahatchka	51,989	5,074		3,049		6,571			66,683
HAMILTON COUNTY									
135 Jasper	65,351		16,476			14,851			96,678
136 Jennings									0
137 White Springs	22,104					3,598			25,702
HARDEE COUNTY									
138 Bowling Green	74,986	15,913		4,329		10,353			105,581
139 Wauchoula	216,895			17,479	305	89,580			324,259
140 Zolfo Springs	41,136		24,900			8,123			74,159
HENDRY COUNTY									
141 Clewiston	291,919			7,684		46,084			345,687
142 La Belle	124,722			6,123		27,044			157,889
HERNANDO COUNTY									
143 Brooksville									0
144 Weeki Wachee									0
HIGHLANDS COUNTY									
145 Avon Park	403,353	61,643	23,755			63,421			552,172
146 Lake Placid									0
147 Sebring	552,634	111,113		27,278					691,025
HILLSBOROUGH COUNTY									
148 Plant City	1,858,245	219,585	112,357		187	539,017			2,729,391
149 Tampa	21,110,205	1,865,838	1,062,902		32,442	13,016,239			37,087,626
150 Temple Terrace	1,228,451	170,987		16	23,584	303,721			1,726,759
HOLMES COUNTY									
151 Bonifay	127,657	9,482	13,664			37,049			187,852
152 Esto									0
153 Ponce de Leon	8,894		1,178			1,275			11,347
154 Westville	2,875		299			724			3,898
155 Norma									0

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PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS Revenue	CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
INDIAN RIVER COUNTY									
156 Felismer	23,673	8,626	1,192			8,112			41,603
157 Indian River Shores									0
158 Orchid									0
159 Sebastian	189,517	50,542		3,384		84,287			327,730
160 Vero Beach	1,454,042	367,251	28,061		1,371	332,039			2,182,764
JACKSON COUNTY									
161 Alford	8,033								8,033
162 Bascom	1,672			381					2,053
163 Campbellton		2,900	1,007						3,907
164 Cottondale	30,578					11,584			42,162
165 Graceville	100,800			16,300	1,000	21,100			139,200
166 Grand Ridge	15,991								15,991
167 Greenwood									0
168 Malone	18,559							2,400	18,559
169 Marianna	282,400	142,700				131,300		5,005	558,800
170 Sneads	52,925	11,411						5,005	69,341
171 Jacob City									0
JEFFERSON COUNTY									
172 Monticello	136,386			18,998	313	47,153			202,850
LAFAYETTE COUNTY									
173 Mayo	19,235		3,224			4,015			26,474
LAKE COUNTY									
174 Astatula	47,718					6,367			54,085
175 Clermont	423,691	26,307	30,078			172,000			652,076
176 Eustis	762,771	141,657	61,659	2,352		232,188			1,200,627
177 Fruitland Park	60,539	20,492	13,069						134,090
178 Groveland	98,667		12,704	1,007		40,068			152,446
179 Howey-in-the-Hills	47,020	10,109		1,377		8,121			66,627
180 Lady Lake	416,819	75,287							492,106
181 Leesburg									0
182 Mascotte	48,471		5,207	178		9,863			63,719
183 Minneola	21,981		1,764				1,538		25,283
184 Montverde	496,582		39,926	3,188					539,696
185 Mount Dora	434,585	73,405	18,969	9,438		133,994			670,391
186 Tavares	135,464	18,143	12,619			22,106			188,332
187 Umatilla									0
LEE COUNTY									
188 Cape Coral									0
189 Fort Myers	3,200,510	469,542	103,150			1,716,816			5,480,018
190 Sanibel									0
LEON COUNTY									
191 Tallahassee	8,352,000	1,039,000	674,000	159,000	32,000	3,735,000			13,991,000
LEVY COUNTY									
192 Bronson	14,231	2,604		2,440		5,141			24,416
193 Cedar Key	62,658								62,658
194 Chiefland	192,616	18,642	13,599		563	26,597			252,017

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PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
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MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS Revenue	CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
195 Inglis	62,449				3,768	13,920			80,137
196 Otter Creek									0
197 Williston									0
198 Yankeetown	12,820					7,906			20,726
LIBERTY COUNTY									
199 Bristol									0
MADISON COUNTY									
200 Greenville								54,291	54,291
201 Lee	6,629								6,629
202 Madison	161,100	14,739	14,739	3,362		33,082		915	227,937
MANATEE COUNTY									
203 Anna Maria									0
204 Bradenton	2,452,695	410,228		106,913	9,043	834,020			3,812,899
205 Bradenton Beach	46,639	4,755	2,460			22,503			76,357
206 Holmes Beach									0
207 Longboat Key									0
208 Palmetto	530,566		10,671	10,433	200	216,329			768,199
MARION COUNTY									
209 Belleview	95,057								95,057
210 Dunnellon	96,954			2,510		64,390			163,854
211 McIntosh	26,344	2,287				4,448			33,079
212 Ocala						561,616			561,616
213 Reddick									0
MARTIN COUNTY									
214 Jupiter Island									0
215 Ocean Breeze Park									0
216 Sewall's Point									0
217 Stuart	784,920			36,759		274,401			1,096,080
MONROE COUNTY									
218 Key Colony Beach									0
219 Key West									0
220 Layton									0
NASSAU COUNTY									
221 Callahan	6,219		502			8,255			14,976
222 Fernandina Beach	476,860		35,550			180,588			693,008
223 Hilliard	39,240	7,159		2,647		11,946			60,992
OKALOOSA COUNTY									
224 Cinco Bayou	21,941	4,493	3,151			7,989			37,584
225 Crestview	379,844	56,073	81,639			95,843	37,291		650,690
226 Fort Walton Beach	702,023	106,370	188,243			372,078		158	1,368,872
227 Laurel Hill	10,152					1,618			11,770
228 Mary Esther	160,881	16,851	36,077			62,209			276,018
229 Niceville	483,704	94,484	94,428			149,245			821,861
230 Shalimar	15,991	7,264	5,816			10,173			39,244
231 Valparaiso	124,065	24,669	41,202			28,150			218,086
232 Destin									0

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PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS Revenue	CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
OKEECHOBEE COUNTY									
233 Okeechobee	320,528			15,857		62,137			398,522
ORANGE COUNTY									
234 Apopka	863,717	118,314	37,284	1,756		217,396			1,238,467
235 Bay Lake									0
236 Belle Isle	90,094		267	599	267				91,227
237 Eatonville	119,570		4,901			27,671	4,420	63	156,625
238 Edgewood									0
239 Lake Buena Vista									0
240 Maitland	1,124,887		13,793	11,106	2,757	821,679			1,974,222
241 Oakland									0
242 Ocoee	946,264			28,720	324	183,819			1,159,127
243 Orlando	13,767,247		699,320		13,162	7,957,236		169,927	22,606,912
244 Wintermere	115,495	795	8,286		635	22,653			147,864
245 Winter Garden	627,396	60,736	41,269	13,771	360				878,481
246 Winter Park	2,030,099	244,150	109,541	4,020	7,028	1,058,204			3,453,042
OSCEOLA COUNTY									
247 Kissimmee	1,460,000	143,000	123,000			675,000			2,401,000
248 St. Cloud	391,838		27,420			217,211			636,469
PALM BEACH COUNTY									
249 Atlantis									0
250 Belle Glade	629,046	106,026		14,967	67	226,157			976,263
251 Boca Raton	6,336,566	861,340	124,769	67,351		3,928,957			11,318,983
252 Boynton Beach	2,880,983		57,753	9,477	10,098	990,738		69,881	4,018,930
253 Bixby Breezes									0
254 Cloud Lake	4,700								4,700
255 Delray Beach	3,330,565		80,018			1,393,128			4,803,711
256 Glen Ridge	9,297								9,297
257 Golf									0
258 Golfview									0
259 Greenacres City	1,160,753	137,201	27,816	3,083		274,724			1,603,577
260 Gulfstream									0
261 Haverhill									0
262 Highland Beach									0
263 Hypoluxo	62,012		12,577						74,589
264 Juno Beach	185,394			12,218		86,511			284,123
265 Jupiter				69,329		567,603			2,325,189
266 Jupiter Inlet	1,377,233	311,024							0
267 Lake Clarke Shores									0
268 Lake Park	445,510	83,971	2,054			116,464			647,999
269 Lake Worth	1,569,200	157,236	86,719	38,116		618,547			2,469,818
270 Lantana	409,564	75,308	25,370			98,277			608,519
271 Manalapan	121,922		6,556						128,478
272 Mangonia Park	118,850	11,872	3,086			62,683			196,491
273 North Palm Beach	585,747		3,250	22,537	96	108,237			719,867
274 Ocean Ridge	126,188	41,550		5,851					173,589
275 Pahokee	215,334	43,462				70,063		6,499	335,356
276 Palm Beach	1,879,281	471,885	158,207	2,868		516,782			3,029,023
277 Palm Beach Gardens									0
278 Palm Beach Shores									0

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 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
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MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS Revenue	CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
279 Palm Springs	479,999	63,540	13,452	8,860	167	110,924			676,942
280 Riviera Beach	1,623,499	321,824	80,094			523,164			2,548,581
281 Royal Palm Beach	938,887	314,257	17,007			212,916			1,483,067
282 South Bay	132,516	3,677				35,086			171,289
283 South Palm Beach						28,979			28,979
284 Tequesta	325,773	83,995	15,069			72,310			497,147
285 West Palm Beach	5,514,935	807,626	228,022	79,640	473	3,116,042			9,746,738
PASCO COUNTY									
286 Dade City	351,945			15,633	3,866	239,099			610,543
287 New Port Richey	988,737			36,604		536,670			1,562,011
288 Port Richey	193,388								193,388
289 St. Leo									0
290 San Antonio									0
291 Zephyrhills	559,132			21,751	128	306,041			887,052
PINELLAS COUNTY									
292 Belleair									0
293 Belleair Beach									0
294 Belleair Bluffs									0
295 Belleair Shore	7,359,147	1,256,381	521,707	24,519	6,872	3,567,656			12,736,282
296 Clearwater	2,115,484		95,932	4,053	21,452	569,411			2,806,332
297 Dunedin	595,681	121,663	20,752	7,347	926	145,477			892,046
298 Gulfport									0
299 Indian Rocks Beach									0
300 Indian Shores									0
301 Kenneth City	126,605								126,605
302 Largo	4,010,182	416,242	162,634	39,029	1,851	1,036,061			5,665,999
303 Madeira Beach	441,410	51,869				104,805		15,068	613,152
304 North Redington Beach									0
305 Oldsmar	563,715	516,820	49,153	5,108		254,838			872,814
306 Pinellas Park	3,063,904	516,820	80,532	19,572	133	864,432	6,472		4,545,260
307 Redington Beach	48,177			1,415		12,433			68,630
308 Redington Shores									0
309 Safety Harbor	826,489		91,055	2,606		250,537			1,170,687
310 St. Petersburg	14,465,011	1,773,732	715,497	118,769	26,398	4,938,835			22,038,242
311 St. Petersburg Beach	1,036,103	124,975	56,450	1,488	1,488	227,845			1,446,861
312 Seminole	492,694		19,273			165,015			676,982
313 South Pasadena	427,742	52,778	21,858	2,077	62	92,494			597,011
314 Tarpon Springs	1,235,839	226,453	52,431	26,557	390	413,775			1,955,445
315 Treasure Island	378,377	51,793	16,115		567				446,852
POLK COUNTY									
316 Auburndale	600,282		22,699			208,642		65,739	897,362
317 Bartow									0
318 Davenport	75,844	11,646		1,232		16,641			105,363
319 Dundee	140,830		6,286	2,317		32,655			182,088
320 Eagle Lake	72,867		2,013	1,521		21,909			98,310
321 Fort Meade	217,865	33,232	23,720	1,836		50,526			327,259
322 Frostproof	174,811		43,781	2,111		41,773			262,476
323 Haines City	515,784	82,967	14,019	10,089		164,298			787,157
324 Highland Park									0
325 Hillcrest Heights									0
326 Lake Alfred	197,957	23,193		3,352		49,303	6,334		280,139

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PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
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MUNICIPALITY	ELECTRICITY		WATER		NATURAL GAS		PROPANE		FUEL OIL		TELECOMMUNI- CATIONS		CABLE TV		OTHER		TOTAL REPORTED REVENUES
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	
327 Lake Hamilton	77,297	19,200									13,199					109,696	
328 Lakeland	4,538,890	517,317	283,443		17,982		36,523				2,124,093				139	7,518,387	
329 Lake Wales	640,247	89,478	26,461				7,566				269,209					1,031,961	
330 Mulberry	237,246															237,246	
331 Polk City																0	
332 Winter Haven	1,744,675	218,156	71,861				10,507				423,979					2,469,178	
PUTNAM COUNTY																	
333 Crescent City	54,860		10,107				1,025				15,433					81,445	
334 Interlachen	13,294								335							13,629	
335 Palatka	494,601	71,591	78,790				1,280				231,145					877,407	
336 Pomona Park	10,804	1,878	1,686				903				5,089					20,360	
337 Welaka	9,910		3,188													13,098	
ST. JOHNS COUNTY																	
338 Hastings			36,466													36,466	
339 St. Augustine	483,195		50,088				2,596				405,432					941,311	
340 St. Augustine Beach	279,081						11,680		657		65,632					357,050	
ST. LUCIE COUNTY																	
341 Fort Pierce	1,438,783	312,066									947,133					2,697,982	
342 Port St. Lucie											22					22	
343 St. Lucie Village																0	
SANTA ROSA COUNTY																	
344 Gulf Breeze																0	
345 Jay	14,010															14,010	
346 Milton	227,013															227,013	
SARASOTA COUNTY																	
347 North Port	128,706										51,512					180,218	
348 Sarasota	3,597,252	719,851	155,286		21,425		3,129				2,239,675					6,736,618	
349 Venice	1,239,732						44,218				497,139					1,781,089	
SEMINOLE COUNTY																	
350 Altamonte Springs	2,363,659	229,733	63,173		11,589						1,456,060					4,124,214	
351 Casselberry	1,207,369	161,819	68,457		22,118		1,488				428,681					1,889,932	
352 Longwood	881,434	115,069	67,707								321,317					1,385,527	
353 Oviedo	780,649	133,850			11,130						337,992					1,263,621	
354 Sanford	1,850,772	229,383	76,597		21,755						388,735					2,567,242	
355 Winter Springs	982,149	247,474	28,392		5,981						180,264					1,444,260	
356 Lake Mary	680,479				9,321						412,967					1,102,767	
SUMTER COUNTY																	
357 Bushnell	160,519		13,449								51,018					224,986	
358 Center Hill	30,885				1,857						3,169					35,911	
359 Coleman	34,661				2,029						5,121					41,811	
360 Webster	30,962	2,859									3,991					37,812	
361 Wildwood	154,876		5,174		8,170						29,577					197,797	
SUWANNEE COUNTY																	
362 Branford																0	
363 Live Oak	363,694	115,553			14,350						108,493					602,090	

TABLE B-2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS Revenue	CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
TAYLOR COUNTY	405,006	71,871				117,624			594,501
364 Perry									
UNION COUNTY	24,805		2,850			5,554			33,209
365 Lake Butler									
366 Raiford									0
367 Worthington Springs									0
VOLUSIA COUNTY	4,337,421		310,009	45,037		897,105			5,589,572
368 Daytona Beach									
369 Daytona Beach Shores	424,315		36,578			77,722			538,615
370 De Land	1,307,727	143,713	68,129	16,058		492,763			2,028,390
371 Edgewater	761,155		26,206			131,597			918,958
372 Holly Hill	691,047		57,099			145,505			893,651
373 Lake Helen	91,933			26					91,959
374 New Smyrna Beach	432,710		40,170			197,744			670,624
375 Oak Hill	33,109			2,580		7,363			43,052
376 Orange City	182,258					49,718			231,976
377 Ormond Beach	2,154,000		3,000	91,000		609,000			2,857,000
378 Pierson									0
379 Ponce Inlet									0
380 Port Orange	1,914,894		64,977			409,968			2,389,839
381 South Daytona	680,244	108,661	56,355	1,992	1,365	147,979			996,596
382 Debary	620,582								620,582
WAKULLA COUNTY						83			0
383 Sopchoppy									
384 St. Marks	22,862								22,862
WALTON COUNTY	204,141		81,983			47,309			333,433
385 DeFuniak Springs									
386 Freeport									0
387 Paxton	8,539	1,538		349		1,625			12,051
WASHINGTON COUNTY						429			4,590
388 Caryville	4,161								
389 Chipley	215,000								215,000
390 Ebro									0
391 Vernon	14					744			758
392 Wausau	2,465					149		98	2,712
TOTALS:	\$375,199,211	\$40,683,269	\$17,896,205	\$2,275,309	\$724,873	\$147,066,031	\$67,813	\$4,113,586	\$587,958,355

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Appendix C

Impact Fees

IMPACT FEES

Brief Overview

Many types of fees or user charges for water and wastewater are often confused with impact fees. Therefore, it is important to remember that a fee is considered an impact fee only if all of the following criteria are met:

- 1) The fee is levied on new development or new expansion of existing development;
- 2) The fee is a one time charge, even though the collection may be spread out over time;
- 3) The fee is earmarked for capital outlay only; operating costs are excluded; and
- 4) The fee represents a proportional share of the cost of the facilities needed to serve the new development.¹

In general, an impact fee is a direct payment from a developer or builder to the local government rather than an individual payment from each household or resident. The capital outlay benefit to the development may be for a facility that is not geographically located within the benefited development, such as a sewage treatment plant on a proportionate share basis. Please note that "hook up charges" or "connection fees" for water and sewer systems should not be considered impact fees.

Reported Revenues: 1994-95 Fiscal Year

The Florida Office of the Comptroller, Department of Banking and Finance, modified and streamlined the reporting requirements used by local governments in completing and submitting their Annual Financial Report starting in the 1992-93 fiscal year. **Tables C-1 and C-2** reflect the 1994-95 fiscal year impact fee revenues reported by counties and municipalities. Due to the recent modifications in the reporting requirements, the information reported in this tables may underrepresent actual collections or represent actual collections incorrectly categorized. For example, a transportation impact fee may have been reported as a physical environment impact fee or in another account code category other than the impact fee category. More complete and accurate reporting should occur in subsequent reporting periods as the responsible personnel in local governments become more familiar with the new reporting methods and requirements.

¹ For a discussion of the legal requirements for the imposition of impact fees see *St. Johns County v. Northeast Florida Builders' Association*, 583 So.2d 635 (Fla. 1991).

Errors in these tables should be reported to the Finance Officer of the affected jurisdiction for verification and then to Hal Foy, Bureau of Accounting, Division of Banking and Finance at (850) 488-1951 or Suncom 278-1951 for correction at the state level.

The reader should note that the municipal revenues are not representative of all municipalities, but only those that submitted annual financial reports to the Department of Banking and Finance by the established deadline. However, the reported county revenues reflect data for all counties.

TABLE C-1

COUNTY IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

COUNTY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
1 ALACHUA			\$1,030,268					\$1,030,268
2 BAKER								0
3 BAY								0
4 BRADFORD								0
5 BREVARD								0
6 BROWARD			687,000			1,829,000		2,516,000
7 CALHOUN								0
8 CHARLOTTE	613,200		5,939,907			740,462	39,027	7,332,596
9 CITRUS	162,971		1,586,750	251,048		308,580		2,309,349
10 CLAY							14,089,262	14,089,262
11 COLLIER								0
12 COLUMBIA	1,134,050	327,815						1,461,865
13 DADE								0
14 DE SOTO								0
15 DIXIE	1,036						63,450	64,486
16 DUVAL								0
17 ESCAMBIA								0
18 FLAGLER		80	1,108,102			130,324		1,238,506
19 FRANKLIN								0
20 GADSDEN								0
21 GILCHRIST			96,500					96,500
22 GLADES								0
23 GULF								0
24 HAMILTON								0
25 HARDEE								0
26 HENDRY								0
27 HERNANDO	215,212		1,748,499			141,755	139,012	2,244,478
28 HIGHLANDS								0
29 HILLSBOROUGH	265,580	1,216,937	8,658,652			1,694,838		11,836,007
30 HOLMES								0
31 INDIAN RIVER			1,728,559					1,728,559
32 JACKSON								0
33 JEFFERSON								0
34 LAFAYETTE	12,660							12,660
35 LAKE							2,545,302	2,545,302
36 LEE	610,558		5,318,507			2,436,116		8,365,281
37 LEON			715,208					715,208
38 LEVY								0
39 LIBERTY								0
40 MADISON								0
41 MANATEE	256,741		4,018,822			500,468		4,776,031
42 MARION			2,803,106					2,803,106
43 MARTIN	146,015		1,804,377			934,076	587,427	3,471,895

TABLE C-1

COUNTY IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

COUNTY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	IMPACT FEES	OTHER IMPACT FEE REVENUE:
44 MONROE	138,226	38,574	486,148			269,582		932,530
45 NASSAU	53,199		554,120				40,247	647,566
46 OKALOOSA	89,484							89,484
47 OKEECHOBEE								0
48 ORANGE	2,601,426		14,317,834		9,230,217			26,149,477
49 OSCEOLA	50							50
50 PALM BEACH		21,202,776	225,628				5,368,159	26,796,563
51 PASCO	3,375		6,123,934			264,550		6,391,859
52 PINELLAS			4,966,261					4,966,261
53 POLK	612,534		684,879			5,025		1,302,438
54 PUTNAM								0
55 ST. JOHNS								0
56 ST. LUCIE							1,043,742	1,043,742
57 SANTA ROSA								0
58 SARASOTA	281,444		5,548,468			1,173,204		7,003,116
59 SEMINOLE	212,780	7,736,955	5,386,067	39,667		98,301	955,920	14,429,690
60 SUMTER								0
61 SUWANNEE								0
62 TAYLOR								0
63 UNION								0
64 VOLUSIA	118,478		3,918,442			350,955		4,387,875
65 WAKULLA	44,767	79,125	79,125					203,017
66 WALTON	21,466							21,466
67 WASHINGTON								0
TOTALS:	\$7,595,352	\$30,602,262	\$79,535,163	\$290,715	\$9,230,217	\$10,877,236	\$24,871,548	\$163,002,493
# of Counties Reporting	22	7	25	2	1	15	10	

Compiled by the Legislative Committee on Intergovernmental Relations (December 1996) using fiscal data submitted by counties to the Department of Banking and Finance.

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	IMPACT FEES	OTHER	TOTAL OF ALL IMPACT FEE REVENUE
ALACHUA COUNTY									
1 Alachua									\$0
2 Archer									0
3 Gainesville									0
4 Hawthorne									0
5 High Springs									0
6 Lacrosse									0
7 Micanopy									0
8 Newberry									0
9 Waldo									0
BAKER COUNTY									
10 Glen St. Mary									0
11 Maccleddy									0
BAY COUNTY									
12 Callaway									0
13 Cedar Grove									0
14 Lynn Haven		352,708							352,708
15 Mexico Beach									0
16 Panama City									0
17 Panama City Beach									0
18 Parker		7,700							7,700
19 Springfield									0
BRADFORD COUNTY									
20 Brooker									0
21 Hampton									0
22 Lawley									0
23 Starke									0
BREVARD COUNTY									
24 Cape Canaveral	5,706					3,832	4,652		14,190
25 Cocoa		3,105,434							3,105,434
26 Cocoa Beach									0
27 Indianland									0
28 Indian Harbour Beach									0
29 Malabar			139,402						139,402
30 Melbourne		1,589,566				78,846			1,668,412
31 Melbourne Beach									0
32 Melbourne Village									0
33 Palm Bay	56,259		653,109			79,572			788,940
34 Palm Shores									0

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
35	Rockledge			195,284					195,284
36	Satellite Beach								0
37	Titusville								0
38	West Melbourne								0
BROWARD COUNTY									
39	Coconut Creek				114,039				114,039
40	Cooper City	5,255			33,280			45,749	84,284
41	Coral Springs		656,546						656,546
42	Dania	27,834	261,451						289,285
43	Davie								231,602
44	Deerfield Beach						67,465		67,465
45	Fort Lauderdale								0
46	Hallandale								0
47	Hillsboro Beach								0
48	Hollywood								0
49	Lauderdale-by-the-Sea								0
50	Lauderdale Lakes								0
51	Lauderhill		1,626						1,626
52	Lazy Lake								0
53	Lighthouse Point								0
54	Margate								0
55	Miramar	139,634					184,520		324,154
56	North Lauderdale								0
57	Oakland Park								0
58	Parkland								0
59	Pembroke Park						3,366	13,925	17,291
60	Pembroke Pines								0
61	Plantation			5,392			49,196		54,588
62	Pompano Beach						136,082		136,082
63	Sea Ranch Lakes								0
64	Sunrise	94,729	32,333				100,849		227,911
65	Tamarac						(4,500)		(4,500)
66	Wilton Manors								0
CALHOUN COUNTY									
67	Altha								0
68	Blountstown								0
CHARLOTTE COUNTY									
69	Punta Gorda	129,479	63,225	126,758			14,851		334,313

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	IMPACT FEES	OTHER	TOTAL OF ALL IMPACT FEE REVENUE:
70	CITRUS COUNTY									
	Crystal River	4,300					48,608	2,686		55,594
71	Inverness		4,205							4,205
	CLAY COUNTY									
72	Green Cove Springs									0
73	Keystone Heights									0
74	Orange Park									0
75	Pennedy Farms									0
	COLLIER COUNTY									
76	Everglades									0
77	Naples	208,460		200,000			3,529	159,136		571,125
	COLUMBIA COUNTY									
78	Fort White									0
79	Lake City		139,347							139,347
	DADE COUNTY									
80	Bal Harbour									0
81	Bay Harbor Islands									0
82	Biscayne Park									0
83	Coral Gables									0
84	El Portal									0
85	Florida City									0
86	Golden Beach									0
87	Hialeah						1,721,486			1,721,486
88	Hialeah Gardens									0
89	Homestead									0
90	Indian Creek									0
91	Islandia									0
92	Medley									0
93	Miami						1,029,000			1,029,000
94	Miami Beach		26,770							449,414
95	Miami Shores		34,148	422,644						34,148
96	Miami Springs									0
97	North Bay Village									0
98	North Miami									0
99	North Miami Beach									0
100	Opa Locka									0
101	South Miami									0
102	Surfside									0
103	Sweetwater									0

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
104 Virginia Gardens								0
105 West Miami								0
106 Key Biscayne						250,000		250,000
DESOTO COUNTY								
107 Arcadia								0
DIXIE COUNTY								
108 Cross City								0
109 Horseshoe Beach								0
DUVAL COUNTY								
110 Atlantic Beach			12,990					12,990
111 Baldwin		50,091						50,091
112 Jacksonville								0
113 Jacksonville Beach								0
114 Neptune Beach								0
ESCAMBIA COUNTY								
115 Pensacola								0
116 Century								0
FLAGLER COUNTY								
117 Beverly Beach								0
118 Bunnell								0
119 Flagler Beach								0
120 Marineland								0
FRANKLIN COUNTY								
121 Apalachicola								0
122 Carrabelle								0
GADSDEN COUNTY								
123 Chattahoochee								0
124 Greensboro								0
125 Gretna								0
126 Havana								0
127 Quincy								0
128 Midway								0

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
129	GILCHRIST COUNTY								
	Bell								0
130	Fanning Springs								0
131	Trenton								0
132	GLADES COUNTY								0
	Moore Haven								
133	GULF COUNTY								0
	Port St. Joe								0
134	Wewahitchka								0
135	HAMILTON COUNTY								0
	Jasper								0
136	Jennings								0
137	White Springs								0
138	HARDEE COUNTY								0
	Bowling Green								0
139	Wauchula		7,696						7,696
140	Zolfo Springs								0
141	HENDRY COUNTY								0
	Clewiston								0
142	La Belle								0
143	HERNANDO COUNTY								171,108
	Brooksville	15,501		141,745			1,172	12,690	
144	Weeki Wachee								0
145	HIGHLANDS COUNTY								0
	Avon Park								0
146	Lake Placid								0
147	Sebring								0
148	HILLSBOROUGH COUNTY								503,999
	Plant City	74,875	202,903	187,962			38,259		
149	Tampa								0
150	Temple Terrace								0

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE:
151	HOLMES COUNTY								
152	Bonifay								0
153	Esto								0
154	Ponce de Leon								0
155	Westville								0
	Noma								0
	INDIAN RIVER COUNTY								
156	Fellsmere								0
157	Indian River Shores		23,312						23,312
158	Orchid								0
159	Sebastian								0
160	Vero Beach								0
	JACKSON COUNTY								
161	Alford								0
162	Bascom								0
163	Campbellton								0
164	Cottondale								0
165	Graceville								0
166	Grand Ridge								0
167	Greenwood								0
168	Malone								0
169	Marianna								0
170	Sneads								0
171	Jacob City								0
	JEFFERSON COUNTY								
172	Monticello								0
	LAFAYETTE COUNTY								
173	Mayo								0
	LAKE COUNTY								
174	Astatula								0
175	Clermont	7,243					9,363		16,606
176	Eustis	22,619					15,511		38,130
177	Fruitland Park								0
178	Groveland								0
179	Howey-in-the-Hills								0
180	Lady Lake								0
181	Leesburg								0
182	Mascotte								0

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
183	Minneola								0
184	Montverde								0
185	Mount Dora	13,496					41,706		55,202
186	Tavares								0
187	Umatilla		53,856						53,856
	LEE COUNTY								
188	Cape Coral	141,751		3,096,236			453,009		3,690,996
189	Fort Myers	217,688							217,688
190	Sanibel						52,775		52,775
	LEON COUNTY								
191	Tallahassee			535,000					535,000
	LEVY COUNTY								
192	Bronson								0
193	Cedar Key								0
194	Chiefland								0
195	Inglis								0
196	Otter Creek								0
197	Williston	4,244							4,244
198	Yankeetown								0
	LIBERTY COUNTY								
199	Bristol								0
	MADISON COUNTY								
200	Greenville								0
201	Lee								0
202	Madison								0
	MANATEE COUNTY								
203	Anna Maria								0
204	Bradenton		269,261						269,261
205	Bradenton Beach								0
206	Holmes Beach								0
207	Longboat Key								0
208	Palmetto								0
	MARION COUNTY								
209	Bellevue								0
210	Dunnellon								0
211	McIntosh								0

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE:
212	Ocala		55,039						55,039
213	Reddick								0
MARTIN COUNTY									
214	Jupiter Island		168						168
215	Ocean Breeze Park								0
216	Sewall's Point								0
217	Stuart	56,205			162,509				218,714
MONROE COUNTY									
218	Key Colony								0
219	Key West								0
220	Layton								0
NASSAU COUNTY									
221	Callahan								0
222	Fernandina Beach	14,609	3,631		43,424		6,636		68,300
223	Hilliard								0
OKALOOSA COUNTY									
224	Cinco Bayou								0
225	Crestview								0
226	Fort Walton Beach								0
227	Laurel Hill				4,350				4,350
228	Mary Esther								0
229	Niceville								0
230	Shalimar								0
231	Valparaiso								0
232	Destin								0
OKEECHOBEE COUNTY									
233	Okeechobee		210,496						210,496
ORANGE COUNTY									
234	Apopka		1,196,115	841,395			56,809		2,094,319
235	Bay Lake								0
236	Belle Isle								0
237	Eatonville								0
238	Edgewood								0
239	Lake Buena Vista								0
240	Maitland		115,543						115,543
241	Oakland								0
242	Ocoee	859,759		4,678,657			69,533	25,907	5,633,856

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	IMPACT FEES	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
243	Orlando		9,294,596							9,294,596
244	Windermere									0
245	Winter Garden	36,757	421,776	180,865			16,080			655,478
246	Winter Park									0
OSCEOLA COUNTY										
247	Kissimmee			413,000			140,000			553,000
248	St. Cloud			373,723			35,640			409,363
PALM BEACH COUNTY										
249	Atlantis									0
250	Belle Glade									0
251	Boca Raton									0
252	Boynton Beach						495,240			495,240
253	Briny Breezes									0
254	Cloud Lake									0
255	Delray Beach									0
256	Glen Ridge									0
257	Golf									0
258	Golfview	58	57	1,152	28					1,295
259	Greenacres City						17,834			17,834
260	Gulfstream									0
261	Haverhill									0
262	Highland Beach						5,000			5,000
263	Hypoluxo									0
264	Juno Beach	1,945						44,005		45,950
265	Jupiter									0
266	Jupiter Inlet									0
267	Lake Clarke Shores									0
268	Lake Park									0
269	Lake Worth									0
270	Lantana									0
271	Manalapan									0
272	Mangonia Park									0
273	North Palm Beach						290,000			290,000
274	Ocean Ridge									0
275	Pahokee									0
276	Palm Beach									0
277	Palm Beach Gardens	256,079					197,191			453,270
278	Palm Beach Shores									0
279	Palm Springs									0
280	Riviera Beach									0
281	Royal Palm Beach	19,790					137,204	690		157,684

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
282 South Bay								0
283 South Palm Beach								0
284 Tequesta	9,824					5,217		15,041
285 West Palm Beach								0
PASCO COUNTY								
286 Dade City	9,147		3,000					12,147
287 New Port Richey								0
288 Port Richey								0
289 St. Leo								0
290 San Antonio								0
291 Zephyrhills			2,207					2,207
PINELLAS COUNTY								
292 Belleair			18,506					18,506
293 Belleair Beach		3,000	816					3,816
294 Belleair Bluffs								0
295 Belleair Shore								0
296 Clearwater								0
297 Dunedin	26,973							26,973
298 Gulfport								0
299 Indian Rocks Beach		5,000	12,178			5,000		22,178
300 Indian Shores			3,822					3,822
301 Kenneth City								0
302 Largo								0
303 Madeira Beach			783				1,000	1,783
304 North Redington Beach			1,457					1,457
305 Oldsmar	64,916		81,891					146,807
306 Pinellas Park			126,177					126,177
307 Redington Beach								0
308 Redington Shores								0
309 Safety Harbor								0
310 St. Petersburg			957,289					957,289
311 St. Petersburg Beach	127,956	817	240,147		2,770			371,690
312 Seminole								0
313 South Pasadena			101,397				17,260	118,657
314 Tarpon Springs	72,530		163,078			94,829	22,796	353,233
315 Treasure Island								0
POLK COUNTY								
316 Auburndale	31,422	630,000						661,422
317 Bartow								0
318 Davenport		23,200						23,200

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	IMPACT FEES	OTHER FEES	TOTAL OF ALL IMPACT FEE REVENUE:
319	Dundee		6,950				4,400			11,350
320	Eagle Lake		1,105					1,171		2,276
321	Fort Meade									0
322	Frostproof									0
323	Haines City	1,116								1,116
324	Highland Park									0
325	Hillcrest Heights									0
326	Lake Alfred		7,350							7,350
327	Lake Hamilton									0
328	Lakeland						400	61,916		61,916
329	Lake Wales	546	97,895							98,841
330	Mulberry		13,886							13,886
331	Polk City									0
332	Winter Haven									0
PUTNAM COUNTY										
333	Crescent City									0
334	Interlachen									0
335	Palatka									0
336	Pomona Park									0
337	Welaka									0
ST. JOHNS COUNTY										
338	Hastings									0
339	St. Augustine									0
340	St. Augustine Beach									0
ST. LUCIE COUNTY										
341	Fort Pierce									0
342	Port St. Lucie	121,187					57,213			178,400
343	St. Lucie									0
SANTA ROSA COUNTY										
344	Gulf Breeze		29,651							29,651
345	Jay									0
346	Milton									0
SARASOTA COUNTY										
347	North Port	410,780					80,070			490,850
348	Sarasota									0
349	Venice									0

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
SEMINOLE COUNTY								
350 Altamonte Springs	88,230	575,874	537,346			117,835		1,319,285
351 Casselberry			27,289					27,289
352 Longwood		201,574						201,574
353 Oviedo	265,254		595,525			187,073		1,047,852
354 Sanford	238,246					17,405		255,651
355 Winter Springs	83,250		278,084					361,334
356 Lake Mary	30,418	6,010				31,071		67,499
SUMTER COUNTY								
357 Bushnell								0
358 Center Hill								0
359 Coleman								0
360 Webster								0
361 Wildwood								0
SUWANNEE COUNTY								
362 Branford								0
363 Live Oak								0
TAYLOR COUNTY								
364 Perry		13,691						13,691
UNION COUNTY								
365 Lake Butler								0
366 Ralford								0
367 Worthington Springs								0
VOLUSIA COUNTY								
368 Daytona Beach								0
369 Daytona Beach Shores								0
370 Deland		652,307						652,307
371 Edgewater								0
372 Holly Hill								0
373 Lake Helen	601		5,967			1,933	627	9,128
374 New Smyrna Beach	139,221					11,361		150,582
375 Oak Hill								0
376 Orange City	79,082					7,778	13,000	99,860
377 Ormond Beach	81,000	21,000	196,000			149,000		447,000
378 Pierson								0
379 Ponce Inlet		231,705				26,496		258,201
380 Port Orange								0
381 South Daytona						7,875		7,875

TABLE C-2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
382	WAKULLA COUNTY								
383	Sopchoppy								0
	St. Marks								0
384	WALTON COUNTY								
385	DeFuniak Springs								0
386	Freeport								0
	Paxton								0
387	WASHINGTON COUNTY								
388	Caryville								0
389	Chipley		7,600						7,600
390	Ebro								0
391	Vernon		700						700
	Wausau								0
	TOTALS:	\$4,295,974	\$20,708,914	\$15,558,273	\$4,378	\$2,770	\$7,228,838	\$433,846	\$48,232,993
	# of Municipalities Reporting	45	48	38	2	1	55	17	

Compiled by the Legislative Committee on Intergovernmental Relations (December 1996) using fiscal data submitted by municipalities to the Department of Banking and Finance.

Update to the 1991 Impact Fee Report

Tables C-3 through C-5 and the section titled "Impact Fees: Intergovernmental Relationships by County" updates comparable information presented in the LCIR's *1991 Florida Impact Fee Report*. These tables present alphabetical listings of local governments that indicated impact fees along with the initial effective date of each category of impact fee. This information was reported by each local government in separate LCIR surveys in 1991 and 1993. Subsequent updates have been made as a result of notification by local government officials. The categories of impact fees used in these tables and referenced in the listing of intergovernmental impact fees by county are the same as those used in the 1991 report.

Two counties have dropped transportation impact fees since 1993. The 1991 survey revealed that 33 of 67 counties had impact fees. Two additional counties, Gilchrist and Alachua, enacted impact fees for the first time since the 1991 survey. However, Alachua and Leon Counties dropped their transportation impact fees in 1995, keeping the total number of counties with impact fees at 33. Jacksonville (Duval County) was determined to have a water/sewer impact fee initiated in September of 1971, but it was not detected in the 1991 survey. Please note that 13 county commissions have enacted school impact fees on behalf of their respective school boards compared to 7 counties in the 1991 survey. For those 6 counties that have enacted school impact fees since the 1991 survey, the month and year that the fee was enacted is indicated in parentheses. These fees, reported in the "Other" category of Table C-4, are located in:

Broward County,
Citrus County,
Collier County (May 1992),
Hernando County,
Hillsborough County,
Lake County (August 1991),
Orange County (January 1993),
Osceola County (January 1993),
Palm Beach County,
St. Johns County,
St. Lucie County,
Seminole County (October 1992), and
Volusia County (March 1993).

There appears to be a slight increase in the number of impact fees initiated by municipalities, but this growth is more difficult to describe accurately. Responses to the 1993 survey, when combined with the 1991 survey, indicate that at least 123 municipalities have impact fees. The 1991 survey yielded 92 municipalities that reported having impact fees. Two municipalities, Cape Canaveral and Live Oak, reported initiating impact fees for the first time in 1993. Seven other municipalities reported new types of impact fees initiated since the 1991 survey.

Ten independent special districts reported having impact fees. Of the 16 fire control districts known to the Florida Department of Community Affairs to have legal authority to levy impact fees, 7 responded to the 1991 survey or were accounted for by county respondents in the 1993 survey.

TABLE C-3
EARLIEST REPORTED EFFECTIVE DATE OF IMPACT FEES
BY COUNTY AND CATEGORY OF IMPACT FEE

<u>Name</u>	<u>Police/ Corrections</u>	<u>Fire/ EMS</u>	<u>Water/ Sewer</u>	<u>Phys. Env. Other</u>	<u>Transpor- tation</u>	<u>Parks/Rec/ Culture</u>	<u>Other Type</u>
Alachua	-	-	-	-	Mar92*	-	-
Bay	-	-	Sep87	-	-	-	-
Brevard	Jan89	Jan89	Dec83	Oct88	Jan89	-	-
Broward	-	-	-	-	Apr81	Sep77	Feb79
Charlotte	Jul86	Jan90	-	-	Jul86	Jul86	Jul86
Citrus	Jul88	Jul88	-	-	Jan87	Jan87	Jul88
Collier	Aug91	-	Mar78	-	Oct85	Dec88	May92
Dade	Apr90	Mar90	-	-	Jun89	Jun90	-
Dixie	-	-	-	-	-	-	Aug86
Duval(Jax)	-	-	Sep71	-	-	-	-
Flagler	-	-	-	Sep89	Jan90	Jun90	-
Gilchrist	-	-	-	-	Mar93	-	-
Hernando	-	Oct86	-	-	Oct86	Oct86	Oct86
Hillsborough	-	Jun88	-	-	Jun85	Jun85	Aug86
Indian River	-	-	May84	-	Sep85	-	-
Lafayette	Oct86	-	-	-	-	-	-
Lake	-	-	-	-	Feb85	-	Aug91
Lee	-	Jun89	-	-	Jul85	Jul85	-
Leon	-	-	-	-	Apr89*	-	-
Manatee	Oct90	Jul86	-	Jul86	Jul86	Jul86	-
Marion	-	-	-	-	Jan90	-	-
Martin	-	-	-	-	Feb88	Feb88	Feb88
Monroe	Sep86	Mar93	-	Sep86	Sep86	Sep86	-
Nassau	Feb89	Feb89	-	-	Feb87	-	Feb89
Orange	Nov83	Jan85	-	-	Jan86	-	Jan93
Osceola	-	-	-	-	Aug88	-	Jan93
Palm Beach	Oct89	Oct89	Jul81	-	Jul79	Oct89	Oct89
Pasco	-	-	Aug79	-	Apr86	-	-
Pinellas	-	-	-	-	Jun86	-	-
Polk	Jan90	Jan90	-	-	Jan90	-	-
Sarasota	-	Jun88	Aug72	-	Sep89	Sep89	-
Seminole	-	Oct87	-	-	Apr87	Jun91	Oct92
St. Johns	-	-	-	-	-	-	Jan88
St. Lucie	-	-	-	-	Feb86	-	Jan89
Volusia	-	May89	Jan87	-	May86	Jul90	Mar93
Wakulla	-	-	-	-	-	-	Feb89

Note: When two or more impact fees share the same category, the earliest effective date is listed. An asterick (*) implies that the impact fee was repealed in 1995.

TABLE C-4
EARLIEST REPORTED EFFECTIVE DATE OF IMPACT FEES
BY MUNICIPALITY AND CATEGORY OF IMPACT FEE

<u>Name</u>	<u>Police/ Corrections</u>	<u>Fire/ EMS</u>	<u>Water/ Sewer</u>	<u>Phys. Env. Other</u>	<u>Transpor- tation</u>	<u>Parks/Rec/ Culture</u>	<u>Other Type</u>
Alachua	-	-	Nov75	-	-	-	-
Altamonte Springs	Oct86	Oct86	-	Oct81	-	Oct86	-
Apopka	-	-	Apr81	-	Jun85	Nov88	-
Auburndale	-	-	Sep85	-	-	Jul86	-
Avon Park	-	-	NR ¹	-	-	-	-
Bartow	-	-	NR	-	-	-	-
Belleview	-	-	Jul84	-	-	-	-
Belle Glade	-	-	NR	-	-	-	-
Boca Raton	-	-	Jan74	-	-	Jul75	-
Bonifay	-	-	Dec90	-	-	-	-
Boynton Beach	-	-	Apr80	-	-	NR	-
Cape Coral	-	NR	NR	-	NR	NR	-
Cape Canaveral	-	-	-	-	-	-	Nov93
Casselberry	-	-	Jan73	-	Feb88	-	-
Clewiston	-	-	Aug87	-	-	-	-
Coconut Creek	-	-	Feb72	-	-	Jun76	NR
Cooper City	-	-	Feb83	-	-	-	Jan90
Dade City	-	Oct89	NR	-	Feb89	-	-
Davenport	-	-	Oct84	-	-	-	-
Daytona Beach	-	-	Dec73	-	-	-	-
Dayton Beach Shores	-	-	NR	-	-	-	-
Deerfield Bch	-	-	-	-	-	NR	-
Deland	-	-	Nov87	-	-	-	-
Delray Beach	-	-	NR	-	-	NR	-
Dundee	-	-	Aug88	-	-	May93	-
Dunedin	Dec85	Feb85	Jun74	-	-	-	-
Eagle Lake	-	-	Oct79	-	-	-	-
Edgewater	-	-	Dec83	-	-	Jan85	-
Eustis	Jan92	Jan92	Oct85	-	-	Jan92	-
Fernandina Beach	-	-	Oct82	-	-	-	Jan86

¹ NR = date not reported.

Note: When two or more impact fees share the same category, the earliest date is listed.

TABLE C-4 CONTINUED

<u>Name</u>	<u>Police/ Corrections</u>	<u>Fire/ EMS</u>	<u>Water/ Sewer</u>	<u>Phys. Env. Other</u>	<u>Transportation</u>	<u>Parks/Rec/ Culture</u>	<u>Other Type</u>
Flagler Bch Fort	-	-	Oct80	-	-	-	-
Lauderdale Green Cove Springs	-	-	Dec85	-	-	-	-
Greenville	-	-	May74	May87	-	-	-
Haines City	-	-	Dec90	-	-	-	-
	-	-	Jan74	-	-	-	-
Hialeah Gardens	Apr90	-	-	-	-	Jul88	-
Holly Hill	-	-	Feb84	-	-	-	-
Indian River Shores	-	-	-	-	-	Apr86	Jan81
Indian Rocks Beach	-	-	Nov66	-	-	Apr82	Apr78
Indian Shores	-	-	-	Apr82	-	-	-
Juno Beach	-	-	-	-	-	-	Oct88
Jupiter	-	-	-	-	NR	NR	-
Kissimmee	-	-	May83	-	May89	Oct85	-
LaBelle	-	-	1974	-	-	-	-
Lake City	-	-	Jul87	-	-	-	-
Lake Hamilton	-	-	Jan89	-	-	-	-
Lake Helen	Dec86	-	Dec86	-	Dec86	Dec86	Dec86
Lakeland	-	-	NR	-	-	-	Dec86
Lantana	-	-	Mar86	-	-	-	-
Largo	Oct89	-	Oct75	-	-	Aug83	Aug83
Lauderdale Lakes	-	-	-	-	-	Dec89	-
Leesburg	-	-	Jun89	-	-	-	-
Live Oak	-	-	Mar93	-	-	-	-
Longboat Key	-	-	-	-	-	-	Apr80
Lynn Haven	-	-	Sep86	-	-	-	-
Maitland	-	Jan80	-	-	Jan91	-	-
Manalapan	-	-	Sep86	-	-	-	-
Margate	-	-	Sep82	-	-	Dec71	-
Mascotte	-	-	-	-	Sep87	-	-
Melbourne	-	-	NR	-	-	Oct75	-

¹ NR = date not reported.

Note: When two or more impact fees share the same category, the earliest date is listed.

TABLE C-4 CONTINUED

<u>Name</u>	<u>Police/ Corrections</u>	<u>Fire/ EMS</u>	<u>Water/ Sewer</u>	<u>Phys. Env. Other</u>	<u>Transpor- tation</u>	<u>Parks/Rec/ Culture</u>	<u>Other Type</u>
Miramar	NR	NR	NR	-	-	NR	-
Montverde	-	-	Feb88	-	-	-	-
Mount Dora	Oct89	Oct89	Dec83	-	-	Oct89	-
Naples	Nov90	Nov90	Nov75	-	-	-	Nov90
Niceville	-	-	1951	-	-	-	-
N. Lauderdale	-	-	-	-	Jun85	-	-
N. Miami	-	-	Oct80	-	-	-	-
N. Palm Beach	-	-	-	-	-	NR	-
North Port	Oct90	Oct90	-	-	-	-	-
Oakland Park	Jul80	Jul80	-	-	-	-	-
Ocoee	Feb90	Dec89	-	-	Mar89	Jun89	-
Oldsmar	-	Dec80	Dec80	-	-	Aug81	-
Orange City	-	-	Sep87	-	-	-	May90
Orlando	-	-	-	-	Aug86	-	-
Ormond Bch.	Jul90	Jul90	Jun76	Jul90	Jul90	Dec87	Jul90
Oviedo	Jun84	Jun84	-	-	Apr87	Jun84	-
Palm Bay	Mar89	Mar89	May81	-	Jul91	Mar89	-
Palm Beach Gardens	Sep93	Sep93	-	-	-	1990	-
Panama City	-	-	NR	-	-	-	-
Parker	-	-	Dec89	-	-	-	-
Parkland	-	-	-	-	-	Jul88	-
Pembroke Pines	-	-	-	-	-	May80	-
Pensacola	-	-	-	-	-	Jul53	-
Perry	-	-	Mar88	-	-	-	-
Pinellas Park	-	-	-	-	Jul86	Aug77	-
Plant City	Jan91	Jan91	-	-	Jul91	Jul91	-
Plantation	-	-	NR	-	-	NR	-
Pompano Bch	-	-	-	-	-	Sep82	-
Ponce Inlet	-	-	May75	-	-	Jun85	-
Port Orange	-	-	Jan73	-	-	Jan84	-
Punta Gorda	Mar89	Mar89	Dec79	-	Mar89	Mar89	Mar89
Redington Shores	-	-	Nov69	-	-	-	-
Riviera Bch.	-	-	1968	-	-	-	-
Rockledge	-	-	NR	-	-	-	-

¹ NR = date not reported.

Note: When two or more impact fees share the same category, the earliest date is listed.

TABLE C-4 CONTINUED

<u>Name</u>	<u>Police/ Corrections</u>	<u>Fire/ EMS</u>	<u>Water/ Sewer</u>	<u>Phys. Env. Other</u>	<u>Transpor- tation</u>	<u>Parks/Rec/ Culture</u>	<u>Other Types</u>
Safety Harbor	-	Nov80	Aug70	-	-	Apr90	Nov81
St. Cloud	-	-	Aug78	-	-	Jan92	-
St. Petersburg	-	-	-	-	Jul86	-	-
St. Petersburg Beach	-	-	Aug82	-	Jul86	-	-
Sanford	May89	May89	Mar72	-	-	Jul89	-
Sarasota	-	-	Sep88	-	-	-	-
So. Daytona	-	-	Sep81	-	-	Mar85	-
So. Pasadena	-	-	-	-	-	-	Mar90
Starke	-	-	Apr88	-	-	-	-
Stuart	-	-	Nov76	-	-	-	Jun8
Sunrise	Dec89	Dec89	-	Apr82	Jan84	Jan84	-
Surfside	-	-	May80	-	-	-	-
Tamarac	-	-	NR	-	NR	NR	-
Tampa	-	-	-	-	Sep86	-	-
Tarpon Springs	Feb85	Feb85	Sep79	-	-	Feb85	Nov91
Tavares	-	-	Nov87	-	-	-	-
Temple Terrace	-	-	Jan74	-	-	-	-
Tequesta	-	-	-	-	-	Feb91	-
Titusville	-	-	NR	-	-	-	Jun87
Umatilla	-	-	Sep88	-	-	-	-
Vero Beach	-	-	NR	Oct87	-	-	-
Wauchula	-	-	Jan78	-	-	-	-
West Melbourne	-	-	Aug79	-	-	Jun80	-
Wildwood	-	-	Jun87	-	-	-	-
Winter Garden	Feb92	Feb92	May87	-	-	Sep89	-
Winter Haven	-	-	Oct73	-	-	-	-
Winter Park	-	-	Jan82	-	-	-	-
Winter Springs	Jul90	Jul90	-	-	Mar90	-	-
Zephyrhills	-	-	-	-	Sep88	-	-

¹ NR = date not reported.

Note: When two or more impact fees share the same category, the earliest date is listed.

**TABLE C-5
EARLIEST REPORTED EFFECTIVE DATE OF IMPACT FEES
BY SPECIAL DISTRICT AND CATEGORY OF IMPACT FEE**

<u>Name</u>	<u>Police/ Corrections</u>	<u>Fire/ EMS</u>	<u>Water/ Sewer</u>	<u>Phys. Env. Other</u>	<u>Transpor- tation</u>	<u>Parks/Rec/ Culture</u>	<u>Other Types</u>
Big Corkscrew Fire Control	-	Sep90	-	-	-	-	-
Braden River Fire Control	-	-	-	NR ¹	-	-	-
Cedar Hammock Fire Control	-	Jan82	-	-	-	-	-
East Naples Fire Control	-	Sep90	-	-	-	-	-
Englewood Water	-	-	NR	-	-	-	-
Escambia Utilities Auth.	-	-	NR	-	-	-	-
Golden Gate Fire & Rescue	-	Sep90	-	-	-	-	-
Marco Island Fire Control	-	Sep90	-	-	-	-	-
North Naples Fire Control	-	Sep90	-	-	-	-	-
Southern Manatee Fire	-	Aug84	-	-	-	-	-

¹ NR = date not reported.

Note: When two or more impact fees share the same category, the earliest date is reported.

Impact Fees: Intergovernmental Relationships By County

The following description of the intergovernmental relationships of the various impact fees depends on the quality, scope, and quantity of information received from those units of local government that participated in the 1991 and 1993 surveys as well as subsequent information provided to LCIR staff by local government officials. Summary information regarding impact fees, their coverage, and legal arrangements are reported by county. The categories of impact fees used in the 1991 study are followed, in parentheses, by the type of impact fee reported by the local unit of government.

Alachua County (Charter):

The City of Alachua has two citywide water/sewer impact fees (water and sewer).

Bay County:

Bay County has two water/sewer impact fees (water and sewer) that cover part of the unincorporated areas.

The City of Parker has a citywide water/sewer impact fee (sewer).

Panama City has a citywide water/sewer impact fee (water and sewer).

The City of Lynn Haven has a water/sewer impact fee (water and sewer) that covers the City and a service area outside the City.

Brevard County:

Brevard County has six impact fees covering four intergovernmental variations. First, the physical environment: other impact fee (solid waste) is countywide. Second, a fire/EMS impact fee (EMS) as well as a water/sewer impact fee (wastewater) cover a portion of the unincorporated area and some municipalities. Third, another water/sewer impact fee (water) covers a portion of the unincorporated area. Fourth, a set of County impact fees, transportation (transportation) and police/corrections (correctional facilities), covers the entire County. Interlocal agreements are used to involve municipalities in the fire/EMS, transportation, and police/corrections impact fees. In general, the agreements specify that the municipality allow the County to collect the fee before the municipality permits construction, and, in return, the County involves the municipality in the planning process for the expenditures of impact fee collections. The County, the sole collection agent, may withhold up to five percent of collections to offset administrative expenses. Effective September 1, 1995, all non-residential property became exempt from the jail, transportation, and emergency service impact fees.

The City of Melbourne has two citywide park/recreation/culture impact fees (recreation facilities and bikepaths). In addition, Melbourne has a water/sewer impact fee that covers the entire City, and through franchise agreements, a portion of unincorporated areas of the County and other municipalities.

The City of Palm Bay has two water/sewer impact fees (sanitary sewer and potable water) that cover a portion of the City. Three other impact fees, parks/recreation/culture (parks), police/corrections (police), and fire/EMS (fire) cover the entire City.

The City of Rockledge has a citywide water/sewer impact fee (sewer).

The City of Titusville has two citywide water/sewer impact fees (sewer) and a citywide other type impact fee that includes roads, fire, and parks.

Broward County (Charter):

Broward County has one parks/recreation/culture impact fee (local park) that covers the entire unincorporated area, as well as three impact fees, parks/recreation/culture (regional park), other type (educational), and transportation (regional roads) that cover the entire County. There are no interlocal agreements connected with these County impact fees.

The City of Coconut Creek has a citywide parks/recreation/culture impact fee (parks and recreation) as well as a citywide water/sewer impact fee (water/sewer).

The City of Cooper City has a citywide water/sewer impact fee (water and sewer) and an other type impact fee that includes park improvements, general government and public safety.

The City of Deerfield Beach has a citywide parks/recreation/culture impact fee (parks).

The City of Fort Lauderdale has a citywide water/sewer impact fee (water/sewer). The 1991 survey mentioned that the City directly benefits from the County impact fees that are countywide in scope (parks, education and roads).

The City of Lauderdale Lakes has a citywide parks/recreation/culture impact fee (recreational).

The City of Margate has a citywide parks/recreation/culture impact fee (parks and recreation). In addition, the City of Margate has a water/sewer impact fee (water and wastewater combination) that covers the entire City, and through an interlocal agreement, a portion of Pompano Beach and Coconut Creek.

The City of Miramar has four citywide impact fees, including parks/recreation/culture (parks and recreation), police/corrections (police capital facilities), fire/EMS, and water/sewer (water and wastewater).

The City of North Lauderdale has a citywide transportation impact fee that is referred to as the "Fair Share Road Impact Fee". The purpose of this impact fee is to fund the primary arterial road in the city. Although no formal arrangements exist, the survey mentions that expenditures of the collections require inter-governmental cooperation with Margate and Broward County.

The City of Oakland Park has a combination police/corrections and fire/EMS impact fee (public safety: police, fire, EMS) that covers a portion of the city.

The City of Parkland has a citywide parks/recreation/culture impact fee (park).

The City of Pembroke Pines has a citywide parks/recreation/land impact fee (park and recreation land dedication). Interlocal agreements are reported to be connected with this impact fee program.

Plantation City has two citywide impact fees, park/recreation/culture (recreation) and water/sewer (water and sewer).

The City of Pompano Beach has a citywide parks/recreation/culture impact fee.

The City of Sunrise has four citywide impact fees, police/corrections (police), fire/EMS, parks/recreation/culture (recreation), and transportation (median strip). Also, Sunrise has a physical environment: other impact fee (water, gas, sewer) that covers the city as well as other cities and portions of the unincorporated area of the county.

The City of Tamarac has three citywide impact fees, transportation (traffic), water/sewer, and parks/recreation/culture (park). A fourth impact fee, physical environment: other (drainage), covers a portion of the city.

Charlotte County (Charter):

Charlotte County has six impact fees that cover the entire unincorporated area of the County. These include one transportation impact fee (roads), two parks/recreation/culture impact fees (parks and libraries), one police/correction impact fee (sheriff), one other type impact fee (administration), and one fire/EMS impact fee (EMS). In addition, a second fire/EMS impact fee (fire/rescue) covers a portion of the unincorporated area of the County.

The City of Punta Gorda has citywide impact fees for police/corrections (police), fire/EMS (fire), water/sewer (water and wastewater), transportation (transportation), parks/recreation/culture (parks), as well as an other type of citywide impact fee (government office facilities).

The Englewood Water District, an independent special district that spans a portion of Charlotte County and a portion of Sarasota County, has a water/sewer impact fee (water) that covers its boundaries within both counties.

Citrus County:

Citrus County has seven countywide impact fees, including one transportation impact fee (roads), two parks/recreation/culture impact fees (parks and library), one police/corrections impact fee (law enforcement/jails), two other type impact fees (public buildings and schools), and one fire/EMS impact fee (EMS). An additional fire/EMS impact fee (fire) covers the entire County except for one of two cities and one area in the unincorporated part of the County. All County impact fees involve interlocal agreements. These interlocal agreements specify how cities must account for and transfer impact fee collections (3 percent allowed to be kept by the City for administrative costs), presents a time table for cities to follow in recommending capital improvement projects that meet the rational nexus test for County approval (impact fee funding), and specifies city managerial responsibilities for such County approved projects.

Clay County (Charter):

Clay County does not have any impact fees.

The City of Green Cove Springs has two water/sewer impact fees (water and wastewater) as well as one physical environment: other impact fee (St. Johns River Water Management). All three impact fees cover the entire City and areas extending into Clay County.

Collier County:

Collier County has two water/sewer impact fees (water and sewer), a parks/recreation/culture impact fee (community park), a transportation impact fee (roads), two parks/recreation/culture impact fees (library and regional parks), a fire/EMS impact fee (emergency service), and an other impact fee (school). These impact fees cover the entire County and are administered through interlocal agreements. In general, these agreements specify the options for collection and transfer of impact fees by the City to the County.

The City of Naples has two citywide water/sewer impact fees (water and sewer), a citywide combination police/corrections and fire/EMS impact fee (police, fire, and rescue), and a citywide other type of impact fee (general capital improvement).

Five independent special districts-- the Big Corkscrew Island Fire Control & Rescue District, the

Marco Island Fire Control District, the East Naples Fire Control and Rescue District, the Golden Gate Fire Control and Rescue District, and the North Naples Fire Control and Rescue District-- each reported levying fire/EMS impact fees (fire protection capital improvement) that cover the boundaries of their respective districts. Each of these impact fees are levied under the authority of a different Special Act of the Laws of Florida. Interlocal agreements with Collier County specify the terms of collection and transfer of these impact fees by the County to each independent special district.

Columbia County:

Columbia County has no impact fees.

The City of Lake City has two water/sewer impact fees (water and sewer) that cover the entire city plus the city utility service area (35 square miles).

Dade County (Charter):

Metropolitan Dade County has two impact fees, police/corrections (police services) and parks/recreation/culture (park), that cover the entire unincorporated area (Metropolitan Dade County). Another impact fee, fire/EMS (fire and rescue), covers the unincorporated area and some municipalities, while a transportation impact fee (roads) is countywide in scope. These latter two impact fees involve the municipalities through the use of interlocal agreements. Typically, the interlocal agreement spells out the conditions and the reporting requirements that the municipality must adhere to in collecting impact fees (municipality may withhold 1.5 percent for administration, Dade County furnishes the training and forms and determines developer alternative credits).

The City of Hialeah Garden has two citywide impact fees, one parks/recreation/culture impact fee (park) and one police/corrections impact fee (public safety).

The City of North Miami has three water/sewer impact fees (water, sewer, and fire flow) that cover a combination of jurisdictions.

The Town of Surfside has a citywide water/sewer impact fee (water and sewer).

Dixie County:

Dixie County has an "other" type impact fee (new development) that covers the entire unincorporated area.

Duval County (Jacksonville) (Charter):

The City of Jacksonville (Duval County) has two citywide water/sewer impact fees (water and sewer).

Escambia County:

Escambia County does not have any impact fees.

Escambia County Utility Authority, an independent special district, has two water/sewer impact fees (water and wastewater) that cover the entire county. Their survey stated "Prior to the creation of Escambia County Utilities Authority in 1981, Impact Fees were being charged by the City and county (sic)".

The City of Pensacola has a citywide parks/recreation/culture impact fee (park and recreation).

Flagler County:

Flagler County has two countywide impact fees, a transportation impact fee (transportation) and a physical environment: other impact fee (solid waste). Also, Flagler County has a parks/recreation/culture impact fee (parks and recreation) that covers the entire unincorporated area and two municipalities. In all three impact fees, the municipalities are involved through interlocal agreements. The typical interlocal agree allows for city collection and quarterly transfer of impact fees with a deduction of administrative expense (3 percent or actual cost as determined yearly). In addition, the County exempts municipal buildings from impact fees and allows the City direct input into impact fee project recommendations for the City.

The City of Flagler Beach has a citywide water/sewer impact fee (water and sewer).

Gadsden County:

Gadsden County does not have any impact fees.

The City of Gretna has a citywide water/sewer impact fee (water and sewer).

Gilchrist County:

Gilchrist County has a transportation impact fee (transportation) that covers the unincorporated county.

Hardee County:

Hardee County does not have any impact fees.

The City of Wauchula has two water/sewer impact fees (water and sewer). The water impact fee is citywide and the sewer impact fee covers the "service area".

Hendry County:

Hendry County does not have any impact fees.

The City of Clewiston has two citywide water/sewer impact fees (water and sewer).

The City of LaBelle has two water/sewer impact fees (water and sewer) that cover the city and a portion of the unincorporated county.

Hernando County:

Hernando County has five countywide impact fees, including one fire/EMS impact fee (fire protection and EMS capital facilities), two other type impact fees (educational facilities and public capital facilities that include library, public building, and law enforcement), one parks/recreation/culture impact fee (park facilities), and one transportation impact fee (road projects). The educational impact fee ordinance states that the revenues are to be remitted directly to the Hernando School Board at least monthly and that an interlocal agreement be entered into to ensure that the monies... be spent solely to meet the educational facilities necessitated by new development". All the impact fee ordinances allow for a 3 percent administration charge by the collecting governmental entity. The survey submitted by the County reports interlocal agreements in conjunction with the educational and fire/EMS impact fee. However, the City of Brooksville reports having interlocal agreements for all County impact fees (Brooksville was not entered into the major computerized data base for this study, since the County

controls the impact fees).

Highlands County:

Highlands County does not have any impact fees.

The City of Avon Park has a citywide water/sewer impact fee (water only).

Hillsborough County (Charter):

Hillsborough County has four impact fees that cover the entire unincorporated area, including two transportation impact fees (road network improvement and right-of-way), one parks/recreation/culture impact fee (park site improvement), and one fire/EMS impact fee (fire service). In addition, Hillsborough County has one other type impact fee (school site dedication) that covers the entire unincorporated area and one municipality. An interlocal agreement was reported as "anticipated" in the school site portion of the survey, with the City of Temple Terrace such an agreement effective April 1993.

The City of Plant City has four citywide impact fees, including one fire/EMS impact fee (fire), one police/corrections impact fee (law enforcement), one transportation impact fee (roads), and one parks/recreation/culture impact fee (parks and recreation).

The City of Tampa has a citywide transportation impact fee (transportation).

The City of Temple Terrace has two water/sewer impact fees (water and sewer) that cover the entire City as well as a portion of the County and Tampa. An interlocal agreement with the County and Tampa allows Temple Terrace to collect the impact fee revenues within the utility service area in return for providing the water/sewer infrastructure and service.

Holmes County:

Holmes County does not have any impact fees.

The City of Bonifay has a citywide water/sewer impact fee (water and sewer).

Indian River County:

Indian River County has a countywide transportation impact fee (road) and a water/sewer impact fee that covers the unincorporated area plus the City of Sebastian and Orchid. Interlocal agreements are used to involve the municipalities in the collection of both of these impact fees.

Indian River Shores has two citywide impact fees, one other type impact fee (traffic and drainage) and one parks/recreation/culture impact fee (bike path).

The City of Vero Beach has three impact fees that cover the city plus a portion of the County, including two water/sewer impact fees (water and sewer) and one physical environment: other impact fee (electric).

Lafayette County:

Lafayette County has a countywide police/corrections impact fee (law enforcement).

Lake County:

Lake County has a countywide transportation impact fee (road) and an "other" type impact fee (school) that involve municipalities through the use of interlocal agreements. The typical interlocal

agreement has the City collecting both impact fees within their jurisdiction and remitting these collections to the County on a monthly basis, less a 3 percent administrative charge. The County provides the City technical assistance on collection procedures and associated bookkeeping. Also, the County maintains a master list of impact fee collections and expenditures. Finally, the interlocal agreement specifies City participation on an advisory board to recommend road impact fee projects to the County Commission.

The City of Eustis has two water/sewer impact fees (water and sewer) that cover the entire city and a service area in an unincorporated area. Also, the City of Eustis has two citywide parks/recreation/culture impact fees (recreation and library), a citywide police/correction impact fee (law enforcement), and a citywide fire/EMS impact fee (fire prevention).

The City of Leesburg has two water/sewer impact fees (water and sewer) that cover the entire city and a service area in an unincorporated area.

The City of Mascotte has a citywide transportation impact fee (road).

The Town of Montverde has a citywide water/sewer impact fee (water).

The City of Mount Dora has six citywide impact fees, including two water/sewer impact fees (water and sewer), two parks/recreation/culture impact fees (library as well as parks and recreation), one police/corrections impact fee (police protection), and one fire/EMS impact fee (fire and EMS).

The City of Tavares has a citywide water/sewer impact fee (water and wastewater).

The City of Umatilla has a citywide water/sewer impact fee (water and sewer).

Lee County:

Lee County has a countywide transportation impact fee (roads). Also, the County has a parks/recreation/culture impact fee (community parks) that covers the entire unincorporated area and another parks/recreation/culture impact fee (regional parks) that covers the entire unincorporated area plus some municipalities. Interlocal agreements are used to involve the participating municipalities. In addition, Lee County has two fire/EMS impact fees. One fire/EMS impact fee (fire protection) covers a portion of the unincorporated area and the other fire/EMS impact fee (EMS) covers a portion of the unincorporated area along with some municipalities. Interlocal agreements are used to administer both fire/EMS impact fees.

Seven independent special districts that were created as fire control district and rescue service districts in Lee county returned surveys containing interlocal agreements with Lee County. These independent special districts include:

1. Bayshore Fire Protection & Rescue District.
2. Bonita Springs Fire Control and Rescue District.
3. Estero Fire Protection & Rescue Service District.
4. Fort Myers Beach Fire Control District.
5. North Fort Myers Fire Control District.
6. San Carlos Park Fire District.
7. South Trail Fire Protection & Rescue Service District.

The interlocal agreements between the County and these Independent Special Districts specify that the County collects the fee and retains a 3 percent administrative charge as well as the County's up front cost... "in preparing and adopting the Ordinance pursuant to the interlocal agreement made earlier between the parties." The remaining collections are remitted to the respective independent special districts on a

quarterly basis. The independent special districts are obligated to notify the County at least 30 days in advance in writing of planned expenditures of impact fee funds. The determination of alternative impact fees (credits) and refunds is the responsibility of the County. The records for impact fee collections is the responsibility of the County, whereas the District maintains the record of expenditures and provides the County with a copy of such records.

The City of Cape Coral has four citywide impact fees, including one parks/recreation/culture impact fee (park), one transportation impact fee (roads), one fire/EMS impact fee (fire) and one water/sewer impact fee (water/wastewater).

Madison County:

Madison County does not have any impact fees.

The Town of Greenville has a citywide water/sewer impact fee (water and sewer).

Manatee County:

Manatee County has five impact fees that cover the entire unincorporated area, including one transportation impact fee (transportation), one physical environment: other impact fee (solid waste), one parks/recreation/culture impact fee (parks and recreation), one fire/EMS impact fee (EMS), and one police/corrections impact fee (law enforcement).

Nine fire control independent special districts have legal authority, through Special Acts of the State of Florida, to impose fire/EMS impact fees in Manatee County. Three of these fire control independent special districts returned surveys, reporting that they have fire/EMS impact fees that cover portions of the unincorporated area of the County. The three Independent special districts that reported their impact fees include:

1. Braden River Fire Control & Rescue District.
2. Cedar Hammock Fire Control District.
3. Southern Manatee Fire and Rescue District.

The six independent special districts that have the authority to levy fire/EMS impact fees, but did not respond to the survey include:

1. Anna Maria Fire Control District.
2. Myakka City Fire Control District.
3. North River Fire District.
4. Parrish Fire Control District.
5. West Side Fire Control District.
6. Whitfield Fire Control District.

Marion County:

Marion County has a transportation impact fee (transportation) that covers the entire unincorporated area of the County plus Ocala. An interlocal agreement allows Ocala to collect the impact fee, keep \$10 per residential collection and \$25 per commercial collection for administrative expenses, and remit the remaining collections to the County on a monthly basis.

The City of Belleview has a citywide water/sewer impact fee (water and sewer).

Martin County:

Martin County has two impact fees that cover the entire unincorporated area, including one parks/recreation/culture impact fee (parks) and one other type impact fee (public facilities: public buildings, libraries, and public safety). In addition, a transportation impact fee (roads), covers the entire unincorporated area plus some municipalities. An interlocal agreement involves the municipalities by allowing them to collect the impact fee, keep 3 percent for administrative expenses, and remit the remainder to the County on a quarterly basis.

The City of Stuart has three citywide impact fees, including two water/sewer impact fees (sewer availability and water availability) and one other type impact fee (police, fire, parks and recreation).

Monroe County:

Monroe County reports having six impact fees that cover the unincorporated area plus some municipalities, including one transportation impact fee (transportation), one fire/EMS impact fee (fire/EMS), one physical environment: other impact fee (solid waste), one police/corrections impact fee (police facilities), and two parks/recreation/culture impact fee (community park and library). An interlocal agreement exist between Monroe County and Key Colony Beach that addresses the collection and transfer of all six impact fees. Also, an interlocal agreement with the City of Key West exist for the collection of the library impact fee.

Nassau County:

Nassau County has three impact fees that cover the entire unincorporated area, including one fire/EMS impact fee (fire and rescue), one police/corrections impact fee (police) and one other type impact fee (administrative space). In addition, Nassau County has a transportation impact fee (transportation) that covers the unincorporated area plus the City of Fernandina Beach. An interlocal agreement exist between the County and City regarding the collection of the transportation impact fee.

The City of Fernandina Beach has a citywide other type impact fee (police, fire, recreation, sanitation, administration). In addition, a water/sewer impact fee (sewer) covers the entire city plus a portion of the unincorporated area of the County.

Okaloosa County:

Okaloosa County does not have any impact fees.

The City of Niceville has two citywide water/sewer impact fee (water and sewer).

Orange County (Charter):

Orange County has three impact fees that cover the entire unincorporated area, including a transportation impact fee (transportation), a police/corrections impact fee (law enforcement), and a fire/EMS impact fee (fire). Also, Orange County has one countywide other type of impact fee (school) that is administered through an interlocal agreement.

The City of Apopka has four citywide impact fees, including two water/sewer impact fees (water and sewer), a recreation/parks/culture impact fee (recreation), and a transportation impact fee (transportation).

The City of Maitland has a citywide transportation impact fee (transportation) as well as a

fire/EMS impact fee (fire) that covers a portion of the City.

The City of Ocoee has four impact fees. The transportation impact fee (roads) and the police/corrections impact fee (police) cover the entire City, whereas the fire/EMS impact fee (fire) covers a portion of the City (4 Districts) and the parks/recreation/culture impact fee (recreation) covers a smaller portion of the City (3 Districts).

The City of Orlando has a citywide transportation impact fee (road).

The City of Winter Garden has four citywide impact fees, including two water/sewer impact fees (water and sewer), a parks/recreation/culture impact fee (recreation), and a transportation impact fee (roads).

The City of Winter Park has two water/sewer impact fees (water and sewer) that cover the entire City plus an adjacent County area. An interlocal agreement is used to involve the County in both impact fees.

Osceola County:

Osceola County has a countywide other type of impact fee (school) that is administered through an interlocal agreement. Also, Osceola County has a transportation impact fee (transportation) that covers the unincorporated area plus some municipalities. An interlocal agreement exist between the City of Kissimmee and the County that allows the City to retain 66 percent of the impact fee collections, to be expended "within the corporate limits of the City to defray the cost of collector and arterial streets which benefit the City...". The remaining 34 percent of collections is remitted to the County on a quarterly basis by the City. There is a similar agreement with the City of St. Cloud.

The City of Kissimmee has four impact fees. The transportation impact fee (transportation) is citywide and is based on the interlocal agreement described in the preceding paragraph. There are two water/sewer impact fees (water and sewer) that cover the City plus an adjacent portion of the unincorporated County. An interlocal agreement allows for the City to collect the impact fee in the County service area. Finally, there is a citywide parks/recreation/culture impact fee (recreation).

The City of St. Cloud has two water/sewer impact fees (water and sewer) that cover a combination of jurisdictions as well as a citywide parks/recreation/culture impact fee (recreation).

Palm Beach County (Charter):

Palm Beach County has nine impact fees representing four different types of intergovernmental arrangements. First, five impact fees are authorized and levied countywide, with several exceptions (Belle Glade, South Bay, and Pahokee), pursuant to the County Charter, including one transportation impact fee (roads), one parks/recreation/culture impact fee (parks), one fire/EMS impact fee (fire/rescue), and two other type impact fees (public buildings and school site acquisition). Second, another parks/recreation/culture impact fee (libraries) covers the unincorporated area with some municipalities included, pursuant to a County Charter Ordinance. Third, the police/corrections impact fee (law enforcement), authorized by a County Charter Ordinance, is levied countywide, except that the road patrol portion of the impact fee is levied only in the unincorporated areas plus some municipalities. The fourth and final variation is represented by the water/sewer impact fee (water and sewer plant capacity charge), which is reported to cover the entire county using interlocal agreements. In general, interlocal agreements that exist between the County and City shift the responsibility for collecting the fee from the municipality

to the County. The municipality that collects the fee remits the fee to the County on a monthly basis, minus a 2 percent administrative fee. The exception is that Belle Glade, South Bay, and Pahokee retain a 4 percent administrative fee "because Park Impact Fees, School Impact Fees, and Fair Share for Road Improvements are not assessed", according to the County Charter Ordinance.

Belle Glade has two citywide water/sewer impact fees (water and sewer development fees).

The City of Boca Raton has a citywide parks/recreation/culture impact fee (park land dedication or fee) as well as a water/sewer impact fee that covers the entire city and portions of the unincorporated area.

The City of Boynton Beach has a citywide parks/recreation/culture impact fee (recreation and parks land dedication ordinance).

The City of Delray Beach has a citywide parks/recreation/culture impact fee (park facilities) as well as a water/sewer impact fee (water) that covers the entire city plus an adjacent unincorporated area of the County. The cover letter attached to the survey response states "In that we provide the following facilities, development within Delray Beach does not pay the County impact fee otherwise required for: community facilities, law enforcement facilities, fire and EMS facilities, and library facilities".

The Town of Juno Beach has a citywide other type impact fee (general administrative).

The Town of Jupiter has a citywide parks/recreation/culture impact fee (park and recreation) that covers a portion of the City as well as a citywide transportation impact fee (road) that is separate from the County transportation impact fee.

The Town of Lantana has two citywide water/sewer impact fees (water and sewer).

The Town of Manalapan has a water/sewer impact fee (water) that covers the entire town plus a portion of a neighboring municipality.

The Village of North Palm Beach has a village wide parks/recreation/culture impact fee (recreation).

The City of Palm Beach Gardens has a citywide parks/recreation/culture impact fee (park and recreation or park land dedication) as well as a citywide combination police/corrections and fire/EMS impact fee (police and fire).

The City of Riviera Beach has a water/sewer impact fee (water and sewer) that covers the city plus certain other municipalities and unincorporated areas.

The Village of Tequesta has a village wide parks/recreation/culture impact fee (parks and recreation).

Pasco County:

Pasco County has three impact fees. The transportation impact fee (transportation) covers the entire unincorporated area. A water/sewer impact fee (water) covers a portion of the unincorporated area. Finally, another water/sewer impact fee (wastewater) covers the entire unincorporated area plus Port Richey by interlocal agreement.

The City of Dade City has two citywide water/sewer impact fees (water and sewer), a citywide transportation impact fee (transportation), and a citywide fire/EMS impact fee (public safety).

The City of Zephyrhills has a citywide transportation impact fee (traffic).

Pinellas County (Charter):

Pinellas County has a countywide transportation impact fee (transportation) that allows municipalities to collect and expend 50 percent of the impact fees in the municipality for capital improvements and expansion of transportation facilities identified in the municipal comprehensive plan. The municipalities remit to the County the remaining 50 percent of Transportation impact fee collections, plus interest, less a 4 percent administrative fee at the beginning of each local fiscal year.

The City of Bellair participates in the countywide transportation impact fee.

The City of Dunedin has four citywide impact fees, including two water/sewer impact fees (water and sewer), a fire/EMS impact fee (fire), and a police/corrections impact fee (police).

The City of Indian Rocks Beach participates in the countywide transportation impact fee and has a citywide water/sewer impact fee (sewer), a citywide parks/recreation/culture impact fee (recreation), and a citywide "other" type of impact fee (development, mostly ancillary transportation capital outlay projects).

The Town of Indian Shores has a citywide physical environment: other impact fee (beautification).

The City of Pinellas Park has a citywide parks/recreation/culture impact fee (parkland dedication fee) and participates in the County transportation impact fee.

The City of Largo participates in the countywide transportation impact fee. The City of Largo has a water/sewer impact fee (sewer) that covers the city as a development in an unincorporated development through a "201 facility plan". Also, the City of Largo has a citywide police/corrections impact fee (police safety), a citywide parks/recreation/culture impact fee (parkland dedication, and two other types of impact fees (general service and community facilities).

The City of Oldsmar participates in the countywide impact fee. The City of Oldsmar has two water/sewer impact fees (water and sewer) that cover the city and a portion of the unincorporated county, a citywide fire/EMS impact fee (fire/EMS) and a parks/recreation/culture impact fee (parks/recreation).

The Town of Redington Shores has a water/sewer impact fee (sewer) that covers a portion of the Town.

The City of Safety Harbor participates in the County transportation impact fee. In addition, the City has six other citywide impact fees, including two water/sewer impact fees (sewer and sanitation), two parks/recreation/culture impact fees (park facilities and park lands as well as library), a fire/EMS impact fee (public safety), and an other type impact fee (street light).

The City of St. Petersburg participates in the County transportation impact fee.

The City of St. Petersburg Beach participates in the County transportation impact fee. In addition, the City has a citywide water/sewer impact fee (sewer).

The City of South Pasadena participates in the County transportation impact fee and also has a citywide other type of impact fee (development--see Indian Rocks Beach).

The City of Tarpon Springs participates in the County transportation impact fee. Also, the City of Tarpon Springs has eight other citywide impact fees, including two water/sewer impact fees (water and sewer), two fire/EMS impact fees (fire and fire impact surcharge), two parks/recreation/culture impact fees (library as well as park and recreation), a police/corrections impact fee (police), and an other type of impact fee (general government).

The City of Seminole and the Town of Belleair reported participation in the County transportation fee, but did not provide surveys with enough information to warrant including them on the computerized

data base.

Palm Harbor Special Fire Control District, an independent special district, is known to have authority to levy a fire/EMS impact fee through a Special Act of Florida. However, this District did not respond to the survey.

Polk County:

Polk County has three countywide impact fees, including a transportation impact fee (collector road districts), a police/corrections impact fee (correctional facility), and a fire/EMS impact fee (EMS). Interlocal agreements allow the municipalities to collect County impact fees, using County forms and procedures. The municipalities remit impact fee collections on a monthly basis, minus a 3 percent administrative fee on each impact fee collected up to \$250 per impact fee.

The City of Auburndale has a citywide parks/recreation/culture impact fee (recreation). Also, the City has two water/sewer impact fees (water and sewer) that cover the "utility service area" both inside and outside the City.

The City of Bartow has two citywide water/sewer impact fees (water and sewer).

The City of Davenport has a water/sewer impact fee that serves the entire City plus a service area located in the unincorporated area of the County.

The Town of Dundee has a citywide water/sewer impact fee (water) and a citywide park/recreation/culture impact fee (park).

The City of Eagle Lake has two citywide water/sewer impact fees (water and sewer).

The City of Haines City has a citywide water/sewer impact fee (water and sewer).

The Town of Lake Hamilton has a town wide water/sewer impact fee (water).

The City of Lakeland has three impact fees. One other type impact fee (transportation, parks, fire protection, and law enforcement) is citywide. A second other type impact fee (water service capacity and fire protection service capacity) covers the entire City plus all service territories outside the City. A water/sewer impact fee (wastewater) covers the entire City plus portions of the unincorporated area.

The City of Winter Haven has two water/sewer impact fees (water expansion and wastewater expansion) that cover the city and a portion of the unincorporated county.

Putnam County:

Putnam County's impact fee ordinance became effective on March 1, 1995, with fee schedules revised on September 1, 1995. Countywide impact fees include schools, transportation, and a variety of other infrastructure capital outlay areas (a total of eight).

The City of Palatka is refining its impact fee ordinance at the date of this compilation (2/4/94). Impact fees are expected to include a variety of infrastructure capital outlay areas that complement proposed county impact fees.

St. Johns County:

St. Johns County has an "other" type impact fee (roads, schools, public building, police, fire, EMS, park) that covers the entire unincorporated area plus some municipalities. Interlocal agreements allows participation by municipalities, who turn over impact fee collections to the County on a monthly basis, less a 3 percent administration fee. Also by interlocal agreement, the County remits the school

portion of impact fee collections to the School Board, less a 3 percent administrative fee.

St. Lucie County:

St. Lucie County has a countywide transportation impact fee (roads) and a countywide other type impact fee (schools). Interlocal agreements related to the transportation impact fee allow municipalities to collect and remit these fees to the County on a monthly basis, minus a 3 percent administrative fee. Interlocal agreements relating to school impact fee allows the collecting government, County or municipality, to remit on a monthly basis to the School Board, the school impact fee collections, less a 3 percent administrative fee.

The City of Port St. Lucie has a citywide police/corrections impact fee (police).

Sarasota County (Charter):

Sarasota County has six impact fees representing four types of intergovernmental arrangements. First, a fire/EMS impact fee (fire/EMS) covers a portion of the unincorporated county. Second, two water/sewer impact fees (water and sewer) cover all of the unincorporated area of the County. Third, one park/recreation/culture impact fee (library) covers the entire county and is administered by interlocal agreement. Fourth, two impact fees, a transportation impact fee (roads) and two parks/recreation/culture impact fee (parks), cover the unincorporated area plus, by interlocal agreement, some municipalities. The interlocal agreements between the County and municipalities concerning the latter two impact fees dictates a 2.5 percent administrative charge be added to all impact fee charges. When the municipality remits the collections to the County on a monthly basis, 1 percent goes to the municipality for administrative expenses, 1 percent to the County Finance Department, and 0.25 percent to the General Fund of the Board of County Commissioners.

The City of North Port has a citywide police/corrections impact fee (police) and a citywide fire/EMS impact fee (fire/rescue).

The City of Sarasota has two citywide water/sewer impact fees (water and wastewater).

The Englewood Water District, and independent special district that spans a portion of Charlotte County and a portion of Sarasota County, has a water/sewer impact fee that covers its boundaries within both Counties.

Seminole County (Charter):

Seminole County has four impact fees. The fire/EMS impact fee covers the entire unincorporated area of the County. The three other impact fees, a transportation impact fee (road), a parks/recreation/culture impact fee (library), and an other type of impact fee (school) are countywide, except that Altamonte Springs does not participate in library impact fee. The interlocal agreements that relate to the countywide impact fees allow the municipalities to collect the fees, and remit them to the County on a monthly basis, less a 3 percent administrative charge.

The City of Altamonte Springs has four citywide impact fees, including a fire/EMS impact fee (fire/EMS), a police/corrections impact fee (police), a parks/recreation/culture impact fee (parks and recreation, library), and a physical environment: other impact fee (solid waste).

The City of Casselberry has a citywide water/sewer impact fee and a citywide transportation impact fee (road).

The City of Oviedo has four city wide impact fees, including a transportation impact fee (transportation), a fire/EMS impact fee (fire), and police/corrections impact fee (police), and a parks/recreation/culture impact fee (recreation).

The City of Sanford has two citywide water/sewer impact fees (water and sewer), a citywide police/corrections impact fee (police), a citywide fire/EMS impact fee (fire), and a citywide parks/recreation/culture impact fee (recreation).

The City of Winter Springs has three citywide impact fees, including a transportation impact fee (transportation), a police/corrections impact fee (police public safety), and a fire/EMS impact fee (fire public safety).

Sumter County:

Sumter County does not have any impact fees.

The City of Wildwood has two water/sewer impact fee (water and sewer) that cover the city and a portion of the unincorporated county.

Suwannee County:

Suwannee County does not have any impact fees.

The City of Live Oak has a water/sewer impact fee (wastewater/water) that covers the franchised part of the unincorporated county by developer agreement.

Taylor County:

Taylor County does not have any impact fees.

The City of Perry has a citywide water/sewer impact fee (sewer).

Volusia County (Charter):

Volusia County has five impact fees. The parks/recreation/culture impact fee covers the entire unincorporated area of the County. The fire/EMS impact fee (fire and rescue) covers a portions of the County plus some municipalities. The water/sewer impact fee (water and sewer) covers the entire County, using service area agreements, in the form of interlocal agreements, to include municipalities that do not have their own water/sewer system or may have need for future water or sewer system capacity. Finally, the transportation impact fee (transportation) and an other type of impact fee (school) are countywide. Interlocal agreements between the County and municipalities affirm participation and specify which governmental entity collects the money (usually Volusia County). The County ordinances related to all these impact fees, except water/sewer, allows for a 3 percent administrative fee to be added to the impact fee, payable to the governmental entity that collects the impact fee.

The City of Daytona Beach has two water/sewer impact fees (water and sewer) that covers a service area that includes the entire City plus and area outside City limits. An interlocal agreement exist between the City of Daytona Beach and the City of South Daytona Beach regarding price structures.

The City of Daytona Beach Shores has a citywide water/sewer impact fee (sewer). An interlocal agreement, to include a sewer treatment development fee for the City of Port Orange for transmission, treatment, and disposal systems, is reported as being associated with this impact fee.

The City of Deland has two water/sewer impact fees (water and sewer) that cover the "greater

Deland service area".

The City of Edgewater has three citywide impact fees, including two water/sewer impact fees (water and sewer) and one parks/recreation/culture impact fee (recreation).

The City of Holly Hill has a citywide water/sewer impact fee (water and sewer).

The City of Lake Helen has five citywide impact fees including police/corrections (police), water/sewer (water), transportation (transportation), parks/recreation/culture (parks and recreation), and an other type (described as "other").

Orange City has two impact fees. The water/sewer impact fee (water and sewer) covers a portion of the City plus a portion of the unincorporated area of the County. The "other" type impact fee (fire, police, recreation) is citywide.

The City of Ormond Beach has twelve citywide impact fees. These 12 impact fees, as reported, are: potable water, wastewater, parks and recreation, administrative facilities, conservation lands, cultural facilities, fire protection, law enforcement, city roads, solid waste/road/drainage, stormwater, and reclaimed water.

The Town of Ponce Inlet has citywide water/sewer impact fee (water) and a citywide parks/recreation/culture impact fee (recreation).

The City of Port Orange has a citywide parks/recreation/culture impact fee (recreation). In addition the City has a water/sewer impact fee that covers the entire City plus additional service areas. Interlocal agreements are reported to be connected with this impact fee in the survey.

The City of South Daytona has three citywide impact fees, including a parks/recreation/culture impact fee (recreation) and two water/sewer impact fees (water and sewer). The water/sewer impact fees involve a contract with Daytona Beach.

Wakulla County:

Wakulla County has a countywide other type impact fee that includes law enforcement, drainage, roads, parks and recreation, library, and public building facilities and services.

Appendix D

Occupational License Tax
and
Special Assessments

OCCUPATIONAL LICENSE TAX

Brief Overview

Pursuant to Chapter 205, *Florida Statutes*, counties and municipalities are authorized to levy local occupational license taxes. As part of the levy, each local government establishes categories of professions, occupations, and businesses. A tax is imposed on each designated category. Tax rates were capped at 1971 levels with rate structure increases authorized in 1980 and 1993. Revenues collected remain with local governments as general revenue. As of 1993, occupational license taxes established under the new rate structure and collected by counties in incorporated areas are to be apportioned between the county and its component cities by a statutorily enumerated ratio.

Occupational license taxes were first authorized in Florida in 1869.¹ The state prescribed rates, and counties could receive 50 percent of the state taxes collected. Additionally, cities and towns were authorized to impose their own license tax not to exceed 50 percent of the state license tax. During the next century, numerous cities, through charters and charter amendments, exceeded those rates. In 1967, the law was amended to require that two-thirds of the occupational license taxes collected locally would be distributed to the state. The balance remained in the county where collected. Municipalities could enact a similar tax, but only at a rate equal to 50 percent of the rate authorized for counties to assess. Rates for individual business and occupational types were specified, and certain exemptions were allowed.

The 1968 constitutional revision resulted in the elimination of special exceptions and reaffirmed the general law requirements in the 1967 statutory amendments. However, the revised constitution preempted all taxes, except ad valorem taxes, to the state. In 1971, the Florida Supreme Court ruled that the local occupational license tax was now unconstitutional because it was implemented as a gross receipts tax, reserved only to the state pursuant to provisions in the revised constitution.²

The 1972 Legislature responded to the Supreme Court's ruling by amending Chapter 205, *Florida Statutes*, to make the occupational license tax a local tax and eliminate the requirement that locally collected taxes be transferred to the state. Those rates already established were retained, but the business and occupational classifications were dropped along with many of the administrative requirements. Tax revenues collected in all areas of the county were to be apportioned among municipalities and the unincorporated areas of the county according to a population-based ratio.

¹ Chapter 1713, *Laws of Florida* (1869).

² *City of Tampa v. Birdsong Motors, Inc.*, 261 So.2d 1 (Fla. 1971).

In 1980, the Florida Legislature again amended Chapter 205, *Florida Statutes*, to allow percentage increases in the occupational license tax rates charged by counties and municipalities. In 1984, 50 percent exemptions were authorized for businesses located in designated enterprise zones. In 1985, Broward, Collier, Dade and Monroe counties were specifically authorized by the Legislature to increase the rate by 100 percent, with 50 percent of the revenue to be used for economic development activities and the remaining portion for funding symphony orchestras. In 1986, the authority for funding symphony orchestras was deleted, leaving the 50 percent for economic development in place.

Occupational License Tax Reform in 1993

In January of 1991, the Occupational License Tax Study Commission presented its recommended changes to Chapter 205, *Florida Statutes*, to the Legislature. The major Commission recommendations affecting local revenues were:

- 1) Allow the local governing body to increase overall license tax revenues by up to 10 percent under the condition that they first reclassify their license taxes according to the guidelines established by the Study Commission.
- 2) After reclassification and the initial increase, allow the local governing body to increase the overall license tax revenue by up to 5 percent, every other year, by measures such as, but not limited to, referendum approval, extraordinary vote of the governing body, unanimous vote of the governing body, or the like.³

Failing in the 1991 and 1992 legislative sessions, the proposal was finally enacted in 1993 as Chapter 93-180, *Laws of Florida*. It provided local governments with a window of opportunity to reform occupational license tax ordinances before October 1, 1995. In addition to the reclassification and reform provisions, the legislation allowed local jurisdictions to enact their first occupational license tax after the deadline for the adoption of a reformed license tax. The distribution method was changed so that counties were no longer required to share county occupational license tax revenues collected in unincorporated areas with municipalities if the county established a new rate structure. Another provision placed a deadline of January 1, 1995, on Collier and Monroe counties to levy the authorized 50 percent tax for economic development. Several technical changes related to transfer fee increases, time frames, dates, administrative flexibility, and clarification of intent, were also enacted. Finally, the legislation attempted to enforce payment of occupational license taxes on vending and amusement machines by placing the burden of enforcement on the business in which such machines were located.

³ Staff of Advisory Council on Intergovernmental Relations, *Occupational License Taxes: A Report to the Florida Legislature from the Occupational License Tax Study Commission* 10 (Jan. 1991).

Reported Revenues: 1994-95 Fiscal Year

Tables D-1 and D-2 list the occupational license tax revenues reported by counties and municipalities during the 1994-95 fiscal year. Counties and municipalities reported revenues of \$31.9 million and \$83.1 million, respectively. The reader should note that the municipal revenues are not representative of all municipalities, but only those that submitted annual financial reports to the Department of Banking and Finance by the established deadline. However, the reported county revenues reflect data for all counties.

SPECIAL ASSESSMENTS ⁴

Brief Overview

Special assessments are a form of revenue levied by all types of local governments for a variety of public purposes. A special assessment has been defined as a levy "imposed on property owners within a limited area to help pay the cost of a local improvement which especially benefits property within that area."⁵ It has also been defined as a levy "imposed on properties specially benefited by an improvement to defray some or all of the cost of the improvement."⁶ The types of improvements typically financed through special assessments are street paving, sidewalk and gutter construction, and street lighting. Currently, a clear definition of special assessments or one of general application does not appear in Florida statutory law.⁷ However, the courts have defined the differences between a special assessment as opposed to a tax and have adopted two requirements for the imposition of a special assessment: 1) the property assessed must derive a special benefit from the service provided; and 2) the assessment must be fairly and reasonable apportioned among property that receives a special benefit.⁸ An understanding of special assessments must be based on general descriptions of local sources of financing and revenues, the laws or legal powers that authorize their levy in Florida, and the interpretations that have been articulated in Florida case law.

General descriptions of special assessments often attempt to distinguish them from taxes and user fees or service charges. A key distinction in a comparison of taxes and special assessments is the reliance of special assessments on the benefit principle or the benefit to property. When applied, this principle "avoids the redistribution of private wealth to the entire community by apportioning the cost of a particular public improvement according to the benefit" that the property receives

⁴ For purposes in this document, special assessments are non-ad valorem assessments, but the term non-ad valorem assessments is not used in this description. This explanation and discussion of special assessments is taken primarily from the ACIR Report-in-Brief, *Special Assessments: Current Status In Law and Application* (1992), and a 1993 article written by Henry Kenza van Assenderp and Andrew Ignatus Solis, "Dispelling the Myths: Florida's Non-Ad Valorem Special Assessments Law", *Florida State University Law Review* (Volume 20, November 4).

⁵ Martinez, John. 1989. "Special Assessments," in C. Dallas Sands and Michael Libonati, eds., *Local Government Law*, Volume 4, Chapter 24, Callaghan and Company: Wilmette, Illinois, p. 24-2.

⁶ *id.*, at 24-4.

⁷ A definition of non-ad valorem assessments appears in s. 197.3632(1)(d), F.S., as "only those assessments which are not based upon millage and which can become a lien against a homestead as permitted in s. 4, Art. X of the State Constitution." Section 718.103(21), *Florida Statutes*, the "Condominium Act," defines a special assessment as "any assessment levied against unit owners other than the assessment required by a budget adopted annually."

⁸ *City of Boca Raton v. State*, 595 So.2d 25 (Fla. 1992).

from it.⁹ As provided by one source, special assessments are distinguished as follows:

A "special assessment" is like a tax in that it is an enforced contribution from the property owner, it may possess other points of similarity to a tax, but it is inherently different and governed by entirely different principles. It is imposed upon the theory that portion of the community which is required to bear it receives some special or peculiar benefit in the enhancement of value of the property against which it is imposed as a result of the improvement made with the proceeds of the special assessment. It is limited to the property benefitted, is not governed by uniformity, and may be determined legislatively or judicially...¹⁰

Another important distinction in relevant descriptions of local government revenues is between special assessments and user or service charges. While assessments and service charges are similar in many respects, a key difference is that a special assessment is an enforceable levy and a service charge or fee is voluntary. Another distinction that is often blurred is the purpose for which a special assessment may be levied. Current imposition of special assessments generally avoid covering the cost of operating expenses of a service or facility. However, it is important to note that special assessments are applied for the purpose of funding public systems, facilities, services, and improvements.

The levy of special assessments stems primarily from county and municipal home rule authority granted in the Constitution.¹¹ In addition, statutes authorize explicitly the levy of special assessments; for counties, Chapter 125, *Florida Statutes*, and for municipalities, Chapter 170, *Florida Statutes*. Special districts must derive their authority to levy special assessments through general law or special acts.¹²

In a 1992 ruling, the Florida Supreme Court recognized a municipality's broad home rule power to impose a special assessment except where expressly prohibited by law.¹³ The court reiterated the distinction between a special assessment and a tax. While there is no specific requirement that taxes provide any specific benefit to the property in question, a special assessment "must confer

⁹ Bradley, Robert. 1987. A draft ACIR report, *Special Assessments in Florida: Use and Accountability* (p. 2).

¹⁰ *Klemm v. Davenport*, supra note 141, at 129 So. 907. See generally, 29A Fla. Jur. *Special Assessments* (1967).

¹¹ Article VIII, Sections 1 & 2, *Florida Constitution*.

¹² Specific authority in statutes for special districts to levy special assessments encompasses several types of districts, including community development districts, mosquito control districts, neighborhood improvement districts, water control districts, and water and sewer districts.

¹³ *City of Boca Raton v. State*, 595 So.2d 25 (Fla. 1992) at 28.

a special benefit upon the land burdened by the assessment.”¹⁴ In addition, the court indicated that if “reasonable persons may differ as to whether the land assessed was benefited by the local improvement...,” the findings of the local government must be sustained in order to determine whether the benefits to the property are in proportion to the amount of the assessment.¹⁵

Several appellate court cases have reviewed the invalidation of special assessments at the trial court level. In *Madison v. Foxx*, 636 So.2d 39 (Fla. 1st DCA 1994), the court invalidated several Madison County ordinances which levied special assessments for a number of services provided by the county including garbage collection and disposal, landfill closure, ambulance service and fire protection. Some of the special assessments were levied only on residents of the incorporated area of the county and others were imposed on both municipal residents and residents of the unincorporated area.¹⁶ In *Sarasota County v. Sarasota Church of Christ, Inc.*, 667 So.2d 180 (Fla. 1995), the Florida Supreme Court held that a special assessment levied against a church for stormwater treatment services was a special assessment as opposed to a tax from which a church would be exempt.¹⁷

Reported Revenues: 1994-95 Fiscal Year

Tables D-1 and D-2 list the special assessment revenues reported by counties and municipalities during the 1994-95 fiscal year. Counties and municipalities reported revenues of \$236.4 million and \$22.9 million, respectively. The reader should note that the municipal revenues are not representative of all municipalities, but only those that submitted annual financial reports to the Department of Banking and Finance by the established deadline. However, the reported county revenues reflect data for all counties.

¹⁴ *id.*, at 29 discussing *City of Naples v. Moon*, 269 So.2d 355 (Fla. 1972).

¹⁵ *id.*, at 30.

¹⁶ The First District Court of Appeals court struck the ordinances adopted by Madison County for failing to comply with the requirements of s. 125.01(q), F.S., but declined to address the issue of whether the ordinances levied a tax for the general benefit of the county rather than a special assessment. After remanding the case to the trial court, the First District Court reviewed the trial court’s determination that Madison County must refund the revenues generated by the assessment to taxpayers for the years 1991, 1992 and 1993 but not 1989 and 1990. The First DCA affirmed the trial court’s refund determination but struck the trial court’s award of prejudgment interest.

¹⁷ Both the trial court and the district court had invalidated the special assessment on the basis that the stormwater services served the community as a whole and therefore should be funded through a tax rather than a special assessment, and that consequently, the costs of stormwater services should never be funded through a special assessment. In reversing, the Florida Supreme Court held that: 1) developed property receives the special benefit of the tax as developed property causes contaminated stormwater runoff and 2) the method of apportionment used by the county is proper because it requires developed properties who contribute to contaminated stormwater runoff to pay for treatment. Accordingly, even though the special assessment was levied on developed property, including the churches, throughout the county, the requisite showing of special benefit was satisfied.

TABLE D-1

**COUNTY OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1994-95**

	COUNTY	OCCUPATIONAL LICENSE TAX	SPECIAL ASSESSMENTS	TOTAL REVENUE FROM THESE TWO SOURCES
1	ALACHUA	\$43,345	\$3,032,856	\$3,076,201
2	BAKER	11,359	368,842	380,201
3	BAY	53,495	138,450	191,945
4	BRADFORD	3,281		3,281
5	BREVARD	191,939	10,958,489	11,150,428
6	BROWARD	3,899,000	12,607,000	16,506,000
7	CALHOUN			0
8	CHARLOTTE	475,352	7,507,206	7,982,558
9	CITRUS	169,949	984,889	1,154,838
10	CLAY			0
11	COLLIER	545,618	1,188,540	1,734,158
12	COLUMBIA	51,437		51,437
13	DADE	13,816,996	39,928,338	53,745,334
14	DE SOTO	17,202	1,619,218	1,636,420
15	DIXIE	10,389	671,321	681,710
16	DUVAL	[See entries for City of Jacksonville.]		0
17	ESCAMBIA	291,489	4,898,307	5,189,796
18	FLAGLER	19,830	242,871	262,701
19	FRANKLIN		126,119	126,119
20	GADSDEN	17,074		17,074
21	GILCHRIST	1,630	525,797	527,427
22	GLADES	6,265		6,265
23	GULF	5,650	39,671	45,321
24	HAMILTON			0
25	HARDEE	13,696	449,515	463,211
26	HENDRY	10,789		10,789
27	HERNANDO	85,611	5,588,910	5,674,521
28	HIGHLANDS	146,996	4,263,085	4,410,081
29	HILLSBOROUGH	1,879,324	8,196,471	10,075,795
30	HOLMES			0
31	INDIAN RIVER	106,976	6,491,273	6,598,249
32	JACKSON			0
33	JEFFERSON	1,682	769,498	771,180
34	LAFAYETTE	1,627	398,489	400,116
35	LAKE	281,667	244,907	526,574
36	LEE	706,665	4,517,618	5,224,283
37	LEON	127,067	60,109	187,176
38	LEVY	7,042	1,092,474	1,099,516
39	LIBERTY			0
40	MADISON	9,875		9,875
41	MANATEE	67,441	555,888	623,329
42	MARION	215,710	13,598,461	13,814,171
43	MARTIN	333,064	5,072,068	5,405,132

TABLE D-1

**COUNTY OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1994-95**

	<u>COUNTY</u>	<u>OCCUPATIONAL LICENSE TAX</u>	<u>SPECIAL ASSESSMENTS</u>	<u>TOTAL REVENUE FROM THESE TWO SOURCES</u>
44	MONROE	428,397	66,955	495,352
45	NASSAU	51,757	2,287,663	2,339,420
46	OKALOOSA	234,888	249,658	484,546
47	OKEECHOBEE	51,142	4,922	56,064
48	ORANGE	2,427,851	6,212,412	8,640,263
49	OSCEOLA	75,209	27,554	102,763
50	PALM BEACH	1,361,505	2,753,158	4,114,663
51	PASCO	633,398	13,497,045	14,130,443
52	PINELLAS	654,022	1,416,730	2,070,752
53	POLK	587,782	13,472,991	14,060,773
54	PUTNAM	54,078	4,045,087	4,099,165
55	ST. JOHNS	156,518	5,378,955	5,535,473
56	ST. LUCIE	76,502	7,633,000	7,709,502
57	SANTA ROSA	103,505	681,697	785,202
58	SARASOTA	628,756	38,153,353	38,782,109
59	SEMINOLE	230,306	153,099	383,405
60	SUMTER	47,858	366,655	414,513
61	SUWANNEE	7,199		7,199
62	TAYLOR		574,653	574,653
63	UNION	4,385	338,084	342,469
64	VOLUSIA	451,788	1,813,846	2,265,634
65	WAKULLA	10,740	1,018,219	1,028,959
66	WALTON		131,791	131,791
67	WASHINGTON			0
	TOTALS:	\$31,904,118	\$236,414,207	\$268,318,325
	# of Counties Reporting	56	52	

Compiled by the Legislative Committee on Intergovernmental Relations (December 1996) using fiscal data in annual financial reports submitted by counties to the Department of Banking and Finance.

TABLE D-2

MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	<u>MUNICIPALITY</u>	<u>OCCUPATIONAL LICENSE TAX</u>	<u>SPECIAL ASSESSMENTS</u>	<u>TOTAL REVENUE FROM THESE TWO SOURCES</u>
	ALACHUA COUNTY			
1	Alachua	\$19,901	\$134,977	\$154,878
2	Archer			0
3	Gainesville	780,396		780,396
4	Hawthorne	1,778		1,778
5	High Springs	7,991	83	8,074
6	Lacrosse			0
7	Micanopy	4,278		4,278
8	Newberry	1,173		1,173
9	Waldo	950		950
	BAKER COUNTY			
10	Glen St. Mary	239		239
11	Macclenny	18,100	74	18,174
	BAY COUNTY			
12	Callaway	18,782		18,782
13	Cedar Grove	7,465		7,465
14	Lynn Haven	49,858		49,858
15	Mexico Beach	7,047		7,047
16	Panama City	5,378,823		5,378,823
17	Panama City Beach	65,030		65,030
18	Parker	14,059		14,059
19	Springfield	16,909		16,909
	BRADFORD COUNTY			
20	Brooker	267		267
21	Hampton	159		159
22	Lawtey			0
23	Starke	23,724		23,724
	BREVARD COUNTY			
24	Cape Canaveral	43,947		43,947
25	Cocoa	97,028		97,028
26	Cocoa Beach	90,073		90,073
27	Indialantic	23,033		23,033
28	Indian Harbour Beach	41,638		41,638
29	Malabar	14,270		14,270
30	Melbourne	624,233	66,206	690,439
31	Melbourne Beach	15,264		15,264
32	Melbourne Village	4,992		4,992
33	Palm Bay	310,748		310,748
34	Palm Shores	467		467

TABLE D-2

MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	MUNICIPALITY	OCCUPATIONAL LICENSE TAX	SPECIAL ASSESSMENTS	TOTAL REVENUE FROM THESE TWO SOURCES
35	Rockledge	116,042	682	116,724
36	Satellite Beach	44,779		44,779
37	Titusville	284,776	513,899	798,675
38	West Melbourne	173,626		173,626
BROWARD COUNTY				
39	Coconut Creek	108,838		108,838
40	Cooper City	300,730		300,730
41	Coral Springs	437,890	207,077	644,967
42	Dania	383,187	148,910	532,097
43	Davie	278,543		278,543
44	Deerfield Beach	452,354	36,979	489,333
45	Fort Lauderdale	2,458,307	6,351	2,464,658
46	Hallandale	250,857	45,358	296,215
47	Hillsboro Beach			0
48	Hollywood	1,644,748	492	1,645,240
49	Lauderdale-by-the-Sea	36,982		36,982
50	Lauderdale Lakes	112,686		112,686
51	Lauderhill	490,505		490,505
52	Lazy Lake	9		9
53	Lighthouse Point	44,029		44,029
54	Margate	304,883		304,883
55	Miramar	278,886	416,298	695,184
56	North Lauderdale	112,601		112,601
57	Oakland Park	382,310	14,394	396,704
58	Parkland	16,532	106,178	122,710
59	Pembroke Park	107,551	10,383	117,934
60	Pembroke Pines	1,458,112	3,749,632	5,207,744
61	Plantation	603,895	280,842	884,737
62	Pompano Beach	996,145	104,514	1,100,659
63	Sea Ranch Lakes	5,638		5,638
64	Sunrise	1,046,038	2,732,092	3,778,130
65	Tamarac	451,338		451,338
66	Wilton Manors	116,631		116,631
CALHOUN COUNTY				
67	Altha			0
68	Blountstown	160		160
CHARLOTTE COUNTY				
69	Punta Gorda	103,127	835,639	938,766

TABLE D-2

MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	<u>MUNICIPALITY</u>	<u>OCCUPATIONAL LICENSE TAX</u>	<u>SPECIAL ASSESSMENTS</u>	<u>TOTAL REVENUE FROM THESE TWO SOURCES</u>
	CITRUS COUNTY			
70	Crystal River	33,262		33,262
71	Inverness	44,492		44,492
	CLAY COUNTY			
72	Green Cove Springs	14,113		14,113
73	Keystone Heights	1,511		1,511
74	Orange Park	54,874	3,200	58,074
75	Penney Farms			0
	COLLIER COUNTY			
76	Everglades	3,588		3,588
77	Naples	185,126	71,384	256,510
	COLUMBIA COUNTY			
78	Fort White	773		773
79	Lake City	57,228		57,228
	DADE COUNTY			
80	Bal Harbour	140,500	109,275	249,775
81	Bay Harbor Islands	36,855		36,855
82	Biscayne Park	7,054		7,054
83	Coral Gables	1,728,416	241,663	1,970,079
84	El Portal	7,848		7,848
85	Florida City	45,906		45,906
86	Golden Beach	7,426	298,634	306,060
87	Hialeah	2,176,315	63,685	2,240,000
88	Hialeah Gardens	108,895		108,895
89	Homestead	127,028		127,028
90	Indian Creek	981		981
91	Islandia			0
92	Medley	150,523		150,523
93	Miami	4,209,000		4,209,000
94	Miami Beach	2,728,121	958,327	3,686,448
95	Miami Shores	61,917		61,917
96	Miami Springs	107,932		107,932
97	North Bay Village	95,165		95,165
98	North Miami	465,943		465,943
99	North Miami Beach	582,288	35,739	618,027
100	Opa Locka	303,534		303,534
101	South Miami	257,851		257,851
102	Surfside	22,398	136,123	158,521
103	Sweetwater	21,501		21,501

TABLE D-2

MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	<u>MUNICIPALITY</u>	<u>OCCUPATIONAL LICENSE TAX</u>	<u>SPECIAL ASSESSMENTS</u>	<u>TOTAL REVENUE FROM THESE TWO SOURCES</u>
104	Virginia Gardens	32,343		32,343
105	West Miami	28,715		28,715
106	Key Biscayne	22,844		22,844
DESOTO COUNTY				
107	Arcadia	43,535		43,535
DIXIE COUNTY				
108	Cross City	1,877		1,877
109	Horseshoe Beach	469		469
DUVAL COUNTY				
110	Atlantic Beach	56,333	2,493	58,826
111	Baldwin	5,544		5,544
112	Jacksonville	6,162,190		6,162,190
113	Jacksonville Beach	179,248		179,248
114	Neptune Beach			0
ESCAMBIA COUNTY				
115	Pensacola	823,178	61,840	885,018
116	Century	1,503		1,503
FLAGLER COUNTY				
117	Beverly Beach	510		510
118	Bunnell	12,351		12,351
119	Flagler Beach	17,327	6,728	24,055
120	Marineland			0
FRANKLIN COUNTY				
121	Apalachicola	24,120		24,120
122	Carrabelle	4,576		4,576
GADSDEN COUNTY				
123	Chattahoochee	8,625		8,625
124	Greensboro	224		224
125	Gretna	1,169		1,169
126	Havana	4,766		4,766
127	Quincy	12,410	10,524	22,934
128	Midway	2,135		2,135

TABLE D-2

MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	MUNICIPALITY	OCCUPATIONAL LICENSE TAX	SPECIAL ASSESSMENTS	TOTAL REVENUE FROM THESE TWO SOURCES
GILCHRIST COUNTY				
129	Bell	788		788
130	Fanning Springs	409		409
131	Trenton	4,200		4,200
GLADES COUNTY				
132	Moore Haven	3,319		3,319
GULF COUNTY				
133	Port St. Joe	10,287		10,287
134	Wewahitchka	5,688		5,688
HAMILTON COUNTY				
135	Jasper	8,183		8,183
136	Jennings	583		583
137	White Springs	930		930
HARDEE COUNTY				
138	Bowling Green	2,054		2,054
139	Wauchula	10,469		10,469
140	Zolfo Springs	1,469		1,469
HENDRY COUNTY				
141	Clewiston	34,905		34,905
142	La Belle	14,205	225,152	239,357
HERNANDO COUNTY				
143	Brooksville	40,169		40,169
144	Weeki Wachee	2,817		2,817
HIGHLANDS COUNTY				
145	Avon Park	34,254		34,254
146	Lake Placid	7,071		7,071
147	Sebring	40,032		40,032
HILLSBOROUGH COUNTY				
148	Plant City	287,409		287,409
149	Tampa	8,875,440		8,875,440
150	Temple Terrace	169,111		169,111
HOLMES COUNTY				
151	Bonifay	10,303		10,303
152	Esto			0

TABLE D-2

MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	<u>MUNICIPALITY</u>	<u>OCCUPATIONAL LICENSE TAX</u>	<u>SPECIAL ASSESSMENTS</u>	<u>TOTAL REVENUE FROM THESE TWO SOURCES</u>
153	Ponce de Leon			0
154	Westville			0
155	Noma			0
INDIAN RIVER COUNTY				
156	Fellsmere	6,341		6,341
157	Indian River Shores	8,806		8,806
158	Orchid	750	122	872
159	Sebastian	45,894		45,894
160	Vero Beach	154,893	28,701	183,594
JACKSON COUNTY				
161	Alford	230		230
162	Bascom			0
163	Campbellton			0
164	Cottdale	5,059		5,059
165	Graceville	11,800		11,800
166	Grand Ridge			0
167	Greenwood			0
168	Malone	2,640		2,640
169	Marianna	38,900		38,900
170	Sneads	5,846		5,846
171	Jacob City			0
JEFFERSON COUNTY				
172	Monticello	7,627		7,627
LAFAYETTE COUNTY				
173	Mayo	1,685		1,685
LAKE COUNTY				
174	Astatula	1,638		1,638
175	Clermont	25,025		25,025
176	Eustis	92,728		92,728
177	Fruitland Park	11,688		11,688
178	Groveland	6,713		6,713
179	Howey-in-the-Hills	4,397		4,397
180	Lady Lake	14,189	49,031	63,220
181	Leesburg	147,137		147,137
182	Mascotte	6,595		6,595
183	Minneola			0
184	Montverde	2,057	19,118	21,175
185	Mount Dora	10,217		10,217

TABLE D-2

MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	<u>MUNICIPALITY</u>	<u>OCCUPATIONAL LICENSE TAX</u>	<u>SPECIAL ASSESSMENTS</u>	<u>TOTAL REVENUE FROM THESE TWO SOURCES</u>
186	Tavares	12,426	153,743	166,169
187	Umatilla	3,578		3,578
LEE COUNTY				
188	Cape Coral	439,960	136,940	576,900
189	Fort Myers	1,259,895	2,196,492	3,456,387
190	Sanibel	235,528		235,528
LEON COUNTY				
191	Tallahassee	325,000		325,000
LEVY COUNTY				
192	Bronson	871		871
193	Cedar Key	4,726		4,726
194	Chiefland	10,037		10,037
195	Inglis	2,067		2,067
196	Otter Creek	53		53
197	Williston	13,151		13,151
198	Yankeetown			0
LIBERTY COUNTY				
199	Bristol			0
MADISON COUNTY				
200	Greenville	8,380		8,380
201	Lee	551		551
202	Madison	13,416		13,416
MANATEE COUNTY				
203	Anna Maria	21,893		21,893
204	Bradenton	113,065	24,702	137,767
205	Bradenton Beach	13,406		13,406
206	Holmes Beach	28,398		28,398
207	Longboat Key	98,025		98,025
208	Palmetto	63,987	18,039	82,026
MARION COUNTY				
209	Bellevue	27,766		27,766
210	Dunnellon	17,773	2,735	20,508
211	McIntosh	1,006		1,006
212	Ocala	388,264	22,271	410,535
213	Reddick			0

TABLE D-2

MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	<u>MUNICIPALITY</u>	<u>OCCUPATIONAL LICENSE TAX</u>	<u>SPECIAL ASSESSMENTS</u>	<u>TOTAL REVENUE FROM THESE TWO SOURCES</u>
	MARTIN COUNTY			
214	Jupiter Island	958		958
215	Ocean Breeze Park			0
216	Sewall's Point	3,287		3,287
217	Stuart	552,478		552,478
	MONROE COUNTY			
218	Key Colony	20,994		20,994
219	Key West	702,728		702,728
220	Layton			0
	NASSAU COUNTY			
221	Callahan	6,921		6,921
222	Fernandina Beach	43,896	3,405	47,301
223	Hilliard	2,830		2,830
	OKALOOSA COUNTY			
224	Cinco Bayou	6,592		6,592
225	Crestview	69,298		69,298
226	Fort Walton Beach	152,546		152,546
227	Laurel Hill			0
228	Mary Esther	166,860		166,860
229	Niceville	74,253		74,253
230	Shalimar	8,892		8,892
231	Valparaiso	32,324		32,324
232	Destin	118,444	8,611	127,055
	OKEECHOBEE COUNTY			
233	Okeechobee	39,269		39,269
	ORANGE COUNTY			
234	Apopka	35,872		35,872
235	Bay Lake			0
236	Belle Isle			0
237	Eatonville	7,314		7,314
238	Edgewood	21,176		21,176
239	Lake Buena Vista			0
240	Maitland	119,954	4,269	124,223
241	Oakland			0
242	Ocoee	110,337	407,491	517,828
243	Orlando	3,724,288		3,724,288
244	Windermere	3,814		3,814
245	Winter Garden	57,265		57,265

TABLE D-2

**MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1994-95**

	<u>MUNICIPALITY</u>	<u>OCCUPATIONAL LICENSE TAX</u>	<u>SPECIAL ASSESSMENTS</u>	<u>TOTAL REVENUE FROM THESE TWO SOURCES</u>
246	Winter Park	313,813		313,813
	OSCEOLA COUNTY			
247	Kissimmee	245,000	160,000	405,000
248	St. Cloud	48,369		48,369
	PALM BEACH COUNTY			
249	Atlantis	34,403	29,121	63,524
250	Belle Glade	83,634		83,634
251	Boca Raton	949,062	9,962	959,024
252	Boynton Beach	894,043		894,043
253	Briny Breezes	6,542		6,542
254	Cloud Lake	5,869		5,869
255	Delray Beach	387,029		387,029
256	Glen Ridge			0
257	Golf	8,672		8,672
258	Golfview	9,508		9,508
259	Greenacres City	129,765	69,714	199,479
260	Gulfstream	16,530		16,530
261	Haverhill	5,982		5,982
262	Highland Beach	22,777		22,777
263	Hypoluxo	6,985		6,985
264	Juno Beach	37,201	272	37,473
265	Jupiter	255,962	62,780	318,742
266	Jupiter Inlet			0
267	Lake Clarke Shores	27,505		27,505
268	Lake Park	174,392		174,392
269	Lake Worth	273,286		273,286
270	Lantana	196,949		196,949
271	Manalapan	29,760		29,760
272	Mangonia Park	44,855		44,855
273	North Palm Beach	172,529		172,529
274	Ocean Ridge	17,251		17,251
275	Pahokee	20,948		20,948
276	Palm Beach	488,259		488,259
277	Palm Beach Gardens	695,326		695,326
278	Palm Beach Shores	7,638		7,638
279	Palm Springs	61,974		61,974
280	Riviera Beach	267,809		267,809
281	Royal Palm Beach	299,425		299,425
282	South Bay	25,108		25,108
283	South Palm Beach	7,803		7,803
284	Tequesta	80,075		80,075

TABLE D-2

**MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1994-95**

	<u>MUNICIPALITY</u>	<u>OCCUPATIONAL LICENSE TAX</u>	<u>SPECIAL ASSESSMENTS</u>	<u>TOTAL REVENUE FROM THESE TWO SOURCES</u>
285	West Palm Beach	1,788,192	304,743	2,092,935
	PASCO COUNTY			
286	Dade City	27,944		27,944
287	New Port Richey	90,489	105,406	195,895
288	Port Richey	37,762		37,762
289	St. Leo	350		350
290	San Antonio	1,728		1,728
291	Zephyrhills	81,141	218,485	299,626
	PINELLAS COUNTY			
292	Belleair	16,499		16,499
293	Belleair Beach			0
294	Belleair Bluffs	27,733		27,733
295	Belleair Shore	60		60
296	Clearwater	1,391,036	(61,410)	1,329,626
297	Dunedin	153,977		153,977
298	Gulfport	57,775	6,755	64,530
299	Indian Rocks Beach	35,473		35,473
300	Indian Shores	3,570		3,570
301	Kenneth City	52,283		52,283
302	Largo	596,311	54,880	651,191
303	Madeira Beach	98,396	20,218	118,614
304	North Redington Beach	5,161		5,161
305	Oldsmar	94,621	39,875	134,496
306	Pinellas Park	669,932	4,851	674,783
307	Redington Beach	6,192		6,192
308	Redington Shores	17,490		17,490
309	Safety Harbor	78,964	64,206	143,170
310	St. Petersburg	2,606,244	1,280,208	3,886,452
311	St. Petersburg Beach	121,852		121,852
312	Seminole	135,084		135,084
313	South Pasadena	75,352		75,352
314	Tarpon Springs	188,089	5,700	193,789
315	Treasure Island	35,452	6,942	42,394
	POLK COUNTY			
316	Auburndale	34,163		34,163
317	Bartow			0
318	Davenport	3,528		3,528
319	Dundee	4,395		4,395
320	Eagle Lake	8,715		8,715
321	Fort Meade	12,621		12,621

TABLE D-2

MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	MUNICIPALITY	OCCUPATIONAL LICENSE TAX	SPECIAL ASSESSMENTS	TOTAL REVENUE FROM THESE TWO SOURCES
322	Frostproof	18,669		18,669
323	Haines City	66,734		66,734
324	Highland Park			0
325	Hillcrest Heights	319		319
326	Lake Alfred	9,313		9,313
327	Lake Hamilton	1,680		1,680
328	Lakeland	685,217	440,733	1,125,950
329	Lake Wales	65,544		65,544
330	Mulberry	10,302		10,302
331	Polk City			0
332	Winter Haven	220,597		220,597
PUTNAM COUNTY				
333	Crescent City	10,328		10,328
334	Interlachen	5,369		5,369
335	Palatka	70,459		70,459
336	Pomona Park	2,526		2,526
337	Welaka			0
ST. JOHNS COUNTY				
338	Hastings	1,688		1,688
339	St. Augustine	121,060		121,060
340	St. Augustine Beach	22,729		22,729
ST. LUCIE COUNTY				
341	Fort Pierce	176,038	100,613	276,651
342	Port St. Lucie	431,187	1,908,045	2,339,232
343	St. Lucie	6,215		6,215
SANTA ROSA COUNTY				
344	Gulf Breeze	48,691	68,478	117,169
345	Jay	3,054		3,054
346	Milton	49,085		49,085
SARASOTA COUNTY				
347	North Port	38,430		38,430
348	Sarasota	547,142		547,142
349	Venice	154,962		154,962
SEMINOLE COUNTY				
350	Altamonte Springs	628,707	34,207	662,914
351	Casselberry	140,950	71,410	212,360
352	Longwood	198,072	343,087	541,159

TABLE D-2

**MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1994-95**

	<u>MUNICIPALITY</u>	<u>OCCUPATIONAL LICENSE TAX</u>	<u>SPECIAL ASSESSMENTS</u>	<u>TOTAL REVENUE FROM THESE TWO SOURCES</u>
353	Oviedo	42,200	255,076	297,276
354	Sanford	243,744		243,744
355	Winter Springs	104,918	987	105,905
356	Lake Mary	38,033	22,243	60,276
	SUMTER COUNTY			
357	Bushnell	5,926		5,926
358	Center Hill	295		295
359	Coleman	958		958
360	Webster	51,946		51,946
361	Wildwood	9,915		9,915
	SUWANNEE COUNTY			
362	Branford	2,348		2,348
363	Live Oak	75,112		75,112
	TAYLOR COUNTY			
364	Perry	45,480		45,480
	UNION COUNTY			
365	Lake Butler	3,974	4,192	8,166
366	Raiford	118		118
367	Worthington Springs	118		118
	VOLUSIA COUNTY			
368	Daytona Beach	752,969	9,179	762,148
369	Daytona Beach Shores	120,824		120,824
370	Deland	200,463	7,984	208,447
371	Edgewater	54,779	1,292,129	1,346,908
372	Holly Hill	126,406		126,406
373	Lake Helen	3,736		3,736
374	New Smyrna Beach	128,167	128,701	256,868
375	Oak Hill	3,696		3,696
376	Orange City	72,370		72,370
377	Ormond Beach	237,000	59,000	296,000
378	Pierson	1,505		1,505
379	Ponce Inlet	3,293		3,293
380	Port Orange	87,158	1,085,816	1,172,974
381	South Daytona	100,400		100,400
382	DeBary	9,862		9,862

TABLE D-2

MUNICIPAL OCCUPATIONAL LICENSE TAX AND SPECIAL ASSESSMENT REVENUES
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1994-95

	<u>MUNICIPALITY</u>	<u>OCCUPATIONAL LICENSE TAX</u>	<u>SPECIAL ASSESSMENTS</u>	<u>TOTAL REVENUE FROM THESE TWO SOURCES</u>
	WAKULLA COUNTY			
383	Sopchoppy	581		581
384	St. Marks	1,712		1,712
	WALTON COUNTY			
385	DeFuniak Springs	30,530		30,530
386	Freeport			0
387	Paxton	665		665
	WASHINGTON COUNTY			
388	Caryville			0
389	Chipley	6,300		6,300
390	Ebro	10,300		10,300
391	Vernon	423		423
392	Wausau			0
	TOTALS:	\$83,106,378	\$22,926,085	\$106,032,463
	# of Municipalities Reporting	353	85	

Compiled by the Legislative Committee on Intergovernmental Relations (December 1996) using fiscal data in annual financial reports submitted by municipalities to the Department of Banking and Finance.