

**LOCAL GOVERNMENT
FINANCIAL INFORMATION
HANDBOOK
September 1999**

**Florida
Legislative Committee on Intergovernmental Relations
and
Florida Department of Revenue**



Local Government Financial Information Handbook

September 1999

Prepared by the

Florida Legislative Committee on Intergovernmental Relations

with the assistance of the

Florida Department of Revenue

Acknowledgments

The *Local Government Financial Information Handbook* is published and distributed annually by the Florida Legislative Committee on Intergovernmental Relations (LCIR). In addition to the LCIR staff, this year's update was prepared with the assistance and expertise of analysts with the Florida Legislature and the Florida Department of Revenue. The contributions of all those providing information and assistance is greatly appreciated.

Inquiries and Suggestions

Inquiries regarding the estimated distributions of select state-shared revenues and local option taxes as prepared by the Florida Department of Revenue should be directed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

General inquiries and questions regarding this publication should be directed to the Florida LCIR. 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 year's edition which will be updated during the summer of 2000, please direct your comments to:

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INTRODUCTION

Components of the Handbook

The *Local Government Financial Information Handbook* is a reference for most of the revenue sources available to local governments. It contains relevant information on several items useful for local government budgeting purposes, including descriptions of revenue sources, estimated revenue distributions, population estimates, and salaries of county constitutional officers and elected school district officials.

In its entirety, this publication should aid the reader in understanding revenue sources available to local governments as well as providing county and municipal officials with information useful in preparing annual budgets. This publication was written as a guide to understanding constitutional and statutory laws regarding these revenue sources. However, questions of legal interpretation should be directed to appropriate legal counsel.

This publication was prepared by the Florida Legislative Committee on Intergovernmental Relations (LCIR) with the assistance of the Florida Department of Revenue's Office of Research and Analysis. The LCIR staff updated the text to describe the revenue sources, summarized any relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Research and Analysis prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the upcoming fiscal year. It is important for the reader to note that the estimated distributions presented in this publication do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to change during the fiscal year.

For purposes of presentation, the discussion of local government revenue sources is organized as follows:

- Part One: Revenue Sources Authorized in the Constitution
- Part Two: Revenue Sources Based on Home Rule Authority
- Part Three: Revenue Sources Authorized by the Legislature
 - State-Shared Revenues
 - Other Own-Source Revenues
 - Local Option Taxes
 - Local Discretionary Sales Surtaxes
 - Local Option Food and Beverages Taxes
 - Local Option Fuel Taxes
 - Local Option Tourist Taxes

In addition, appendices address the following topics:

- Appendix One: County and Municipal Population Data
- Appendix Two: Estimated Salaries of County Constitutional Officers and Elected School District Officials in Fiscal Year 1999-00 Pursuant to the Salary Formula in Chapter 145, *Florida Statutes*
- Appendix Three: Profile of Local Government Revenues and Expenditures for Fiscal Year 1996-97

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PART ONE

REVENUE SOURCES AUTHORIZED IN THE CONSTITUTION

The ability of local governments to raise revenue for their operations is narrowly constrained by the state constitution.

No tax shall be levied except in pursuance of law. No state ad valorem taxes shall be levied upon real estate or tangible personal property. All other forms of taxation shall be preempted to the state except as provided by general law.¹

With the exception of the ad valorem tax and several constitutionally-authorized, state-shared, revenue programs, local governments are dependent on the Legislature for the authority to levy any other forms of taxation, thereby increasing the relative importance of the ad valorem tax. This section identifies those local government revenue sources authorized by the constitution.

The Florida Constitution also contains several other provisions which are relevant to local government revenue capacity. The Legislature is authorized to appropriate funds to counties, municipalities, or special districts based upon conditions set in general law, including the use of relative ad valorem assessment levels.² Hence, revenue sharing may be based on a local government's relative ad valorem assessment level or any other factor established by the Legislature.

Second, the ability of the Legislature to impose 'unfunded mandates' on local governments is restricted, unless certain procedural requirements are met.³ A county or municipality shall not be bound by any general law requiring such county or municipality to spend funds or take action regarding the expenditure of funds unless:

- 1) the Legislature determines that the measure satisfies an important state interest and funds have been appropriated at the time of the measure's enactment sufficient to fund it;

- 2) the Legislature authorizes the county or municipality to enact a previously unavailable funding source;

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

² Article VII, section 8, *Florida Constitution*.

³ Article VII, section 18, *Florida Constitution*.

- 3) the law imposing the mandate is approved by two-thirds of the membership of each house;
- 4) the law requiring the expenditure applies to all persons similarly situated, including both state and local government; or
- 5) the law is required to comply with a federal requirement which specifically requires action by counties and municipalities.

In addition, the section restricts the Legislature from repealing a general law if the effect of doing so would be to reduce the percentage of state tax shared with counties and municipalities based on the percentage of state shared revenue available to counties and municipalities on February 1, 1989.

Third, the state's revenue raising capacity is limited. Consequently, the ability of state government to aid local governments may be affected. The collection of state revenue for any fiscal year is limited to certain state revenues allowed plus an adjustment for growth.⁴ This recent change to the constitution, approved by the voters at the November 1996 general election, prohibits the imposition of new state taxes or fees by constitutional amendment unless the proposed amendment is approved by two-thirds of the voters voting in the general election in which the proposed amendment appears on the ballot. This amendment could have the effect of limiting the enactment of a statewide tax.

⁴ Article III, section 1(e), *Florida Constitution*.

AD VALOREM TAX ¹

Article VII, Section 9, *Florida Constitution*
Chapters 192-197 and 200, *Florida Statutes*

Brief Overview

The ad valorem tax is defined as a tax based upon the assessed value of property. Ad valorem tax rates are expressed in mills. A mill is defined as 1/1000 of a dollar, or \$1 per \$1,000 of taxable value.

As previously mentioned, the ability of local governments to raise revenue for governmental operations is narrowly constrained by the state constitution. With the exception of the ad valorem tax and a few other constitutionally-authorized, state-shared, revenue programs, local governments are dependent on the Legislature for the authority to levy any other forms of taxation. As a result, the relative importance of the ad valorem tax is increased.

The state constitution provides that:

Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.²

Given the above, the Legislature is compelled by the constitution to authorize counties, municipalities, and school districts to levy ad valorem taxes. In addition, the Legislature may, at its discretion, authorize special districts to levy ad valorem taxes.

Additionally, the state constitution provides:

Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three

¹ This discussion of ad valorem taxes has been adapted, in part, from informational materials entitled *The 1999 Local Government Finance and Tax Seminar* prepared by the law firm of Nabors, Giblin & Nickerson, P.A. In addition, information contained in a publication entitled *1999 Florida Tax Handbook* was also utilized. This publication was prepared as a joint effort of the Florida Legislature and the Florida Department of Revenue.

² Article VII, section 9(a), *Florida Constitution*.

east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.³

Ad valorem taxes may be levied by local governments subject to the following limitations:

- 1) Ten mills for county purposes;
- 2) Ten mills for municipal purposes;
- 3) Ten mills for school purposes;
- 4) A millage fixed by law for a county furnishing municipal services; and
- 5) A millage authorized by law and approved by voters for special districts.

As mentioned, the state constitution provides two exceptions to the ten mill cap. The exceptions include a voted debt service millage and a voted millage not to exceed a period of two years. Additionally, no property may be subject to more than twenty mills of ad valorem tax for municipal and county purposes without elector approval, regardless of the property's location, under the state constitution. Duval County/City of Jacksonville is a consolidated government; therefore, it has a twenty mill cap since it operates as both a county and municipal government.

County Millages

The statutory guidelines for the determination of millage are specified in s. 200.001, F.S. County government millages shall be composed of four categories of millage:

- 1) General millage is the nonvoted millage rate set by the county's governing body.
- 2) Debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.
- 3) Voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
- 4) County dependent special district millage as provided in s. 200.001(5), F.S. Millage levied by such a district is included as county millage for the purpose of the ten mill cap. (Note: A dependent special district is defined as a special district meeting at least one of the four criteria specified in s. 189.403(2), F.S.)

³ Article VII, section 9(b), *Florida Constitution*.

County Furnishing Municipal Services

Section 125.01(1)(q), *Florida Statutes*, implements the constitutional language authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes by authorizing the establishment of municipal service taxing or benefit units. The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSBU is the correct terminology when the mechanism used to fund the county services is derived through service charges or special assessments rather than taxes.

The creation of a MSTU allows the county's governing body to place the burden of ad valorem taxes upon property in a geographic area less than countywide to fund a particular service or services. The MSTU is used in a county budget to separate those ad valorem taxes levied within the taxing unit itself to ensure that the funds derived from the tax levy are used within the boundaries of the taxing unit for the contemplated services. If ad valorem taxes are levied to provide these municipal services, counties are authorized to levy up to ten mills pursuant to s. 200.071, F.S.

The MSTU may encompass the entire unincorporated area, a portion of the unincorporated area, or all or part of the boundaries of a municipality. However, the inclusion of municipal boundaries within the MSTU is subject to the consent by ordinance of the governing body of the affected municipality given either annually or for a term of years.

Municipal Millages

Municipal government millages shall be composed of four categories of millage:

- 1) General millage is the nonvoted millage rate set by the municipality's governing body.
- 2) Debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.
- 3) Voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
- 4) Municipal dependent special district millage as provided in s. 200.001(5), F.S. Millage levied by such a district is included as municipal millage for the purpose of the ten mill cap.

School District Millages

As previously stated, the state constitution restricts the levy of nonvoted ad valorem tax levies for school purposes to ten mills. The voted levies, which are constitutionally available to counties and municipalities as well as school districts, do not count toward the ten mill cap. By general law, the school millages shall be composed of five categories:

- 1) Nonvoted required operating millage (otherwise known as required local effort) is

that rate set by the school board for current operating purposes and imposed pursuant to s. 236.02(6), F.S.

- 2) Nonvoted discretionary operating millage is that rate set by the school board for those operating purposes other than the required local effort millage rate authorized in s. 236.02(6), F.S., and the nonvoted capital improvement millage rate authorized in s. 236.25(2), F.S. The maximum rate allowed is capped by general law.
- 3) Nonvoted capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 236.25(2), F.S. The maximum rate allowed is capped by general law.
- 4) Voted operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
- 5) Voted debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.

As previously mentioned, the Legislature requires all school districts to levy a required local effort millage rate in order to participate in state funding of kindergarten through grade 12 public school programs, via the Florida Education Finance Program (FEFP).⁴ The Legislature shall prescribe the aggregate required local effort for all school districts collectively as an item in the General Appropriations Act for each fiscal year. The millage rate required of each school district to provide its respective share of the costs shall be calculated annually by formula. This rate is adjusted by an equalization factor designed to account for differing levels of assessment in each district.

Independent Special District Millages

Independent special district millages shall be that rate set by the district's governing body and shall be identified as to whether:

- 1) The millage was authorized by a special act approved by the electors pursuant to s. 9(b), Art. VII of the state constitution; authorized pursuant to s. 15, Art. XII of the state constitution; or otherwise authorized.
- 2) The tax is levied countywide, less than countywide, or on a multicounty basis.

Adjustments to the Tax Base

The ad valorem tax base is the fair market value of locally assessed real estate, tangible personal property, and state assessed railroad property, less certain exclusions, differentials, exemptions, and credits. Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. For example, motor vehicles, boats, airplanes, trailers, trailer coaches, and mobile

⁴ Section 236.081, *Florida Statutes*.

homes shall not be subject to ad valorem taxation.⁵

Differentials are reductions in assessments which result from a valuation standard other than fair market value. For example, the Legislature is compelled to classify, by general law, agricultural land, aquifer-recharge land, and land used exclusively for non-recreational purposes on the basis of character or use.⁶ In addition, the Legislature may establish a percentage value by which tangible personal property held as stock in trade and livestock may be classified, or the Legislature may choose to exempt this subset of tangible personal property from taxation.

Another example of a differential is the assessment of homestead property pursuant to the constitutional provisions known as the ‘Save Our Homes Amendment.’⁷ Under this provision, changes in assessments are limited to three percent of the assessment for the prior year or the percent change in the Consumer Price Index (CPI) for the preceding year, whichever is lower. After a change in ownership or the creation of new homestead property, the property is assessed at just value as of January 1st of the following year, and thereafter assessed following the three percent or CPI limitation.

Property may be immune or exempt from ad valorem taxes. Immunity precludes the power to tax while exemption presupposes the existence of a power to tax but the power is foreclosed by a constitutional or statutory provision. Institutions of the United States are immune from local taxes. Property of the state and county are immune from taxation. Property owned by municipalities and used exclusively by it for municipal or public purposes shall be exempt.⁸

Exemptions are those deductions from the assessed value which are typically specified as a dollar amount. One example is the homestead exemption for persons owning real estate and maintaining a permanent residence on the real property. The Legislature is directed to set the amount of the homestead exemption in general law at \$25,000.⁹ This exemption only applies to ad valorem taxation; assessments for special benefits are not subject to the exemption.

⁵ Article VII, section 1, *Florida Constitution*.

⁶ Article VII, section 3, *Florida Constitution* and Chapter 193, *Florida Statutes*.

⁷ Article VII, section 4(c), *Florida Constitution*.

⁸ Article VII, section 3(a), *Florida Constitution*.

⁹ Article VII, section 6, *Florida Constitution*.

Additionally, a number of other exemptions from ad valorem taxation are provided.¹⁰ Such exemptions include property owned by a municipality and used for municipal or public purposes; household goods and personal effects of not less than \$1,000, in an amount to be set by general law; community and economic development tax exemptions to new and expanded business if authorized by general law and subject to the approval of the county or municipal governing body by ordinance and approved by referendum; exemption for a renewable energy source device and the real property on which it is installed, subject to general law; and exemption for historic preservation subject to the approval of the county or municipal governing body by ordinance.

Credits are deductions from the tax liability of a particular taxpayer and may take the form of allowances, discounts, and rebates. Currently, the only credits allowed in Florida are early payment and installment discounts of not more than four percent.

1999 General Law Amendments

Chapter 99-141, *Laws of Florida*, (CS/SB 986)

amends s. 197.432, F.S., in section 1 of the bill, to prohibit holders of tax certificates from contacting the owner of the property upon which a tax certificate is issued until the expiration of a specified time. Section 2 amends s. 197.482, F.S., to provide for the date to begin timing a limitation on a tax certificate. These changes are effective July 1, 1999.

Chapter 99-190, *Laws of Florida*, (SB 1534)

makes a number of changes to the administration of tax certificates. Of particular interest, section 7 of the bill provides for a partial refund of taxes levied in 1998 and 1999 on residential property destroyed or damaged by forest fire, hurricane, tropical storm, sinkhole, or tornado. This change is effective May 26, 1999. (According to the Fiscal Impact Conference, this refund provision has nonrecurring negative fiscal impacts to local governments: \$2.8 million in fiscal year 1999-00 and \$0.1 million in fiscal year 2000-01.)

Chapter 99-207, *Laws of Florida*, (HB 869)

creates s. 196.095, F.S., in section 2 of the bill, to exempt from ad valorem taxation any real estate used and owned as a child care facility as defined in s. 402.302, F.S., which operates in an enterprise zone pursuant to Chapter 290, F.S. Section 4 of the bill provides that licensed Gold Seal Quality child care facilities shall be considered educational institutions for the purposes of qualifying for exemption to ad valorem taxation. These changes are effective July 1, 1999. (According to the Fiscal Impact Conference, these provisions have recurring negative fiscal impacts to local governments: minimum of \$1.4 million in fiscal year 1999-00 and \$1.5 million in fiscal year 2000-01.)

¹⁰ Article VII, section 3, *Florida Constitution* and Chapter 196, *Florida Statutes*.

Chapter 99-208, *Laws of Florida*, (CS/CS/SB 888)

amends s. 196.1975, F.S., in section 2 of the bill, to redefine the criteria for nonprofit home for the aged to apply for exemption to ad valorem taxation. This change is effective May 26, 1999. (According to the Fiscal Impact Conference, this provision has an indeterminate negative fiscal impact to local governments in fiscal years 1999-00 and 2000-01.)

Chapter 99-239, *Laws of Florida*, (CS/SB 172)

amends s. 193.063, F.S., in section 2 of the bill, to require that the property appraiser grant an extension for filing a tangible personal property tax return if a request is submitted. Upon filing the request, a taxpayer will receive, at a minimum, a 30-day extension. This period may be extended for an additional 15 days at the property appraiser's discretion. This change is effective July 1, 1999. (According to the Fiscal Impact Conference, this provision has an indeterminate negative fiscal impact to local governments in fiscal years 1999-00 and 2000-01.)

Chapter 99-251, *Laws of Florida*, (CS/CS/SB 1566)

amends s. 196.012, F.S., in section 109 of the bill, to provide that a business receiving an economic development ad valorem tax exemption from a county and that is situated on property annexed into a municipality qualifies as a new business for ad valorem tax exemption purposes. Section 110 of the bill provides that the annexing municipality may grant an economic development ad valorem tax exemption to said business for the same duration as the county exemption. These changes are effective July 1, 1999.

Chapter 99-256, *Laws of Florida*, (CS/SB 2540)

amends s. 196.012, F.S., in section 11 of the bill, to expand ad valorem tax exemptions to include property owned by the Spaceport Florida Authority from ad valorem taxation. Section 21 of the bill exempts from ad valorem taxation those pallets and associated hardware intended for use as cargo carriers launched into space aboard the space shuttle for the primary purpose of transporting or storing cargo. These changes are effective July 1, 1999. (According to the Fiscal Impact Conference, this bill has an insignificant negative fiscal impact to local governments in fiscal year 1999-00 and 2000-01.)

Chapter 99-283, *Laws of Florida*, (CS/HB 345)

amends s. 196.198, F.S., to provide that if title to land used exclusively for educational purposes is placed into an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity which owns the educational institution using the land, then for the purpose of the tax exemption contained in this section, the institution is deemed to own the land. This change is effective June 8, 1999. (According to the Fiscal Impact Conference, this bill has an insignificant negative fiscal impact to local governments in fiscal year 1999-00 and 2000-01.)

Chapter 99-341, *Laws of Florida*, (CS/CS/HB 291)

creates s. 196.075, F.S., to authorize both counties and municipalities, through adoption of an ordinance, to each grant an additional homestead tax exemption of up to \$25,000 to resident homeowners who are at least 65 years of age and whose household income does not exceed \$20,000. This change is effective July 1, 1999. (According to the Fiscal Impact Conference, this bill has an indeterminate negative fiscal impact to local governments in fiscal year 2000-01.)

Chapter 99-351, *Laws of Florida*, (HB 1639)

amends s. 193.461, F.S., to provide that for purposes of the income methodology approach to the assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall only be included in the calculation of production revenue. This change is effective January 1, 2000. (According to the Fiscal Impact Conference, this provision has recurring negative fiscal impacts to local governments: \$6.8 million in fiscal year 1999-00 and \$6.8 million in fiscal year 2000-01.)

Chapter 99-378, *Laws of Florida*, (CS/CS/HB 17)

creates s. 196.1978, F.S., in section 15 of the bill, to provide an ad valorem tax exemption for property used to provide housing under any state housing program to low and very low-income persons and owned entirely by a nonprofit corporation which qualifies as charitable under federal law. Such property must then be considered as property owned by an exempt entity and used for charitable purposes. This change is effective July 1, 1999. (According to the Fiscal Impact Conference, this provision has recurring negative fiscal impacts to local governments: \$3 million in fiscal year 1999-00 and \$3.3 million in fiscal year 2000-01.)

Eligibility Requirements

As previously mentioned, the state constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. In addition, the Legislature may, at its discretion, authorize special districts to levy ad valorem taxes.

Millage rates 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.¹¹ Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures

The ad valorem tax is administered by the units of local governments and the Department of Revenue. Two county constitutional officers, the property appraiser and tax collector, have primary

¹¹ Section 200.001(7), *Florida Statutes*.

responsibility for the collection and administration of ad valorem taxes at the local level. The property appraiser is charged with determining the value of all property with the county, maintaining appropriate records related to the valuation of such property, and determining the ad valorem tax on taxable property. The tax collector is charged with the collection of ad valorem taxes levied by the county, school district, all municipalities within the county, and any special taxing districts within the county.

The Department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation. The Department shall prescribe and furnish all forms as well as prescribe rules and regulations to be used by property appraisers, tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes.

The administration of property assessments is addressed by Chapter 195, *Florida Statutes*. Additional chapters deal with other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 196, exemptions; Chapter 197, tax collections; and Chapter 200, determination of millage.

Distribution of Proceeds

The tax collector shall distribute taxes to each taxing authority as provided in s. 197.383, F.S.

Authorized Uses

Ad valorem taxes are considered general revenue for general-purpose local governments (i.e., county, municipality, or consolidated city-county government) as well as for school districts. A local unit of special purpose (i.e., special district) may be restricted in the expenditure of the revenue for the purpose associated with the creation of the district itself. If ad valorem taxes are levied within a municipal service taxing unit (MSTU), the expenditure of those funds may be restricted to those services specified in s. 125.01(1)(q), F.S.

Relevant Attorney General Opinions

A search of the Florida Attorney General's on-line database of advisory legal opinions resulted in over one hundred opinions addressing ad valorem taxation. Due to the number of opinions, a summary is not provided here. Interested persons may view the opinions on-line by accessing the website (<http://legal1.firn.edu>) and perform a search using the keywords *ad valorem tax*. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

County Ad Valorem Tax Profile for the 1998 Calendar Year

As indicated in **Table 1**, total ad valorem taxes levied within Florida's sixty-seven counties totaled approximately \$13.6 billion. County ad valorem taxes levied (including countywide levies, less than countywide levies, countywide dependent special district levies, less than countywide dependent special district levies, and municipal service taxing units levies) totaled approximately \$5.0 billion. Ad valorem taxes levied for school districts totaled approximately \$6.0 billion.

Generally, small counties (defined as those counties having a total population of 50,000 or less) had higher countywide operating millage rates than the larger urban counties. Of the nineteen counties which had a millage rate of nine mills or greater, eighteen were small counties. Of the fourteen counties which had a countywide operating millage of ten mills, thirteen were small counties.

Interestingly, a majority of school districts had high operating millage rates. Of the state's sixty-seven school districts, fifty had an operating millage rate of nine mills or greater.

Municipal Ad Valorem Tax Profile for the 1998 Calendar Year

As indicated in **Table 2**, total ad valorem taxes levied by the state's municipalities totaled approximately \$1.6 billion. Operating millage rates among the Florida's municipalities are fairly well distributed within the ten mill cap limitation. Of the 366 municipalities that reported an operating millage rate, 138 municipalities reported a rate of five mills or greater.

Estimated Distributions for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

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TABLE 1
1998 AD VALOREM TAX PROFILE: BY COUNTY
 Compiled by the Florida Legislative Committee on Intergovernmental Relations (July 26, 1999)

#	County	1998 Population Estimates (1)	Pop. Size Rank	County		SCHOOL DISTRICT			COUNTY GOVERNMENT (COUNTY-WIDE LEVY)			COUNTY GOVERNMENT (LESS THAN COUNTY-WIDE LEVY)				
				Real, Personal and Centrally Assessed Properties	Per Capita County Taxable Value	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	Operating		Debt		Total
											# of Millages	Highest Millage	# of Millages	Highest Millages	Ad Valorem Taxes Levied	
1	ALACHUA	211,403	19	\$ 5,176,095,344	\$ 24,484	9.2690	2.5550	\$ 61,200,758	8.7500	0.0200	\$ 45,393,393					
2	BAKER	21,131	52	289,965,406	13,722	9.6540		2,803,610	9.1100		2,645,633					
3	BAY	147,496	25	5,088,801,019	34,501	7.2690	2.0000	47,647,509	5.6320		28,660,127	1	0.1852			\$ 430,470
4	BRADFORD	25,355	49	445,796,759	17,582	9.6620		4,307,291	10.0000		4,457,968					
5	BREVARD	465,825	9	15,062,853,539	32,336	9.5780		144,497,585	4.2345		63,783,556					
6	BROWARD	1,460,890	2	65,586,763,158	44,895	9.2390	0.4866	637,870,592	6.9145	0.6565	496,557,429					
7	CALHOUN	13,572	60	221,460,134	16,317	6.3600		1,408,486	10.0000		2,214,601					
8	CHARLOTTE	133,655	27	6,581,130,232	49,240	9.2210	0.5100	64,014,808	4.5992		30,255,565					
9	CITRUS	112,424	30	4,629,678,521	41,181	9.1440		42,362,425	7.8150		36,205,295					
10	CLAY	134,534	26	3,654,782,195	27,166	9.4560		34,558,579	8.4585		30,913,048					
11	COLLIER	210,095	20	21,342,594,299	101,585	8.5100		181,780,262	3.5510		75,852,158					
12	COLUMBIA	55,368	37	1,061,502,513	19,172	9.1270		9,688,314	8.7260		9,262,654					
13	DE SOTO	27,927	48	686,672,773	24,588	9.5570		6,562,532	8.4800		5,822,985					
14	DIXIE	13,196	62	222,640,576	16,872	9.4400		2,101,727	10.0000		2,226,406					
15	DUVAL (5)	753,823	7	26,553,105,329	35,225	9.1200	0.7360	261,707,406		0.0257	682,415					
	DUVAL (6)	710,595	-	-	-	-	-	-	-	-	-	1	10.8901			269,180,927
	DUVAL (7)	20,600	-	-	-	-	-	-	-	-	-	1	8.5094			7,549,130
	DUVAL (8)	22,628	-	-	-	-	-	-	-	-	-	1	7.5994			7,038,146
16	ESCAMBIA	296,164	15	6,981,148,112	23,572	9.5560		67,205,151	8.7560		61,121,694					
17	FLAGLER	43,441	42	2,450,126,481	56,401	8.9920	1.1960	24,961,918	5.5953	0.2667	14,362,675					
18	FRANKLIN	10,739	64	675,712,738	62,921	7.6540		5,171,905	7.3390		4,959,056					
19	GADSDEN	50,820	39	672,961,477	13,242	8.8460		5,953,021	10.0000		6,729,615					
20	GILCHRIST	13,140	63	236,970,179	18,034	9.4450		2,238,183	10.0000		2,369,702					
21	GLADES	9,875	65	368,545,224	37,321	8.6910		3,203,034	10.0000		3,685,451					
22	GULF	14,260	57	675,528,422	47,372	8.0000		5,399,709	7.5883		5,121,821					
23	HAMILTON	14,120	59	525,432,999	37,212	9.3020		4,887,585	9.7834		5,140,525					
24	HARDEE	22,801	50	798,487,740	35,020	9.6300		8,204,722	8.7500		6,986,779					
25	HENDRY	30,364	47	1,211,775,691	39,908	9.6380		11,679,117	10.0000		12,117,763					
26	HERNANDO	125,008	28	3,879,608,356	31,035	9.2620	1.5890	42,096,989	8.6749	0.1000	34,042,656					
27	HIGHLANDS	80,458	35	2,539,698,769	31,566	9.2480		23,487,134	8.5000		21,587,440					
28	HILLSBOROUGH	942,322	4	31,893,302,579	33,845	9.2080	0.3230	306,556,740	7.7500	0.1573	254,331,771	1	0.0809			1,505,785
29	HOLMES	17,949	56	248,225,794	13,830	8.5450		2,121,090	8.1150		2,014,352					
30	INDIAN RIVER	106,690	33	6,420,215,433	60,176	9.0130	1.1370	65,165,212	4.2210	0.2587	28,760,638					
31	JACKSON	49,670	40	756,994,186	15,240	7.3390		5,564,463	8.7500		6,634,289					
32	JEFFERSON	14,207	58	275,445,443	19,388	8.3030		2,287,024	10.0000		2,754,454					
33	LAFAYETTE	6,998	67	123,703,930	17,677	9.4190		1,165,167	10.0000		1,237,039					
34	LAKE	196,073	21	6,346,327,618	32,367	9.1900		58,322,751	4.7330		30,037,169					
35	LEE	405,637	11	23,354,417,246	57,575	9.3060		217,519,530	5.3283		124,544,306	2	0.5755			13,703,641
36	LEON	233,232	18	7,263,381,591	31,142	9.2900	1.0990	75,459,271	8.6000		62,465,082					
37	LEVY	32,416	46	832,471,349	25,681	9.7860		8,146,565	9.0000		7,492,242					
38	LIBERTY	7,708	66	110,151,816	14,291	9.6690		1,065,058	10.0000		1,101,518					
39	MADISON	19,277	55	310,334,798	16,099	9.3910		2,914,354	10.0000		3,103,348					
40	MANATEE	247,028	16	10,989,309,751	44,486	9.0360		99,296,828	7.3808	0.3796	85,279,165					
41	MARION	242,357	17	6,233,317,603	25,720	8.6240	2.0000	66,325,374	6.1500		38,394,281					
42	MARTIN	119,370	29	9,077,654,287	76,046	9.0290		81,962,161	5.5540	0.6040	55,900,200					
43	MIAMI-DADE	2,090,314	1	87,033,519,303	41,637	9.1820	0.9780	874,014,000	6.1230	0.8370	598,142,400	3	2.7960	1	0.0680	281,277,274
44	MONROE	85,646	34	8,293,461,638	96,834	6.0730		50,493,550	5.5354		46,023,750					
45	NASSAU	54,538	38	2,376,000,698	43,566	9.1070		21,640,217	6.7321		15,996,937	1	0.3224			517,427
46	OKALOOSA	175,568	23	6,418,939,344	36,561	8.7230		55,989,895	4.5000		28,883,936					
47	OKEECHOBEE	35,059	44	933,577,506	26,629	9.4120		8,786,832	8.0674	0.5865	8,079,344					
48	ORANGE	824,095	6	43,670,813,142	52,992	9.0420		396,156,494	5.2889		231,722,172	1	2.0734			49,608,430
49	OSCEOLA	148,712	24	6,916,076,747	46,507	9.2130	0.5600	67,590,818	5.9945		41,458,422					
50	PALM BEACH	1,020,521	3	63,139,241,510	61,870	9.1790	0.5030	611,575,348	4.6000	0.2582	306,750,029					
51	PASCO	321,074	13	8,368,669,272	26,065	9.2180	0.8740	84,456,602	8.1960		68,589,572					
52	PINELLAS	892,178	5	34,852,110,909	39,064	9.1100		317,506,589	6.2510		214,830,502					
53	POLK	465,858	8	14,174,898,419	30,428	9.3280		132,711,805	7.9770		113,490,788					
54	PUTNAM	71,454	36	2,179,458,725	30,502	9.1280	0.9700	22,016,055	8.4000		18,307,462					

TABLE 1
1998 AD VALOREM TAX PROFILE: BY COUNTY
 Compiled by the Florida Legislative Committee on Intergovernmental Relations (July 26, 1999)

#	County	1998 Population Estimates (1)	Pop. Size Rank	County Taxable Value: Real, Personal and Centrally Assessed Properties	Per Capita County Taxable Value	SCHOOL DISTRICT			COUNTY GOVERNMENT (COUNTY-WIDE LEVY)			COUNTY GOVERNMENT (LESS THAN COUNTY-WIDE LEVY)					
						Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	Operating		Debt		Total Ad Valorem Taxes Levied	
												# of Millages	Highest Millage	# of Millages	Highest Millages		
55	SAINT JOHNS	109,894	31	6,229,426,717	56,686	9.1370	0.7170	61,385,182	6.0930	0.2520	39,525,944						
56	SAINT LUCIE	183,222	22	7,738,060,581	42,233	9.0510	0.3300	72,647,192	7.5794		58,649,845						
57	SANTA ROSA	107,814	32	3,580,573,368	33,211	8.5360		30,739,952	6.9720		24,963,758						
58	SARASOTA	316,023	14	20,354,551,176	64,408	9.2290		187,841,249	3.9817	0.0981	83,037,712						
59	SEMINOLE	345,166	12	13,217,094,949	38,292	9.1020	0.8160	131,177,556	5.1579	0.1234	69,851,586						
60	SUMTER	47,907	41	841,697,902	17,569	9.3600		7,878,292	10.0000		8,416,979						
61	SUWANNEE	33,746	45	624,985,050	18,520	9.1190		5,699,239	9.0500		5,656,115						
62	TAYLOR	19,527	54	701,804,907	35,940	8.8780		6,230,624	8.0760		5,667,776						
63	UNION	13,459	61	132,443,005	9,840	9.4940		1,257,335	10.0000		1,324,347						
64	VOLUSIA	420,431	10	14,297,437,776	34,007	9.1880	1.1880	148,507,048	6.3780		91,228,758						
65	WAKULLA	19,828	53	388,029,531	19,570	9.5640	1.7500	4,390,166	10.0000		3,880,295						
66	WALTON	38,304	43	3,069,552,422	80,137	8.9840		27,593,747	6.3170		19,390,362						
67	WASHINGTON	21,319	51	400,591,042	18,790	9.5950		3,864,000	10.0000		4,005,910						
FLORIDA TOTAL		15,000,475		\$ 631,788,107,048	\$ 42,118			\$ 6,033,021,727			\$ 3,825,082,965						\$ 630,811,230

Notes:

- (1) The official 1998 population estimates are those published by the Bureau of Economic and Business Research, University of Florida.
- (2) 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 (county-wide and less than county-wide levies), dependent special districts (county-wide and less than county-wide levies), water management districts, other independent special districts, municipal service taxing units, and municipalities.
- (3) An individual school district's estimate of unrealized ad valorem revenue was calculated by subtracting the district's operating millage (as printed in this table) from 10, multiplying that difference by the district's taxable value, and dividing that product by 1000.
- (4) With the exception of Duval County, an individual county government's estimate of unrealized ad valorem revenue was calculated by subtracting the sum of county-wide county government operating millage and county-wide dependent special district millage (as printed in this table) from 10, multiplying that difference by the county's taxable value, and dividing that product by 1,000. For Duval County, the less than county-wide county government operating millages (representing the separate urban service districts) were used instead of the county-wide county government operating millage.
- (5) Duval (5) represents the county-wide levies for school district, county government debt, water management district, and independent special districts.
- (6) Duval (6) represents the levies for the Urban Service District #1 ("Old City of Jacksonville").
- (7) Duval (7) represents the levies for the Urban Service District #2 (City of Jacksonville Beach).
- (8) Duval (8) represents the levies for the Urban Service Districts #3, #4, and #5 (Cities of Atlantic Beach, Neptune Beach, and Baldwin, respectively.)

Data Source:

The millage rates, total taxable values, and total taxes levied were obtained from the recapitulation of taxes as extended on the 1998 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Department of Revenue's Property Tax Administration Program as submitted by county property appraisers.

TABLE 1 CONTINUED
1998 AD VALOREM TAX PROFILE: BY COUNTY
 Compiled by the Florida Legislative Committee on Intergovernmental Relations (July 26, 1999)

#	County	COUNTY-WIDE DEPENDENT SPECIAL DISTRICTS			LESS THAN COUNTY-WIDE DEPENDENT SPECIAL DISTRICTS			WATER MANAGEMENT DISTRICTS (MULTI-COUNTY)			OTHER INDEPENDENT SPECIAL DISTRICTS				
		Operating # of Millages	Total Millage	Debt # of Millages	Total Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied	# of Districts	Highest Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied
1	ALACHUA								2	0.4914	\$ 2,506,283	1	1.81070	\$ 9,372,123	
2	BAKER	1	0.1100			\$ 31,943			2	0.4914	140,062	1	2.82000	818,956	
3	BAY						1	0.5000	\$ 1,147,385	1	0.0500	257,026	1	0.39300	790,313
4	BRADFORD								2	0.4914	218,806				
5	BREVARD	2	0.9512	2	0.4620	21,298,046	2	0.5743	1,050,341	1	0.4820	7,271,616	3	0.12760	1,668,742
6	BROWARD						7	0.5776	2,069,435	1	0.6970	45,714,000	7	3.00000	163,291,484
7	CALHOUN								1	0.0500	11,073				
8	CHARLOTTE								2	0.6970	4,063,535	2	0.40490	351,582	
9	CITRUS	1	0.3330			1,542,741	1	0.4810	2,047,993	1	0.4220	3,160,957	3	1.32670	2,860,532
10	CLAY								1	0.4820	1,761,565				
11	COLLIER	1	0.0413			882,178			1	0.5620	12,004,822	6	2.00000	18,701,327	
12	COLUMBIA	1	0.1380			146,487			1	0.4914	521,620	1	1.50000	1,592,262	
13	DE SOTO								1	0.6170	423,676				
14	DIXIE								1	0.4914	109,406				
15	DUVAL (5)								1	0.4820	12,798,597	1	0.04700	1,247,996	
	DUVAL (6)														
	DUVAL (7)														
	DUVAL (8)														
16	ESCAMBIA								1	0.0500	351,639				
17	FLAGLER						1	1.3490	1,954,967	1	0.4820	1,180,952	2	0.34800	889,447
18	FRANKLIN								1	0.0500	33,786	3	4.50000	291,627	
19	GADSDEN			1	1.0500	706,616			1	0.0500	33,654				
20	GILCHRIST								1	0.4914	116,447				
21	GLADES								1	0.6970	256,877	2	3.85000	103,332	
22	GULF						4	0.5000	176,254	1	0.0500	33,757			
23	HAMILTON								1	0.4914	258,199				
24	HARDEE								1	0.6170	525,683	1	0.64400	548,685	
25	HENDRY								1	0.6970	844,641	2	3.85000	3,137,840	
26	HERNANDO								1	0.4220	2,582,214				
27	HIGHLANDS								2	0.6970	1,597,814				
28	HILLSBOROUGH						1	0.6423	19,492,411	1	0.4220	22,263,484	4	2.60000	40,134,406
29	HOLMES								1	0.0500	12,411				
30	INDIAN RIVER						1	2.3360	12,804,611	1	0.4820	3,094,552	4	0.82805	7,546,331
31	JACKSON						1	0.5371	353,323	1	0.0500	37,910			
32	JEFFERSON								2	0.4914	53,050				
33	LAFAYETTE								1	0.4914	60,788				
34	LAKE						1	0.2680	1,286,801	2	0.4820	3,057,374	3	2.00000	10,326,861
35	LEE								1	0.6970	16,291,760	23	3.00000	47,785,623	
36	LEON								1	0.0500	363,169				
37	LEVY								2	0.7200	497,427	2	3.00000	87,969	
38	LIBERTY								1	0.0500	5,508				
39	MADISON								1	0.4914	152,499				
40	MANATEE								1	0.5820	6,395,603	3	4.00000	2,481,421	
41	MARION						2	2.7500	1,401,788	2	0.7200	3,457,525	4	3.00000	203,961
42	MARTIN								1	0.6970	6,327,160	2	0.22810	2,497,300	
43	MIAMI-DADE								1	0.5970	51,306,180	1	0.04700	4,039,180	
44	MONROE								1	0.6970	5,795,209	2	0.66410	6,992,921	
45	NASSAU								1	0.4820	1,145,337	1	0.37500	602,254	
46	OKALOOSA								1	0.0500	320,961	6	3.95000	5,019,858	
47	OKEECHOBEE								2	0.6970	638,914	1	0.40000	373,607	
48	ORANGE						4	0.7000	844,285	2	0.6970	25,558,103	2	0.44120	23,212,780
49	OSCEOLA	1	0.5000			3,458,038			2	0.6970	4,804,902				
50	PALM BEACH						5	2.7819	103,208,952	1	0.6970	44,026,856	6	2.00000	98,973,895
51	PASCO						3	1.3320	8,086,981	1	0.4220	5,887,442	1	0.31800	2,124,499
52	PINELLAS	1	0.0214			745,839			1	0.8230	28,683,636	5	3.00000	54,136,772	
53	POLK								3	0.5970	8,552,466	3	1.95600	2,210,833	
54	PUTNAM								2	0.4914	1,050,905				

TABLE 1 CONTINUED
1998 AD VALOREM TAX PROFILE: BY COUNTY
 Compiled by the Florida Legislative Committee on Intergovernmental Relations (July 26, 1999)

#	County	COUNTY-WIDE DEPENDENT SPECIAL DISTRICTS			Total Ad Valorem Taxes Levied	LESS THAN COUNTY-WIDE DEPENDENT SPECIAL DISTRICTS			WATER MANAGEMENT DISTRICTS (MULTI-COUNTY)			OTHER INDEPENDENT SPECIAL DISTRICTS			
		Operating		Debt		# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied	# of Districts	Highest Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied	
		# of Millages	Total Millage	# of Millages	Total Millage										
55	SAINT JOHNS					3	0.7500	4,152,622	1	0.4820	3,002,626	4	0.28000	3,825,876	
56	SAINT LUCIE			3	0.4272	3,308,468	21	1.6053	2,520,751	1	0.6970	5,397,690	3	2.43000	21,582,823
57	SANTA ROSA								1	0.0500	180,061	2	0.80000	492,581	
58	SARASOTA	1	0.1094			2,226,860			1	0.5820	11,846,018	2	0.39300	8,812,894	
59	SEMINOLE								1	0.4820	6,375,033				
60	SUMTER								1	0.7200	606,018				
61	SUWANNEE								1	0.4914	307,118				
62	TAYLOR								1	0.4914	344,867				
63	UNION								1	0.4914	65,078	1	0.50000	66,217	
64	VOLUSIA						6	2.9200	10,358,444	1	0.4820	6,894,365	4	2.15174	28,827,149
65	WAKULLA								1	0.0500	19,401				
66	WALTON						1	0.6250	254,492	1	0.0500	153,572	2	0.83000	2,686,148
67	WASHINGTON								1	0.0500	20,135				
FLORIDA TOTAL					\$ 34,347,215	65	\$ 173,211,835			\$ 373,831,822	127	\$ 580,710,405			

Notes:

- (1) The official 1998 population estimates are those published by the Bureau of Economic and Business Research, University of Florida.
- (2) 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 (county-wide and less than county-wide levies), dependent special districts (county-wide and less than county-wide levies), water management districts, other independent special districts, municipal service taxing units, and municipalities.
- (3) An individual school district's estimate of unrealized ad valorem revenue was calculated by subtracting the district's operating millage (as printed in this table) from 10, multiplying that difference by the district's taxable value, and dividing that product by 1000.
- (4) With the exception of Duval County, an individual county government's estimate of unrealized ad valorem revenue was calculated by subtracting the sum of county-wide county government operating millage and county-wide dependent special district millage (as printed in this table) from 10, multiplying that difference by the county's taxable value, and dividing that product by 1,000. For Duval County, the less than county-wide county government operating millages (representing the separate urban service districts) were used instead of the county-wide county government operating millage.
- (5) Duval (5) represents the county-wide levies for school district, county government debt, water management district, and independent special districts.
- (6) Duval (6) represents the levies for the Urban Service District #1 ("Old City of Jacksonville").
- (7) Duval (7) represents the levies for the Urban Service District #2 (City of Jacksonville Beach).
- (8) Duval (8) represents the levies for the Urban Service Districts #3, #4, and #5 (Cities of Atlantic Beach, Neptune Beach, and Baldwin, respectively.)

Data Source:

The millage rates, total taxable values, and total taxes levied were obtained from the recapitulation of taxes as extended on the 1998 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Department of Revenue's Property Tax Administration Program as submitted by county property appraisers.

TABLE 1 CONTINUED
1998 AD VALOREM TAX PROFILE: BY COUNTY
 Compiled by the Florida Legislative Committee on Intergovernmental Relations (July 26, 1999)

#	County	MUNICIPAL SERVICE TAXING / BENEFIT UNITS			MUNICIPALITIES			Aggregate Millage Rate (2)	% of Total Just Value Exempt Due to \$25,000 Homestead Exemption	% of Total Just Value Exempt Due to All Exemptions	Estimate of Unrealized School District Ad Valorem Revenue (3)	Estimate of Unrealized County Government Ad Valorem Revenue (4)
		# of Ad Valorem Units	Highest Millage	Total Ad Valorem Taxes Levied	Total Ad Valorem Taxes Levied	Total Ad Valorem Taxes Levied in the County	Per Capita Ad Valorem Taxes Levied					
1	ALACHUA	1	3.4949	\$ 8,975,329	\$ 13,010,151	\$ 140,458,037	\$ 664	27.1	9.6%	51.4%	\$ 3,783,726	\$ 6,470,119
2	BAKER			282,116	6,722,322		318	23.2	13.8%	61.9%	100,328	226,173
3	BAY			6,489,935	85,422,766		579	16.8	10.0%	37.7%	14,038,769	22,227,883
4	BRADFORD			470,756	9,454,820		373	21.2	15.2%	48.6%	150,679	0
5	BREVARD	11	1.5604	21,829,565	43,372,369	304,771,818	654	20.2	10.2%	50.9%	6,366,463	72,630,481
6	BROWARD	2	2.1340	9,886,152	320,490,342	1,675,879,434	1,147	25.6	11.3%	21.0%	49,911,527	202,367,958
7	CALHOUN			61,175	3,695,335		272	16.7	14.4%	49.8%	806,115	-
8	CHARLOTTE	7	7.7500	11,140,467	3,596,395	113,422,352	849	17.2	12.1%	24.8%	5,126,700	35,543,368
9	CITRUS			2,635,839	90,815,782		808	19.6	14.8%	26.5%	3,965,680	8,579,953
10	CLAY			1,959,289	69,192,481		514	18.9	15.6%	32.3%	1,988,202	5,633,847
11	COLLIER	23	4.5090	15,171,706	12,827,607	317,220,059	1,510	14.9	5.2%	17.2%	31,800,466	136,756,941
12	COLUMBIA			1,082,515	22,293,852		403	21.0	14.4%	46.8%	926,692	1,205,867
13	DE SOTO			1,038,366	13,847,560		496	20.2	8.9%	54.8%	304,196	1,043,743
14	DIXIE	3	2.0000	667,921	101,488	5,206,947	395	23.4	16.1%	55.3%	124,679	-
15	DUVAL (5)			0	0	276,436,414	367	10.4	10.3%	33.9%	23,366,733	-
	DUVAL (6)				0	269,180,927	379	10.1	-	-	-	225,178,036
	DUVAL (7)				3,466,191	11,015,321	535	0.4	-	-	-	1,322,389
	DUVAL (8)				2,860,307	9,898,452	437	0.4	-	-	-	2,223,303
16	ESCAMBIA	1	0.4950	2,569,341	9,252,040	140,499,865	474	20.1	12.4%	46.0%	3,122,816	8,684,548
17	FLAGLER			927,362	44,277,321		1,019	18.1	10.6%	23.7%	2,469,727	10,792,072
18	FRANKLIN			825,491	11,281,865		1,051	16.7	4.3%	57.1%	1,585,222	1,798,072
19	GADSDEN			411,101	13,834,006		272	20.6	16.4%	50.0%	776,598	-
20	GILCHRIST	1	0.5000	101,397	10,067	4,835,797	368	20.4	14.3%	58.4%	131,518	-
21	GLADES			99,608	7,348,302		744	19.9	5.2%	62.7%	482,426	-
22	GULF			1,557,696	12,289,237		862	18.2	7.3%	40.1%	1,351,057	1,629,172
23	HAMILTON			194,599	10,480,908		742	19.9	6.9%	32.7%	366,752	113,809
24	HARDEE			514,694	16,780,563		736	21.0	5.9%	57.0%	315,238	998,110
25	HENDRY			1,111,909	28,891,270		951	23.8	5.1%	55.0%	438,663	-
26	HERNANDO			1,665,485	80,387,344		643	20.7	17.4%	32.5%	2,863,107	5,140,791
27	HIGHLANDS			3,363,977	50,036,365		622	19.7	14.8%	30.9%	1,909,853	3,809,548
28	HILLSBOROUGH	1	5.0621	94,220,473	85,026,538	823,531,609	874	25.8	11.3%	30.5%	25,474,026	72,369,391
29	HOLMES			4,292	4,152,145		231	16.7	17.9%	56.2%	361,169	467,906
30	INDIAN RIVER	1	1.5159	5,575,568	7,273,679	130,220,591	1,221	20.3	8.2%	26.5%	6,336,753	37,102,425
31	JACKSON			446,204	13,036,189		262	17.2	13.4%	54.5%	2,017,582	947,756
32	JEFFERSON			443,464	5,537,993		390	20.1	8.8%	66.4%	467,431	-
33	LAFAYETTE			20,674	2,483,668		355	20.1	10.7%	59.1%	71,872	-
34	LAKE			11,650,956	114,681,912		585	18.1	15.0%	28.2%	5,140,525	33,426,108
35	LEE	49	5.14240	19,711,055	42,982,300	482,538,215	1,190	20.7	9.1%	19.4%	16,221,637	109,196,861
36	LEON			15,745,565	154,033,087		660	21.2	8.7%	46.5%	5,157,001	10,168,734
37	LEVY			940,613	17,164,815		530	20.6	15.2%	42.2%	178,149	832,471
38	LIBERTY			10,678	2,182,761		283	19.8	4.5%	81.6%	36,460	-
39	MADISON			353,903	6,524,104		338	21.0	14.7%	48.9%	188,994	-
40	MANATEE	2	0.7274	5,580,668	9,989,258	209,022,943	846	19.0	10.6%	22.4%	10,593,695	28,783,200
41	MARION	1	3.6200	15,564,031	10,208,732	135,555,692	559	21.7	16.1%	38.3%	8,577,474	23,999,474
42	MARTIN	10	1.6450	19,987,759	9,031,865	175,706,445	1,472	19.4	7.6%	21.3%	8,814,402	40,359,251
43	MIAMI-DADE			360,481,481	2,169,260,515		1,038	24.9	8.3%	23.8%	70,368,450	333,189,380
44	MONROE	3	1.1731	9,338,439	12,333,140	130,977,009	1,529	15.8	3.6%	30.4%	32,650,788	37,120,628
45	NASSAU			4,821,199	44,723,371		820	18.8	10.4%	28.7%	2,121,963	7,765,243
46	OKALOOSA	1	0.0066	19,331	10,051,865	100,285,847	571	15.6	10.4%	28.1%	8,196,986	35,304,166
47	OKEECHOBEE			823,915	18,702,612		533	20.0	10.5%	42.2%	548,944	1,804,232
48	ORANGE	15	2.6487	65,819,244	80,677,107	873,598,615	1,060	20.0	7.2%	24.4%	41,973,499	206,410,595
49	OSCEOLA	57	5.1160	1,176,233	7,415,537	125,903,950	847	18.2	7.8%	26.8%	5,442,952	24,244,307
50	PALM BEACH			214,235,391	1,378,770,471		1,351	21.8	9.0%	21.0%	51,859,467	340,951,904
51	PASCO			5,824,647	174,969,743		545	20.9	18.8%	33.7%	6,544,299	15,097,079
52	PINELLAS	18	5.0000	43,065,557	121,580,848	780,549,743	875	22.4	12.9%	25.8%	31,018,756	129,914,729
53	POLK			20,647,508	277,613,400		596	19.6	12.7%	29.1%	9,560,713	28,781,730
54	PUTNAM	2	3.0000	1,047,863	2,371,457	44,793,742	627	20.6	12.7%	37.6%	1,901,169	3,487,134

TABLE 1 CONTINUED
1998 AD VALOREM TAX PROFILE: BY COUNTY
 Compiled by the Florida Legislative Committee on Intergovernmental Relations (July 26, 1999)

#	County	MUNICIPAL SERVICE TAXING / BENEFIT UNITS			MUNICIPALITIES		Total Ad Valorem Taxes Levied in the County	Per Capita Ad Valorem Taxes Levied	Aggregate Millage Rate (2)	% of Total Just Value Exempt Due to \$25,000 Homestead Exemption	% of Total Just Value Exempt Due to All Exemptions	Estimate of Unrealized School District Ad Valorem Revenue (3)	Estimate of Unrealized County Government Ad Valorem Revenue (4)
		# of Ad Valorem Units	Highest Millage	Total Ad Valorem Taxes Levied	Total Ad Valorem Taxes Levied								
55	SAINT JOHNS	1	0.9500	552,273	4,049,325	116,493,848	1,060	18.7	9.2%	24.4%	5,375,995	24,338,370	
56	SAINT LUCIE	5	0.5012	3,583,990	17,247,297	184,938,057	1,009	23.9	10.4%	31.2%	7,349,125	18,730,748	
57	SANTA ROSA	1	0.3000	194,494	1,103,375	57,674,221	535	16.1	13.1%	34.2%	5,272,175	10,841,977	
58	SARASOTA	39	2.5616	496,369	24,700,241	318,961,343	1,009	15.7	9.2%	20.4%	15,693,359	120,273,007	
59	SEMINOLE	2	2.0971	18,066,147	32,037,244	257,507,566	746	19.5	12.7%	20.0%	11,877,343	64,043,744	
60	SUMTER				508,387	17,409,676	363	20.7	19.1%	43.0%	538,687	-	
61	SUWANNEE				549,494	12,211,965	362	19.5	16.6%	48.2%	550,612	593,736	
62	TAYLOR	1	1.2760	666,545	706,825	13,616,637	697	19.4	8.9%	40.9%	787,425	1,350,273	
63	UNION				58,463	2,771,440	206	20.9	6.3%	79.4%	67,016	-	
64	VOLUSIA	4	2.0950	6,727,890	52,948,792	345,492,446	822	24.2	14.7%	26.2%	11,621,793	51,807,865	
65	WAKULLA				42,617	8,332,479	420	21.5	15.5%	51.3%	169,181	-	
66	WALTON				605,654	50,683,975	1,323	16.5	5.9%	21.2%	3,120,575	11,305,162	
67	WASHINGTON				516,979	8,407,026	394	21.0	15.6%	45.4%	163,097	-	
FLORIDA TOTAL		262	\$	381,735,806	\$	1,604,146,379	\$	909	21.6	10.2%	27.9%	\$ 572,985,469	\$ 2,579,385,767

Notes:

- (1) The official 1998 population estimates are those published by the Bureau of Economic and Business Research, University of Florida.
- (2) 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 (county-wide and less than county-wide levies), dependent special districts (county-wide and less than county-wide levies), water management districts, other independent special districts, municipal service taxing units, and municipalities.
- (3) An individual school district's estimate of unrealized ad valorem revenue was calculated by subtracting the district's operating millage (as printed in this table) from 10, multiplying that difference by the district's taxable value, and dividing that product by 1000.
- (4) With the exception of Duval County, an individual county government's estimate of unrealized ad valorem revenue was calculated by subtracting the sum of county-wide county government operating millage and county-wide dependent special district millage (as printed in this table) from 10, multiplying that difference by the county's taxable value, and dividing that product by 1,000. For Duval County, the less than county-wide county government operating millages (representing the separate urban service districts) were used instead of the county-wide county government operating millage.
- (5) Duval (5) represents the county-wide levies for school district, county government debt, water management district, and independent special districts.
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Data Source:

The millage rates, total taxable values, and total taxes levied were obtained from the recapitulation of taxes as extended on the 1998 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Department of Revenue's Property Tax Administration Program as submitted by county property appraisers.

TABLE 2

1998 AD VALOREM TAX PROFILE: BY MUNICIPALITY

Compiled by the Florida Legislative Committee on Intergovernmental Relations (July 16, 1999)

#	Municipality	County	MUNICIPAL GOVERNMENT				MUNICIPALITY LEVYING FOR DEPENDENT SPECIAL DISTRICTS			Total Taxable Value	Per Capita Taxable Value (2)	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied (3)	Estimate of Unrealized Ad Valorem Revenue (4)
			1998 Population Estimates (1)	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied					
1	Alachua	Alachua	5,948	5.50000		\$ 1,027,122			\$ 186,777,253	\$ 31,402	\$ 1,027,122	\$ 172.68	\$ 840,498	
2	Archer	Alachua	1,455	4.00000		65,749			16,463,830	11,315	65,749	45.19	98,783	
3	Gainesville	Alachua	100,315	4.94160		11,047,935			2,235,759,820	22,287	11,047,935	110.13	11,309,367	
4	Hawthorne	Alachua	1,392	5.41850		129,058			23,845,511	17,130	129,058	92.71	109,248	
5	High Springs	Alachua	3,789	6.25000		461,733			73,899,171	19,504	461,733	121.86	277,122	
6	LaCrosse	Alachua	144	4.17900		11,916			2,881,351	20,009	11,916	82.75	16,772	
7	Micanopy	Alachua	653	6.00000		67,105			11,184,890	17,128	67,105	102.76	44,740	
8	Newberry	Alachua	2,495	3.18000		149,743			47,129,408	18,890	149,743	60.02	321,423	
9	Waldo	Alachua	1,029	5.03140		49,790			9,919,392	9,640	49,790	48.39	49,285	
10	Glen Saint Mary	Baker	455	NO MILLAGE REPORTED					5,091,375	11,190	-	-	50,914	
11	Maccleddy	Baker	4,353	3.65000		282,116			77,194,392	17,734	282,116	64.81	490,184	
12	Callaway	Bay	14,174	NO MILLAGE REPORTED					238,769,265	16,846	-	-	2,387,693	
13	Cedar Grove	Bay	2,153	NO MILLAGE REPORTED					46,856,916	21,764	-	-	468,569	
14	Lynn Haven	Bay	12,224	2.90000		866,387			298,754,013	24,440	866,387	70.88	2,121,153	
15	Mexico Beach	Bay	1,042	4.34000		313,427			72,218,288	69,307	313,427	300.79	408,756	
16	Panama City	Bay	37,869	5.00000		5,213,146	1	3.00000	\$ 96,975	1,042,629,240	27,533	5,310,121	140.22	5,213,146
17	Panama City Beach	Bay	4,866	NO MILLAGE REPORTED					857,249,958	176,171	-	-	8,572,500	
18	Parker	Bay	5,045	NO MILLAGE REPORTED					95,550,116	18,940	-	-	955,501	
19	Springfield	Bay	9,441	NO MILLAGE REPORTED					74,745,819	7,917	-	-	747,458	
20	Brooker	Bradford	334	0.51400		1,650			3,210,464	9,612	1,650	4.94	30,454	
21	Hampton	Bradford	304	0.60750		1,524			2,509,349	8,254	1,524	5.01	23,569	
22	Lawley	Bradford	663	2.02700		14,196			7,003,462	10,563	14,196	21.41	55,839	
23	Starke	Bradford	5,151	4.00000		453,385			113,346,247	22,005	453,385	88.02	680,077	
24	Cape Canaveral	Brevard	8,731	1.65390		605,141			365,874,360	41,905	605,141	69.31	3,053,624	
25	Cocoa	Brevard	17,933	4.13210		1,432,333			346,635,516	19,329	1,432,333	79.87	2,034,023	
26	Cocoa Beach	Brevard	12,812	5.11740		4,317,813			843,751,050	65,856	4,317,813	337.01	4,119,699	
27	Indialantic	Brevard	3,111	4.84510		752,542			155,320,141	49,926	752,542	241.90	800,660	
28	Indian Harbour Beach	Brevard	7,853	4.03700		1,439,019			356,457,834	45,391	1,439,019	183.24	2,125,558	
29	Malabar	Brevard	2,451	1.41840		166,460			117,357,573	47,882	166,460	67.92	1,007,116	
30	Melbourne	Brevard	69,017	4.52280		9,583,088			2,118,842,029	30,700	9,583,088	138.85	11,605,322	
31	Melbourne Beach	Brevard	3,263	3.83650		618,477			161,208,499	49,405	618,477	189.54	993,609	
32	Melbourne Village	Brevard	616	3.80240		120,821			31,774,868	51,583	120,821	196.14	196,928	
33	Palm Bay	Brevard	77,973	6.17420	1.00000	12,749,436			1,777,087,025	22,791	12,749,436	163.51	6,798,780	
34	Palm Shores	Brevard	572	NO MILLAGE REPORTED					25,952,738	45,372	-	-	259,527	
35	Rockledge	Brevard	19,395	5.50000		3,070,524			558,801,106	28,812	3,070,524	158.32	2,514,605	
36	Satellite Beach	Brevard	10,227	5.96790		2,139,460			358,494,690	35,054	2,139,460	209.20	1,445,486	
37	Titusville	Brevard	41,706	6.46820		6,377,256			985,939,308	23,640	6,377,256	152.91	3,482,140	
38	West Melbourne	Brevard	9,647	NO MILLAGE REPORTED					384,559,553	39,863	-	-	3,845,596	
39	Coconut Creek	Broward	37,865	4.82740	0.31580	7,092,774			1,379,058,742	36,420	7,092,774	187.32	7,133,319	
40	Cooper City	Broward	28,158	4.95700		4,996,781			1,008,025,170	35,799	4,996,781	177.46	5,083,471	
41	Coral Springs	Broward	107,156	3.40110	0.75790	18,553,175			4,460,970,276	41,631	18,553,175	173.14	29,437,497	
42	Dania	Broward	17,705	6.10000		5,631,134			923,136,123	52,140	5,631,134	318.05	3,600,231	
43	Davie	Broward	62,738	5.10860	0.65030	15,487,317			2,683,768,434	42,777	15,487,317	246.86	13,127,385	
44	Deerfield Beach	Broward	50,213	5.65410	0.57370	15,977,858			2,565,570,056	51,094	15,977,858	318.20	11,149,711	
45	Fort Lauderdale	Broward	149,798	5.00620	0.66710	62,943,131			11,094,625,119	74,064	62,943,131	420.19	55,404,339	
46	Hallandale	Broward	31,413	6.98700		9,845,988	2	1.11700	390,162	1,409,186,622	44,860	10,236,150	325.86	4,245,879
47	Hillsboro Beach	Broward	1,763	3.95700		1,634,852			413,154,369	234,347	1,634,852	927.31	2,496,692	
48	Hollywood	Broward	126,917	6.29990		34,226,577			5,432,876,709	42,807	34,226,577	269.68	20,102,187	

TABLE 2

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#	Municipality	County	MUNICIPAL GOVERNMENT			MUNICIPALITY LEVYING FOR DEPENDENT SPECIAL DISTRICTS			Total Taxable Value	Per Capita Taxable Value (2)	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied (3)	Estimate of Unrealized Ad Valorem Revenue (4)	
			1998 Population Estimates (1)	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage						Total Ad Valorem Taxes Levied
49	Lauderdale Lakes	Broward	27,865	4.95000		3,089,523			624,145,546	22,399	3,089,523	110.87	3,151,935	
50	Lauderdale-by-the-Sea	Broward	3,796	3.85000		1,699,826			441,512,884	116,310	1,699,826	447.79	2,715,304	
51	Lauderhill	Broward	50,131	4.80000		5,973,166			1,244,409,503	24,823	5,973,166	119.15	6,470,929	
52	Lazy Lake	Broward	35	2.45000		4,662			1,902,860	54,367	4,662	133.20	14,367	
53	Lighthouse Point	Broward	10,458	3.74220		3,138,318			838,629,040	80,190	3,138,318	300.09	5,247,973	
54	Margate	Broward	50,315	6.72660	0.37360	10,163,560			1,431,446,850	28,450	10,163,560	202.00	4,685,698	
55	Miramar	Broward	52,882	6.92260		12,214,525			1,764,441,908	33,366	12,214,525	230.98	5,429,894	
56	North Lauderdale	Broward	29,057	4.48200	0.20260	2,644,887			564,591,604	19,430	2,644,887	91.02	3,115,416	
57	Oakland Park	Broward	28,087	4.97150		5,948,046			1,196,428,639	42,597	5,948,046	211.77	6,016,241	
58	Parkland	Broward	12,072	4.10000		3,515,470			857,431,204	71,026	3,515,470	291.21	5,058,844	
59	Pembroke Park	Broward	4,789	6.75000		1,421,343			210,568,882	43,969	1,421,343	296.79	684,349	
60	Pembroke Pines	Broward	112,692	3.90340		17,389,914			4,455,068,570	39,533	17,389,914	154.31	27,160,771	
61	Plantation	Broward	78,952	3.55800		15,094,735			4,242,477,639	53,735	15,094,735	191.19	27,330,041	
62	Pompano Beach	Broward	74,248	4.68930	0.42860	43,522,866	1	0.50000	2,220,080	4,439,976,185	59,799	45,742,946	616.08	23,579,382
63	Sea Ranch Lakes	Broward	616	5.55000		516,426			93,049,769	151,055	516,426	838.35	414,071	
64	Sunrise	Broward	77,025	6.35000		18,180,089	2	9.46500	2,344,968	2,863,006,211	37,170	20,525,057	266.47	10,449,973
65	Tamarac	Broward	51,488	4.99990	0.48560	9,329,817			1,700,814,332	33,033	9,329,817	181.20	8,504,242	
66	Weston	Broward	38,610	1.52350		3,814,111			2,509,031,105	64,984	3,814,111	98.79	21,267,802	
67	Wilton Manors	Broward	11,841	6.03300		2,283,729			378,539,656	31,969	2,283,729	192.87	1,501,667	
68	Altha	Calhoun	641	NO MILLAGE REPORTED					4,128,630	6,441	-	-	41,286	
69	Blountstown	Calhoun	2,501	1.50000		61,175			40,783,175	16,307	61,175	24.46	346,657	
70	Punta Gorda	Charlotte	12,768	3.15720		3,596,395			1,139,141,370	89,218	3,596,395	281.67	7,794,917	
71	Crystal River	Citrus	4,326	5.50000		1,213,516			220,639,167	51,003	1,213,516	280.52	992,876	
72	Inverness	Citrus	6,925	6.45310		1,422,323			220,409,527	31,828	1,422,323	205.39	781,771	
73	Green Cove Springs	Clay	5,048	2.61100		413,577			158,405,901	31,380	413,577	81.93	1,170,461	
74	Keystone Heights	Clay	1,358	2.00000		66,663			33,332,427	24,545	66,663	49.09	266,659	
75	Orange Park	Clay	9,645	4.84300		1,479,049			305,408,565	31,665	1,479,049	153.35	1,574,992	
76	Penney Farms	Clay	682	NO MILLAGE REPORTED					4,633,180	6,794	-	-	46,332	
77	Everglades	Collier	557	5.90680		167,280			28,251,001	50,720	167,280	300.32	115,637	
78	Marco Island	Collier	12,155	2.11120		6,465,911			3,060,987,023	251,829	6,465,911	531.95	24,147,514	
79	Naples	Collier	21,233	1.18000		6,070,959	2	0.50000	123,457	5,140,991,963	242,123	6,194,416	291.74	45,343,549
80	Fort White	Columbia	520	NO MILLAGE REPORTED					6,294,036	12,104	-	-	62,940	
81	Lake City	Columbia	10,304	3.62700		1,082,515			298,461,399	28,966	1,082,515	105.06	1,902,094	
82	Arcadia	DeSoto	6,453	8.49540		1,038,366			122,226,902	18,941	1,038,366	160.91	183,903	
83	Cross City	Dixie	2,066	5.00000		80,316			16,063,147	7,775	80,316	38.87	80,316	
84	Horseshoe Beach	Dixie	209	3.00000		21,172			7,057,421	33,768	21,172	101.30	49,402	
85	Atlantic Beach	Duval	13,562	3.17210		1,844,854			581,587,508	42,884	1,844,854	136.03	3,971,021	
86	Baldwin	Duval	1,589	1.41690		56,102			39,595,052	24,918	56,102	35.31	339,848	
87	Jacksonville	Duval	710,595	REFER TO THE COUNTY TAX PROFILE					-	-	-	-	-	
88	Jacksonville Beach	Duval	20,600	3.90710		3,466,191			887,151,826	43,066	3,466,191	168.26	5,405,327	
89	Neptune Beach	Duval	7,477	3.14580		959,351			304,962,357	40,787	959,351	128.31	2,090,273	
90	Century	Escambia	2,007	1.09100		24,253			22,240,330	11,081	24,253	12.08	198,139	
91	Pensacola	Escambia	61,113	5.05700		8,939,424	1	2.00000	288,363	1,767,797,770	28,927	9,227,787	151.00	8,738,224
92	Beverly Beach	Flagler	324	0.95730		16,076			16,793,150	51,831	16,076	49.62	151,855	
93	Bunnell	Flagler	2,082	4.50000		244,002			54,222,792	26,044	244,002	117.20	298,225	
94	Marineland	Flagler/Saint Johns	18	NO MILLAGE REPORTED					6,232,874	346,271	-	-	62,329	
95	Flagler Beach	Flagler/Volusia	4,450	2.75790		667,284			241,953,897	54,372	667,284	149.95	1,752,254	
96	Apalachicola	Franklin	2,856	8.29140		554,358			66,859,437	23,410	554,358	194.10	114,236	

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			1998 Population Estimates (1)	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage					
97	Carrabelle	Franklin	1,413	8.50000		271,133			31,897,956	22,575	271,133	191.88	47,847
98	Chattahoochee	Gadsden	3,889	1.03300		27,648			26,764,957	6,882	27,648	7.11	240,001
99	Greensboro	Gadsden	619	2.00000		9,667			4,833,676	7,809	9,667	15.62	38,669
100	Gretna	Gadsden	2,854	2.00000		10,877			5,438,471	1,906	10,877	3.81	43,508
101	Havana	Gadsden	1,804	1.10200		35,401			32,124,773	17,808	35,401	19.62	285,846
102	Midway	Gadsden	1,183	5.00000		49,709			9,941,685	8,404	49,709	42.02	49,708
103	Quincy	Gadsden	7,796	2.00000		277,798			138,898,769	17,817	277,798	35.63	1,111,190
104	Bell	Gilchrist	282	NO MILLAGE REPORTED					4,023,642	14,268	-	-	40,236
105	Trenton	Gilchrist	1,357	NO MILLAGE REPORTED					25,118,356	18,510	-	-	251,184
106	Fanning Springs	Gilchrist/Levy	550	2.00000		29,516			14,758,203	26,833	29,516	53.67	118,066
107	Moore Haven	Glades	1,575	4.17700		99,608			23,846,851	15,141	99,608	63.24	138,860
108	Port St. Joe	Gulf	4,096	5.24080		1,498,856			286,001,778	69,825	1,498,856	365.93	1,361,140
109	Wewahitchka	Gulf	1,974	2.46900		58,840			23,889,002	12,102	58,840	29.81	179,908
110	Jasper	Hamilton	2,128	3.74700		150,811			40,248,592	18,914	150,811	70.87	251,674
111	Jennings	Hamilton	806	1.42090		12,514			8,807,579	10,928	12,514	15.53	75,561
112	White Springs	Hamilton	832	3.52300		31,274			8,877,225	10,670	31,274	37.59	57,498
113	Bowling Green	Hardee	1,780	6.00000		96,843			16,140,549	9,068	96,843	54.41	64,562
114	Wauchula	Hardee	3,562	5.02000		295,340			58,832,541	16,517	295,340	82.91	292,986
115	Zolfo Springs	Hardee	1,268	9.11200		122,511			13,445,070	10,603	122,511	96.62	11,939
116	Clewiston	Hendry	6,348	5.22710		815,997			156,108,982	24,592	815,997	128.54	745,093
117	La Belle	Hendry	3,192	3.00000		295,912			98,637,220	30,901	295,912	92.70	690,461
118	Brooksville	Hernando	7,863	8.00000		1,645,951			205,743,879	26,166	1,645,951	209.33	411,488
119	Weeki Wachee	Hernando	7	1.05000		19,534			18,604,284	2,657,755	19,534	2,790.57	166,508
120	Avon Park	Highlands	8,226	8.75000		1,250,639			142,930,198	17,375	1,250,639	152.03	178,663
121	Lake Placid	Highlands	1,408	5.20000		302,037			58,084,105	41,253	302,037	214.51	278,804
122	Sebring	Highlands	8,872	6.50000		1,811,301			278,661,684	31,409	1,811,301	204.16	975,316
123	Plant City	Hillsborough	27,855	4.70000		4,568,699			972,063,535	34,897	4,568,699	164.02	5,151,937
124	Tampa	Hillsborough	293,390	6.53900		76,734,564			11,734,908,124	39,998	76,734,564	261.54	40,614,517
125	Temple Terrace	Hillsborough	20,370	4.41000		3,723,275			844,280,090	41,447	3,723,275	182.78	4,719,526
126	Bonifay	Holmes	2,821	NO MILLAGE REPORTED					52,191,081	18,501	-	-	521,911
127	Esto	Holmes	350	0.89000		2,421			2,720,247	7,772	2,421	6.92	24,781
128	Noma	Holmes	229	1.86000		1,871			1,005,694	4,392	1,871	8.17	8,186
129	Ponce de Leon	Holmes	468	NO MILLAGE REPORTED					8,693,066	18,575	-	-	86,931
130	Westville	Holmes	315	NO MILLAGE REPORTED					2,833,030	8,994	-	-	28,330
131	Fellsmere	Indian River	2,549	5.75070		158,019			27,478,238	10,780	158,019	61.99	116,763
132	Indian River Shores	Indian River	2,739	1.44800		1,359,369			938,790,675	342,749	1,359,369	496.30	8,028,538
133	Orchid	Indian River	60	2.56350		167,720			65,426,450	1,090,441	167,720	2,795.33	486,544
134	Sebastian	Indian River	15,115	6.50000		2,869,822			441,507,089	29,210	2,869,822	189.87	1,545,275
135	Vero Beach	Indian River	17,745	2.14250		2,718,749			1,268,960,811	71,511	2,718,749	153.21	9,970,860
136	Alford	Jackson	583	0.99300		3,285			3,308,125	5,674	3,285	5.63	29,796
137	Bascom	Jackson	107	NO MILLAGE REPORTED					870,226	8,133	-	-	8,702
138	Campbellton	Jackson	253	2.00000		4,712			2,356,152	9,313	4,712	18.62	18,849
139	Cottondale	Jackson	1,143	3.00000		30,465			10,155,056	8,885	30,465	26.65	71,085
140	Graceville	Jackson	2,654	3.00000		117,676			39,225,489	14,780	117,676	44.34	274,578
141	Grand Ridge	Jackson	729	NO MILLAGE REPORTED					4,457,705	6,115	-	-	44,577
142	Greenwood	Jackson	635	1.00000		7,473			7,473,112	11,769	7,473	11.77	67,258
143	Jacob	Jackson	339	4.00000		7,938			1,984,522	5,854	7,938	23.42	11,907
144	Malone	Jackson	2,331	NO MILLAGE REPORTED					7,419,570	3,183	-	-	74,196

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			1998 Population Estimates (1)	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied					
145	Marianna	Jackson	6,651	2.11000		261,752			124,053,287	18,652	261,752	39.36	978,780	
146	Sneads	Jackson	2,235	0.69000		12,903			18,699,754	8,367	12,903	5.77	174,095	
147	Monticello	Jefferson	2,917	9.24820		443,464			47,951,426	16,439	443,464	152.03	36,050	
148	Mayo	Lafayette	980	2.00000		20,674			10,336,927	10,548	20,674	21.10	82,695	
149	Astatula	Lake	1,283	2.00000		32,784			16,392,138	12,776	32,784	25.55	131,137	
150	Clermont	Lake	8,202	2.97900		868,809			291,644,380	35,558	868,809	105.93	2,047,635	
151	Eustis	Lake	14,889	5.35000		2,070,135			386,941,169	25,988	2,070,135	139.04	1,799,276	
152	Fruitland Park	Lake	3,018	3.39000		209,254			61,726,949	20,453	209,254	69.34	408,015	
153	Groveland	Lake	2,553	6.00000		301,644			50,274,108	19,692	301,644	118.15	201,096	
154	Howey-in-the-Hills	Lake	825	5.44500		216,960			39,845,750	48,298	216,960	262.98	181,497	
155	Lady Lake	Lake	12,621	2.72000		976,938			359,168,294	28,458	976,938	77.41	2,614,745	
156	Leesburg	Lake	15,658	4.50000		2,657,361			590,524,654	37,714	2,657,361	169.71	3,247,886	
157	Mascotte	Lake	2,492	5.35200		161,337			30,145,126	12,097	161,337	64.74	140,115	
158	Minneola	Lake	3,597	3.39000		312,497			92,181,926	25,627	312,497	86.88	609,323	
159	Montverde	Lake	1,167	2.99000		68,142			22,789,996	19,529	68,142	58.39	159,758	
160	Mount Dora	Lake	8,912	6.18100		2,333,732			377,565,439	42,366	2,333,732	261.86	1,441,922	
161	Tavares	Lake	8,438	4.42000		1,129,770			255,604,103	30,292	1,129,770	133.89	1,426,271	
162	Umatilla	Lake	2,489	5.51400		311,593			56,509,461	22,704	311,593	125.19	253,501	
163	Cape Coral	Lee	93,786	5.98730	0.90560	25,794,715			3,742,215,220	39,902	25,794,715	275.04	15,016,387	
164	Fort Myers	Lee	46,506	5.78160		10,551,349			1,824,992,920	39,242	10,551,349	226.88	7,698,550	
165	Fort Myers Beach	Lee	6,010	1.09610		1,306,750			1,192,180,910	198,366	1,306,750	217.43	10,615,060	
166	Sanibel	Lee	5,975	2.01260	0.33860	5,329,456			2,266,696,270	379,363	5,329,456	891.96	18,105,010	
167	Tallahassee	Leon	143,237	3.20000		15,630,637	1	1.00000	114,928	4,884,574,167	34,101	15,745,565	109.93	33,215,104
168	Bronson	Levy	887	3.34400		48,473			14,495,582	16,342	48,473	54.65	96,483	
169	Cedar Key	Levy	755	2.40000		144,817			60,340,338	79,921	144,817	191.81	458,587	
170	Chiefland	Levy	2,003	5.00000		356,386			71,277,110	35,585	356,386	177.93	356,386	
171	Inglis	Levy	1,344	3.85420		144,019			37,366,663	27,803	144,019	107.16	229,648	
172	Otter Creek	Levy	117	3.00000		6,703			2,234,473	19,098	6,703	57.29	15,641	
173	Williston	Levy	2,288	3.41060		173,403			50,842,325	22,221	173,403	75.79	335,020	
174	Yankeetown	Levy	610	1.95100		47,363			24,276,247	39,797	47,363	77.64	195,400	
175	Bristol	Liberty	1,222	1.00000		10,678			10,677,565	8,738	10,678	8.74	96,098	
176	Greenville	Madison	992	9.85000		79,204			8,041,007	8,106	79,204	79.84	1,206	
177	Lee	Madison	334	6.67000		16,751			2,511,417	7,519	16,751	50.15	8,363	
178	Madison	Madison	3,436	4.65300		257,948			55,436,877	16,134	257,948	75.07	296,421	
179	Anna Maria	Manatee	1,869	2.00000		511,332			255,671,453	136,796	511,332	273.59	2,045,372	
180	Bradenton	Manatee	48,029	2.95000		4,596,113			1,558,073,319	32,440	4,596,113	95.69	10,984,417	
181	Bradenton Beach	Manatee	1,700	2.55080		400,196			156,910,208	92,300	400,196	235.41	1,168,856	
182	Holmes Beach	Manatee	5,081	2.25000		1,138,133			505,842,160	99,556	1,138,133	224.00	3,920,277	
183	Palmetto	Manatee	10,353	4.16450		1,234,376			296,425,374	28,632	1,234,376	119.23	1,729,790	
184	Longboat Key	Manatee/Sarasota	6,730	2.32200	0.12910	1,584,189	2	1.20340	524,937	646,326,235	96,037	2,109,127	313.39	4,962,493
185	Bellevue	Marion	3,507	4.55700		373,007			81,675,525	23,289	373,007	106.36	444,560	
186	Dunnellon	Marion	1,806	6.30000		450,937			71,419,642	39,546	450,937	249.69	264,253	
187	McIntosh	Marion	423	2.25300		19,741			8,758,352	20,705	19,741	46.67	67,851	
188	Ocala	Marion	44,718	5.27430		9,365,048			1,771,686,458	39,619	9,365,048	209.42	8,372,459	
189	Reddick	Marion	547	NO MILLAGE REPORTED					5,709,391	10,438	-	-	57,094	
190	Jupiter Island	Martin	573	3.23200	1.61000	3,604,195			744,360,938	1,299,059	3,604,195	6,290.04	5,037,835	
191	Ocean Breeze Park	Martin	501	NO MILLAGE REPORTED					14,269,403	28,482	-	-	142,694	
192	Sewalls Point	Martin	1,781	1.89900		571,569			300,984,214	168,997	571,569	320.93	2,438,273	

TABLE 2

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#	Municipality	County	MUNICIPAL GOVERNMENT			MUNICIPALITY LEVYING FOR DEPENDENT SPECIAL DISTRICTS			Total Taxable Value	Per Capita Taxable Value (2)	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied (3)	Estimate of Unrealized Ad Valorem Revenue (4)	
			1998 Population Estimates (1)	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage						Total Ad Valorem Taxes Levied
193	Stuart	Martin	13,795	4.01340		3,173,149			790,638,207	57,313	3,173,149	230.02	4,733,235	
194	Aventura	Miami-Dade	20,349	2.22700		6,799,031			3,053,000,000	150,032	6,799,031	334.12	23,730,969	
195	Bal Harbour	Miami-Dade	3,151	3.39000		3,078,120			908,000,000	288,162	3,078,120	976.87	6,001,880	
196	Bay Harbor Islands	Miami-Dade	4,618	4.72290		1,317,689			279,000,000	60,416	1,317,689	285.34	1,472,311	
197	Biscayne Park	Miami-Dade	3,032	8.90000		697,760			78,400,000	25,858	697,760	230.13	86,240	
198	Coral Gables	Miami-Dade	41,624	5.50000		29,298,500			5,327,000,000	127,979	29,298,500	703.88	23,971,500	
199	El Portal	Miami-Dade	2,528	7.70000		327,250			42,500,000	16,812	327,250	129.45	97,750	
200	Florida City	Miami-Dade	6,153	7.90000		1,232,400			156,000,000	25,353	1,232,400	200.29	327,600	
201	Golden Beach	Miami-Dade	838	8.59000		1,975,700			230,000,000	274,463	1,975,700	2,357.64	324,300	
202	Hialeah	Miami-Dade	209,415	7.48100		36,671,862			4,902,000,000	23,408	36,671,862	175.12	12,348,138	
203	Hialeah Gardens	Miami-Dade	17,076	7.54700		3,094,270			410,000,000	24,010	3,094,270	181.21	1,005,730	
204	Homestead	Miami-Dade	27,084	8.68160		5,313,139			612,000,000	22,596	5,313,139	196.17	806,861	
205	Indian Creek	Miami-Dade	52	9.96000		1,220,100			122,500,000	2,355,769	1,220,100	23,463.46	4,900	
206	Islandia	Miami-Dade	13	9.08050		3,138			345,576	26,583	3,138	241.38	318	
207	Key Biscayne	Miami-Dade	9,471	3.60600		7,258,878			2,013,000,000	212,544	7,258,878	766.43	12,871,122	
208	Medley	Miami-Dade	867	7.92300		4,840,953			611,000,000	704,729	4,840,953	5,583.57	1,269,047	
209	Miami	Miami-Dade	364,765	10.00000	1.79000	145,960,200	1	0.50000	1,430,000	12,380,000,000	33,940	147,390,200	404.07	-
210	Miami Beach	Miami-Dade	93,464	7.49900	1.48400	61,955,751	1	0.96500	52,694	6,897,000,000	73,793	62,008,445	663.45	17,249,397
211	Miami Shores	Miami-Dade	10,199	8.74000		3,198,840			366,000,000	35,886	3,198,840	313.64	461,160	
212	Miami Springs	Miami-Dade	13,304	6.95000	0.89140	4,210,532			537,000,000	40,364	4,210,532	316.49	1,637,850	
213	North Bay	Miami-Dade	6,058	4.88700	0.61720	1,282,479			233,000,000	38,462	1,282,479	211.70	1,191,329	
214	North Miami	Miami-Dade	50,422	7.83100	1.16900	11,034,000			1,226,000,000	24,315	11,034,000	218.83	2,659,194	
215	North Miami Beach	Miami-Dade	36,727	7.50000	0.92330	9,231,937			1,096,000,000	29,842	9,231,937	251.37	2,740,000	
216	Opa-locka	Miami-Dade	15,555	9.80000		3,792,600			387,000,000	24,879	3,792,600	243.82	77,400	
217	Pinecrest	Miami-Dade	17,986	2.10000		3,553,200			1,692,000,000	94,073	3,553,200	197.55	13,366,800	
218	South Miami	Miami-Dade	10,518	6.59000		3,776,070			573,000,000	54,478	3,776,070	359.01	1,953,930	
219	Sunny Isles Beach	Miami-Dade	13,871	2.39900		2,962,765			1,235,000,000	89,035	2,962,765	213.59	9,387,235	
220	Surfside	Miami-Dade	4,319	5.60300		2,420,496			432,000,000	100,023	2,420,496	560.43	1,899,504	
221	Sweetwater	Miami-Dade	14,015	3.53160		755,762			214,000,000	15,269	755,762	53.93	1,384,238	
222	Virginia Gardens	Miami-Dade	2,278	3.84300		290,915			75,700,000	33,231	290,915	127.71	466,085	
223	West Miami	Miami-Dade	5,890	8.49500		1,444,150			170,000,000	28,862	1,444,150	245.19	255,850	
224	Islamorada	Monroe	7,632	2.13000		2,285,361			1,072,938,992	140,584	2,285,361	299.44	8,444,030	
225	Key Colony Beach	Monroe	1,059	1.63860		369,234			225,335,145	212,781	369,234	348.66	1,884,117	
226	Key West	Monroe	27,522	4.04020		9,642,616			2,386,668,010	86,719	9,642,616	350.36	14,224,064	
227	Layton	Monroe	218	1.70000		35,929			21,134,852	96,949	35,929	164.81	175,419	
228	Callahan	Nassau	1,007	2.88200		101,418			35,190,142	34,946	101,418	100.71	250,483	
229	Fernandina Beach	Nassau	10,684	6.69620		4,692,795			700,814,622	65,595	4,692,795	439.24	2,315,351	
230	Hilliard	Nassau	2,510	0.76470		26,986			35,289,880	14,060	26,986	10.75	325,913	
231	Cinco Bayou	Okaloosa	420	2.30000		66,798			29,043,375	69,151	66,798	159.04	223,634	
232	Crestview	Okaloosa	13,546	5.86100		1,847,562			315,282,211	23,275	1,847,562	136.39	1,304,953	
233	Destin	Okaloosa	11,363	1.54913		2,691,080			1,737,170,623	152,880	2,691,080	236.83	14,680,603	
234	Fort Walton Beach	Okaloosa	22,052	4.97000		3,462,590			696,725,540	31,595	3,462,590	157.02	3,504,529	
235	Laurel Hill	Okaloosa	606	NO MILLAGE REPORTED					4,140,741	6,833	-	-	41,407	
236	Mary Esther	Okaloosa	4,414	2.77600		549,360			197,899,128	44,834	549,360	124.46	1,429,623	
237	Niceville	Okaloosa	11,942	2.73000		941,681			344,942,255	28,885	941,681	78.85	2,507,730	
238	Shalimar	Okaloosa	662	3.20000		172,073			53,772,727	81,228	172,073	259.93	365,655	
239	Valparaiso	Okaloosa	6,700	2.90000		320,720			110,593,045	16,506	320,720	47.87	785,211	
240	Okeechobee	Okeechobee	5,060	4.93990		823,915			166,787,734	32,962	823,915	162.83	843,963	

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			1998 Population Estimates (1)	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage						Total Ad Valorem Taxes Levied
241	Apopka	Orange	21,165	3.76190		3,078,085			818,253,206	38,661	3,078,085	145.43	5,104,345	
242	Bay Lake	Orange	24	0.38000		1,325,863			3,489,113,076	145,379,712	1,325,863	55,244.29	33,565,268	
243	Belle Isle	Orange	5,655	3.00000		846,995			282,339,139	49,927	846,995	149.78	1,976,374	
244	Eatonville	Orange	2,496	7.28500		487,592			66,931,575	26,816	487,592	195.35	181,719	
245	Edgewood	Orange	1,469	3.90000		578,388			148,309,626	100,960	578,388	393.73	904,689	
246	Lake Buena Vista	Orange	23	0.40000		554,510			1,386,276,067	60,272,872	554,510	24,109.13	13,308,250	
247	Maitland	Orange	10,022	3.40000		3,685,135			1,083,877,689	108,150	3,685,135	367.70	7,153,593	
248	Oakland	Orange	812	3.92450		101,864			25,957,052	31,967	101,864	125.45	157,702	
249	Ocoee	Orange	21,653	4.00000		3,285,379			821,365,533	37,933	3,285,379	151.73	4,928,193	
250	Orlando	Orange	180,462	6.06660		56,198,217	1	1.00000	1,008,127	9,263,650,117	51,333	57,206,344	317.00	36,437,641
251	Windermere	Orange	1,782	2.40000		424,887			177,039,847	99,349	424,887	238.43	1,345,503	
252	Winter Garden	Orange	12,875	4.30400		1,600,349			371,850,220	28,882	1,600,349	124.30	2,118,059	
253	Winter Park	Orange	24,951	3.84300		7,501,716			1,952,062,048	78,236	7,501,716	300.66	12,018,846	
254	Kissimmee	Osceola	39,330	4.54530		5,594,970			1,230,935,231	31,298	5,594,970	142.26	6,714,382	
255	Saint Cloud	Osceola	17,198	4.17900		1,820,567			435,646,601	25,331	1,820,567	105.86	2,535,899	
256	Atlantis	Palm Beach	1,700	7.65660		2,146,042			280,286,491	164,874	2,146,042	1,262.38	656,823	
257	Belle Glade	Palm Beach	16,717	8.98000		1,746,098			194,442,978	11,631	1,746,098	104.45	198,332	
258	Boca Raton	Palm Beach	68,850	3.02750	0.24310	27,839,742			8,512,120,607	123,633	27,839,742	404.35	59,350,761	
259	Boynton Beach	Palm Beach	53,635	7.81600	0.45080	19,403,575			2,347,168,739	43,762	19,403,575	361.77	5,126,217	
260	Briny Breezes	Palm Beach	397	1.25990		19,569			15,531,901	39,123	19,569	49.29	135,750	
261	Cloud Lake	Palm Beach	112	NO MILLAGE REPORTED					3,717,892	33,195	-	-	37,179	
262	Delray Beach	Palm Beach	53,471	6.91000	0.79000	22,821,467			2,963,826,969	55,429	22,821,467	426.80	9,158,225	
263	Glen Ridge	Palm Beach	223	NO MILLAGE REPORTED					9,621,203	43,144	-	-	96,212	
264	Golf	Palm Beach	189	6.15660		435,824			70,789,715	374,549	435,824	2,305.95	272,073	
265	Golfview	Palm Beach	-	NO MILLAGE REPORTED					12,622,794	-	-	-	126,228	
266	Greenacres	Palm Beach	24,813	5.78570	0.55540	4,107,410			647,744,038	26,105	4,107,410	165.53	2,729,788	
267	Gulf Stream	Palm Beach	710	4.04240		1,229,255			304,090,500	428,296	1,229,255	1,731.35	1,811,650	
268	Haverhill	Palm Beach	1,192	4.50000		167,394			37,198,681	31,207	167,394	140.43	204,593	
269	Highland Beach	Palm Beach	3,396	3.73390	0.26610	2,983,708			745,926,944	219,649	2,983,708	878.59	4,674,053	
270	Hypoluxo	Palm Beach	1,420	3.70000		552,919			149,437,567	105,238	552,919	389.38	941,457	
271	Juno Beach	Palm Beach	2,867	4.07940		1,840,220			451,100,537	157,342	1,840,220	641.86	2,670,786	
272	Jupiter	Palm Beach	31,419	2.26800		6,264,264			2,762,021,180	87,909	6,264,264	199.38	21,355,948	
273	Jupiter Inlet Colony	Palm Beach	412	5.47030		487,176			89,058,284	216,161	487,176	1,182.47	403,407	
274	Lake Clarke Shores	Palm Beach	3,641	4.31640		612,241			141,840,671	38,957	612,241	168.15	806,166	
275	Lake Park	Palm Beach	6,858	8.39140	1.44840	2,660,412			270,372,560	39,424	2,660,412	387.93	434,921	
276	Lake Worth	Palm Beach	30,424	8.65890	2.52500	7,677,861			686,510,147	22,565	7,677,861	252.36	920,679	
277	Lantana	Palm Beach	8,873	6.26190		2,235,763			357,042,230	40,239	2,235,763	251.97	1,334,660	
278	Manalapan	Palm Beach	333	3.25000		1,324,296			407,475,597	1,223,650	1,324,296	3,976.86	2,750,460	
279	Mangonia Park	Palm Beach	1,373	7.99000		937,730			117,362,904	85,479	937,730	682.98	235,899	
280	North Palm Beach	Palm Beach	12,277	5.60000		4,326,742			772,632,572	62,933	4,326,742	352.43	3,399,583	
281	Ocean Ridge	Palm Beach	1,653	3.61950	0.43900	1,287,100			317,136,963	191,855	1,287,100	778.64	2,023,492	
282	Pahokee	Palm Beach	7,001	7.17750		415,715			57,919,227	8,273	415,715	59.38	163,477	
283	Palm Beach	Palm Beach	9,722	4.34000	0.41280	23,550,114			4,954,502,270	509,618	23,550,114	2,422.35	28,042,483	
284	Palm Beach Gardens	Palm Beach	33,824	3.72650	0.33940	13,419,129			3,300,408,065	97,576	13,419,129	396.73	20,705,110	
285	Palm Beach Shores	Palm Beach	1,021	5.83280		883,179			151,415,932	148,302	883,179	865.01	630,980	
286	Palm Springs	Palm Beach	10,297	5.26320	0.36840	1,052,833			186,950,924	18,156	1,052,833	102.25	885,549	
287	Riviera Beach	Palm Beach	28,654	8.79970		12,565,911			1,427,993,105	49,836	12,565,911	438.54	1,714,020	
288	Royal Palm Beach	Palm Beach	18,537	6.84550	0.23700	4,669,873			659,353,693	35,570	4,669,873	251.92	2,079,931	

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			1998 Population Estimates (1)	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied					
289	South Bay	Palm Beach	3,334	9.28890		344,042			37,037,960	11,109	344,042	103.19	26,338	
290	South Palm Beach	Palm Beach	1,504	4.55000		720,778			158,412,751	105,328	720,778	479.24	863,349	
291	Tequesta	Palm Beach	5,036	6.73050		2,749,715			408,545,411	81,125	2,749,715	546.01	1,335,739	
292	Wellington	Palm Beach	28,585	2.25000		4,031,643			1,791,841,368	62,685	4,031,643	141.04	13,886,771	
293	West Palm Beach	Palm Beach	80,901	8.31290	0.57680	36,725,651			4,131,136,192	51,064	36,725,651	453.96	6,969,640	
294	Dade City	Pasco	6,131	7.49650		994,144			132,614,414	21,630	994,144	162.15	332,000	
295	New Port Richey	Pasco	14,693	5.50000		2,324,039			422,552,143	28,759	2,324,039	158.17	1,901,485	
296	Port Richey	Pasco	2,667	4.32000		574,847			133,066,425	49,894	574,847	215.54	755,817	
297	Saint Leo	Pasco	706	3.00000		18,943			6,314,408	8,944	18,943	26.83	44,201	
298	San Antonio	Pasco	912	2.90000		41,769			14,402,928	15,793	41,769	45.80	102,261	
299	Zephyrhills	Pasco	9,098	6.42000		1,870,905			291,417,838	32,031	1,870,905	205.64	1,043,276	
300	Belleair	Pinellas	4,117	4.70870		1,763,607			374,542,300	90,975	1,763,607	428.37	1,981,816	
301	Belleair Beach	Pinellas	2,152	2.35000		443,341			188,655,920	87,665	443,341	206.01	1,443,218	
302	Belleair Bluffs	Pinellas	2,220	4.35000		479,378			110,201,890	49,640	479,378	215.94	622,641	
303	Belleair Shore	Pinellas	60	2.70000		99,728			36,936,340	615,606	99,728	1,662.14	269,635	
304	Clearwater	Pinellas	102,874	5.11580		24,005,374			4,692,398,894	45,613	24,005,374	233.35	22,918,615	
305	Dunedin	Pinellas	35,700	4.11660		4,539,026			1,102,615,320	30,886	4,539,026	127.14	6,487,127	
306	Gulfport	Pinellas	11,964	4.30000		1,531,087			356,066,700	29,762	1,531,087	127.97	2,029,580	
307	Indian Rocks Beach	Pinellas	4,242	2.51850		893,371			354,723,630	83,622	893,371	210.60	2,653,865	
308	Indian Shores	Pinellas	1,465	1.71290		447,906			261,489,610	178,491	447,906	305.74	2,166,991	
309	Kenneth City	Pinellas	4,388	3.75400		324,906			86,549,190	19,724	324,906	74.04	540,586	
310	Largo	Pinellas	68,244	3.40000		6,594,770			1,939,638,118	28,422	6,594,770	96.64	12,801,612	
311	Madeira Beach	Pinellas	4,162	2.20000		894,737			406,698,770	97,717	894,737	214.98	3,172,250	
312	North Redington Beach	Pinellas	1,134	1.34340		192,210			143,077,550	126,171	192,210	169.50	1,238,565	
313	Oldsmar	Pinellas	10,867	4.65000		2,077,762			446,830,538	41,118	2,077,762	191.20	2,390,543	
314	Pinellas Park	Pinellas	44,877	5.07880		8,242,176			1,622,858,972	36,162	8,242,176	183.66	7,986,414	
315	Redington Beach	Pinellas	1,621	2.25600		275,646			122,183,520	75,375	275,646	170.05	946,189	
316	Redington Shores	Pinellas	2,361	1.68000		316,828			188,587,940	79,876	316,828	134.19	1,569,052	
317	Safety Harbor	Pinellas	17,157	3.45380		2,190,388			634,196,569	36,964	2,190,388	127.67	4,151,578	
318	Saint Petersburg	Pinellas	241,625	7.35000	0.21100	55,931,403			7,397,343,485	30,615	55,931,403	231.48	19,602,960	
319	Saint Petersburg Beach	Pinellas	9,654	2.80000	0.15810	3,247,577			1,097,859,200	113,721	3,247,577	336.40	7,904,586	
320	Seminole	Pinellas	9,785	3.47550		1,129,578			325,011,650	33,215	1,129,578	115.44	2,120,539	
321	South Pasadena	Pinellas	5,906	1.04990		328,138			312,541,970	52,919	328,138	55.56	2,797,282	
322	Tarpon Springs	Pinellas	20,161	5.45410		4,167,262			764,060,470	37,898	4,167,262	206.70	3,473,342	
323	Treasure Island	Pinellas	7,347	2.22720		1,464,646			657,617,760	89,508	1,464,646	199.35	5,111,531	
324	Auburndale	Polk	9,460	4.51600		1,154,861			255,726,597	27,032	1,154,861	122.08	1,402,405	
325	Bartow	Polk	15,108	0.78200		219,445			280,620,407	18,574	219,445	14.53	2,586,759	
326	Davenport	Polk	2,127	5.60000		195,475			34,906,168	16,411	195,475	91.90	153,587	
327	Dundee	Polk	2,631	6.00000		422,687			70,447,909	26,776	422,687	160.66	281,792	
328	Eagle Lake	Polk	1,923	6.00000		126,100			21,016,676	10,929	126,100	65.57	84,067	
329	Fort Meade	Polk	5,457	NO MILLAGE REPORTED					62,202,997	11,399	-	-	622,030	
330	Frostproof	Polk	2,879	7.00000		680,323			97,188,951	33,758	680,323	236.31	291,567	
331	Haines City	Polk	13,494	7.90000		1,865,295			236,113,343	17,498	1,865,295	138.23	495,838	
332	Highland Park	Polk	155	6.59900		67,747			10,266,280	66,234	67,747	437.08	34,916	
333	Hillcrest Heights	Polk	237	2.93600		19,527			6,650,790	28,062	19,527	82.39	46,981	
334	Lake Alfred	Polk	3,812	7.05800		602,055			85,301,056	22,377	602,055	157.94	250,956	
335	Lake Hamilton	Polk	1,144	6.64800		213,252			32,077,554	28,040	213,252	186.41	107,524	
336	Lake Wales	Polk	10,028	7.74000		2,117,944			273,636,133	27,287	2,117,944	211.20	618,418	

TABLE 2

1998 AD VALOREM TAX PROFILE: BY MUNICIPALITY

Compiled by the Florida Legislative Committee on Intergovernmental Relations (July 16, 1999)

#	Municipality	County	MUNICIPAL GOVERNMENT			MUNICIPALITY LEVYING FOR DEPENDENT SPECIAL DISTRICTS			Total Taxable Value	Per Capita Taxable Value (2)	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied (3)	Estimate of Unrealized Ad Valorem Revenue (4)	
			1998 Population Estimates (1)	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage						Total Ad Valorem Taxes Levied
337	Lakeland	Polk	77,113	2.99500		7,066,281			2,359,359,376	30,596	7,066,281	91.64	16,527,312	
338	Mulberry	Polk	3,325	8.50000		759,845			89,393,479	26,885	759,845	228.52	134,090	
339	Polk City	Polk	1,818	5.50000		113,832			20,696,733	11,384	113,832	62.61	93,135	
340	Winter Haven	Polk	25,847	6.32500		5,022,839			704,124,812	27,242	5,022,839	194.33	2,587,659	
341	Crescent City	Putnam	1,845	8.25000		377,224			45,724,014	24,783	377,224	204.46	80,017	
342	Interlachen	Putnam	1,400	7.50000		189,804			25,306,622	18,076	189,804	135.57	63,267	
343	Palatka	Putnam	10,734	7.21300		1,611,300			223,388,373	20,811	1,611,300	150.11	622,583	
344	Pomona Park	Putnam	753	5.68800		86,991			15,293,891	20,311	86,991	115.53	65,947	
345	Welaka	Putnam	599	5.00000		106,138			21,227,349	35,438	106,138	177.19	106,137	
346	Hastings	Saint Johns	668	8.50000		93,212			10,966,054	16,416	93,212	139.54	16,449	
347	Saint Augustine	Saint Johns	12,481	7.40000		3,400,831			459,585,902	36,823	3,400,831	272.48	1,194,923	
348	Saint Augustine Beach	Saint Johns	4,115	2.00000		555,282			277,641,124	67,471	555,282	134.94	2,221,129	
349	Fort Pierce	Saint Lucie	38,071	7.33050		7,072,652			964,825,306	25,343	7,072,652	185.78	2,575,601	
350	Port Saint Lucie	Saint Lucie	80,434	3.94000		10,150,053			2,576,152,979	32,028	10,150,053	126.19	15,611,487	
351	Saint Lucie Village	Saint Lucie	608	1.00000		24,593			24,592,797	40,449	24,593	40.45	221,335	
352	Gulf Breeze	Santa Rosa	6,154	1.83000		633,853			346,367,953	56,283	633,853	103.00	2,829,826	
353	Jay	Santa Rosa	672	2.00000		53,231			26,615,701	39,607	53,231	79.21	212,926	
354	Milton	Santa Rosa	7,722	2.75000		416,291			151,378,716	19,604	416,291	53.91	1,097,496	
355	North Port	Sarasota	17,672	4.90000		2,871,251			586,022,800	33,161	2,871,251	162.47	2,988,716	
356	Sarasota	Sarasota	51,650	2.66240	0.94860	11,723,237			3,246,771,668	62,861	11,723,237	226.97	23,823,512	
357	Venice	Sarasota	19,069	3.40600		4,203,124			1,234,093,402	64,717	4,203,124	220.42	8,137,612	
358	Altamonte Springs	Seminole	39,623	4.56000		8,256,514			1,810,656,102	45,697	8,256,514	208.38	9,849,969	
359	Casselberry	Seminole	24,587	4.90000		3,455,086			705,132,008	28,679	3,455,086	140.52	3,596,173	
360	Lake Mary	Seminole	9,506	3.76480		3,023,228			803,034,201	84,477	3,023,228	318.03	5,007,079	
361	Longwood	Seminole	13,851	5.06010		2,980,765			589,084,426	42,530	2,980,765	215.20	2,910,018	
362	Oviedo	Seminole	21,674	4.99500		3,852,905			771,363,926	35,589	3,852,905	177.77	3,860,676	
363	Sanford	Seminole	36,274	6.87000		7,252,813			1,055,745,000	29,105	7,252,813	199.95	3,304,482	
364	Winter Springs	Seminole	28,404	3.54950		3,215,932			906,032,833	31,898	3,215,932	113.22	5,844,365	
365	Bushnell	Sumter	2,423	2.14700		98,259			45,765,686	18,888	98,259	40.55	359,398	
366	Center Hill	Sumter	791	0.88600		5,764			6,505,183	8,224	5,764	7.29	59,288	
367	Coleman	Sumter	824	NO MILLAGE REPORTED					6,032,545	7,321	-	-	60,325	
368	Webster	Sumter	831	5.20000		41,003			7,885,210	9,489	41,003	49.34	37,849	
369	Wildwood	Sumter	4,077	5.55800		363,361			65,376,221	16,035	363,361	89.12	290,401	
370	Branford	Suwannee	644	4.25000		49,185			11,572,876	17,970	49,185	76.37	66,544	
371	Live Oak	Suwannee	6,589	4.75000		500,309			105,328,167	15,985	500,309	75.93	552,973	
372	Perry	Taylor	7,218	4.73000		706,825			149,434,477	20,703	706,825	97.93	787,520	
373	Lake Butler	Union	2,068	2.45000		55,817			22,783,660	11,017	55,817	26.99	172,017	
374	Raiford	Union	244	NO MILLAGE REPORTED					1,720,804	7,052	-	-	17,208	
375	Worthington Springs	Union	200	1.00000		2,646			2,646,290	13,231	2,646	13.23	23,817	
376	Daytona Beach	Volusia	65,016	6.38384		14,209,082	1	0.99027	104,906	2,225,789,110	34,234	14,313,988	220.16	8,048,810
377	Daytona Beach Shores	Volusia	2,926	3.57513		2,098,705			587,029,113	200,625	2,098,705	717.26	3,771,586	
378	DeBary	Volusia	12,819	2.58760		1,565,967			605,181,086	47,210	1,565,967	122.16	4,485,844	
379	DeLand	Volusia	18,505	5.87800		3,666,701			623,800,859	33,710	3,666,701	198.15	2,571,307	
380	Deltona	Volusia	59,717	4.19800		5,504,990			1,311,336,284	21,959	5,504,990	92.18	7,608,373	
381	Edgewater	Volusia	18,255	6.29000		2,538,138			403,519,621	22,105	2,538,138	139.04	1,497,058	
382	Holly Hill	Volusia	11,323	5.25000		1,490,892			283,979,464	25,080	1,490,892	131.67	1,348,902	
383	Lake Helen	Volusia	2,536	4.96855		227,312			45,750,268	18,040	227,312	89.63	230,190	
384	New Smyrna Beach	Volusia	18,503	5.28578		5,894,185			1,115,102,236	60,266	5,894,185	318.55	5,256,837	

TABLE 2

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#	Municipality	County	MUNICIPAL GOVERNMENT			MUNICIPALITY LEVYING FOR DEPENDENT SPECIAL DISTRICTS			Total Taxable Value	Per Capita Taxable Value (2)	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied (3)	Estimate of Unrealized Ad Valorem Revenue (4)
			1998 Population Estimates (1)	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage					
385	Oak Hill	Volusia	1,120	5.04800		146,893			29,099,319	25,982	146,893	131.15	144,100
386	Orange City	Volusia	6,292	5.37949		1,325,069			246,318,694	39,148	1,325,069	210.60	1,138,118
387	Ormond Beach	Volusia	34,791	2.89533	0.75551	5,954,038			1,630,868,128	46,876	5,954,038	171.14	11,586,780
388	Pierson	Volusia	1,240	5.49700		165,003			30,016,994	24,207	165,003	133.07	135,167
389	Ponce Inlet	Volusia	2,430	4.37800		1,085,164			247,867,440	102,003	1,085,164	446.57	1,393,511
390	Port Orange	Volusia	44,033	4.54000	0.13219	5,461,124			1,168,857,455	26,545	5,461,124	124.02	6,381,962
391	South Daytona	Volusia	13,110	4.18422		1,499,228			358,305,235	27,331	1,499,228	114.36	2,083,824
392	Saint Marks	Wakulla	307	4.00000		42,617			10,654,370	34,705	42,617	138.82	63,926
393	Sopchoppy	Wakulla	456	NO MILLAGE REPORTED					31,045,697	68,083	-	-	310,457
394	DeFuniak Springs	Walton	5,598	4.50000		524,118			116,470,643	20,806	524,118	93.63	640,589
395	Freeport	Walton	1,145	3.93000		81,536			20,747,069	18,120	81,536	71.21	125,935
396	Paxton	Walton	637	NO MILLAGE REPORTED					-	-	-	-	-
397	Caryville	Washington	332	NO MILLAGE REPORTED					1,851,556	5,577	-	-	18,516
398	Chipley	Washington	4,096	5.54000		495,741			89,483,980	21,847	495,741	121.03	399,099
399	Ebro	Washington	271	NO MILLAGE REPORTED					3,936,000	14,524	-	-	39,360
400	Vernon	Washington	934	2.86000		21,238			7,425,888	7,951	21,238	22.74	53,021
401	Wausau	Washington	382	NO MILLAGE REPORTED					2,210,073	5,786	-	-	22,101

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#	Municipality	County	MUNICIPAL GOVERNMENT				MUNICIPALITY LEVYING FOR DEPENDENT SPECIAL DISTRICTS			Total Taxable Value	Per Capita Taxable Value (2)	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied (3)	Estimate of Unrealized Ad Valorem Revenue (4)
			1998 Population Estimates (1)	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied					
Total:						\$ 1,608,648,964			\$ 8,699,598	\$ 306,255,398,383		\$ 1,617,348,561		\$ 1,556,080,298
Average:									\$	41,352		\$	244.01	
# of Municipalities Reporting a Millage Rate:				366	38									
Total Incorporated Population:			7,406,080											

Notes:

- (1) The official 1998 population estimates for the 401 municipalities are those published by the Bureau of Economic and Business Research, University of Florida.
- (2) The statewide per capita taxable value figure was calculated by dividing the statewide total taxable value figure by the total incorporated population.
- (3) The statewide per capita total taxes levied figure was calculated by dividing the statewide sum of all ad valorem taxes levied figure by the total population of those municipalities reporting a millage rate.
- (4) An individual municipality's estimate of unrealized ad valorem revenue was calculated by subtracting the municipal government's operating millage (as printed in this table) from 10, multiplying that difference by the municipality's total taxable value, and dividing that product by 1,000.

Data Source:

The millage rates, total taxable values, and total taxes levied were obtained from the recapitulation of taxes as extended on the 1998 tax rolls (specifically, Form DR-403 BM) on file with the Department of Revenue's Property Tax Administration Program as submitted by county property appraisers. In some cases where debt 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 and/or dependent special district levies.

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CONSTITUTIONAL FUEL TAX

Article XII, Section 9(c), *Florida Constitution*

Sections 206.41(1)(a), 206.47, 336.023, and 336.024, *Florida Statutes*

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. In its current form, the tax is a revenue source for counties only.

The proceeds are allocated 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 allocated under the provisions of s.16, Art.IX of the State Constitution of 1885, as amended. After complying with the necessary debt service obligations, a county's surplus funds are distributed to its governing body.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

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. There are no deductions from the proceeds for the General Revenue Service Charges authorized in s. 215.20, F.S. However, the SBA deducts administrative costs from the proceeds.¹

Distribution of Proceeds

The SBA calculates a monthly allocation for each county based on the constitutional formula 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

¹ Pursuant to Article XII, section 9(c)(4), *Florida Constitution*.

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:

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

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

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

The State Board of Administration shall annually use the funds in each county account to first pay the current principal and any interest maturing of bonds issued for road and bridge purposes as well as gasoline or other fuel tax anticipation certificates of the county or special road and bridge district, or other special taxing district. After satisfying this obligation, the funds shall be used to establish a sinking fund account to meet future requirements of such bonds and gasoline or other fuel tax anticipation certificates where it appears the anticipated income for any year or years will not equal the scheduled payments. Any remaining proceeds in each county account are surplus funds and shall be remitted by the State Board of Administration as follows:

1. 80 percent to the Department of Transportation for the construction or reconstruction of state roads and bridges within the county or for the lease or purchase of bridges connecting state highways within the county; and
2. 20 percent to the Board of County Commissioners for use on roads and bridges within the county.

In each fiscal year, the SBA will distribute the 80 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 80 percent surplus accruing to that county. The remaining 80 percent surplus fuel tax funds will be advanced monthly to the

Board of County Commissioners for use in the county. In each fiscal year, the SBA will distribute the 20 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 20 percent surplus accruing to that county. The remaining 20 percent surplus fuel tax funds will be advanced monthly to the Board of County Commissioners for use in 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 ensure 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.

Table 1 presents the actual statewide constitutional fuel tax distributions for the 1984-85 through 1997-98 state fiscal years. **Table 2** displays the actual distribution to counties for the 1997-98 state fiscal year. **Table 3** presents the actual distribution of the 80 percent and 20 percent portions to counties for the 1992-93 to 1997-98 state fiscal years.

Authorized Uses

Current law requires that the proceeds credited to each county must first be used to meet the debt service requirements, if any, of the debt assumed or refunded by the State Board of Administration payable from the tax. The remaining fuel tax funds credited to each county are surplus funds and shall be distributed as provided by law.

The surplus funds shall 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. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.

Periodic maintenance, as defined in s. 334.03(19), F.S., means activities that are large in scope and require a major work effort to restore deteriorated components of the transportation system to a safe and serviceable condition. Such efforts may include, but not be limited to, the repair of large bridge structures, major repairs to bridges and bridge systems, and the mineral sealing of lengthy sections of roadway.

Routine maintenance is defined in s. 334.03(24), F.S., to mean minor repairs and associated tasks necessary to maintain a safe and efficient transportation system. The term includes pavement patching; shoulder repair; cleaning and repair of drainage ditches, traffic signs, and structures; mowing; bridge inspection and maintenance; pavement striping; litter cleanup; and other similar activities.

Pursuant to s. 336.023, F.S., any county which 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.

Relevant Attorney General Opinions

A number of opinions relevant 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

AGO 79-43

Can the surplus funds be used for the purchase of road equipment? Does resurfacing or widening of a road constitute new construction or maintenance under the provisions of s. 9(c)(5), Art. XII, State Const., and s. 206.47(7), F.S.? Does the fact that the county has bonded the surplus funds and will receive several years' money in a large sum affect the use of that money, and can the money be used for the acquisition of right-of-way? According to this opinion dated April 26, 1979, surplus funds returned to the county may not be used for the purchase of road machinery, such funds being restricted to the acquisition and construction of roads. Resurfacing of existing roads is statutorily treated as maintenance, not new construction; therefore, surplus funds may not be used to resurface existing roads. It is unclear if new construction of roads includes the widening of an existing road. Unless the funds received by a county have been pledged to the payment of bonds, any surplus of such funds may be used by a county in the purchase of right-of-way for future road construction.

It should be noted that current law does provide for the use of the surplus funds for maintenance as well as acquisition and construction of roads.

AGO 79-104

May the surplus funds be used for the repair and maintenance of existing roads and bridges? May such revenues be used for 'overhead costs of the county identifiable as relating exclusively to a specific county road and bridge project, including costs paid by the county out of the county transportation fund for such things as supplies and equipment, administrative personnel, buildings to house county employees, and utilities payable by the county? May the county use such funds for those 'overhead' costs of the county not identifiable as relating exclusively to a specific county road and bridge project but rather incurred generally for one

or more other county projects? The use of the surplus funds may not lawfully be used for the maintenance and repair of existing roads and bridges. Although all funds received by a county for transportation are deposited in the transportation trust fund, only the expenditure of the surplus funds is controlled by s. 9(c)(5), Art. XII, State Const., and s. 206.47(7), F.S. To the extent those funds deposited into the transportation trust fund, other than the constitutional gas tax revenues, are authorized by statute to be used for those described ‘overhead’ costs, such use by a county would be proper.

It should be noted that current law does provide for the use of the surplus funds for maintenance as well as acquisition and construction of roads.

AGO 80-22

May the surplus funds be used by the Board of County Commissioners for the construction of roads within the city limits of an incorporated municipality located wholly within the county? According to this opinion dated March 17, 1980, the county commission may use the surplus funds for the acquisition and construction of roads within the county road system, which is limited within the city limits of incorporated municipalities in that county to include only extensions of county collector roads into and through such municipalities.

AGO 82-55

Does the 1980 constitutional amendment of s. 9(c)(5), Art. XII, State Const., change the permitted uses of surplus funds such that they may be used for road maintenance? Until legislatively or judicially determined otherwise, the 1980 amendment changes the permitted uses of the surplus funds such that these funds may be used for maintenance of roads with the county road system, according to this opinion dated July 26, 1982.

AGO 83-22

Does the 1980 constitutional amendment of s. 9(c)(5), Art. XII, State Const., remove the 5 percent or \$50,000 cap on in-house road construction and reconstruction established by s. 336.41(3)(b), F.S.? The 1980 amendment did not affect the limitations on in-house road and bridge construction and reconstruction by a county paid from the 80 percent portion of the surplus funds, according to this opinion dated April 4, 1983. The 5 percent or \$50,000 cap on in-house road and bridge construction and reconstruction contained in s. 336.41(3)(b), F.S., remains in full force and effect.

It should be noted that current law provides for a \$250,000 cap rather than the \$50,000 cap that existed at the date of this opinion.

AGO 83-26

May the Board of County Commissioners use the surplus of the constitutional gas tax to lease or purchase road equipment for the maintenance of county roads and bridges? Until and unless legislatively clarified or directed otherwise, the Board of County Commissioners may use the surplus funds to lease or purchase road equipment necessary for or directly connected with and necessarily incidental to carrying out its responsibilities for the construction and maintenance of roads, except for any construction or maintenance projects which are required to be let to contract as provided in ss. 336.41(3) and 336.44(1), F.S., according to this opinion dated April 28, 1983.

AGO 84-6

Is the county authorized to utilize the surplus funds to purchase and install traffic control devices on existing roads within the county road system? Unless or until legislative clarification or direction otherwise is forthcoming, the Board of County Commissioners is authorized to utilize the surplus funds to purchase and install traffic control devices on existing roads within the county road system, according to this opinion dated January 23, 1984.

It should be noted that current law does provide that the surplus funds shall be used for the acquisition, construction, and maintenance of roads. The term 'maintenance' may include the installation of traffic signals.

AGO 85-53

Upon authorization by the Board of County Commissioners, may the Clerk of Circuit Court pay to himself from the constitutional gas tax monies a service charge or administration fee for his efforts in providing investment, accounting, and bookkeeping services for those funds on behalf of the board? According to this opinion dated July 8, 1985, the Clerk of Circuit Court is not authorized to exact a service charge or administration fee from the gas tax monies for his efforts in providing investment, accounting, and bookkeeping services for those funds. However, the Clerk may retain as income of the office of the Clerk of Circuit Court the earnings from investments of surplus county funds except as directed by the Board of County Commissioners.

AGO 93-25

May a county use the proceeds from the 80 percent portion of the constitutional gas tax for routine maintenance of county roads? According to this opinion dated March 25, 1993, the 1980 amendment of s. 9(c)(5), Art. XII, State Const., changed the permitted uses of the surplus funds to allow those funds to be used by counties to maintain roads within the county road system, as defined in s. 334.03(7), F.S.

Estimated Distributions for the 1999-00 Fiscal Year

Table 4 displays the estimated 1999-00 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. 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.

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Table 1

**Constitutional Fuel Tax
Summary of Distributions
State Fiscal Years 1984-85 to 1997-98**

Fiscal Year	80 Percent Portion		20 Percent Portion		Total Distribution
	To SBA	To Counties	To SBA	To Counties	
1984-85	\$ 38,535,588	\$ 51,405,732	\$ 3,119,077	\$ 19,366,253	\$ 112,426,650
1985-86	38,241,824	55,224,766	2,198,444	21,168,203	116,833,237
1986-87	45,837,418	50,925,572	1,975,194	22,215,553	120,953,737
1987-88	42,967,326	59,831,367	2,099,023	23,600,671	128,498,386
1988-89	36,083,376	68,169,786	2,504,950	23,558,341	130,316,453
1989-90	The information is not available.				
1990-91	The information is not available.				
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
1996-97	22,810,037	102,684,623	57,805	31,315,833	156,868,298
1997-98	18,076,803	114,164,279	55,725	33,004,546	165,301,353

Compiled by the Florida Legislative Committee on Intergovernmental Relations based on information furnished by the State Board of Administration.

Table 2

**Constitutional Fuel Tax
Summary of Distributions by County
State Fiscal Year 1997-98**

County	80 Percent Portion		20 Percent Portion		Total Distribution
	To SBA	To County	To SBA	To County	
Alachua	\$ 772,535	\$ 1,138,371	\$ -	\$ 477,729	\$ 2,388,635
Baker	137,402	357,717	-	123,780	618,900
Bay	-	1,540,446	-	385,113	1,925,560
Bradford	-	350,123	-	87,531	437,655
Brevard	-	3,716,701	-	929,179	4,645,881
Broward	10,095,006	22	-	2,523,768	12,618,796
Calhoun	-	412,720	-	103,180	515,900
Charlotte	234,445	1,182,179	-	354,158	1,770,782
Citrus	-	1,006,476	-	251,620	1,258,096
Clay	-	1,134,092	-	283,524	1,417,616
Collier	681,678	1,744,015	-	606,426	3,032,119
Columbia	-	1,000,282	-	250,071	1,250,353
DeSoto	-	513,068	-	128,267	641,335
Dixie	-	502,981	-	125,746	628,727
Duval	-	5,889,485	-	1,472,378	7,361,862
Escambia	-	2,359,808	-	589,955	2,949,762
Flagler	-	545,882	-	136,471	682,353
Franklin	-	500,484	-	125,122	625,606
Gadsden	-	627,883	-	156,971	784,855
Gilchrist	66,588	193,214	-	64,951	324,753
Glades	-	601,768	-	150,443	752,211
Gulf	-	441,606	-	110,402	552,008
Hamilton	-	460,667	-	115,167	575,834
Hardee	-	518,412	-	129,604	648,016
Hendry	-	934,091	-	233,524	1,167,615
Hernando	-	1,084,455	-	271,115	1,355,570
Highlands	-	1,159,062	-	289,767	1,448,828
Hillsborough	2,301,751	4,889,712	-	1,797,874	8,989,337
Holmes	-	410,065	-	102,517	512,581
Indian River	-	1,065,957	-	266,490	1,332,447
Jackson	-	1,068,627	-	267,158	1,335,785
Jefferson	240,765	237,591	55,725	63,865	597,945
Lafayette	115,429	228,681	-	86,028	430,138
Lake	-	1,841,668	-	460,419	2,302,088
Lee	749,858	2,471,524	-	805,349	4,026,731
Leon	-	1,848,010	-	462,005	2,310,015
Levy	-	901,946	-	225,487	1,127,433
Liberty	-	524,350	-	131,088	655,438
Madison	-	694,916	-	173,730	868,646
Manatee	-	1,989,083	-	497,273	2,486,357
Marion	-	2,810,368	-	702,595	3,512,963
Martin	-	1,174,537	-	293,635	1,468,172
Miami-Dade	-	13,876,067	-	3,469,032	17,345,099
Monroe	-	1,744,803	-	436,203	2,181,006
Nassau	205,302	564,169	-	192,369	961,841
Okaloosa	-	1,706,549	-	426,639	2,133,188

Table 2

**Constitutional Fuel Tax
Summary of Distributions by County
State Fiscal Year 1997-98**

County	80 Percent Portion		20 Percent Portion		Total Distribution
	To SBA	To County	To SBA	To County	
Okeechobee	-	821,697	-	205,425	1,027,122
Orange	-	6,567,926	-	1,641,989	8,209,914
Osceola	-	1,953,120	-	488,282	2,441,402
Palm Beach	2,347,082	5,013,924	-	1,840,260	9,201,265
Pasco	-	2,372,404	-	593,104	2,965,508
Pinellas	-	5,559,334	-	1,389,840	6,949,174
Polk	-	4,520,661	-	1,130,170	5,650,831
Putnam	128,960	808,375	-	234,335	1,171,669
Saint Johns	-	1,259,584	-	314,897	1,574,481
Saint Lucie	-	1,578,736	-	394,686	1,973,422
Santa Rosa	-	1,325,823	-	331,457	1,657,280
Sarasota	-	2,248,903	-	562,228	2,811,131
Seminole	-	2,205,658	-	551,417	2,757,075
Sumter	-	958,196	-	239,550	1,197,746
Suwannee	-	666,429	-	166,608	833,036
Taylor	-	780,590	-	195,148	975,738
Union	-	219,593	-	54,899	274,492
Volusia	-	3,410,848	-	852,716	4,263,563
Wakulla	-	473,404	-	118,351	591,755
Walton	-	969,577	-	242,395	1,211,972
Washington	-	484,866	-	121,073	605,939
TOTAL	\$ 18,076,803	\$ 114,164,279	\$ 55,725	\$ 33,004,546	\$ 165,301,353

Source: State Board of Administration

Table 3

**Constitutional Fuel Tax
Summary of 80 Percent and 20 Percent Portions Distributed to Counties
State Fiscal Years 1994-95 to 1997-98**

County	Amount of the 80 Percent Portion Distributed to the County						Amount of the 20 Percent Portion Distributed to the County					
	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Alachua	\$ 912,792	\$ 946,085	\$ 986,443	\$ 1,000,865	\$ 1,037,947	\$ 1,138,371	\$ 416,837	\$ 435,886	\$ 439,626	\$ 446,009	\$ 448,684	\$ 477,729
Baker	287,457	312,192	325,230	330,544	338,737	357,717	106,013	113,105	115,205	116,188	117,110	123,780
Bay	1,337,893	1,391,583	1,449,768	1,451,386	1,454,636	1,540,446	334,473	347,896	362,442	362,846	363,659	385,113
Bradford	311,770	319,180	333,610	333,989	332,044	350,123	77,943	79,795	83,403	83,497	83,011	87,531
Brevard	3,294,431	3,469,480	3,562,388	3,583,260	3,581,691	3,716,701	823,608	867,370	890,597	895,815	895,423	929,179
Broward	-	-	-	-	-	22	2,104,739	2,251,345	2,334,154	2,358,814	2,397,116	2,523,768
Calhoun	356,819	376,776	391,062	392,709	394,617	412,720	89,205	94,194	97,766	98,117	98,654	103,180
Charlotte	901,201	959,436	1,017,270	1,070,844	1,099,751	1,182,179	280,737	299,715	314,438	325,704	333,255	354,158
Citrus	886,989	927,545	949,000	958,695	959,920	1,006,476	221,747	231,886	237,250	239,674	239,980	251,620
Clay	972,581	1,039,894	1,060,388	1,073,774	1,076,590	1,134,092	243,145	259,974	265,097	268,443	269,148	283,524
Collier	1,499,124	1,525,148	1,614,663	1,585,320	1,631,762	1,744,015	516,030	550,619	567,467	567,860	575,127	606,426
Columbia	322,371	682,597	932,301	948,939	948,571	1,000,282	216,313	227,758	233,075	237,235	237,143	250,071
DeSoto	461,629	482,659	492,214	494,134	494,235	513,068	115,407	120,665	123,053	123,534	123,559	128,267
Dixie	433,765	461,380	492,842	480,326	475,691	502,981	108,441	115,345	123,210	120,081	118,923	125,746
Duval	5,284,838	5,458,219	5,567,668	5,560,521	5,558,202	5,889,485	1,321,209	1,364,555	1,391,917	1,390,130	1,389,550	1,472,378
Escambia	-	1,896,398	2,263,354	2,251,122	2,253,223	2,359,808	521,821	550,488	565,839	562,781	563,306	589,955
Flagler	445,494	474,681	495,589	514,352	518,028	545,882	111,374	118,670	123,897	128,588	129,507	136,471
Franklin	435,754	458,842	470,870	473,513	475,947	500,484	108,938	114,711	117,717	118,378	118,987	125,122
Gadsden	521,845	549,936	558,734	562,067	566,326	627,883	130,461	137,484	139,683	140,517	141,582	156,971
Gilchrist	156,667	164,154	174,131	177,025	182,196	193,214	55,001	58,138	59,738	60,847	61,479	64,951
Glades	526,602	554,654	566,983	571,011	576,167	601,768	131,651	138,663	141,746	142,753	144,042	150,443
Gulf	178,456	199,245	417,130	418,772	419,808	441,606	95,372	100,569	104,282	104,693	104,952	110,402
Hamilton	482,729	468,108	460,405	449,341	443,105	460,667	120,682	117,027	115,101	112,335	110,776	115,167
Hardee	449,137	471,839	482,886	490,271	495,108	518,412	112,284	117,960	120,721	122,568	123,777	129,604
Hendry	778,338	828,729	860,058	874,194	879,936	934,091	194,584	207,182	215,014	218,549	219,984	233,524
Hernando	572,252	633,159	610,593	723,162	702,392	1,084,455	219,957	232,160	246,956	248,957	251,852	271,115
Highlands	1,016,734	1,084,956	1,108,003	1,107,393	1,104,831	1,159,062	254,184	271,239	277,001	276,848	276,208	289,767
Hillsborough	-	-	-	-	-	4,889,712	1,552,346	1,613,084	1,669,710	1,677,641	1,695,695	1,797,874
Holmes	205,244	245,027	225,125	234,120	226,666	410,065	89,847	95,280	97,125	98,394	99,429	102,517
Indian River	890,428	933,165	954,749	991,691	999,486	1,065,957	222,607	233,291	238,687	247,923	249,871	266,490
Jackson	876,767	930,020	952,981	981,733	1,014,723	1,068,627	219,192	232,505	238,245	245,433	253,681	267,158
Jefferson	196,317	222,908	249,364	224,517	225,214	237,591	65,750	59,749	78,794	60,463	55,696	63,865
Lafayette	141,081	173,961	189,128	193,335	205,001	228,681	75,087	78,512	80,666	80,770	81,318	86,028
Lake	1,544,938	1,627,748	1,693,869	1,725,779	1,749,152	1,841,668	386,235	406,937	423,467	431,445	437,288	460,419
Lee	2,074,039	2,194,244	2,294,487	2,313,999	2,309,914	2,471,524	702,221	736,274	761,166	761,678	762,025	805,349
Leon	1,652,753	1,728,341	1,750,384	1,796,292	1,779,553	1,848,010	413,188	432,085	437,596	449,073	444,888	462,005
Levy	768,548	815,246	833,512	843,887	854,716	901,946	192,137	203,811	208,378	210,972	213,679	225,487
Liberty	233,589	280,618	288,212	314,855	320,656	524,350	112,658	118,295	120,750	122,311	123,322	131,088
Madison	363,525	464,016	420,381	420,266	431,927	694,916	151,083	155,475	157,285	157,157	159,882	173,730
Manatee	1,728,394	1,805,623	1,856,003	1,873,039	1,898,755	1,989,083	432,099	451,406	464,001	468,260	474,689	497,273
Marion	2,419,581	2,569,331	2,642,021	2,633,502	2,651,729	2,810,368	604,895	642,333	660,505	658,375	662,932	702,595
Martin	989,663	1,030,997	1,081,658	1,102,655	1,119,442	1,174,537	247,416	257,749	270,415	275,664	279,861	293,635
Miami-Dade	12,456,792	13,299,342	13,377,776	13,261,317	13,215,696	13,876,067	3,114,198	3,324,835	3,344,444	3,315,329	3,303,924	3,469,032
Monroe	1,485,580	1,597,500	1,652,341	1,652,204	1,651,035	1,744,803	371,395	399,375	413,085	413,051	412,759	436,203
Nassau	424,748	535,180	495,053	440,387	481,722	564,169	178,466	184,555	184,711	182,662	178,479	192,369
Okaloosa	1,454,736	1,544,371	1,600,595	1,622,395	1,623,176	1,706,549	363,684	386,093	400,149	405,599	405,794	426,639
Okeechobee	682,438	725,465	746,796	757,596	767,068	821,697	170,610	181,366	186,699	189,399	191,767	205,425
Orange	5,661,162	5,911,631	6,041,928	6,080,539	6,160,411	6,567,926	1,415,290	1,477,908	1,510,482	1,520,135	1,540,103	1,641,989
Osceola	1,623,175	1,731,453	1,787,198	1,798,413	1,847,724	1,953,120	405,794	432,863	446,799	449,603	461,931	488,282

Table 3

**Constitutional Fuel Tax
Summary of 80 Percent and 20 Percent Portions Distributed to Counties
State Fiscal Years 1994-95 to 1997-98**

County	Amount of the 80 Percent Portion Distributed to the County						Amount of the 20 Percent Portion Distributed to the County					
	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Palm Beach	4,320,024	4,601,251	4,783,851	4,843,418	4,770,704	5,013,924	1,642,077	1,725,392	1,770,950	1,759,497	1,763,986	1,840,260
Pasco	2,014,928	2,121,007	2,170,381	2,191,676	2,261,242	2,372,404	503,732	530,252	542,595	547,919	565,310	593,104
Pinellas	5,021,497	5,154,414	5,297,030	5,316,597	5,341,925	5,559,334	1,255,374	1,288,604	1,324,258	1,329,149	1,335,481	1,389,840
Polk	2,242,115	2,298,346	2,511,392	1,356,354	4,293,609	4,520,661	988,452	1,032,824	1,068,882	1,076,324	1,073,402	1,130,170
Putnam	686,732	737,373	762,790	764,908	768,818	808,375	202,917	215,962	221,851	222,851	223,575	234,335
Saint Johns	1,040,166	1,104,516	1,157,494	1,182,913	1,192,227	1,259,584	260,042	276,129	289,374	295,728	298,057	314,897
Saint Lucie	1,354,979	1,432,726	1,461,018	1,473,643	1,501,496	1,578,736	338,745	358,181	365,254	368,411	375,374	394,686
Santa Rosa	1,092,656	1,149,753	1,231,895	1,248,345	1,269,994	1,325,823	273,164	287,438	307,974	312,086	317,499	331,457
Sarasota	1,997,930	2,090,008	2,116,480	2,126,799	2,121,283	2,248,903	499,483	522,502	529,120	531,700	530,321	562,228
Seminole	1,856,376	1,993,680	2,053,759	2,065,223	2,116,394	2,205,658	464,094	498,420	513,440	516,306	529,098	551,417
Sumter	817,375	921,948	899,180	878,991	893,352	958,196	204,344	230,487	224,795	219,748	223,338	239,550
Suwannee	598,757	611,211	621,797	625,412	645,050	666,429	149,689	152,803	155,449	156,353	161,262	166,608
Taylor	689,809	712,613	727,307	738,792	740,758	780,590	172,452	178,153	181,827	184,698	185,189	195,148
Union	206,322	211,206	213,185	209,912	209,344	219,593	51,581	52,801	53,296	52,478	52,336	54,899
Volusia	2,962,982	3,114,331	3,155,652	3,198,275	3,228,353	3,410,848	740,745	778,583	788,913	799,569	807,088	852,716
Wakulla	274,575	419,117	432,331	433,513	442,563	473,404	99,323	104,779	108,083	108,378	110,641	118,351
Walton	797,958	843,440	872,622	875,823	891,041	969,577	199,490	210,860	218,156	218,956	222,760	242,395
Washington	417,312	437,068	446,010	455,292	461,246	484,866	104,328	109,267	111,503	113,823	115,312	121,073
TOTAL	\$ 89,093,663	\$ 96,457,066	\$ 99,691,313	\$ 99,125,938	\$ 102,684,623	\$ 114,164,279	\$ 28,668,387	\$ 30,181,618	\$ 30,975,275	\$ 31,107,074	\$ 31,315,833	\$ 33,004,546

Compiled by the Florida Legislative Committee on Intergovernmental Relations based on information furnished by the State Board of Administration.

TABLE 4

CONSTITUTIONAL FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
LOCAL GOVERNMENT FISCAL YEAR 1999-00

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED DISTRIBUTION
ALACHUA	0.69077%	0.35090%	0.40960%	1.45130%	\$ 2,568,656
BAKER	0.09035%	0.03570%	0.24530%	0.37130%	657,164
BAY	0.56042%	0.24540%	0.36710%	1.17290%	2,075,916
BRADFORD	0.10499%	0.04350%	0.12260%	0.27110%	479,820
BREVARD	1.49437%	0.77100%	0.54030%	2.80570%	4,965,808
BROWARD	4.67227%	2.42610%	0.51240%	7.61080%	13,470,355
CALHOUN	0.04463%	0.02130%	0.24060%	0.30650%	542,474
CHARLOTTE	0.52166%	0.21440%	0.33840%	1.07450%	1,901,758
CITRUS	0.31972%	0.18070%	0.27480%	0.77520%	1,372,026
CLAY	0.39898%	0.20480%	0.26040%	0.86420%	1,529,548
COLLIER	0.68718%	0.29390%	0.86260%	1.84370%	3,263,165
COLUMBIA	0.33839%	0.08240%	0.33290%	0.75370%	1,333,974
DESOTO	0.07538%	0.04610%	0.26590%	0.38740%	685,659
DIXIE	0.04409%	0.02050%	0.30930%	0.37390%	661,766
DUVAL	2.72206%	1.30040%	0.35900%	4.38150%	7,754,817
ESCAMBIA	0.96537%	0.50780%	0.31990%	1.79310%	3,173,608
FLAGLER	0.14469%	0.05550%	0.21280%	0.41300%	730,969
FRANKLIN	0.04048%	0.01730%	0.32150%	0.37930%	671,323
GADSDEN	0.22489%	0.07950%	0.22460%	0.52900%	936,277
GILCHRIST	0.03459%	0.01870%	0.14920%	0.20250%	358,405
GLADES	0.02881%	0.01470%	0.41210%	0.45560%	806,366
GULF	0.03602%	0.02220%	0.27390%	0.33210%	587,784
HAMILTON	0.10702%	0.02110%	0.21750%	0.34560%	611,677
HARDEE	0.08223%	0.03770%	0.26760%	0.38750%	685,836
HENDRY	0.16376%	0.04980%	0.49600%	0.70960%	1,255,921
HERNANDO	0.40663%	0.19540%	0.20730%	0.80930%	1,432,380
HIGHLANDS	0.27930%	0.13220%	0.45980%	0.87130%	1,542,114
HILLSBOROUGH	3.31080%	1.61160%	0.52040%	5.44280%	9,633,212
HOLMES	0.06853%	0.03050%	0.20860%	0.30760%	544,421
INDIAN RIVER	0.41436%	0.17430%	0.22120%	0.80990%	1,433,442
JACKSON	0.32062%	0.08000%	0.39660%	0.79720%	1,410,964
JEFFERSON	0.08273%	0.02180%	0.25160%	0.35610%	630,261
LAFAYETTE	0.01692%	0.01080%	0.23090%	0.25860%	457,696
LAKE	0.63350%	0.29390%	0.48500%	1.41240%	2,499,807
LEE	1.36279%	0.64750%	0.42980%	2.44010%	4,318,733
LEON	0.70055%	0.37200%	0.29790%	1.37040%	2,425,471
LEVY	0.14888%	0.05010%	0.48590%	0.68490%	1,212,205
LIBERTY	0.03064%	0.01080%	0.34770%	0.38910%	688,668
MADISON	0.17395%	0.03200%	0.30000%	0.50600%	895,569
MANATEE	0.72543%	0.40910%	0.35570%	1.49020%	2,637,505
MARION	1.07536%	0.37650%	0.68440%	2.13630%	3,781,037
MARTIN	0.40461%	0.19500%	0.28450%	0.88410%	1,564,769
MIAMI-DADE	5.80967%	3.74320%	0.91700%	10.46990%	18,530,676
MONROE	0.34994%	0.15080%	0.82010%	1.32080%	2,337,684
NASSAU	0.21456%	0.08490%	0.27480%	0.57430%	1,016,454
OKALOOSA	0.60567%	0.27780%	0.41760%	1.30110%	2,302,817
OKEECHOBEE	0.19847%	0.05730%	0.37080%	0.62660%	1,109,019

TABLE 4

CONSTITUTIONAL FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
LOCAL GOVERNMENT FISCAL YEAR 1999-00

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED DISTRIBUTION
ORANGE	3.30971%	1.30910%	0.41850%	5.03730%	8,915,517
OSCEOLA	0.64211%	0.20820%	0.62880%	1.47910%	2,617,859
PALM BEACH	2.95718%	1.66850%	0.93300%	5.55870%	9,838,343
PASCO	0.93470%	0.54320%	0.32410%	1.80200%	3,189,360
PINELLAS	2.36191%	1.64570%	0.18120%	4.18880%	7,413,757
POLK	1.77417%	0.78330%	0.83950%	3.39700%	6,012,350
PUTNAM	0.23218%	0.12570%	0.34560%	0.70350%	1,245,125
SAINT JOHNS	0.50057%	0.16200%	0.29250%	0.95510%	1,690,431
SAINT LUCIE	0.65677%	0.29020%	0.25450%	1.20150%	2,126,535
SANTA ROSA	0.36564%	0.15770%	0.48500%	1.00830%	1,784,590
SARASOTA	0.92372%	0.53680%	0.24910%	1.70960%	3,025,821
SEMINOLE	0.96113%	0.55560%	0.14620%	1.66290%	2,943,167
SUMTER	0.40104%	0.06100%	0.24110%	0.70310%	1,244,417
SUWANNEE	0.17050%	0.05180%	0.28870%	0.51100%	904,419
TAYLOR	0.10907%	0.03310%	0.44040%	0.58260%	1,031,144
UNION	0.04148%	0.01980%	0.10450%	0.16580%	293,449
VOLUSIA	1.34379%	0.71640%	0.52300%	2.58320%	4,572,006
WAKULLA	0.07832%	0.02750%	0.26040%	0.36620%	648,137
WALTON	0.23275%	0.05370%	0.47960%	0.76600%	1,355,743
WASHINGTON	0.07630%	0.03180%	0.26040%	0.36850%	652,208
TOTALS	50.00000%	25.00000%	25.00000%	100.00000%	\$ 176,990,000

Source: Department of Revenue (6/99)

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CONSTITUTIONAL SCHOOL REVENUE SOURCES
GROSS RECEIPTS TAX ON UTILITIES & MOTOR VEHICLE LICENSE TAX
Article XII, Sections 9(a) & (d), *Florida Constitution*
Chapters 203 & 320, *Florida Statutes*

Brief Overview

The state constitution authorizes two sources of revenue for the benefit of school districts. The first is a tax of 2.5 percent is imposed on the gross receipts of sellers of electricity, natural or manufactured gas, and telecommunication services in the state.¹ The proceeds of the tax are placed in the Public Education Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of the state system of public education which includes universities, community colleges, vocational technical schools, and public schools.

The order of priority and purposes for which the monies in the trust fund shall be used in each fiscal year are: 1) the servicing of any bonds due in the current fiscal year; 2) the deposit into any reserve funds established for the issuance of bonds; and 3) the direct payment of any part of the cost of any capital project for the state system of education, as authorized by the Legislature.

The second source of revenue is a portion of the revenues derived from the licensing of motor vehicles and mobile homes.² The state constitution provides that the first proceeds of revenues derived from such licensing are placed in the District Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of school districts and community colleges. The revenue is distributed annually among school districts and community colleges districts based on the constitutional formula.

The order of priority and purposes for which the distributed monies shall be used in each fiscal year are: 1) the compliance with bond obligations based on motor vehicle tax anticipation certificates issued prior to enactment of the 1968 Florida Constitution; 2) the debt service on bonds or motor vehicle license revenue anticipation certificates; 3) the debt service on bonds where the proceeds of such bonds were used for capital outlay needs; 4) the payment of the state board of education's expenses in administering the distribution and use of the motor vehicle license tax by school districts; 5) the construction and maintenance of capital outlay projects; and those school purposes as determined by the school district or the Legislature, after all major capital outlay needs of the school district have been met.

¹ Authorized in Article XII, section 9(a), *Florida Constitution*, with implementing language in Chapter 203, *Florida Statutes*.

² Authorized in Article XII, section 9(d), *Florida Constitution*, with implementing language in Chapter 320, *Florida Statutes*.

Distribution of Proceeds

Table 1 presents the actual statewide gross receipts tax distributions to school districts for the 1976-77 through 1997-98 state fiscal years. **Table 2** presents the actual statewide motor vehicle license tax distributions for the 1976-77 through 1997-98 state fiscal years.

Estimated Collections or Distributions for the 1999-00 Fiscal Year

According to the legislative publication entitled *1999 Florida Tax Handbook*, estimated collections of the gross receipts tax are expected to total approximately \$643 million. Estimated distributions to public schools and community colleges resulting from the licensing of motor vehicles are expected to total approximately \$106 million.

Table 1**Gross Receipts Tax on Utilities
Summary of Statewide Distributions to School Districts
State Fiscal Years 1976-77 to 1997-98**

Fiscal Year	Distribution
1976-77	\$ 60,766,864
1977-78	77,101,963
1978-79	no data
1979-80	91,594,925
1980-81	137,372,888
1981-82	132,591,242
1982-83	136,652,681
1983-84	149,576,840
1984-85	165,157,832
1985-86	202,270,693
1986-87	204,333,458
1987-88	217,846,384
1988-89	227,644,278
1989-90	290,016,865
1990-91	no data
1991-92	391,479,458
1992-93	447,827,205
1993-94	459,376,129
1994-95	506,840,688
1995-96	543,132,756
1996-97	572,113,871
1997-98	593,389,510

Source: For fiscal years 1976-77 to 1997-98, this information was published in the annual issues of the Florida Tax Handbook. Distribution amounts for the 1978-79 and 1990-91 fiscal years are not available from this source.

Table 2**Motor Vehicle License Tax
Summary of Statewide Distributions to School Districts
State Fiscal Years 1976-77 to 1997-98**

Fiscal Year	Distribution
1976-77	\$ 63,840,974
1977-78	64,502,466
1978-79	no data
1979-80	64,662,442
1980-81	65,457,002
1981-82	65,996,698
1982-83	66,000,000
1983-84	66,200,000
1984-85	66,400,000
1985-86	66,868,658
1986-87	68,618,890
1987-88	70,272,966
1988-89	73,303,924
1989-90	77,617,582
1990-91	no data
1991-92	84,428,690
1992-93	87,268,406
1993-94	89,098,690
1994-95	92,350,586
1995-96	95,100,194
1996-97	97,505,410
1997-98	101,787,726

Source: For fiscal years 1976-77 to 1997-98, this information was published in the annual issues of the Florida Tax Handbook. Distribution amounts for the 1978-79 and 1990-91 fiscal years are not available from this source.

PART TWO

REVENUE SOURCES BASED ON HOME RULE AUTHORITY

Unlike many other states, Florida's counties and municipalities govern themselves with broad home rule powers that are authorized by the state constitution and, in some cases, implemented by the Legislature. In its most basic form, the power of home rule or local self-government refers to the power to solve local problems locally. Of significance to these local solutions is local government's ability to create home rule funding sources outside of the state legislative process. Local governments levy a variety of fees under their home rule authority. The concept of home rule and the local government revenues derived from this authority are discussed here.

The state constitution defines the relationship between the power of local governments vis-a-vis the state. Charter counties are granted the broadest authority of local self-government:

Counties operating under county charters shall have all powers of local self-government not inconsistent with general law, or with special law approved by vote of the electors. The governing body of a county operating under a charter may enact county ordinances not inconsistent with general law. The charter shall provide which shall prevail in the event of conflict between county and municipal ordinances.¹

Since no legislative authorization is needed, a county's power of self-government, as embodied in its charter, represents a direct constitutional grant of authority. In contrast, non-charter counties are granted only such power of local self-government as is provided by general or special law. Municipalities, in a similar fashion to non-charter counties, may exercise any power for municipal purposes, except as otherwise provided by law.

One major distinction between a charter county and a non-charter county is the constitutional vesting of municipal powers in charter counties.² This vesting of municipal powers provides a charter county with the authority to levy any form of tax within the unincorporated areas that municipalities are provided in general law. An exception would arise if the general law authorization expressly prohibited the levy of the tax by charter counties. The identification of a charter county's municipal taxing power is judicial in nature, not statutory.³

¹ Article VIII, section 1(g), *Florida Constitution*.

² Article VII, section 9(b), *Florida Constitution*, and Article VIII, section 1(g), *Florida Constitution*.

³ *Volusia County v. Dickinson*, 269 So.2d 9 (Fla. 1972); see also, *McLeod v. Orange County*, 645 So.2d 411 (Fla. 1994).

The County Home Rule Powers Act of 1971 and the Municipal Home Rule Powers Act of 1973 legislatively granted all counties and municipalities home rule powers by statute beyond what is granted in the Florida Constitution.⁴ For counties, s. 125.01, F.S., grants to the governing boards of all counties the power to carry on county government to the extent not inconsistent with general or special law. The legislative intent to grant municipalities broad home rule authority, except when expressly prohibited by law, is expressed by the following:

The provisions of this section shall be so construed as to secure for municipalities the broad exercise of home rule powers granted by the constitution. It is the further intent of the Legislature to extend to municipalities the exercise of powers for municipal governmental, corporate, or proprietary purposes not expressly prohibited by the constitution, general or special law, or county charter and to remove any limitations, judicially imposed or otherwise, on the exercise of home rule powers other than those so expressly prohibited.⁵

Because of the constitutional preemption of taxing authority to the state, local governments do not possess fiscal home rule to levy any tax they so choose. This concept has been defined in a number of different ways. For example, a 1991 report of the Senate Finance, Taxation & Claims Committee defined it as follows:

Fiscal home rule refers to the transfer of certain state taxing or fee levying powers to local entities in matters of local concerns. Interpreted in its broadest form, self-executing or mandatory constitutional fiscal home rule would authorize local governments to determine their revenue sources, set tax rates, borrow funds, and engage in other related actions without the need for legislative action.⁶

In summary, the exercise of home rule powers by a county or municipality is constrained by whether an inconsistent provision or outright prohibition exists in the constitution, general law, or special law regarding the power at issue. Counties and municipalities cannot levy a tax without express statutory authorization because the constitution specifically prevents them from doing so. However, local governments may levy special assessments, impact fees, service fees, and franchise fees absent any general law prohibition.

⁴ Chapter 71-14, *Laws of Florida*, and Chapter 73-129, *Laws of Florida*.

⁵ Section 166.021(4), *Florida Statutes*.

⁶ *Fiscal Home Rule in Florida: An Examination of Constitutional and Statutory Revenue-Sharing Authority*, Senate Finance, Taxation & Claims Committee Staff, October 1991, p.13.

SPECIAL ASSESSMENTS

Home Rule Authority; also Chapters 125, 170, and Section 403.0893, *Florida Statutes*

Brief Overview

Special assessments are a form of revenue levied by counties, municipalities, and special districts to fund local improvements and essential services.¹ 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."² 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."³

Currently, a clear definition of special assessments or one of general application does not appear in Florida statutory law.⁴ 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 this state, and the interpretations that have been articulated in Florida case law. Like fees, special assessments have their own legal requirements to be valid; however, the requirements for special assessments are more stringent than for fees.

The courts have defined the differences between a special assessment and a tax. Taxes are levied for the general benefit of residents and property rather than for a specific benefit to property. As established by Florida case law, two requirements exist for the imposition of a valid special assessment. First, the property assessed must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonable apportioned among the properties that receives the special benefit. If a local government's special assessment ordinance withstands these two legal requirements, the assessment is not considered a tax.

¹ This discussion of special assessments has been adapted from a Florida Advisory Council on Intergovernmental Relations (ACIR) Report-in-Brief, *Special Assessments: Current Status In Law and Application* (1992), and an 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, 1993). In addition, this discussion of special assessments has been adapted, in part, from informational materials entitled *The 1999 Local Government Finance and Tax Seminar*, prepared by the law firm of Nabors, Giblin & Nickerson, P.A.

² 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.

³ *id.*, at 24-4.

⁴ 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*, in the "Condominium Act," defines a special assessment as "any assessment levied against unit owners other than the assessment required by a budget adopted annually."

According to one source, special assessments are distinguished from taxes 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 the 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...⁵

As established in Florida case law, the special benefit required for a valid special assessment consists of more than an increase in market value of the property. Such benefit includes both potential increases in property value and the added use and enjoyment of the property. Although the benefit derived from the assessment need not be direct and immediate, the benefit must be special and peculiar to the property rather than a general benefit to the entire community. In addition, special assessments for services can meet the special benefits test regardless of the size of the geographic area in which the assessment is imposed.

An improvement or service which specially benefits the assessed properties must also be fairly and reasonably apportioned among the benefitted properties. The courts have held assessments to be invalid where the apportionment on the basis of property value did not bear any reasonable relationship to the services provided. In determining the reasonableness of the apportionment, the courts generally give deference to the legislative determination of a local government.

Another important distinction in relevant descriptions of local government revenues is between special assessments and user or service charges. While special assessments and service charges are similar in many respects, a key difference is that a special assessment is an enforceable levy while a service charge or fee is voluntary.

A special assessment may provide funding for capital expenditures or the operational costs of providing services as long as the property which is subject to the assessment derives a special benefit from the improvement or service. The courts have upheld a number of assessed services and improvements as providing the requisite special benefit. Such services and improvements include: garbage disposal, sewer improvements, fire protection, fire and rescue services, street improvements, parking facilities, downtown redevelopment, stormwater management services, and water and sewer line extensions.

⁵ *Klemm v. Davenport*, supra note 141, at 129 So. 907. See generally, 29A Fla. Jur. *Special Assessments* (1967).

1999 General Law Amendments

Chapter 99-378, *Laws of Florida*, (CS/CS/HB 17)

includes a number of changes regarding special assessments. Section 1 creates the Growth Policy Act to promote urban infill and redevelopment. A local government seeking to designate a geographic area within its jurisdiction as an urban infill and redevelopment area shall prepare a plan that describes the infill and redevelopment objectives for the area. A local government with an infill and redevelopment plan adopted by ordinance may exercise the powers granted under s. 163.514, F.S., for community redevelopment neighborhood improvement districts, including the authority to levy special assessments. Section 14 amends s. 170.201, F.S., to authorize any municipality to exempt property owned or occupied by certain religious or educational institutions or housing facilities from special assessments for any service rather than just for emergency medical services. Section 29 amends s. 170.09, F.S., to increase the period for payment of special assessments for capital outlay projects from 20 to 30 years. Section 40 amends s. 190.021, F.S., to specify the status of special assessments imposed by community development districts and that such assessments constitute a lien against the property. Section 41 amends s. 190.022, F.S., to specify that the procedures for levy and collection provided in Chapters 170 or 197, F.S., may be used by the district's governing body to levy certain special assessments. These changes are effective July 1, 1999.

Eligibility Requirements

The levy of special assessments stems primarily from county and municipal home rule authority granted in the Florida Constitution.⁶ 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 act.⁷

County governments are authorized by s. 125.01(1)(q), F.S., to establish municipal service taxing or benefit units for any part or all of the unincorporated area of the county for the purpose of providing a number of municipal-type services. Such services can be funded, in whole or in part, from special assessments. The boundaries of the taxing or benefit unit may include all or part of the boundaries of a municipality subject to the consent by ordinance of the governing body of the affected municipality. Additionally, s. 125.01(1)(r), F.S., grants to counties the home rule power to levy special assessments for county purposes. Also, s. 125.01(5), F.S., grants counties the power to create

⁶ Article VIII, sections 1 & 2, *Florida Constitution*.

⁷ Specific statutory authority 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.

special districts to include both the incorporated and unincorporated areas, subject to the approval of the governing bodies of the affected municipalities. Such districts are authorized to provide municipal services and facilities from funds derived from service charges, special assessments, or taxes within the district only.

Municipalities also have the authority, pursuant to Chapter 170, *Florida Statutes*, to make local municipal improvements and provide for the payment of all or any part of the costs of such improvements by levying and collecting special assessments on the abutting, adjoining, contiguous, or other specially benefited property. Such decision by the governing body to make any authorized public improvement and to defray all or part of the associated expenses of such improvement shall be so declared by resolution.

Administrative Procedures

Two methods are generally enlisted for the collection of special assessments. The first is termed the “uniform collection method” and uses the ad valorem tax bill. This method applies to non-ad valorem assessments which are not based on millage and which can become a lien against a homestead as permitted in s. 4, Art. X, of the State Constitution.

The uniform method is favored because the special assessments are collected in the same manner as ad valorem taxes; however, to use this collection process, a local government must follow the strict procedures provided in s. 197.3632, F.S. Additionally, the local government must initiate this process almost a full year before it intends to use it to collect the assessments.

The second method of collecting special assessments is termed the “traditional foreclosure method” and is similar to the procedure associated with mortgage liens. Upon the special assessment’s imposition, a notice of lien is recorded in an amount equal to each property’s share of the total special assessment program costs. In the event of non-payment, the amount due is accelerated, and the assessment lien is foreclosed in the same manner as a mortgage.

Typically, the traditional foreclosure method is not as efficient as the uniform collection method for two reasons. First, it requires an extraordinary exercise of political will to foreclose on any residential property. Second, it is frequently resisted in the courts, resulting in protracted litigation prior to payment. Additionally, the foreclosure process must be repeated for each year that a special assessment, imposed for recurring annual services, is not paid.

On the other hand, the use of the traditional foreclosure method does not require adherence to the strict statutory deadlines and requirements associated with the uniform collection method. The requirements of the foreclosure method can be prescribed by local ordinance.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may pay out of its general funds or out of any special funds that may have been provided for the particular purpose such portion of the cost of any improvement as the authority may deem proper.

Authorized Uses

The proceeds collected by county governments, via the municipal service taxing or benefit units, must be used for those facilities and services outlined in s. 125.01(1)(q), F.S. These may include fire protection, law enforcement, beach erosion control, recreation service and facilities, water, alternative water supplies, streets, sidewalks, street lighting, garbage and trash collection and disposal, waste and sewage collection and disposal, drainage, transportation, indigent health care services, mental health care services and other essential facilities and municipal services. The proceeds collected by municipalities must be used for those improvements outlined in s. 170.01, F.S.

Summaries of Select Court Rulings

In *Boca Raton v. State*, the Florida Supreme Court recognized a municipality's broad home rule power to impose a special assessment except where expressly prohibited by law.⁸ 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 a special benefit upon the land burdened by the assessment."⁹ 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.¹⁰

Several appellate court cases have reviewed the invalidation of special assessments at the trial court level. In *Madison v. Foxx*, the First District Court of Appeals 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.¹¹ Some assessments were levied only on residents of the incorporated area of the county and others were imposed on both municipal residents and unincorporated county residents.

⁸ *City of Boca Raton v. State*, 595 So.2d 25 (Fla. 1992) at 28.

⁹ *id.*, at 29 discussing *City of Naples v. Moon*, 269 So.2d 355 (Fla. 1972).

¹⁰ *id.*, at 30.

¹¹ *Madison v. Foxx*, 636 So.2d 39 (Fla. 1st DCA 1994).

The Court struck the ordinances for failing to comply with the requirements of section 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 appeals 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 appeals court affirmed the trial court's refund determination but struck the trial court's award of prejudgment interest.

In *Sarasota County v. Sarasota Church of Christ, Inc.*, 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.¹² 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.

In reversing, the Florida Supreme Court held that the method of assessment employed by Sarasota County which distinguished between developed and undeveloped real property was proper because: 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 throughout the county, including churches, the requisite showing of special benefit was satisfied.

This ruling upholds the authority of a local government to levy special assessments for stormwater treatment services. Local governments are also authorized pursuant to s. 403.0893, F.S., to levy "stormwater utility fees." These fees are assessed and collected in the same fashion as special assessments. All property owners within a stormwater management system benefit area may be assessed a per acreage fee. Any benefit area containing different land uses which receive different levels of benefits shall be assessed different per acreage fees from subarea to subarea based upon a reasonable relationship to benefits received. The fee assessed must be sufficient to fund the planning, construction, operation, and maintenance of stormwater management systems called for by a local stormwater management plan.

The case of *Harris v. Wilson* began when several indigent homestead property owners in Clay County challenged the county's special assessments imposed for solid waste disposal by asserting that the assessment was an invalid tax with no general law authorization. The Florida Supreme Court confirmed that solid waste disposal can be funded by special assessments and reiterated that legislative determinations will be upheld unless they are arbitrary.¹³ Of particular significance in this opinion is the fact that the Court specifically confirmed its conclusions in *Sarasota County v.*

¹² *Sarasota County v. Sarasota Church of Christ, Inc.*, 667 So.2d 180 (Fla. 1995).

¹³ *Harris v. Wilson*, 693 So.2d 945 (Fla. 1997).

Sarasota Church of Christ.

At issue in another case was whether all property, except property still in its natural state, as opposed only to properties containing impervious or hard surfaces received a special benefit from stormwater improvements. In *State v. Sarasota County*, the Supreme Court of Florida held that the special assessments imposed for stormwater capital improvements conferred a special benefit and were fairly and reasonably apportioned among the benefited properties.¹⁴

In 1993, Lake County imposed a fire rescue special assessment throughout the entire unincorporated area and within two municipalities. The Water Oak Management Corporation challenged. For a valid special benefit to exist, the Corporation argued that a special assessment must provide a unique benefit to the assessed properties in such a manner that the benefit is different in type and degree from other benefits provided by the assessment program to the community as a whole.

In *Lake County v. Water Oak Management Corporation*, the Florida Supreme Court rejected the unique benefit test by opining that “the test is whether there is a logical relationship between the services provided and the benefit to real property.”¹⁵ The Court said there was a logical relationship between the fire protection services provided and the benefit to real property since the services do provide for lower insurance premiums and enhance the value of the property.

Challengers to special assessment programs have argued that by validating special assessments for particular types of services, the Supreme Court would open the “flood gates” and no control on the limits to special assessments would be exercised. In response to this line of reasoning, the Court clarified those services which can provide a special benefit and those which cannot. According to the Court, fire protection services, like general law enforcement activities, the provision of courts, and indigent health care, are functions required for an organized society. Unlike fire protection services, these other services provide no direct, special benefit to real property.

Relevant Attorney General Opinions

A search of the Florida Attorney General’s on-line database of advisory legal opinions resulted in over one hundred opinions addressing special assessments. Due to the number of opinions, a summary is not provided here. Interested persons may view the opinions on-line by accessing the website (<http://legall.firn.edu>) and perform separate searches using the keywords *special assessments* and *chapter 170*.

The following opinions specifically relevant to the “stormwater utility fee” are summarized below. This section is intended only to provide a summary of the opinion. Local government officials

¹⁴ *State v. Sarasota County*, 693 So.2d 546 (Fla. 1997).

¹⁵ *Lake County v. Water Oak Management Corp.*, 695 So.2d 667 (Fla. 1997).

seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or those interpretations that have been articulated in Florida case law.

AGO 90-47

Are stormwater utility fees imposed by the City of Orlando pursuant to s. 403.0893, F.S., special assessment or service charges for purposes of s. 197.363, F.S.? Do such utility fees qualify as non-ad valorem assessments as defined in s. 197.3632, F.S.? Is the real property of the State of Florida immune or exempt from the imposition of such utility fees? May the non-ad valorem levy, collection, and enforcement method provided for in Chapter 197, Florida Statutes, be used when a county or municipality elects to create a stormwater utility under s. 403.0893(1), F.S., as opposed to stormwater management benefit areas under s. 403.0893(3), F.S.? According to this opinion dated June 20, 1990, the stormwater utility fees imposed by the City of Orlando appear to be special assessments rather than user charges, and as such, the fees would appear to qualify as non-ad valorem assessments. As such utility fees appear to be special assessments, the real property of the state is not subject to such fees absent a specific statute imposing such liability upon the state. In light of the language of s. 403.0893(3), F.S., the use of the non-ad valorem levy, collection, and enforcement method is authorized when a county or municipality elects to create a stormwater utility pursuant to s. 403.0893(1), F.S.

AGO 91-27

May a municipality pursuant to s. 403.0892, F.S., impose a stormwater utility service user's fee on a district school board based upon estimated use? A municipality is authorized to charge stormwater utility user fees pursuant to s. 403.0893(1), F.S., which, if not imposed as an impact or service availability fee contemplated by s. 235.26(1), F.S. (1990 Supp.), may be imposed upon a school district, according to this opinion dated April 25, 1991.

AGO 97-70

Can the charges imposed by the City of Gainesville's Stormwater Management Utility Program pursuant to s. 403.0893, F.S., be lawfully levied against property of the State of Florida, Department of Transportation? According to this opinion dated October 2, 1997, the charges imposed by the City represent a service charge imposed for stormwater utility services and may lawfully be levied against property of the State of Florida, Department of Transportation.

Revenues Reported for the 1998 Calendar Year

Table 1 lists the non-ad valorem assessment revenues by county, based on information obtained from the recapitulation of taxes as extended on the 1998 tax rolls. This information is submitted annually by county property appraisers to the Property Tax Administration Program of the Department of

Revenue.

Revenues Reported for the 1996-97 Fiscal Year

Table 2 lists the special assessment revenues reported by Florida's counties and municipalities during the 1996-97 local fiscal year. Counties and municipalities reported revenues totaling approximately \$264 million and \$61 million, respectively.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1996-97 fiscal year information represents the most current data available from the Department.

Estimated Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

TABLE 1
1998 NON-AD VALOREM ASSESSMENTS: BY COUNTY
 Note: This table does not include data for Miami-Dade County.
 Compiled by the Legislative Committee on Intergovernmental Relations, August 1999

#	County	COUNTY COMMISSION LEVY (COUNTY-WIDE)		COUNTY COMMISSION LEVY (LESS THAN COUNTY-WIDE)		INDEPENDENT SPECIAL DISTRICT LEVY (LESS THAN COUNTY-WIDE)		COUNTY COMMISSION LEVY FOR DEPENDENT SPECIAL DISTRICT (LESS THAN COUNTY-WIDE)		MUNICIPAL SERVICE TAXING / BENEFIT UNITS (LESS THAN COUNTY-WIDE)	
		# of Levies	Total Assessments	# of Levies	Total Assessments	# of Levies	Total Assessments	# of Levies	Total Assessments	# of Levies	Total Assessments
1	ALACHUA										
2	BAKER										
3	BAY										
4	BRADFORD										
5	BREVARD	2	\$ 22,333,341	3	\$ 10,696,393	6	\$ 3,804,199	1	\$ 1,558,078		
6	BROWARD					233	38,545,696			28	60,272,733
7	CALHOUN										
8	CHARLOTTE										
9	CITRUS									25	2,474,291
10	CLAY									1	43,200
11	COLLIER					5	10,799,627				
12	COLUMBIA										
13	DE SOTO										
14	DIXIE			4	751,400						
15	DUVAL										
16	ESCAMBIA										
17	FLAGLER										
18	FRANKLIN										
19	GADSDEN										
20	GILCHRIST										
21	GLADES					4	333,976			1	356,120
22	GULF										
23	HAMILTON										
24	HARDEE										
25	HENDRY					21	3,245,752	5	942,850	10	525,182
26	HERNANDO										
27	HIGHLANDS										
28	HILLSBOROUGH										
29	HOLMES										
30	INDIAN RIVER										
31	JACKSON									1	630,000
32	JEFFERSON										
33	LAFAYETTE										
34	LAKE										
35	LEE			1	22,831,181	14	10,299,464				
36	LEON										
37	LEVY										
38	LIBERTY										
39	MADISON										
40	MANATEE					12	12,558,891	52	522,896		

TABLE 1
1998 NON-AD VALOREM ASSESSMENTS: BY COUNTY
 Note: This table does not include data for Miami-Dade County.
 Compiled by the Legislative Committee on Intergovernmental Relations, August 1999

#	County	COUNTY COMMISSION LEVY (COUNTY-WIDE)		COUNTY COMMISSION LEVY (LESS THAN COUNTY-WIDE)		INDEPENDENT SPECIAL DISTRICT LEVY (LESS THAN COUNTY-WIDE)		COUNTY COMMISSION LEVY FOR DEPENDENT SPECIAL DISTRICT (LESS THAN COUNTY-WIDE)		MUNICIPAL SERVICE TAXING / BENEFIT UNITS (LESS THAN COUNTY-WIDE)	
		# of Levies	Total Assessments	# of Levies	Total Assessments	# of Levies	Total Assessments	# of Levies	Total Assessments	# of Levies	Total Assessments
41	MARION					6	808,453			61	16,628,510
42	MARTIN					6	808,453				
43	MIAMI-DADE	Data was unavailable in time for inclusion in this table.									
44	MONROE										
45	NASSAU										
46	OKALOOSA					4	540,736			1	6,200
47	OKEECHOBEE					1	333,279				
48	ORANGE					2	945,923			2	30,957,403
49	OSCEOLA										
50	PALM BEACH										
51	PASCO							1	99,965		
52	PINELLAS					2	2,483,113				
53	POLK					2	32,460	7	16,848		
54	PUTNAM					2	4,183,654			22	782,137
55	SAINT JOHNS					2	579,299	1	27,000		
56	SAINT LUCIE					7	1,839,445				
57	SANTA ROSA					1	132,809				
58	SARASOTA										
59	SEMINOLE										
60	SUMTER					10	543,665				
61	SUWANNEE										
62	TAYLOR										
63	UNION										
64	VOLUSIA										
65	WAKULLA										
66	WALTON					3	91,949				
67	WASHINGTON										
FLORIDA TOTAL		2	\$ 22,333,341	8	\$ 34,278,974	343	\$ 92,910,842	67	\$ 3,167,637	152	\$ 112,675,775

Note:
 The number of non ad-valorem assessment levies and total revenue were obtained from the recapitulation of taxes as extended on the 1998 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.

TABLE 1 CONTINUED

1998 NON-AD VALOREM ASSESSMENTS: BY COUNTY

Note: This table does not include data for Miami-Dade County.

Compiled by the Legislative Committee on Intergovernmental Relations, August 1999

#	County	MUNICIPAL LEVY (MUNICIPAL-WIDE)		MUNICIPAL LEVY (LESS THAN MUNICIPAL-WIDE)		MUNICIPAL LEVY FOR DEPENDENT SPECIAL DISTRICT (MUNICIPAL-WIDE)		MUNICIPAL LEVY FOR DEPENDENT SPECIAL DISTRICT (LESS THAN MUNICIPAL-WIDE)		Total Non-Ad Valorem Assessments
		# of Levies	Total Assessments	# of Levies	Total Assessments	# of Levies	Total Assessments	# of Levies	Total Assessments	
41	MARION									17,436,963
42	MARTIN									808,453
43	MIAMI-DADE									-
44	MONROE									-
45	NASSAU									-
46	OKALOOSA									546,936
47	OKEECHOBEE									333,279
48	ORANGE	5	10,622,285	3	430,051					42,955,662
49	OSCEOLA									-
50	PALM BEACH									-
51	PASCO									99,965
52	PINELLAS									2,483,113
53	POLK									49,308
54	PUTNAM									4,965,791
55	SAINT JOHNS									606,299
56	SAINT LUCIE					4	13,572,973	1	117,272	15,529,690
57	SANTA ROSA									132,809
58	SARASOTA									-
59	SEMINOLE									-
60	SUMTER									543,665
61	SUWANNEE									-
62	TAYLOR									-
63	UNION									-
64	VOLUSIA									-
65	WAKULLA									-
66	WALTON									91,949
67	WASHINGTON									-
	FLORIDA TOTAL	7	\$ 10,899,333	3	\$ 430,051	4	\$ 13,572,973	1	\$ 117,272	\$ 290,386,199

Note:

The number of non ad-valorem assessment levies and total revenue were obtained from the recapitulation of taxes as extended on the 1998 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues		Reported Revenues
	-----		-----
ALACHUA	\$ 3,216,886	BREVARD (CONT.)	
Alachua	-	Indialantic	2,537
Archer	-	Indian Harbour Beach	139,091
Gainesville	31	Malabar	-
Hawthorne	-	Melbourne	1,901
High Springs	426	Melbourne Beach	-
LaCrosse	-	Melbourne Village	-
Micanopy	775	Palm Bay	-
Newberry	-	Palm Shores	-
Waldo	-	Rockledge	1,760
	-----	Satellite Beach	-
	3,218,118	Titusville	-
		West Melbourne	-
BAKER	388,436		-----
Glen Saint Mary	-		8,137,138
Macclenny	-		
	-----	BROWARD	21,840,000
	388,436	Coconut Creek	-
BAY	149,506	Cooper City	-
Callaway	-	Coral Springs	3,005,900
Cedar Grove	-	Dania	1,181,079
Lynn Haven	-	Davie	1,119,581
Mexico Beach	-	Deerfield Beach	31,066
Panama City	-	Fort Lauderdale	1,101,293
Panama City Beach	-	Hallandale	641,077
Parker	-	Hillsboro Beach	-
Springfield	-	Hollywood	169,778
	-----	Lauderdale-by-the-Sea	-
	149,506	Lauderdale Lakes	-
BRADFORD	732,100	Lauderhill	-
Brooker	-	Lazy Lake	-
Hampton	-	Lighthouse Point	-
Lawtey	-	Margate	-
Starke	-	Miramar	194,681
	-----	North Lauderdale	-
	732,100	Oakland Park	16,122
BREVARD	7,991,849	Parkland	2,893
Cape Canaveral	-	Pembroke Park	-
Cocoa	-	Pembroke Pines	11,850,777
Cocoa Beach	-	Plantation	207,132
		Pompano Beach	244,637
		Sea Ranch Lakes	-
		Sunrise	2,963,058

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
BROWARD (CONT.)		COLUMBIA	3,947,513
Tamarac	-	Fort White	-
Weston	-	Lake City	-
Wilton Manors	694,217		-----
	-----		3,947,513
	45,263,291	DE SOTO	1,682,159
CALHOUN	-	Arcadia	-
Altha	-		-----
Blountstown	67,953		1,682,159

	67,953	DIXIE	700,803
CHARLOTTE	8,166,426	Cross City	-
Punta Gorda	1,378,474	Horseshoe Beach	-
	-----		-----
	9,544,900		700,803
CITRUS	1,080,605	DUVAL	-
Crystal River	-	Atlantic Beach	9,518
Inverness	-	Baldwin	-
	-----	Jacksonville	-
	1,080,605	Jacksonville Beach	-
		Neptune Beach	15,596

CLAY	-		25,114
Green Cove Springs	-	ESCAMBIA	5,462,213
Keystone Heights	-	Century	-
Orange Park	-	Pensacola	90,166
Penney Farms	-		-----
	-----		5,552,379
	-	FLAGLER	779,531
COLLIER	3,217,583	Beverly Beach	-
Everglades	-	Bunnell	-
Marco Island	-	Flagler Beach	2,556
Naples	136,813	Marineland	-
	-----		-----
	3,354,396		782,087

Table 2

Reported County and Municipal Special Assessment Revenues
 Governmental and Enterprise Funds
 Fiscal Year 1996-97

	Reported Revenues		Reported Revenues
	-----		-----
FRANKLIN	136,187	HARDEE	958,925
Apalachicola	-	Bowling Green	-
Carrabelle	-	Wauchula	-
	-----	Zolfo Springs	-
	136,187		-----
			958,925
GADSDEN	-		
Chattahoochee	-	HENDRY	1,162,102
Greensboro	-	Clewiston	-
Gretna	-	La Belle	275,796
Havana	-		-----
Midway	-		1,437,898
Quincy	11,070		
	-----	HERNANDO	7,294,012
	11,070	Brooksville	-
		Weeki Wachee	-

GILCHRIST	684,427		7,294,012
Bell	-		
Fanning Springs	-	HIGHLANDS	4,448,631
Trenton	-	Avon Park	-
	-----	Lake Placid	-
	684,427	Sebring	-

GLADES	-		4,448,631
Moore Haven	-		

	-	HILLSBOROUGH	9,595,943
		Plant City	-
GULF	44,133	Tampa	155,000
Port Saint Joe	-	Temple Terrace	-
Wewahitchka	-		-----
	-----		9,750,943
	44,133		
		HOLMES	-
HAMILTON	-	Bonifay	-
Jasper	-	Esto	-
Jennings	-	Noma	-
White Springs	-	Ponce de Leon	-
	-----	Westville	-
	-		-----
			-

Table 2

Reported County and Municipal Special Assessment Revenues
 Governmental and Enterprise Funds
 Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
INDIAN RIVER	6,891,161	LAKE (CONT.)	
Fellsmere	-	Mascotte	-
Indian River Shores	-	Minneola	-
Orchid	843	Montverde	20,609
Sebastian	68,474	Mount Dora	-
Vero Beach	3,936	Tavares	156,008
	-----	Umatilla	-
	6,964,414		-----
			4,168,407
JACKSON	-		
Alford	-	LEE	6,939,911
Bascom	-	Cape Coral	117,861
Campbellton	-	Fort Myers	12,735,511
Cottondale	-	Fort Myers Beach	-
Graceville	-	Sanibel	796,504
Grand Ridge	-		-----
Greenwood	-		20,589,787
Jacob City	-		
Malone	-	LEON	199,501
Marianna	-	Tallahassee	538,000
Sneads	-		-----
	-----		737,501
	-		
		LEVY	1,778,065
JEFFERSON	795,913	Bronson	-
Monticello	-	Cedar Key	-
	-----	Chiefland	-
	795,913	Inglis	-
		Otter Creek	-
LAFAYETTE	364,607	Williston	-
Mayo	-	Yankeetown	-
	-----		-----
	364,607		1,778,065
LAKE	3,941,105	LIBERTY	-
Astatula	-	Bristol	-
Clermont	-		-----
Eustis	-		-
Fruitland Park	-		
Groveland	-		
Howey-in-the-Hills	-		
Lady Lake	50,685		
Leesburg	-		

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues		Reported Revenues
	-----		-----
MADISON	-	MIAMI-DADE (CONT.)	
Greenville	-	Hialeah	43,055
Lee	-	Hialeah Gardens	19,578
Madison	-	Homestead	-
	-----	Indian Creek	-
	-	Key Biscayne	-
		Medley	-
MANATEE	378,282	Miami	-
Anna Maria	-	Miami Beach	92,772
Bradenton	30,245	Miami Shores	-
Bradenton Beach	-	Miami Springs	-
Holmes Beach	-	North Bay	-
Longboat Key	-	North Miami	-
Palmetto	24,604	North Miami Beach	8,166
	-----	Opa-locka	-
	433,131	Pinecrest	-
		South Miami	-
MARION	17,247,478	Surfside	136
Belleview	-	Sweetwater	-
Dunnellon	-	Virginia Gardens	-
McIntosh	-	West Miami	-
Ocala	12,553		-----
Reddick	-		17,998,932

	17,260,031	MONROE	659,973
		Islamorada	-
MARTIN	3,056,109	Key Colony Beach	-
Jupiter Island	-	Key West	-
Ocean Breeze Park	-	Layton	-
Sewall's Point	-		-----
Stuart	-		659,973

	3,056,109	NASSAU	2,020,572
		Callahan	-
MIAMI-DADE	17,302,048	Fernandina Beach	45,788
Aventura	-	Hilliard	-
Bal Harbour	106,940		-----
Bay Harbor Islands	-		2,066,360
Biscayne Park	22,152		
Coral Gables	154,399	OKALOOSA	-
El Portal	-	Cinco Bayou	-
Florida City	-	Crestview	-
Golden Beach	249,686	Destin	147,720

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
OKALOOSA (CONT.)		PALM BEACH (CONT.)	
Fort Walton Beach	-	Briny Breeze	-
Laurel Hill	-	Cloud Lake	-
Mary Esther	-	Delray Beach	-
Niceville	-	Glen Ridge	-
Shalimar	-	Golf	-
Valparaiso	-	Golfview	-
	-----	Greenacres	46,312
	147,720	Gulfstream	-
		Haverhill	-
OKEECHOBEE	-	Highland Beach	-
Okeechobee	-	Hypoluxo	-
	-----	Juno Beach	3,181
	-	Jupiter	80,244
		Jupiter Inlet	-
ORANGE	8,010,604	Lake Clarke Shores	-
Apopka	18,815	Lake Park	-
Bay Lake	-	Lake Worth	-
Belle Isle	-	Lantana	-
Eatonville	-	Manalapan	-
Edgewood	-	Mangonia Park	-
Lake Buena Vista	-	North Palm Beach	-
Maitland	7,772	Ocean Ridge	-
Oakland	-	Pahokee	-
Ocoee	804,199	Palm Beach	1,126
Orlando	3,009,674	Palm Beach Gardens	-
Windermere	-	Palm Beach Shores	363,720
Winter Garden	-	Palm Springs	-
Winter Park	-	Riviera Beach	-
	-----	Royal Palm Beach	-
	11,851,064	South Bay	-
		South Palm Beach	-
OSCEOLA	8,812,059	Tequesta	-
Kissimmee	142,000	Wellington	3,950,928
Saint Cloud	-	West Palm Beach	39,807
	-----		-----
	8,954,059		7,075,415
PALM BEACH	1,968,926	PASCO	15,242,476
Atlantis	-	Dade City	-
Belle Glade	-	New Port Richey	73,320
Boca Raton	621,171	Port Richey	-
Boynton Beach	-		

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
PASCO (CONT.)		POLK (CONT.)	
Saint Leo	-	Haines City	-
San Antonio	-	Highland Park	-
Zephyrhills	169,485	Hillcrest Heights	-
	-----	Lake Alfred	-
	15,485,281	Lake Hamilton	-
		Lakeland	-
PINELLAS	1,618,763	Lake Wales	-
Belleair	4,397	Mulberry	-
Belleair Beach	-	Polk City	-
Belleair Bluffs	-	Winter Haven	-
Belleair Shore	-		-----
Clearwater	108,213		15,114,431
Dunedin	-		
Gulfport	7,366	PUTNAM	4,604,352
Indian Rocks Beach	-	Crescent City	-
Indian Shores	-	Interlachen	-
Kenneth City	-	Palatka	-
Largo	48,429	Pomona Park	-
Madeira Beach	8,830	Welaka	-
North Redington Beach	-		-----
Oldsmar	17,810		4,604,352
Pinellas Park	5,001		
Redington Beach	-	SAINT JOHNS	6,157,957
Redington Shores	-	Hastings	-
Safety Harbor	44,138	Saint Augustine	-
Saint Petersburg	469,684	Saint Augustine Beach	-
Saint Petersburg Beach	14,621		-----
Seminole	-		6,157,957
South Pasadena	-		
Tarpon Springs	25	SAINT LUCIE	109,549
Treasure Island	-	Fort Pierce	140,498
	-----	Port Saint Lucie	6,146,224
	2,347,277	Saint Lucie	-

POLK	15,113,861		6,396,271
Auburndale	-		
Bartow	-	SANTA ROSA	840,304
Davenport	-	Gulf Breeze	-
Dundee	-	Jay	-
Eagle Lake	-	Milton	-
Fort Meade	-		-----
Frostproof	570		840,304

Table 2

Reported County and Municipal Special Assessment Revenues
 Governmental and Enterprise Funds
 Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
SARASOTA	51,684,924	UNION	346,819
North Port	-	Lake Butler	-
Sarasota	91,444	Raiford	-
Venice	9,353	Worthington Springs	-
	-----		-----
	51,785,721		346,819
SEMINOLE	1,108,151	VOLUSIA	328,405
Altamonte Springs	26,495	Daytona Beach	-
Casselberry	84,443	Daytona Beach Shores	-
Lake Mary	254,937	DeBary	100,599
Longwood	345,900	DeLand	-
Oviedo	179,864	Deltona	-
Sanford	-	Edgewater	287,813
Winter Springs	-	Holly Hill	-
	-----	Lake Helen	-
	1,999,790	New Smyrna Beach	227,907
 		Oak Hill	-
SUMTER	439,212	Orange City	-
Bushnell	-	Ormond Beach	36,000
Center Hill	-	Pierson	-
Coleman	-	Ponce Inlet	-
Webster	-	Port Orange	1,562,013
Wildwood	37,051	South Daytona	-
	-----		-----
	476,263		2,542,737
SUWANNEE	1,453,574	WAKULLA	326,673
Branford	-	Saint Marks	-
Live Oak	-	Sopchoppy	-
	-----		-----
	1,453,574		326,673
TAYLOR	614,188	WALTON	156,035
Perry	-	DeFuniak Springs	-
	-----	Freeport	-
	614,188	Paxton	-

			156,035

Table 2

Reported County and Municipal Special Assessment Revenues
 Governmental and Enterprise Funds
 Fiscal Year 1996-97

	Reported Revenues -----	Reported Revenues -----
WASHINGTON	-	
Caryville	-	
ChIPLEY	-	
Ebro	-	
Vernon	-	
Wausau	-	

	-	
	=====	
Grand Total	\$ 324,941,885	
County Total	\$ 264,191,527	
Municipal Total	\$ 60,750,358	

Compiled by the Legislative Committee on Intergovernmental Relations (4/99) using fiscal data submitted by counties and municipalities to the Department of Banking and Finance.

IMPACT FEES ¹

Home Rule Authority

Brief Overview

Impact fees are charges imposed by local governments against new development. Such charges represent a total or partial reimbursement for the cost of additional facilities or services necessary as the result of the new development. Rather than imposing the cost of these additional facilities or services upon the general public, the purpose of impact fees is to shift the capital expense burden of growth from the general public to the developer and new residents.

Impact fees may be levied by a county or municipality pursuant to its home rule authority to fund infrastructure needs that are the result of new development. Special districts must derive their authority to levy special assessments through general law or special act. Impact fees have successfully been levied to fund the expansion of water and sewer facilities, the construction of road improvements, the construction of school facilities, and park expansion.

Impact fees are a unique product of local governments' home rule powers, and the development of such fees has occurred in Florida via home rule ordinance rather than by direct statutory authorization or mandate. Therefore, the characteristics and limitations of impact fees are found in Florida case law rather than statute. Impact fees are imposed by local governments in conjunction with their power to regulate land use and their statutory responsibility to adopt and enforce comprehensive planning.

In order to withstand legal challenge, an impact fee levied by a local government must meet what is referred to as the "dual rational nexus test." First, there must be a reasonable connection between the anticipated need for additional capital facilities and the growth in population generated by the new development. Second, the government must show a reasonable connection between the expenditures of the funds collected and the benefits accruing to the new development from those expenditures. In order to met the second prong of the test, the ordinance authorizing the fee "must specifically earmark the funds collected for use in acquiring capital facilities to benefit the new residents."²

The four characteristics of legally sufficient impact fees are listed as follows:

- 1) The fee is levied on *new development* or *new expansion* of existing development.
- 2) The fee is a *one time charge*, although collection may be spread out over time.
- 3) The fee is *earmarked for capital outlay only*; operating costs are excluded.

¹ This discussion of impact fees has been adapted, in part, from informational materials entitled *The 1999 Local Government Finance and Tax Seminar* prepared by the law firm of Nabors, Giblin & Nickerson, P.A.

² *Hollywood, Inc. v. Broward County*, 431 So.2d 606, 611-12 (Fla. 4th DCA), *review denied*, 440 So.2d 352 (Fla. 1983).

4) The fee *represents a proportional share* of the cost of the facilities needed to serve the new development.³

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.

1999 General Law Amendments

Chapter 99-239, *Laws of Florida*, (CS/SB 172)

provides that a school impact fee or an increase in a school impact fee shall take effect as scheduled where the ordinance was adopted prior to May 1, 1999. However, pursuant to section 16 of the bill, a new impact fee or an increase to an existing school impact fee adopted by a county ordinance subsequent to May 1, 1999, shall not take effect until July 1, 2000. This provision is effective July 1, 1999. (According to the Fiscal Impact Conference, this provision has an indeterminate negative fiscal impact to local governments in fiscal years 1999-00 and 2000-01.)

Chapter 99-378, *Laws of Florida*, (CS/CS/HB 17)

amends s. 163.3180, F.S., in section 4 of the bill, to authorize the establishment of multimodal transportation districts under a local government comprehensive plan in specified areas the reduction of impact fees or local access fees for development within multimodal transportation districts in certain circumstances. This provision is effective July 1, 1999.

Eligibility Requirements

The levy of impact fees stems primarily from county and municipal home rule authority granted in the Florida Constitution.⁴ Special districts must derive their authority to levy special assessments through general law or special acts.

Administrative Procedures

To withstand legal challenge, the governing authority should adopt a properly-drafted, impact fee ordinance. Such ordinance should specifically earmark funds collected for use in acquiring capital facilities to benefit new residents.

³ 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).

⁴ Article VIII, sections 1 & 2, *Florida Constitution*.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority may pay out of the specifically earmarked funds that portion necessary to fund the cost of the capital improvement.

Authorized Uses

Interpretations on the authorized use of impact fees have been articulated in Florida case law. Generally, the courts have held that the collected monies are limited in use to meeting the costs of capital expansion resulting from growth in population. Florida courts have upheld impact fees imposed by local governments for a variety of capital projects such as water and sewer capital expansion, countywide school facilities, county roads, and park expansion. Additionally, local governments may not use the impact fee proceeds for operation and maintenance expenses. Furthermore, local governments must expend the impact fees proceeds within a reasonable time of their collection.

Summaries of Select Court Rulings

The concept behind impact fees is stated in the case of *Contractors and Builders Association of Pinellas County v. City of Dunedin*, as follows:

“The cost of new facilities should be borne by new users to the extent new use requires new facilities, but only to that extent.”⁵

Demonstrating the reasonable connection between the impact fee levied and the benefits accruing to the new development can be difficult for certain capital facilities such as schools. For example, in the case of *St. Johns County v. Northeast Florida Builders’ Association*, the Florida Supreme Court upheld the concept of imposing impact fees by St. Johns County for the financing of school facilities.⁶ However, the Court required that the fee be imposed countywide to ensure that the second prong of the rational nexus test - a reasonable connection between the expenditures of funds and the benefits accruing to the new development - was met. In order to implement the ordinance countywide, St. Johns County had to negotiate interlocal agreements with all of the municipalities within the county.

The benefits accruing from impact fee expenditures need not be exclusively or overwhelmingly for the fee payers only. In the case of *Home Builders and Contractors Association of Palm Beach County v. Palm Beach County*, the court noted that exclusivity is not the proper test for valid impact fees because “it is difficult to envision any capital improvement for parks, sewers, drainage, roads, or whatever, which would not in some measure benefit members of the community who do not reside

⁵ *Contractors and Builders Association of Pinellas County v. City of Dunedin*, 329 So.2d 314 (Fla. 1976).

⁶ *St. Johns County v. Northeast Florida Builders’ Association*, 583 So.2d 635 (Fla. 1991).

in or utilize the new development.”⁷

Relevant Attorney General Opinions

The following opinions relevant to this fee 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. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or those interpretations that have been articulated in Florida case law.

AGO 84-11

Does the 1981 legislative amendment of s. 235.26(1), F.S., exempt district school boards from liability for the payment of impact fees for municipal water and sewer facilities? According to this opinion dated January 26, 1984, all educational facilities constructed by district school boards are exempt from all state, county, district or municipal impact fees or service availability fees pursuant to s. 235.26(1), F.S., as amended by Chapter 81-223, *Laws of Florida*.

Currently, s. 235.26(1), F.S., provides that all public educational and ancillary plant construction must conform to the State Uniform Building Code for Public Educational Facilities Construction and are exempt from all other state, county, district, municipal, or local building codes, interpretations, building permits, ordinances, road closures, and impact fees or service availability fees.

AGO 85-101

Can a municipality collect monies to ensure that a source of revenue is available for maintenance and operation of bridges that are within the jurisdiction but are privately owned? If yes or if the municipality accepts responsibility for the maintenance and operation of the bridge, can the municipality impose and collect impact fees for such purposes? According to this opinion dated December 16, 1985, the bridge operation and maintenance responsibilities are those of the private owner, unless and until the municipality either acquires the bridge or accepts responsibility for it. In addition, a municipality is not authorized to impose impact fees for maintenance and operation of an existing bridge, since such fees have been approved only for capital improvements, not maintenance or operation.

⁷ *Home Builders and Contractors Assoc. of Palm Beach County, Inc. v. Palm Beach County*, 446 So. 2d 140 (Fla. 4th DCA 1983).

AGO 89-34

May the Golden Gate Fire Control and Rescue District use impact fees, authorized pursuant to Chapter 88-512, *Laws of Florida*, to purchase new equipment or replace existing equipment which will be used to serve new as well as existing buildings in the district? May the county collect impact fees for the district, deduct administrative costs from the collected fees, and retain any interest received from the retention of the fees? Must equipment purchased with the impact fees have a minimum life expectancy? May the district use the impact fees to lease/purchase equipment? The language of Chapter 88-512, *Laws of Florida*, does not authorize the expenditure of fee proceeds to purchase or otherwise procure any portion of new facilities and equipment which would be used for existing construction. Additionally, the statutory language does not include any provision for such fees to be collected by the county on behalf of the district. The expenditure of impact fees is limited to buildings and capital equipment which by definition have a long-term life expectancy. Finally, the district could enter into a lease/purchase for new facilities and capital equipment, subject to the restriction of keeping impact fee funds separate from other district revenues. As statutory entities, special districts such as the Golden Gate Fire Control and Rescue District possess no inherent power to act beyond those powers which their enabling legislation expressly or by necessary implication bestows upon them, according to this opinion dated June 1, 1989.

AGO 89-68

Is the imposition of impact fees a levy of taxes so that a referendum on the imposition of such fees could not be conducted by mail ballot election pursuant to s. 101.6102, F.S., as amended by section 1, Chapter 89-52, and section 27, Chapter 89-338, *Laws of Florida*? According to this opinion dated October 6, 1989, the imposition of impact fees is not a levy of taxes. Therefore, a referendum on the imposition of impact fees may be conducted by mail ballot election pursuant to s. 101.6102, F.S., as amended.

The current language of s. 101.6102, F.S., no longer prohibits the use of mail ballots for any referendum to approve the levy of taxes or the issuance of bonds.

AGO 90-16

May a municipality allow water and sewer customers to pay their impact fees in several payments over time provided that proper interest is added, without violating s. 10, Art. VII, State Const.? A municipality pursuant to its home rule powers may adopt a plan authorizing customers to pay impact fees in installments, with interest added, without violating the constitutional provisions, according to this opinion dated February 22, 1990.

AGO 91-94

Is a municipality authorized to borrow monies from a special and segregated impact fee “construction account” established pursuant to an ordinance adopted in conformance with the case of *Contractors and Builders of Pinellas County v. City of Dunedin, Florida, 329 So.2d 314 (Fla. 1976)*? The implication of relevant court cases is that a valid impact fee ordinance must include restrictions on the use of collected funds. The utilization of such funds for any other purpose would jeopardize the validity of the fee itself and expose the ordinance under which it is imposed to challenge. Therefore, a municipality may not borrow monies from a special and segregated impact fee “construction account” which has been established by ordinance in conformance with the requirements for such fees by Florida case law, according to this opinion dated December 12, 1991.

AGO 92-04

Is the Braden River Fire Control and Rescue District authorized to create a system of credits for impact fees collected in advance? Additionally, is the Board of Fire Commissioners of such district authorized to amend the special act of the Legislature which created the district by written ordinance, resolution, agreement, or other document passed or executed by the Board? The district has been given the specific authority to impose and collect impact fees prior to the issuance of a building permit or issuance of construction plan approval; however, no legislative direction has been provided regarding the method to be used to collect such fees. Therefore, the district has been given the implied authority to collect impact fees in the manner it determines best serves the district. Additionally, the Board possesses no authority to amend the district’s enabling legislation by ordinance, resolution, agreement, or other document, according to this opinion dated January 8, 1992.

AGO 94-39

May a county use interest that accrues on impact fee accounts to pay for affordable housing waivers and deferrals of such impact fees? According to this opinion dated April 28, 1994, the interest on an impact fee trust fund may be used to offset the cost of granting waivers and deferrals from the impact fee for low income housing, since such expenditures would be for the same purpose for which the impact fee was charged.

AGO 95-15

May a municipality charge interest on deferred payments for a municipal services impact fee? A municipality may exercise its home rule powers to charge interest on deferred payments of a municipal services impact fee, according to this opinion dated February 23, 1995.

AGO 98-45

Must a school board pay its proportionate share of the infrastructure costs for water and sewer facilities available for its use? Must the county provide water and sewer facilities when a school board does not pay a proportionate share of the construction costs of those facilities?

According to this opinion dated July 14, 1998, s. 235.34, F.S., allows the school board to expend funds for water and sewer infrastructure; however, it does not authorize the school board to require the county to provide water or sewer facilities that must be built in order to accommodate the educational facilities without the board paying its proportionate share of the infrastructure construction costs. Additionally, the county has no authority to require the school board to use the facilities and pay a proportionate share of the construction costs absent the board's agreement.

Revenues Reported for the 1996-97 Fiscal Year

Table 1 lists the impact fee revenues, by category of fee, reported by Florida's counties during the 1996-97 fiscal year. Counties reported revenues totaling approximately \$199 million. Municipalities reported revenues totaling approximately \$58 million, as indicated in **Table 2**.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1996-97 fiscal year information represents the most current data available from the Department.

Estimated Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

TABLE 1

COUNTY IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 GOVERNMENTAL FUNDS ONLY - NO ENTERPRISE FUNDS REPORTED
 FY 1996-97

COUNTY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER	TOTAL OF ALL IMPACT FEE REVENUE:
1 ALACHUA			70,416					\$70,416
2 BAKER								0
3 BAY								0
4 BRADFORD								0
5 BREVARD			1,680,714					1,680,714
6 BROWARD			2,569,000			2,242,000		4,811,000
7 CALHOUN								0
8 CHARLOTTE	590,854		1,045,458			1,177,552	23,784	2,837,648
9 CITRUS	164,721		1,365,906	245,818		312,977		2,089,422
10 CLAY								0
11 COLLIER							7,754,688	7,754,688
12 COLUMBIA								0
13 DE SOTO								0
14 DIXIE	475		68,750					69,225
15 DUVAL	[See entries for City of Jacksonville]							0
16 ESCAMBIA								0
17 FLAGLER			1,095,718					1,095,718
18 FRANKLIN								0
19 GADSDEN								0
20 GILCHRIST			96,798					96,798
21 GLADES								0
22 GULF								0
23 HAMILTON								0
24 HARDEE								0
25 HENDRY								0
26 HERNANDO	204,588		1,807,425			182,457	147,025	2,341,495
27 HIGHLANDS								0
28 HILLSBOROUGH	431,375	1,383,303	10,708,239			1,921,367		14,444,284
29 HOLMES								0
30 INDIAN RIVER			2,529,141					2,529,141
31 JACKSON								0
32 JEFFERSON								0
33 LAFAYETTE		23,847						23,847
34 LAKE								0
35 LEE	1,407,751		8,203,929			2,592,597		12,204,277
36 LEON								0
37 LEVY								0
38 LIBERTY								0
39 MADISON								0
40 MANATEE	211,325		3,751,030			631,783		4,594,138
41 MARION			3,876,569					3,876,569
42 MARTIN	273,071		1,685,449			1,322,977	506,283	3,787,780

TABLE 1

COUNTY IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 GOVERNMENTAL FUNDS ONLY - NO ENTERPRISE FUNDS REPORTED
 FY 1996-97

COUNTY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORTATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER	TOTAL OF ALL IMPACT FEE REVENUE:
43 MIAMI-DADE	3,780,044		7,240,224			7,889,956		18,910,224
44 MONROE	65,673							65,673
45 NASSAU			772,916				49,459	822,375
46 OKALOOSA	82,200							82,200
47 OKEECHOBEE								0
48 ORANGE	3,474,873		17,344,177		10,016,822			30,835,872
49 OSCEOLA	5,050		3,282,233			1,000		3,288,283
50 PALM BEACH	1,424,537	7,579,995	17,788,258			6,131,035	1,452,035	34,375,860
51 PASCO			7,099,441			271,850		7,371,291
52 PINELLAS			4,406,533					4,406,533
53 POLK	761,888		630,905			7,200		1,399,993
54 PUTNAM							421	421
55 SAINT JOHNS	305,011		1,892,464			331,278	484,117	3,012,870
56 SAINT LUCIE							2,087,481	2,087,481
57 SANTA ROSA								0
58 SARASOTA	368,065		7,428,933			1,464,313		9,261,311
59 SEMINOLE	250,533	7,934,316	6,944,068			163,218		15,292,135
60 SUMTER								0
61 SUWANNEE								0
62 TAYLOR								0
63 UNION								0
64 VOLUSIA	177,643		2,477,731			484,810		3,140,184
65 WAKULLA	283,156	90,749						373,905
66 WALTON	209,278							209,278
67 WASHINGTON								0
TOTALS:	\$14,472,111	\$17,012,210	\$117,862,425	\$245,818	\$10,016,822	\$27,128,370	\$12,505,293	\$199,243,049
# of Counties Reporting	21	5	27	1	1	17	9	

Compiled by the Legislative Committee on Intergovernmental Relations (4/99) using fiscal data submitted by counties to the Department of Banking and Finance.

TABLE 2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1996-97

	<u>MUNICIPALITY</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>TRANSPORTATION</u>	<u>ECONOMIC ENVIRONMENT</u>	<u>HUMAN SERVICES</u>	<u>CULTURE/ RECREATION</u>	<u>OTHER</u>	<u>TOTAL OF ALL IMPACT FEE REVENUE:</u>
	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 Saint Mary								0
11	Macclenny								0
	BAY COUNTY								
12	Callaway								0
13	Cedar Grove								0
14	Lynn Haven		384,822						384,822
15	Mexico Beach								0
16	Panama City								0
17	Panama City Beach								0
18	Parker		16,100						16,100
19	Springfield								0
	BRADFORD COUNTY								
20	Brooker								0
21	Hampton								0
22	Lawtey								0
23	Starke								0
	BREVARD COUNTY								
24	Cape Canaveral	37,753					23,853	14,022	75,628
25	Cocoa		1,865,834						1,865,834
26	Cocoa Beach								0
27	Indialantic								0
28	Indian Harbour Beach								0
29	Malabar			45,354					45,354
30	Melbourne		1,434,580	696,407			31,649		2,162,636
31	Melbourne Beach								0
32	Melbourne Village								0
33	Palm Bay	64,420		802,744			89,809		956,973

TABLE 2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1996-97

	<u>MUNICIPALITY</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>TRANSPORTATION</u>	<u>ECONOMIC ENVIRONMENT</u>	<u>HUMAN SERVICES</u>	<u>CULTURE/ RECREATION</u>	<u>OTHER</u>	<u>TOTAL OF ALL IMPACT FEE REVENUE:</u>
	CALHOUN COUNTY								
68	Altha								0
69	Blountstown								0
	CHARLOTTE COUNTY								
70	Punta Gorda	29,286	31,220	159,083			14,768		234,357
	CITRUS COUNTY								
71	Crystal River	4,400					31,715	996	37,111
72	Inverness		2,056						2,056
	CLAY COUNTY								
73	Green Cove Springs								0
74	Keystone Heights								0
75	Orange Park								0
76	Penney Farms								0
	COLLIER COUNTY								
77	Everglades								0
78	Naples	111,571		200,000			3,618	14,068	329,257
	COLUMBIA COUNTY								
79	Fort White								0
80	Lake City		288,154						288,154
	DESOTO COUNTY								
81	Arcadia								0
	DIXIE COUNTY								
82	Cross City								0
83	Horseshoe Beach								0
	DUVAL COUNTY								
84	Atlantic Beach			42,172					42,172
85	Baldwin		14,803						14,803
86	Jacksonville		258,839						258,839
87	Jacksonville Beach								0
88	Neptune Beach		26,926						26,926

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97**

<u>MUNICIPALITY</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>TRANSPORTATION</u>	<u>ECONOMIC ENVIRONMENT</u>	<u>HUMAN SERVICES</u>	<u>CULTURE/ RECREATION</u>	<u>OTHER</u>	<u>TOTAL OF ALL IMPACT FEE REVENUE:</u>
HARDEE COUNTY								
112								0
113		5,042						5,042
114								0
HENDRY COUNTY								
115								0
116								0
HERNANDO COUNTY								
117								0
118								0
HIGHLANDS COUNTY								
119								0
120								0
121								0
HILLSBOROUGH COUNTY								
122	264,483	404,309	68,738			52,805		790,335
123								0
124								0
HOLMES COUNTY								
125								0
126								0
127								0
128								0
129								0
INDIAN RIVER COUNTY								
130								0
131		24,958						24,958
132								0
133								0
134								0
JACKSON COUNTY								
135								0
136								0
137								0
138								0

TABLE 2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1996-97

	<u>MUNICIPALITY</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>TRANSPORTATION</u>	<u>ECONOMIC ENVIRONMENT</u>	<u>HUMAN SERVICES</u>	<u>CULTURE/ RECREATION</u>	<u>OTHER</u>	<u>TOTAL OF ALL IMPACT FEE REVENUE:</u>
139	Graceville							60,000	60,000
140	Grand Ridge								0
141	Greenwood								0
142	Jacob City								0
143	Malone								0
144	Marianna								0
145	Sneads								0
	JEFFERSON COUNTY								
146	Monticello								0
	LAFAYETTE COUNTY								
147	Mayo								0
	LAKE COUNTY								
148	Astatula								0
149	Clermont	40,965					86,319		127,284
150	Eustis	41,902					22,860		64,762
151	Fruitland Park								0
152	Groveland								0
153	Howey-in-the-Hills								0
154	Lady Lake								0
155	Leesburg								0
156	Mascotte								0
157	Minneola						29,215		29,215
158	Montverde								0
159	Mount Dora	11,480					42,130		53,610
160	Tavares	21,260							21,260
161	Umatilla		122,351						122,351
	LEE COUNTY								
162	Cape Coral	341,550		35,441			423,305		800,296
163	Fort Myers	832,636							832,636
164	Fort Myers Beach								0
165	Sanibel			390,000					390,000
	LEON COUNTY								
166	Tallahassee			2,000					2,000
	LEVY COUNTY								
167	Bronson								0
168	Cedar Key							57,577	57,577

TABLE 2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1996-97

	<u>MUNICIPALITY</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>TRANSPORTATION</u>	<u>ECONOMIC ENVIRONMENT</u>	<u>HUMAN SERVICES</u>	<u>CULTURE/ RECREATION</u>	<u>OTHER</u>	<u>TOTAL OF ALL IMPACT FEE REVENUE:</u>
169	Chieffland								0
170	Inglis								0
171	Otter Creek								0
172	Williston	1,207							1,207
173	Yankeetown								0
LIBERTY COUNTY									
174	Bristol								0
MADISON COUNTY									
175	Greenville								0
176	Lee								0
177	Madison								0
MANATEE COUNTY									
178	Anna Maria								0
179	Bradenton		458,866						458,866
180	Bradenton Beach								0
181	Holmes Beach								0
182	Longboat Key								0
183	Palmetto								0
MARION COUNTY									
184	Belleview								0
185	Dunnellon								0
186	McIntosh								0
187	Ocala		46,187						46,187
188	Reddick								0
MARTIN COUNTY									
189	Jupiter Island		512						512
190	Ocean Breeze Park								0
191	Sewall's Point								0
192	Stuart	17,340					5,227		22,567

TABLE 2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1996-97

	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>TRANSPORTATION</u>	<u>ECONOMIC ENVIRONMENT</u>	<u>HUMAN SERVICES</u>	<u>CULTURE/ RECREATION</u>	<u>OTHER</u>	<u>TOTAL OF ALL IMPACT FEE REVENUE:</u>
MIAMI-DADE COUNTY								
193	Aventura	182,731				256,841		439,572
194	Bal Harbour							0
195	Bay Harbor Islands							0
196	Biscayne Park							0
197	Coral Gables							0
198	El Portal							0
199	Florida City						1,749	1,749
200	Golden Beach		182,248					182,248
201	Hialeah					670,425		670,425
202	Hialeah Gardens					117,587		117,587
203	Homestead							0
204	Indian Creek							0
205	Islandia							0
206	Key Biscayne							0
207	Medley							0
208	Miami							0
209	Miami Beach		139,560	850,059			153,886	1,143,505
210	Miami Shores							0
211	Miami Springs							0
212	North Bay							0
213	North Miami							0
214	North Miami Beach							0
215	Opa-locka							0
216	Pinecrest							0
217	South Miami							0
218	Surfside						1,522	1,522
219	Sweetwater							0
220	Virginia Gardens							0
221	West Miami							0
MONROE COUNTY								
222	Key Colony Beach							0
223	Key West		384,394	293,864				678,258
224	Layton							0
NASSAU COUNTY								
225	Callahan							0
226	Fernandina Beach	29,618	484,062			59,904	20,113	593,697
227	Hilliard							0
OKALOOSA COUNTY								

TABLE 2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1996-97

	<u>MUNICIPALITY</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>TRANSPORTATION</u>	<u>ECONOMIC ENVIRONMENT</u>	<u>HUMAN SERVICES</u>	<u>CULTURE/ RECREATION</u>	<u>OTHER</u>	<u>TOTAL OF ALL IMPACT FEE REVENUE:</u>
300	Belleair Shore								0
301	Clearwater								0
302	Dunedin	31,859							31,859
303	Gulfport								0
304	Indian Rocks Beach		12,724	19,674			12,724		45,122
305	Indian Shores			783					783
306	Kenneth City								0
307	Largo			117,138					117,138
308	Madeira Beach								0
309	North Redington Beach		112,971	2,476			64,200		179,647
310	Oldsmar	165,847		285,138					450,985
311	Pinellas Park			282,546					282,546
312	Redington Beach								0
313	Redington Shores								0
314	Safety Harbor								0
315	Saint Petersburg			915,413					915,413
316	Saint Petersburg Beach			11,478		38,264		100,199	149,941
317	Seminole			1,834					1,834
318	South Pasadena							1,000	1,000
319	Tarpon Springs	69,936		148,559			76,474	19,987	314,956
320	Treasure Island								0
	POLK COUNTY								
321	Auburndale	41,818	597,516						639,334
322	Bartow		70,198						70,198
323	Davenport		13,668						13,668
324	Dundee		6,110				3,200		9,310
325	Eagle Lake							1,914	1,914
326	Fort Meade								0
327	Frostproof								0
328	Haines City	735							735
329	Highland Park								0
330	Hillcrest Heights								0
331	Lake Alfred	8,886							8,886
332	Lake Hamilton								0
333	Lakeland	50,000		1,882,521			20,823	78,781	2,032,125
334	Lake Wales								0
335	Mulberry		15,026						15,026
336	Polk City								0
337	Winter Haven								0
	PUTNAM COUNTY								

TABLE 2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1996-97

	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>TRANSPORTATION</u>	<u>ECONOMIC ENVIRONMENT</u>	<u>HUMAN SERVICES</u>	<u>CULTURE/ RECREATION</u>	<u>OTHER</u>	<u>TOTAL OF ALL IMPACT FEE REVENUE:</u>
SUWANNEE COUNTY								
367								0
368								0
TAYLOR COUNTY								
369		10,345						10,345
UNION COUNTY								
370								0
371								0
372								0
VOLUSIA COUNTY								
373								0
374								0
375								0
376		347,266						347,266
377	102,979					343,552	3,833	450,364
378								0
379								0
380	950		9,386			2,880		13,216
381	96,782					10,757		107,539
382								0
383	24,953					4,440		29,393
384	4,000	39,000	70,000			201,000	1,000	315,000
385								0
386		154,066				17,302		171,368
387								0
388						8,861		8,861
WAKULLA COUNTY								
389								0
390								0
WALTON COUNTY								
391								0
392								0
393								0
WASHINGTON COUNTY								
394								0
395		4,400						4,400

TABLE 2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
 FY 1996-97

	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>TRANSPORT-ATION</u>	<u>ECONOMIC ENVIRONMENT</u>	<u>HUMAN SERVICES</u>	<u>CULTURE/ RECREATION</u>	<u>OTHER</u>	<u>TOTAL OF ALL IMPACT FEE REVENUE:</u>
396 Ebro								0
397 Vernon		3,300						3,300
398 Wausau								0
TOTALS:	\$7,134,339	\$26,323,648	\$17,729,121	\$0	\$38,264	\$6,212,020	\$1,014,116	\$58,451,508
# of Municipalities Reporting	49	51	44	0	1	57	24	

Compiled by the Legislative Committee on Intergovernmental Relations (4/99) using fiscal data submitted by municipalities to the Department of Banking and Finance.

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FRANCHISE FEES¹

Home Rule Authority

Brief Overview

Counties and municipalities may exercise their home rule authority to impose a fee upon a utility for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility business. Franchise fees are typically levied through a franchise agreement negotiated between the local government and the utility provider. In addition, the agreement may provide for an exclusive right to provide the residents of the local government with the particular service.

The imposition of franchise fees on cable television providers merits a separate discussion. Counties and municipalities have the home rule authority to enter into a franchise agreement with a cable television system operator to provide cable television services. In addition, a county or municipality has the authority to provide cable television service directly by entering into the cable business.

Eligibility Requirements

The levy of franchise fees stems from county and municipal home rule authority granted in the Florida Constitution.²

Administrative Procedures

A franchise represents a "special privilege conferred upon individuals or corporations by governmental authority to do something that cannot be done of common right."³ In its ruling, the Florida Supreme Court also stated that franchises are not the absolute property of any one individual or corporation. Their use may be granted or permitted by proper governmental authority, subject to supervision and regulation, and upon the terms as may be lawfully imposed.

Counties and municipalities may adopt an ordinance providing for the award of franchise agreements, negotiate franchise agreements with cable operators desiring to provide cable television service, and charge a franchise fee for the granting of such a franchise. The reader should note that federal (47 U.S.C. § 542) and state (s. 166.046, F.S.) laws address the awarding of cable television franchise agreements.

¹ This discussion of franchise fees has been adapted, in part, from informational materials entitled *The 1999 Local Government Finance and Tax Seminar* prepared by the law firm of Nabors, Giblin & Nickerson, P.A.

² Article VIII, sections 1 & 2, *Florida Constitution*.

³ *Leonard v. Baylen Street Wharf Co.*, 52 So. 718 (Fla. 1910).

A franchise fee is typically levied through a franchise agreement negotiated between the local government and the utility provider. If the utility provider refuses to enter into a franchise agreement, it appears that the local government, under the precedent of the *Santa Rosa County v. Gulf Power Co.* decision (discussed later), may legislatively grant a franchise by ordinance and impose a franchise fee pursuant to such legislative grant. Regardless of whether the franchise is specifically consented to by the utility or whether the franchise is legislatively granted, the resulting relationship between the local government and utility is contractual in nature.

The courts have described franchise fees as rent payments for local government property, reasonable charges for the cost of local government regulation, and compensation to a local government for foregoing its opportunity to compete with the utility.⁴ The franchise ordinance imposing the fees should address how the fees are to be administered. Typically, the fees are based on a percentage of the gross receipts from the utility sales within the franchise area. For gross receipts-based fees, a rate in the 3 to 5.5 percent range is frequently adopted.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds as the authority may deem proper.

Authorized Uses

Many local governments use a portion of the fee revenue to offset the cost of regulation with the balance deposited into the government's general fund. Use of the revenues for general fund purposes would seem to be consistent with the concept that the franchise fee is consideration for renting a local government's rights-of-way and for the local government agreeing not to compete with the utility. It would seem that Florida case law has not yet addressed the issue of whether fee revenue collected from electric utilities must be restricted for any particular purpose.

Summaries of Select Court Rulings

For years, electric utility companies maintained that non-charter counties, unlike municipalities and charter counties, lacked the home rule power to enter into franchise agreements and impose franchise fees absent specific statutory authority. The companies argued that the powers of municipal and charter county self-government were greater and therefore different than the powers of non-charter counties. As a result, the utilities freely entered into franchise agreements with charter counties and municipalities.

⁴ See *City of Plant City v. Mayo*, 337 So. 2d 966 (Fla. 1976) and *City of Pensacola v. Southern Bell Telephone Co.*, 37 So. 820 (Fla. 1905).

This issue was eventually settled by the ruling in *Santa Rosa County v. Gulf Power Co.*⁵ In this case, Escambia and Santa Rosa counties sought a declaratory judgment regarding the validity of several franchise fee ordinances enacted by the counties. The telephone and electric utilities providing service within the two counties challenged the ordinances on several grounds. In particular, the utilities argued that these counties lacked the authority to levy franchise fees because Escambia and Santa Rosa counties were non-charter counties. The court disagreed and held that non-charter counties have the home rule authority to impose franchise fees.

Of particular significance, the First District Court of Appeals made the following findings:

- 1) A properly imposed franchise fee is not a tax requiring general law authorization.
- 2) A non-charter county has the authority to impose franchise fees even though this power is not expressly enumerated in s. 125.01, F.S.
- 3) The Florida Service Commission is authorized pursuant to Chapter 366, *Florida Statutes*, to regulate electric utility rates; however, this authority does not preempt non-charter counties from requiring electric utilities to pay franchise fees for the use of county rights-of-way.

The content or rate of a franchise fee levy may be constrained by statute. For example, s. 166.046, F.S., sets forth minimum standards for counties and municipalities regarding the granting of cable television franchises. Similarly, s. 364.0361, F.S., provides that a local government shall not treat telecommunications companies in a discriminatory manner when exercising its authority to grant franchises to such companies or otherwise establishing conditions or compensation for the use of rights-of-way or other public property by a telecommunications company.

Relevant Attorney General Opinions

The following opinions relevant to this fee 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. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or those interpretations that have been articulated in Florida case law.

AGO 77-94

Is the franchise charge or fee imposed upon the Florida Gas Company pursuant to its franchise agreement with the City of St. Petersburg, and a proportionate part of which is separately

⁵ *Santa Rosa County v. Gulf Power Co.*, 635 So.2d 96 (Fla. 1st DCA 1994), review denied 645 So.2d 452 (Fla. 1994).

stated on its bills rendered to the St. Petersburg Community College, a tax from which the college is immune? A contractual franchise charge or fee imposed upon or exacted from a public utility by a municipality in consideration for special privileges granted the utility by the municipality and separately stated on bills rendered to the utility's customers is not a tax, but constitutes a part of the utility's operating costs and rate base. The community college is not exempt or immune from such charge or fee under existing constitutional and statutory law. According to this opinion dated September 13, 1977, the college must pay its proportionate share of such fee or operating costs as a part of the total charges for utility services rendered to and received by the college, the same as any other public or private consumer of such services.

AGO 78-43

Can the City of St. Petersburg Beach unilaterally adopt an ordinance altering or modifying an existing ordinance which constitutes a franchise contract between the municipality and a public service company without violating the Florida Constitution or the United States Constitution? According to this opinion dated March 9, 1978, a municipality may not unilaterally adopt an ordinance which alters, modifies, or amends an existing franchise contract between the municipality and a public service company, absent an express provision contained in such contract reserving that power. An ordinance purporting to amend an existing ordinance constituting a franchise contract between a municipality and a public service company is prohibited by s. 10, Art. I, State Const., and s. 10, Art. I, U.S. Const., which prohibit the passage of any law impairing the obligations of contracts.

Revenues Reported for the 1996-97 Fiscal Year

Table 1 lists the franchise fee revenues, by category of fee, reported by Florida's counties during the 1996-97 fiscal year. Counties reported revenues totaling approximately \$124 million. Municipalities reported revenues totaling approximately \$338 million, as indicated in **Table 2**.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1996-97 fiscal year information represents the most current data available from the Department.

Estimated Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

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TABLE 1

**COUNTY FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97**

COUNTY	<u>ELECTRICITY</u>	<u>TELECOMMUNI- CATIONS</u>	<u>WATER</u>	<u>NATURAL GAS</u>	<u>CABLE TV</u>	<u>SEWER</u>	<u>SOLID WASTE</u>	<u>OTHER</u>	TOTAL OF ALL FRANCHISE FEE REVENUE:
44 MONROE					533,974		3,405,562		3,939,536
45 NASSAU					94,687				94,687
46 OKALOOSA					346,128				346,128
47 OKEECHOBEE		288			64,824				65,112
48 ORANGE					2,763,367		7,075		2,770,442
49 OSCEOLA	452,300				297,764		233,815		983,879
50 PALM BEACH	15,368,040	2,609,743			2,886,043				20,863,826
51 PASCO					908,492		16,600		925,092
52 PINELLAS					1,196,328				1,196,328
53 POLK					473,882				473,882
54 PUTNAM					160,160				160,160
55 SAINT JOHNS			5,000		596,352		163,750		765,102
56 SAINT LUCIE							216,740		216,740
57 SANTA ROSA	2,503,734				393,658				2,897,392
58 SARASOTA	9,348,515				1,647,073				10,995,588
59 SEMINOLE					785,254		81,988		867,242
60 SUMTER					59,907				59,907
61 SUWANNEE					16,504				16,504
62 TAYLOR					23,327				23,327
63 UNION									0
64 VOLUSIA					330,666		356,919	330,960	1,018,545
65 WAKULLA	491,438				33,430				524,868
66 WALTON					69,302				69,302
67 WASHINGTON									0
TOTALS:	\$81,517,000	\$3,936,430	\$444,984	\$793,524	\$26,826,773	\$36,607	\$9,630,185	\$1,236,497	\$124,422,000
# of Counties Reporting	18	4	4	1	50	1	22	6	

Compiled by the Legislative Committee on Intergovernmental Relations (4/99) using fiscal data submitted by counties to the Department of Banking and Finance.

TABLE 2

**MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97**

	<u>MUNICIPALITY</u>	<u>ELECTRICITY</u>	<u>TELECOMMUNI- CATIONS</u>	<u>WATER</u>	<u>NATURAL GAS</u>	<u>CABLE TV</u>	<u>SEWER</u>	<u>SOLID WASTE</u>	<u>OTHER</u>	<u>TOTAL OF ALL FRANCHISE FEE REVENUE:</u>
ALACHUA COUNTY										
1	Alachua									\$0
2	Archer	34,311	1,059			3,263				38,633
3	Gainesville		265,908			618,217		360,749		1,244,874
4	Hawthorne		1,443			3,297				4,740
5	High Springs	124,644				12,796				137,440
6	Lacrosse	5,253								5,253
7	Micanopy	19,354	629			2,342				22,325
8	Newberry									0
9	Waldo	28,138				1,894				30,032
BAKER COUNTY										
10	Glen Saint Mary	16,433				11,821				28,254
11	Maccleenny	183,768								183,768
BAY COUNTY										
12	Callaway	182,404	9,701		32,768	58,317				283,190
13	Cedar Grove	77,920			3,886	13,291				95,097
14	Lynn Haven	213,012	9,268		28,753	46,852				297,885
15	Mexico Beach	77,248	1,563		938	5,181				84,930
16	Panama City	946,444	63,126		199,298	180,198		6,879		1,395,945
17	Panama City Beach	390,389	15,718		45,593	52,705				504,405
18	Parker	93,321	4,295		14,509	21,077				133,202
19	Springfield								260,187	260,187
BRADFORD COUNTY										
20	Brooker					1,120				1,120
21	Hampton	9,790				8,480				18,270
22	Lawtey	25,040								25,040
23	Starke					10,544		77,507		88,051
BREVARD COUNTY										
24	Cape Canaveral	369,631	10,396		18,938	38,618				437,583
25	Cocoa	682,073	30,466		39,370	103,565				855,474
26	Cocoa Beach	781,055	23,014		58,441	99,471		104,988	19,677	1,086,646
27	Indialantic	134,663	6,251			24,454		12,228		177,596
28	Indian Harbour Beach	317,527	9,102		23,968	29,794			26,543	406,934
29	Malabar	114,987	2,912			11,273				129,172
30	Melbourne	3,285,586	120,428		212,843	395,299		305,007	4,291	4,323,454
31	Melbourne Beach	132,758	3,449			22,622		540		159,369
32	Melbourne Village	34,894	761			3,148		2,112		40,915
33	Palm Bay	2,715,512	79,668	25,002	25,231	295,890		349,592		3,490,895
34	Palm Shores	21,673	6,309			3,707				31,689
35	Rockledge	779,962	27,887		67,515	101,960				977,324
36	Satellite Beach	404,582	10,247		11,962	59,377		51,326		537,494
37	Titusville									0
38	West Melbourne	510,507	14,522		16,935	31,753		75,642		649,359

TABLE 2

**MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97**

	<u>MUNICIPALITY</u>	<u>ELECTRICITY</u>	<u>TELECOMMUNI- CATIONS</u>	<u>WATER</u>	<u>NATURAL GAS</u>	<u>CABLE TV</u>	<u>SEWER</u>	<u>SOLID WASTE</u>	<u>OTHER</u>	<u>TOTAL OF ALL FRANCHISE FEE REVENUE:</u>
	BROWARD COUNTY									
39	Coconut Creek	1,397,028	44,760			78,687		472,941	7,500	2,000,916
40	Cooper City	1,040,640	60,062			105,979		286,990	49,664	1,543,335
41	Coral Springs	4,514,644	142,942			617,256		1,527,621	12,720	6,815,183
42	Dania	1,041,975	43,412		34,375	96,945				1,216,707
43	Davie	3,083,701	105,894			204,524		1,181,190	89,311	4,664,620
44	Deerfield Beach	2,841,707	118,336		14,803	364,377			327,516	3,666,739
45	Fort Lauderdale	10,096,780	570,601		516,854	1,081,603				12,265,838
46	Hallandale	1,589,459	55,394		112,524	245,491			81,383	2,084,251
47	Hillsboro Beach	137,751	3,840			5,359				146,950
48	Hollywood	5,733,534	240,099		311,609	735,818		707,246		7,728,306
49	Lauderdale-by-the-Sea	219,695	7,538		18,161	34,531			640	280,565
50	Lauderdale Lakes	1,019,312	45,709			169,534		371,750	14,298	1,620,603
51	Lauderhill	2,011,495	76,298			763,800		660,259		3,511,852
52	Lazy Lake	1,745	59			174				1,978
53	Lighthouse Point	548,819	17,155			85,628		64,901		716,503
54	Margate	1,932,220	70,259	152,000	23,213	378,917		276,947	4,452	2,838,008
55	Miramar	1,788,939	71,849		97,075	372,220		813,453	60,000	3,203,536
56	North Lauderdale	869,243	26,549			108,341		477,385	10,000	1,491,518
57	Oakland Park	1,576,253	78,009		14,585	199,456			23,400	1,891,703
58	Parkland	439,830	10,759			24,348		88,163		563,100
59	Pembroke Park	287,066	11,552			14,999			11,438	325,055
60	Pembroke Pines	4,560,358	152,034		116,510	482,476		842,834	1,418,112	7,572,324
61	Plantation	4,357,749			85,571	341,894		527,327		5,312,541
62	Pompano Beach	4,550,071	166,278		213,236	372,565				5,302,150
63	Sea Ranch Lakes	40,130	1,192			2,711				44,033
64	Sunrise	3,464,586	135,523			317,327		2,831,106	22,000	6,770,542
65	Tamarac	2,078,219	71,319			234,024		724,858	21,500	3,129,920
66	Weston									0
67	Wilton Manors	512,452	20,339			92,720		210,599	5,000	841,110
	CALHOUN COUNTY									
68	Altha									0
69	Blountstown		300			6,078				6,378
	CHARLOTTE COUNTY									
70	Punta Gorda	727,018	25,516			97,323				849,857
	CITRUS COUNTY									
71	Crystal River	255,835	6,954			27,973		17,042		307,804
72	Inverness	358,616	12,124			42,895		4,124		417,759
	CLAY COUNTY									
73	Green Cove Springs		10,436			20,301				30,737
74	Keystone Heights		2,402			3,349				5,751
75	Orange Park	440,079	18,005		20,867	26,861				505,812

TABLE 2

**MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97**

	<u>MUNICIPALITY</u>	<u>ELECTRICITY</u>	<u>TELECOMMUNI- CATIONS</u>	<u>WATER</u>	<u>NATURAL GAS</u>	<u>CABLE TV</u>	<u>SEWER</u>	<u>SOLID WASTE</u>	<u>OTHER</u>	<u>TOTAL OF ALL FRANCHISE FEE REVENUE:</u>
76	Penney Farms	20,656	768		484	13,332				35,240
	COLLIER COUNTY									
77	Everglades	15,919				2,853		1,413		20,185
78	Naples	2,043,855	71,184			164,132				2,279,171
	COLUMBIA COUNTY									
79	Fort White	16,812				808				17,620
80	Lake City	641,928	18,092			63,016				723,036
	DESOTO COUNTY									
81	Arcadia	290,876	7,423			19,273				317,572
	DIXIE COUNTY									
82	Cross City	78,107	1,728			19,020				98,855
83	Horseshoe Beach		185			56,109				56,294
	DUVAL COUNTY									
84	Atlantic Beach	475,597	14,466							490,063
85	Baldwin	62,584	1,885			6,533				71,002
86	Jacksonville		2,459,832		867,108	2,732,213		1,511,842		7,570,995
87	Jacksonville Beach		32,344			89,762	27,000		26,123	175,229
88	Neptune Beach	197,837	9,634		5,480	36,026				248,977
	ESCAMBIA COUNTY									
89	Century									0
90	Pensacola	3,014,491	116,307	843,721	660,707	476,261		72,108		5,183,595
	FLAGLER COUNTY									
91	Beverly Beach	16,317	378							16,695
92	Bunnell									0
93	Flagler Beach	174,690	4,951			36,132				215,773
94	Marineland	16,305	96							16,401
	FRANKLIN COUNTY									
95	Apalachicola									0
96	Carrabelle	45,803	1,023			1,373				48,199
	GADSDEN COUNTY									
97	Chattahoochee					13,176				13,176
98	Greensboro					745				745
99	Gretna	23,392								23,392
100	Havana		2,557			3,661				6,218
101	Midway					1,892				1,892
102	Quincy		20,119			20,671				40,790
	GILCHRIST COUNTY									

TABLE 2

**MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
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	<u>MUNICIPALITY</u>	<u>ELECTRICITY</u>	<u>TELECOMMUNI- CATIONS</u>	<u>WATER</u>	<u>NATURAL GAS</u>	<u>CABLE TV</u>	<u>SEWER</u>	<u>SOLID WASTE</u>	<u>OTHER</u>	<u>TOTAL OF ALL FRANCHISE FEE REVENUE:</u>
103	Bell	8,856	404							9,260
104	Fanning Springs	24,255	721			1,364				26,340
105	Trenton	55,810	2,689			4,145				62,644
GLADES COUNTY										
106	Moore Haven					8,219				8,219
GULF COUNTY										
107	Port Saint Joe	98,519				7,466				105,985
108	Wewahitchka					5,709				5,709
HAMILTON COUNTY										
109	Jasper	64,339	1,764			9,631				75,734
110	Jennings	27,474				1,563				29,037
111	White Springs	25,538				2,128				27,666
HARDEE COUNTY										
112	Bowling Green	48,251	2,236			2,535				53,022
113	Wauchula		3,807			9,270				13,077
114	Zolfo Springs					207,169	29,684			236,853
HENDRY COUNTY										
115	Clewiston		6,182			18,531				24,713
116	La Belle	183,174	4,178			8,688				196,040
HERNANDO COUNTY										
117	Brooksville	339,919	15,862			35,284				391,065
118	Weeki Wachee									0
HIGHLANDS COUNTY										
119	Avon Park	334,186	7,625		9,700	20,349		1,113		372,973
120	Lake Placid									0
121	Sebring	422,746	12,717			24,362		4,352		464,177
HILLSBOROUGH COUNTY										
122	Plant City	1,369,397	46,906		95,471	112,325				1,624,099
123	Tampa	14,506,274	1,010,483		734,019	1,680,363				17,931,139
124	Temple Terrace	932,975	45,009		17,033	113,907				1,108,924
HOLMES COUNTY										
125	Bonifay	68,222	3,878			5,694				77,794
126	Esto					492				492
127	Noma									0
128	Ponce de Leon	15,671				1,007				16,678
129	Westville									0
INDIAN RIVER COUNTY										

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130	Fellsmere	45,783	1,652			6,307				53,742
131	Indian River Shores		4,750			44,297			26,000	75,047
132	Orchid					1,500				1,500
133	Sebastian	483,078	11,374			38,509		9,370		542,331
134	Vero Beach		40,391			168,941				209,332
JACKSON COUNTY										
135	Alford	13,328				2,029				15,357
136	Bascom	2,245				527				2,772
137	Campbellton			4,810						4,810
138	Cottondale	28,041				1,903				29,944
139	Graceville	46,800	2,500			6,200				55,500
140	Grand Ridge									0
141	Greenwood	10,248				1,816				12,064
142	Jacob City							1,187		1,187
143	Malone	20,607				1,542				22,149
144	Marianna	171,600								171,600
145	Sneads	49,624				4,523				54,147
JEFFERSON COUNTY										
146	Monticello	66,995	4,558			6,058				77,611
LAFAYETTE COUNTY										
147	Mayo	27,954				2,585				30,539
LAKE COUNTY										
148	Astatula	25,031				2,425				27,456
149	Clermont	334,517	17,099		24,241	40,689		50,904		467,450
150	Eustis	528,248	15,034		54,334	112,830		127,753		838,199
151	Fruitland Park	129,617			15,628	9,131		30,310		184,686
152	Groveland	81,068	2,179		4,856	5,048				93,151
153	Howey-in-the-Hills	31,580	1,152		1,293	7,226				41,251
154	Lady Lake	468,278	11,986			42,202		3,847		526,313
155	Leesburg		29,688			92,961				122,649
156	Mascotte	47,693	2,607		4,981	2,993				58,274
157	Minneola	48,483			6,906	7,371				62,760
158	Montverde	29,367	1,151		1,541					32,059
159	Mount Dora	115,846	12,065		58,389	74,061		120,995	2,950	384,306
160	Tavares	327,609	11,422		8,732	49,416				397,179
161	Umatilla	95,928	2,786		9,178	12,766		37,912		158,570
LEE COUNTY										
162	Cape Coral	1,942,678	112,011			461,745		506,591		3,023,025
163	Fort Myers	2,651,655	106,585			147,492		40,550		2,946,282
164	Fort Myers Beach					50,566		15,401		65,967
165	Sanibel	335,892	16,911			101,129		82,194	633	536,759

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	<u>MUNICIPALITY</u>	<u>ELECTRICITY</u>	<u>TELECOMMUNI- CATIONS</u>	<u>WATER</u>	<u>NATURAL GAS</u>	<u>CABLE TV</u>	<u>SEWER</u>	<u>SOLID WASTE</u>	<u>OTHER</u>	<u>TOTAL OF ALL FRANCHISE FEE REVENUE:</u>
	LEON COUNTY									
166	Tallahassee		1,026,000			920,000				1,946,000
	LEVY COUNTY									
167	Bronson	30,170	2,005			5,510				37,685
168	Cedar Key	25,304								25,304
169	Chiefland	126,468	3,640			8,580		23,019		161,707
170	Inglis	45,094	1,456							46,550
171	Otter Creek	2,626	79							2,705
172	Williston	971	5,323			8,618				14,912
173	Yankeetown	18,232	494							18,726
	LIBERTY COUNTY									
174	Bristol	21,957	740			5,067				27,764
	MADISON COUNTY									
175	Greenville								4,583	4,583
176	Lee	8,403	211			613				9,227
177	Madison	111,238				15,891				127,129
	MANATEE COUNTY									
178	Anna Maria	95,714	3,286			13,660				112,660
179	Bradenton	2,059,551	74,529			270,507	4,213	78,195		2,486,995
180	Bradenton Beach	93,757	8,645			10,548		2,715		115,665
181	Holmes Beach	261,392	9,205			33,343				303,940
182	Longboat Key	717,927	24,336		48,693	97,769		27,588		916,313
183	Palmetto	336,510	15,208		12,033	23,527		13,571		400,849
	MARION COUNTY									
184	Belleview	176,969	4,089			40,462		45,316		266,836
185	Dunnellon	110,794	3,119			9,797				123,710
186	McIntosh	18,856				2,922			522	22,300
187	Ocala		96,318		326,828	204,668				627,814
188	Reddick					2,900				2,900
	MARTIN COUNTY									
189	Jupiter Island	108,741								108,741
190	Ocean Breeze Park					3,969				3,969
191	Sewall's Point	100,814	2,546			13,652				117,012
192	Stuart	1,004,891	41,936			86,226				1,133,053
	MIAMI-DADE COUNTY									
193	Aventura		53,153		22,463	35,388		146,833	1,185	259,022
194	Bal Harbour	423,695	11,015			24,001				458,711
195	Bay Harbor Islands	252,192	10,654		24,940	27,184				314,970
196	Biscayne Park	71,344	779			9,015				81,138
197	Coral Gables	3,065,111	171,136		76,065	267,746		179,918		3,759,976

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198	El Portal	63,521	2,690		442	5,268				71,921
199	Florida City	217,368	7,696			10,302		61,279		296,645
200	Golden Beach	72,684	1,502		4,942	3,038				82,166
201	Hialeah	6,862,722	294,182		478,308	393,909				8,029,121
202	Hialeah Gardens	451,087	19,243		4,837	26,010		63,250		564,427
203	Homestead		43,471			42,875			3,333	89,679
204	Indian Creek	21,485	491							21,976
205	Islandia									0
206	Key Biscayne	578,195	27,278			62,342				667,815
207	Medley	622,682	29,796		51,183	1,138				704,799
208	Miami	13,136	832		518	306			133	14,925
209	Miami Beach	4,148,610	173,958		661,794	260,101		1,107,194		6,351,657
210	Miami Shores	420,575	15,821		13,982	44,623		5,443		500,444
211	Miami Springs									0
212	North Bay	258,707	10,389		20,901	29,271		4,661	18,499	342,428
213	North Miami	1,710,413	80,056		82,250	167,956		229,852	26,626	2,297,153
214	North Miami Beach	1,192,384	76,768		69,665	189,512			16,037	1,544,366
215	Opa-locka									0
216	Pinecrest					55,336		6,274		61,610
217	South Miami	562,166	31,092		26,815	30,669				650,742
218	Surfside	257,063	8,335		26,812	28,810				321,020
219	Sweetwater	341,149	13,322			51,911		16,495		422,877
220	Virginia Gardens	85,128	5,913		7,325	5,310				103,676
221	West Miami	176,718	1,000		8,692	16,119			13,674	216,203
MONROE COUNTY										
222	Key Colony Beach					16,578				16,578
223	Key West		59,974			248,359			346,919	655,252
224	Layton									0
NASSAU COUNTY										
225	Callahan	67,573				2,334		1,365		71,272
226	Fernandina Beach	802,138	14,010	87,136		77,985			50	981,319
227	Hilliard	113,272				6,116				119,388
OKALOOSA COUNTY										
228	Cinco Bayou	17,634			2,402	2,410				22,446
229	Crestview	337,937	57,944		58,974					454,855
230	Destin	590,944	28,109	46,242	65,952	128,964		17,385		877,596
231	Fort Walton Beach	883,338	37,316		155,706	96,575		8,305		1,181,240
232	Laurel Hill	10,688	352			1,556				12,596
233	Mary Esther	128,837	6,306		21,603	13,957				170,703
234	Niceville	449,665	16,254		50,332	81,872				598,123
235	Shalimar	15,475			4,516	3,205				23,196
236	Valparaiso	124,185	13,056		101,470					238,711
OKEECHOBEE COUNTY										

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237	Okeechobee	256,371	6,823			17,172		42,888		323,254
	ORANGE COUNTY									
238	Apopka	944,416	29,630	96,587	31,405	121,337	101,705	17,960		1,343,040
239	Bay Lake									0
240	Belle Isle		5,043			32,542				37,585
241	Eatonville									0
242	Edgewood	170,690	4,205		1,376	6,564	17,247	22,526		222,608
243	Lake Buena Vista				6,405					6,405
244	Maitland	838,378	63,431		15,452	76,754		19,136		1,013,151
245	Oakland									0
246	Ocoee	939,588	25,643		18,037	59,216		103,350		1,145,834
247	Orlando	12,295,916	991,613		588,887	1,004,008		376,132		15,256,556
248	Windermere	84,704	2,952		3,892	4,785				96,333
249	Winter Garden	457,985	18,084		27,302	61,473				564,844
250	Winter Park	1,451,135	29,236		122,184	171,507	12,353		428,740	2,215,155
	OSCEOLA COUNTY									
251	Kissimmee		54,000		90,000	111,000				255,000
252	Saint Cloud	8,676	15,258			56,101				80,035
	PALM BEACH COUNTY									
253	Atlantis	182,751	5,054		11,502	10,961		6,180		216,448
254	Belle Glade	471,211	14,916			61,789				547,916
255	Boca Raton	5,739,269	265,430		66,663	543,110				6,614,472
256	Boynton Beach	2,304,553	80,313		19,216	233,857				2,637,939
257	Briny Breezes	12,365	499							12,864
258	Cloud Lake	4,586	111			863				5,560
259	Delray Beach	2,675,574	100,040		46,327	212,069			42,000	3,076,010
260	Glen Ridge	8,403	532			991				9,926
261	Golf	41,220	756			1,532				43,508
262	Golfview	15,244	505			991				16,740
263	Greenacres	804,687	28,959		7,510	158,678		39,659		1,039,493
264	Gulfstream	79,400	1,304			4,786				85,490
265	Haverhill	46,790	1,495			6,611				54,896
266	Highland Beach	263,568	62,017		493	36,330		19,351		381,759
267	Hypoluxo	18,673	3,910			10,045		9,360	725	42,713
268	Juno Beach		8,266			27,276				35,542
269	Jupiter	1,762,044	58,873			317,994		25,711		2,164,622
270	Jupiter Inlet Colony	20,005				4,923				24,928
271	Lake Clarke Shores	142,262	5,173		2,883	25,944				176,262
272	Lake Park	274,496	13,994		3,802	44,510		6,063		342,865
273	Lake Worth									0
274	Lantana	399,750	17,709		13,269	64,436				495,164
275	Manalapan		1,745		773	7,226				9,744
276	Mangonia Park	184,223	5,440		782	5,537		30,339		226,321
277	North Palm Beach	594,834	23,388	194,218	4,385	162,689				979,514

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278	Ocean Ridge	109,145	2,955			10,760				122,860
279	Pahokee		4,803			22,428		6,058		33,289
280	Palm Beach	1,371,872	45,972		125,590	144,533				1,687,967
281	Palm Beach Gardens	2,317,042	68,753			225,873		45,539		2,657,207
282	Palm Beach Shores	75,864	2,198		9,278	15,396				102,736
283	Palm Springs	355,147	10,901		5,124	79,210		8,450		458,832
284	Riviera Beach	299,942	52,735		29,532	138,783		1,158,492		1,679,484
285	Royal Palm Beach	675,660	22,486			128,574		44,416		871,136
286	South Bay	109,662	2,591			9,279				121,532
287	South Palm Beach	86,304	2,659		1,896	14,191		2,619		107,669
288	Tequesta	263,785	9,432			41,028		17,522		331,767
289	Wellington	974,489				207,541				1,182,030
290	West Palm Beach	3,924,226	219,867		122,419	449,594			640,791	5,356,897
PASCO COUNTY										
291	Dade City	256,102	28,775		3,652	17,117		6,997		312,643
292	New Port Richey	765,908	37,614		9,565	101,843				914,930
293	Port Richey	148,179								148,179
294	Saint Leo	27,328	1,031			2,788				31,147
295	San Antonio	27,137	784			1,797				29,718
296	Zephyrhills	509,884	21,824			44,692				576,400
PINELLAS COUNTY										
297	Belleair	240,813	7,752		10,441	19,484				278,490
298	Belleair Beach	96,638	3,328		2,056	18,077				120,099
299	Belleair Bluffs	125,224	5,940		4,308	17,285		1,000		153,757
300	Belleair Shore		248			934				1,182
301	Clearwater	5,749,118	355,636		375,333	668,967				7,149,054
302	Dunedin	1,403,780	66,270		64,750	242,720		40,521		1,818,041
303	Gulfport	412,427	16,915		22,511	83,447				535,300
304	Indian Rocks Beach	259,558	11,437		2,166	50,656				323,817
305	Indian Shores	159,424	6,284			28,477				194,185
306	Kenneth City	183,030	6,444		3,544	15,601		4,881		213,500
307	Largo	3,027,822	130,080		136,331	443,621				3,737,854
308	Madeira Beach	321,974	12,725		3,097	25,668				363,464
309	North Redington Beach	85,772	3,322			6,969				96,063
310	Oldsmar	526,584	27,028		17,873	52,497		152,540		776,522
311	Pinellas Park	1,891,974	115,684		96,593	273,844				2,378,095
312	Redington Beach	68,985	2,753							71,738
313	Redington Shores	80,827	4,801			12,175				97,803
314	Safety Harbor	712,029	32,920		38,116	99,668		20,355		903,088
315	Saint Petersburg	11,163,667	527,136		633,410	1,577,888				13,902,101
316	Saint Petersburg Beach	699,700	26,174		41,454	100,655				867,983
317	Seminole	475,196	23,017		21,543	46,217				565,973
318	South Pasadena	323,904	12,303		21,737	20,272		16,012		394,228
319	Tarpon Springs	879,295	44,838		28,252	129,978				1,082,363
320	Treasure Island	454,610	17,856		16,486	88,561				577,513

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POLK COUNTY										
321	Auburndale	507,824	14,038		11,533	27,376				560,771
322	Bartow		37,070		20,536	70,787				128,393
323	Davenport	59,894	2,702			8,209				70,805
324	Dundee	116,505	7,477			10,178				134,160
325	Eagle Lake	65,093	1,851		656	5,551				73,151
326	Fort Meade	5,020				23,558		80,000		108,578
327	Frostproof	173,975	3,711		4,122	15,976				197,784
328	Haines City	481,117	39,620		21,355	44,984				587,076
329	Highland Park	7,557								7,557
330	Hillcrest Heights	8,987				1,045				10,032
331	Lake Alfred	123,223	991		2,178					126,392
332	Lake Hamilton	53,418	1,816			6,634				61,868
333	Lakeland		149,693		191,318	414,458				755,469
334	Lake Wales									0
335	Mulberry	132,914								132,914
336	Polk City	4,813				4,555				9,368
337	Winter Haven	1,295,203	54,754		59,260	131,947				1,541,164
PUTNAM COUNTY										
338	Crescent City	63,922				9,038		6,240		79,200
339	Interlachen									0
340	Palatka	444,858	34,017			62,438				541,313
341	Pomona Park	17,909	680		1,334	2,855				22,778
342	Welaka	22,422	682		3,491	5,544				32,139
SAINT JOHNS COUNTY										
343	Hastings									0
344	Saint Augustine	626,622	24,328			80,037		32,794		763,781
345	Saint Augustine Beach	203,225	5,626			35,423				244,274
SAINT LUCIE COUNTY										
346	Fort Pierce		52,889			224,367				277,256
347	Port Saint Lucie	2,664,084	78,207	300,000	28,733	340,778	103,898			3,515,700
348	Saint Lucie									0
SANTA ROSA COUNTY										
349	Gulf Breeze	149,484	9,325			41,613				200,422
350	Jay	31,503	1,325			2,773				35,601
351	Milton	251,856								251,856
SARASOTA COUNTY										
352	North Port	484,421	22,460			37,840				544,721
353	Sarasota	2,932,597	171,637		169,386	320,890				3,594,510
354	Venice	910,149	45,184			130,669				1,086,002

TABLE 2

**MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97**

<u>MUNICIPALITY</u>	<u>ELECTRICITY</u>	<u>TELECOMMUNI- CATIONS</u>	<u>WATER</u>	<u>NATURAL GAS</u>	<u>CABLE TV</u>	<u>SEWER</u>	<u>SOLID WASTE</u>	<u>OTHER</u>	<u>TOTAL OF ALL FRANCHISE FEE REVENUE:</u>
SEMINOLE COUNTY									
355	Altamonte Springs	2,207,882		55,020	98,182	355,067		421,708	3,137,859
356	Casselberry	940,795		43,227	63,162	133,285		96,998	1,277,467
357	Lake Mary	505,611		21,903	2,990	44,990		150,820	726,314
358	Longwood	696,976		34,023	32,878	75,800		81,331	921,008
359	Oviedo	756,272		23,628	14,166	68,808		89,588	952,462
360	Sanford	1,672,565		53,729	25,336	149,201		61,185	1,962,016
361	Winter Springs	918,306		30,233	28,814	160,556			1,137,909
SUMTER COUNTY									
362	Bushnell	50,984		2,433		17,145			70,562
363	Center Hill	23,788		364		1,096			25,248
364	Coleman	24,123		661		2,774			27,558
365	Webster	28,044		514		3,737			32,295
366	Wildwood	176,271		3,989		7,010			187,270
SUWANNEE COUNTY									
367	Branford	31,902				3,184			35,086
368	Live Oak	306,043				25,764			331,807
TAYLOR COUNTY									
369	Perry	325,322		9,491		50,272			385,085
UNION COUNTY									
370	Lake Butler	79,051				6,430			85,481
371	Raiford	7,501				988			8,489
372	Worthington Springs	6,346				171			6,517
VOLUSIA COUNTY									
373	Daytona Beach	3,278,219			271,973	444,779		42,060	4,037,031
374	Daytona Beach Shores	444,122		9,111	51,567	34,261		12,649	551,710
375	DeBary					27,720			27,720
376	DeLand	860,111		32,800	33,910	78,712		189,308	1,194,841
377	Deltona								0
378	Edgewater	525,415		16,091	12,759	51,450		1,774	607,489
379	Holly Hill	478,000		17,000	36,000	42,000		11,000	584,000
380	Lake Helen	81,171		2,431		7,053			90,655
381	New Smyrna Beach			27,760	39,203	74,150		20,453	162,066
382	Oak Hill	36,603		949		2,677		1,883	42,112
383	Orange City	326,972		10,660	1,577	18,378		18,615	376,202
384	Ormond Beach	1,677,000		46,000	21,000	233,000		545,000	2,522,000
385	Pierson	58,840		1,691		2,612		2,715	65,858
386	Ponce Inlet	117,560		2,754		21,722			142,036
387	Port Orange	1,413,106		37,186		22,258		2,040	1,740,115
388	South Daytona	492,953		16,182	47,262	85,358		26,879	671,544
WAKULLA COUNTY									

TABLE 2

**MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97**

	<u>MUNICIPALITY</u>	<u>ELECTRICITY</u>	<u>TELECOMMUNI- CATIONS</u>	<u>WATER</u>	<u>NATURAL GAS</u>	<u>CABLE TV</u>	<u>SEWER</u>	<u>SOLID WASTE</u>	<u>OTHER</u>	<u>TOTAL OF ALL FRANCHISE FEE REVENUE:</u>
389	Saint Marks	15,552								15,552
390	Sopchoppy	36,980				2,605				39,585
	WALTON COUNTY									
391	DeFuniak Springs	128,667	20,503			18,357				167,527
392	Freeport	27,746	875			3,346		2,351		34,318
393	Paxton	10,827	460			1,550		1,071		13,908
	WASHINGTON COUNTY									
394	Caryville	3,943				1,038				4,981
395	Chipley	135,000								135,000
396	Ebro	13,816	503							14,319
397	Vernon	14,581	722			1,641				16,944
398	Wausau					663				663
	TOTALS:	\$246,843,951	\$15,349,606	\$1,749,716	\$11,637,396	\$35,748,160	\$296,100	\$22,015,096	\$4,289,794	\$337,929,819
	# of Municipalities Reporting	320	295	9	155	339	7	108	50	

Compiled by the Legislative Committee on Intergovernmental Relations (4/99) using fiscal data submitted by municipalities to the Department of Banking and Finance.

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PRIVILEGE FEES ¹

Home Rule Authority

Brief Overview

A privilege fee is similar in nature to a franchise fee. Such a fee may be imposed by counties and municipalities on those utilities which use the local government's rights-of-way or other property in operating their utility businesses. In contrast to franchise fees, privilege fees are not imposed through a negotiated franchise agreement. Typically, a local government will impose the fee against the utility as reasonable compensation for the privilege of using and occupying public rights-of-way for the construction, location, or relocation of utility facilities; providing a fair rental return on the privileged use of public property; and paying the cost of regulation of the public rights-of-way and the protection of the public in the use and occupancy of such rights-of-way.

Eligibility Requirements

The levy of privilege fees stems from county and municipal home rule authority granted in the Florida Constitution.²

Administrative Procedures

A privilege fee is levied unilaterally by the local government against the utility provider and is not dependent upon consent, contract, franchise, or agreement. Such fees are not considered taxes if they constitute fair rental value for the local government land that is occupied by the utility. The imposition of a reasonable rental fee may be imposed by ordinance. Like franchise fees, privilege fees may be imposed as a percentage of the utility's gross revenues. As part of their legislative functions, governing bodies determine what rate is reasonable. Typically, a fee in the range of 3 to 5.5 percent is imposed.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds as the authority may deem proper.

Authorized Uses

It is assumed that local governments use the fee revenue to offset the cost of regulation of the public

¹ This discussion of privilege fees has been adapted, in part, from informational materials entitled *The 1999 Local Government Finance and Tax Seminar* prepared by the law firm of Nabors, Giblin & Nickerson, P.A.

² Article VIII, sections 1 & 2, *Florida Constitution*.

rights-of-way and the protection of the public in the use and occupancy of such rights-of-way.

Summaries of Select Court Rulings

The privilege fee is founded on principles and concepts articulated in Florida case law related to franchise fees.³ Additionally, the privilege fee concept is founded in decisions from the U.S. Supreme Court.⁴

In the case of *Jacksonville Port Authority v. Alamo Rent-a-Car*, the court distinguished privilege fees from unauthorized taxes.⁵ In 1987, the Jacksonville Port Authority (JPA) began imposing a 6 percent privilege fee on non-tenant rental car companies which maintained rental car facilities off JPA's property but used the JPA's roads, bridges, and other improvements to and from the airport. Alamo challenged the fee as an authorized tax. The court concluded that the JPA was acting in a proprietary capacity requiring those who benefit from its airports to pay their fair share of costs incurred in providing the benefits.

In 1995, Baker County, a non-charter county adopted a privilege fee ordinance imposing a fee of 5 percent of gross revenues on those electric utilities operating within the county. The utilities challenged the county's authority to enact the ordinance and argued that the fee was an unauthorized tax. In motions for summary judgment, the circuit court ruled in the county's favor.⁶ One of the utility companies, Florida Power & Light appealed the order. However, the utility company later dismissed the appeal after it agreed to enter into a franchise agreement containing a franchise fee.

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

Estimated Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

³ *City of Plant City v. Mayo*, 337 So.2d 966 (Fla. 1976); *City of Hialeah Gardens v. Dade County*, 348 So.2d 1174 (Fla. 1977); and *Santa Rosa County v. Gulf Power Co.*, 635 So.2d 96 (Fla. 1st DCA 1994), *review denied* 645 So.2d 452 (Fla. 1994).

⁴ *St. Louis v. Western Union Telegraph Co.*, 148 U.S. 92 (1893).

⁵ *Jacksonville Port Authority v. Alamo Rent-a-Car*, 600 So. 2d 1159 (Fla. 1st DCA 1992), *review denied* 613 So. 2d 1 (Fla. 1992).

⁶ Order on Defendant Baker County's Motion for Summary Judgment, Case No. 94-544-CA (Fla. 8th Jud. Cir. June 20, 1995).

USER FEES AND SERVICE CHARGES ¹

Home Rule Authority

Brief Overview

Local governments possess the home rule authority to impose user and regulatory fees and service charges to pay the cost of providing a service or facility or regulating an activity. Examples of such fees or charges include building permit fees, rezoning fees, recreational facility charges, and charges for comprehensive plan amendments. In contrast to taxes, user fees and service charges bear a direct relationship between the service received and the compensation paid for the service.

Eligibility Requirements

The levy of user fees and service charges stems from county and municipal home rule authority granted in the Florida Constitution.²

Administrative Procedures

User fees or service charges may be imposed by a process provided in the ordinance establishing the governing body's authority to impose such fees. Generally, local governments impose user fees or service charges in one of three ways:

- 1) Fees can be imposed in exchange for a right, service, or privilege (e.g., rental fees, admission fees, and recreation fees);
- 2) Fees can be imposed to fund the cost of a regulatory activity (e.g., building permit fees, planning and zoning fees, and inspection fees); or
- 3) Fees can be imposed to fund the cost of a governmental service or facility for which the property owner's activity or land use creates the need for such service or facility (e.g., solid waste tipping fees, stormwater fees).

When the local government can demonstrate a rational nexus between the regulatory activity or the governmental service provided with the fee and the feepayers who create the need for the regulatory activity or governmental service, then the fee should be valid. These fees cannot exceed the cost of the regulatory activity or the cost burden created by the fee payer's activity or land use; therefore, the amount of such fee or charge should be established after studying the direct and indirect costs

¹ This discussion of user fees and service charges has been adapted, in part, from informational materials entitled *The 1999 Local Government Finance and Tax Seminar* prepared by the law firm of Nabors, Giblin & Nickerson, P.A.

² Article VIII, sections 1 & 2, *Florida Constitution*.

associated with providing the service or facility.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds as the authority may deem proper.

Authorized Uses

Generally, the use of the fee revenue is restricted to those direct and indirect costs associated with providing the service or facility.

Summaries of Select Court Rulings

In a 1994 ruling, the Florida Supreme Court articulated its definition of a user fee as follows:

User fees are charges based upon the proprietary right of the governing body permitting the use of the instrumentality involved. Such fees share common traits that distinguish them from taxes: they are charged in exchange for a particular governmental service which benefits the party paying the fee in a manner not shared by other members of society..., and they are paid by choice, in that the party paying the fee has the option of not utilizing the governmental service and thereby avoiding the charge.³

However, the ruling added puzzling dimensions to the case law framework for local government fees. The court reasoned that a transportation utility fee imposed by the City of Port Orange failed to meet the requirements for a valid fee and was held to be an invalid tax. Several post-opinion motions were filed, asking the Supreme Court to clarify some of its confusing language. However, the court denied the Joint Motion for Clarification.⁴

While the fee must bear a reasonable relationship to the service received, the local government levying the fee may be able to use the proceeds for other purposes depending upon the type of fee. For example, in *St. Lucie County v. City of Fort Pierce*, the city challenged the county's use of tipping fee monies charged to the city for the use of the county's landfill to close a different landfill than the one used by the city.⁵ The District Court of Appeals held that the county could lawfully expend the

³ *City of Port Orange v. State*, 650 So.2d 1 (Fla. 1994).

⁴ The Joint Motion for Clarification was filed by Sarasota County, the Florida League of Cities, the Florida Association of County Attorneys, the Florida Bar, and the City of Orlando.

⁵ *St. Lucie County v. City of Fort Pierce*, 676 So.2d 35 (Fla. 4th DCA 1996).

tipping fees paid by the city for the closure of a different landfill as the fees were being expended for a solid waste-related purpose.

Relevant Attorney General Opinions

The following opinions relevant to this fee 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. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or those interpretations articulated in Florida case law.

AGO 77-116

May the City of Lake Worth contract for and utilize the services of the Lake Worth Utilities Authority, an independent agency of the city, for the purposes of billing, collecting, and accounting for waste removal fees imposed by ordinance for the collection of garbage and trash by the city? A municipality may validly provide for the collection and disposal of solid waste and other refuse as a municipal or public service and may impose by ordinance a user fee or charge for such services, according to this opinion dated November 2, 1977. Subject to the restrictions of the city's 1975 charter regarding competitive bidding, the city may contract for and utilize the services of the Lake Worth Utilities Authority, a separate and independent agency of the city, for the purpose of billing, collecting, and accounting for waste removal fees imposed by the city on its residents and businesses for the collection of garbage and trash by the city.

AGO 86-08

Is the City of Destin authorized to impose an annual fee on boat slips in Destin Harbor in order to raise revenue for harbor restoration and maintenance? Is the city authorized to levy an annual preservation fee against real property based on waterfront footage in order to raise revenue for harbor restoration and maintenance? According to this opinion dated January 22, 1986, s. 166.201, F.S., authorizes fees or charges pursuant to ordinance for the use of municipal facilities by taxpayers or members of the public but does not authorize charges or fees for performance of a governmental duty owed to the public at large. The harbor's restoration and maintenance would appear to be a governmental duty owed to the public at large since the harbor is a natural body of water rather than a public facility or system. Therefore, in the absence of any other authorizing general law, an annual fee on boat slips is unauthorized. The contemplated annual preservation fee would appear to be in the nature of a special assessment. Since the primary goal of the contemplated annual preservation fee is preserving the integrity of the harbor rather than providing comprehensive stormwater management, for which special assessments are specifically authorized, then the use of such fee is unauthorized.

AGO 91-55

May Escambia County impose a user fee on the sale of tickets for events at the civic center to fund the Historic Preservation Board and The Arts Council of Northwest Florida? While the validity of imposing fees or charges for the use of public facilities by members of the public has been recognized, such fees or charges may not be imposed for the performance of a governmental duty owed to the public at large. Furthermore, in the absence of a specific facility or program, the use of or participation in which can be identified to individual members of the public, a user fee or charge may not be imposed. Therefore, the county may not impose a user fee or charge on sales of tickets at the civic center to fund historical preservation or cultural development when such purposes have no relation to the use of the civic center facility, according to this opinion dated July 22, 1991.

Estimated Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

UTILITY FEES ¹

Home Rule Authority

Brief Overview

A local government operating a utility may charge for the services and products that it provides to its customers. The basis for the fee must be reasonably related to the cost of the service or product. However, the fee may include a profit which may be used for purposes other than the provision of utility services or products.

Eligibility Requirements

The levy of utility fees stems from county and municipal home rule authority granted in the Florida Constitution.²

Administrative Procedures

Utility fees are typically billed directly by the utility on a monthly or quarterly basis to the customer. The customer's failure to pay the fee generally results in the termination of service. Failure to pay one type of utility fee may result in the termination of other utility services if a particular service is so interlocked with another service that neither can be effective without the other.

Florida case law requires utility fees to be just and equitable. Additionally, a utility may charge different rates to different classes of customers as long as the classification scheme is not arbitrary or unreasonable. Generally, the courts give deference to the legislative determinations of local government. Such fees may include the cost for operating the utility as well as costs for anticipated future capital outlay. Typically, not all users must be charged in the same manner. For example, commercial users may be charged a utility fee based on consumption while residential users may be charged a flat rate.

Water and wastewater utilities are permitted to charge additional fees provided such fees are reasonably related to the fee's purpose. For example, the term "capacity fee" may be used to describe a charge imposed to fund all or a portion of the impact the new connection creates for capital facilities required to accommodate the projected utility service.

Some utility operators may take advantage of economies of scale and build excess capacity in anticipation of future growth, and this excess capacity may be sold to developers desiring to reserve

¹ This discussion of utility fees has been adapted, in part, from informational materials entitled *The 1999 Local Government Finance and Tax Seminar* prepared by the law firm of Nabors, Giblin & Nickerson, P.A.

² Article VIII, sections 1 & 2, *Florida Constitution*.

a portion of the utility's capacity. This type of charge is referred to as a "reservation or commitment fee." These fees are designed to help the utility recover a portion of its operating costs from the time capacity reserved until the customer begins to pay the utility bill.

Water and wastewater utilities may be authorized to impose several other one-time charges, namely the customer connection charge, meter installation charge, and main extension charge. Connection charges are payments made to the utility for the actual cost of installing a connection from the utility's water or wastewater lines. Meter installation fees are designed to cover the actual cost of installing the water measuring device at the point of delivery. Main extension charges are made for the purpose of covering all or part of the utility's capital costs in extending its off-site water or wastewater facilities to provide service to the property.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds as the authority may deem proper.

Authorized Uses

Generally, the use of the fee revenue is restricted to those direct and indirect costs associated with providing the service or facility. Utility fees may include a profit which may be used for purposes other than the actual provision of utility services or products.

Summaries of Select Court Rulings

Several cases have affirmed the concept that a utility fee must be reasonably related to the cost of the service or product and may include a profit.³ Additionally, different rates may be charged to different classes of customers as long as the classification scheme is not arbitrary or unreasonable.⁴ Also, the failure to pay one type of utility charge may result in the termination of other utility services if the services are "so interlocked that neither can be effective without the other."⁵

³ *City of New Smyrna Beach v. Fish*, 384 So.2d 1272 (Fla. 1980); *City of Pompano Beach v. Oltman*, 389 So.2d 283, 286 (Fla. 4th DCA 1980), *review denied*, 399 So.2d 1144 (Fla. 1981); *Rosalind Holding Co. v. Orlando Utilities Commission*, 402 So.2d 1209 (Fla. 5th DCA 1981), *review denied*, 412 So.2d 469 (Fla. 1982).

⁴ *State v. City of Miami Springs*, 245 So.2d 80 (Fla. 1971).

⁵ *Edris v. Sebring Utilities Commission*, 237 So.2d 585 (Fla. 2nd DCA 1970), *cert. denied*, 240 So.2d 643 (Fla. 1970).

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

Estimated Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

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PART THREE

REVENUE SOURCES AUTHORIZED BY THE LEGISLATURE

With the exception of the ad valorem tax and several constitutionally-authorized, state-shared revenue programs, local government taxing authority must be granted by statute. The principle revenue sources authorized by the Legislature are discussed here. These revenue sources include those taxes imposed by the state and shared with counties, municipalities, or school districts; other statutorily-authorized, own-source revenues; and local option sales, fuel, and tourist taxes.

Generally, state-shared revenue programs authorize the state to allocate a portion of a state-collected tax to specified local governments based on eligibility requirements. A formula is usually developed for the allocation of funds between units of local government. A number of revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria set forth in s. 218.23, F.S. These criteria require that the local government have levied ad valorem taxes to produce the equivalent to a millage rate of 3 mills, or produce revenue equivalent to that which would be produced by a 3-mill ad valorem tax from any combination of the following four sources: receiving money from the county; collecting an occupational license tax or a utility tax; or levying an ad valorem tax. While general law restricts the use of some of these shared revenues, proceeds derived from other shared revenues may be used for the general revenue needs of local governments. Included in this category are the following revenues:

- Local Government Half-Cent Sales Tax Program
- County Revenue Sharing Program
- Municipal Revenue Sharing Program
- Municipal Financial Assistance Trust Fund
- County Fuel Tax
- Pari-Mutuel Tax
- Oil, Gas, and Sulfur Production Tax
- Mobile Home License Tax
- Insurance License Tax
- Insurance Premium Tax
- Alcoholic Beverage License Tax
- Phosphate Rock Severance Tax
- State Housing Initiatives Partnership Program
- Emergency Management Assistance
- Fuel Tax Refunds and Credits

In contrast to state-shared revenue sources, a number of other statutorily-authorized revenue sources are implemented and collected by the county or municipality. Typically, in order to levy the tax at issue, the local government must enact an ordinance providing for the levy and collection of the tax. None of the statutes authorizing these taxes require a referendum as the only method of enacting the tax. While general law restricts the use of the funds generated by some of these taxes, revenues from other taxes that fall into this category may be used for the general revenue needs of counties and municipalities. Included in this category are the following revenues:

- Public Service Tax
- Local Occupational License Tax
- '911' Fee
- Intergovernmental Radio Communications Program
- Gross Receipts Tax on Commercial Hazardous Waste Facilities
- Vessel Registration Fee
- Miami-Dade County Discretionary Surtax on Documents
- Municipal Pari-Mutuel Tax
- Green Utility Fee

Local option taxes must specifically be enacted through a majority vote of the governing body, a supermajority vote of the governing body, or referendum approval. In addition, local option taxes, as a category of statutorily-authorized revenue sources, have the most requirements for extraordinary votes and/or referendum approvals. In addition, the expenditure of funds raised through local option taxes is generally restricted to purposes enumerated by the Legislature. Included in this category are the following revenues:

- Local Option Sales Taxes
- Local Option Food and Beverage Taxes
- Local Option Fuel Taxes
- Local Option Tourist Taxes

LOCAL GOVERNMENT HALF-CENT SALES TAX PROGRAM

Section 212.20(6)(f) and Part VI of Chapter 218, *Florida Statutes*

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. Allocation formulas serve as the basis for this distribution to each county and its respective municipalities. 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.

The program consists of three distributions of sales tax revenues collected pursuant to Chapter 212, *Florida Statutes*. The first (ordinary) distribution is possible due to the transfer of 9.653 percent of net sales tax proceeds to the Local Government Half-Cent Sales Tax Clearing Trust Fund pursuant to s. 212.20(6)(f), F.S. The second (emergency) and third (supplemental) distributions are possible due to the transfer of 0.054 percent of net sales tax proceeds to the trust fund. The emergency and supplemental distributions are available to select counties which satisfy certain eligibility requirements relating to the existence of a county fiscal emergency or a county's inmate population being greater than seven percent of the total county population.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to the Local Government Half-Cent Sales Tax Program. A number of pieces of legislation became law which, in the aggregate, will have negative fiscal impacts on county and municipal governments due to revisions in the sales tax base and changes in sales tax administration. However, a summary of each is not provided here.

Eligibility Requirements

Pursuant to s. 218.63, F.S., only those counties or municipalities which meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., shall participate in the program. 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 program.

In either 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 the specified eligibility requirements, shall be deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue.

As previously mentioned, a county must satisfy additional requirements in order to participate in the emergency and supplemental distributions, and such qualification shall be determined annually at the start of the fiscal year.

Participation in the emergency distribution is dependent on the existence of a defined fiscal emergency. The Legislature has declared that a fiscal emergency exists in any county which meets the criteria specified in #1 below, if applicable, and #2:

1. If the county has a population of 65,000 or above:
 - a. In any year from 1977 to 1981, inclusive, the value of net new construction and additions placed on the tax roll for that year was less than 2 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 3 percent.
2. The monies distributed to the county government pursuant to s. 218.62, F.S., for the prior fiscal year were less than the current per capita limitation, based on the county's population.

Participation in the supplemental distribution is dependent on the county having an inmate population greater than 7 percent of the total county population. Due to legislation passed in 1998, a county is no longer required to be eligible for the emergency distribution in order to qualify for a supplemental distribution.

Administrative Procedures

The program is administered by the Department of Revenue. The net sales tax proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund. 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.

Distribution of Proceeds

The statutory provisions require at least the ordinary distribution for eligible local governments. Eligible counties may receive the emergency and/or supplemental distributions.

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.

<u>Type of Distribution</u>	<u>Revenue Source</u>	<u>Eligible Local Gov't</u>
Ordinary Distribution	9.653 percent of net sales tax proceeds collected under the provisions of Chapter 212, <i>Florida Statutes</i>	Participating counties and municipalities
Emergency Distribution	0.054 percent of net sales tax proceeds collected under the provisions of Chapter 212, <i>Florida Statutes</i>	Qualifying counties
Supplemental Distribution		Qualifying counties with an inmate population greater than seven percent of total county population

Calculation of Ordinary Distribution

Figure 1 summarizes the calculation of the ordinary distribution for participating units of local government.

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. The 1999-00 state fiscal year per capita limitation of \$34.44, (which is adjusted annually for inflation) is multiplied by the total county population, according to the latest official population estimate. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

STEP #2. If the monies deposited into the Local Government Half-cent Sales Tax Clearing Trust Fund, excluding monies 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 monies 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. The 1998-99 state fiscal year per capita limitation of \$34.44 is multiplied by the latest official state estimate of the number of inmates and patients residing in institutions operated by the Federal government as well as the Florida Departments of Corrections, Children and Family Services, and Health.

STEP #2. If the monies available for supplemental distribution in the current year are less than the sum of supplemental 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.

Table 1 lists the statewide distributions to counties and municipalities for the 1982-83 through 1997-98 local government fiscal years. Please note that the total amount distributed to counties in a particular fiscal year 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 indicated.

Table 2 lists the counties' ordinary distributions for the 1994-95 to 1997-98 state fiscal years. **Table 3** lists the emergency and supplemental distributions to eligible counties for the 1994-95 to 1997-98 state fiscal years.

In addition to these distributions, a special distribution has been established in the event an action to contest a property tax assessment results in a difference of greater than 6 percent between the property appraiser's assessment and the good faith payment made by the taxpayer pursuant to s. 194.171(3), F.S. In such an instance, the county or municipality would receive a distribution that would be equal to 95 percent of the taxes contested. Eligible local governments would have to apply for the distribution prior to July 1st of the year following the year in which the tax was assessed. The distribution would be made prior to September 30th of the same year.

In the year the special distribution is made, there would be reduction in funds distributed to other local governments. If the property appraiser loses the suit as to the value of the contested assessment, this loss of revenue to local governments resulting from the reduction of distributed funds would be permanent. Any additional tax revenue received by the local government upon resolution of the case would be immediately repaid to the trust fund, and the amount of each local government's reduced funds would be repaid in a future fiscal year.

Authorized Uses

The proportion of the total proceeds received by a county government, 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.

Using Monroe County as an example, the calculation to determine the proportion of the total distribution deemed countywide revenues versus the proportion derived on behalf of the unincorporated area (as suggested by the statutory language) would seem to be as follows:

Relevant 1998 Population Data

Total county population:	85,590
Total unincorporated population:	49,159
Total incorporated population:	36,431

Calculation of County’s Ordinary Distribution (Pursuant to the Formula Listed in **Figure 1)**

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

$$\text{County's Distribution Factor} = \frac{49,159 + (2/3 \times 36,431)}{85,590 + (2/3 \times 36,431)} = 0.6684393$$

County’s Share = County’s Distribution Factor x Total Countywide Ordinary Distribution

*County’s Share = 0.6684393 x \$10,972,121 = \$7,334,197 (corresponds to the BOCC amount in **Table 4**)*

Calculation of County’s Ordinary Distribution Derived on Behalf of the Unincorporated Area

The unincorporated county population factor of 0.5743544 is calculated by dividing the total county population by the unincorporated county population (49,159/85,590). The portion of the county’s ordinary distribution derived on behalf of the unincorporated area is calculated by multiplying this factor by the total countywide ordinary distribution as follows:

Unincorporated Area’s Share = 0.5743544 x \$10,972,121 = \$6,301,886

Calculation of County's Ordinary Distribution Derived on Behalf of the Incorporated Area

The incorporated population factor is determined by subtracting the unincorporated county population factor of 0.5743544 from the county distribution factor of 0.6684393 and multiplying the difference by the total countywide ordinary distribution as follows:

$$\text{Incorporated Area's Share} = 0.0940849 \times \$10,972,121 = \$1,032,311$$

These calculations would suggest that \$1,032,311 is the amount of total estimated proceeds to be received by Monroe County in fiscal year 1999-00 that is based on two-thirds of the incorporated area, and such proceeds shall be expended only for countywide tax relief or countywide programs. The remaining county government portion of \$6,301,886 is 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 rate reductions afforded by participation in the program shall be applied uniformly across all types of taxed utility services.

A county or municipality is authorized to pledge the proceeds for the payment of principal and interest on any capital project.

Relevant Attorney General Opinions

The following opinions relevant to this tax 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretation that have been articulated in Florida case law.

AGO 92-87

Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 218.61, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or computational errors, must the Department make retroactive adjustments by altering future distributions? According to this opinion dated December 3, 1992, there is no statutory authority

to allow adjustment of the apportionment factors for distributions during the fiscal year. The Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

AGO 94-67

If the City of Port LaBelle is created by referendum, is the city eligible to receive proceeds of the Local Government Half-Cent Sales Tax imposed pursuant to Part VI of Chapter 218, Florida Statutes, if it does not meet the criteria in s. 165.061, F.S.? In allowing for the creation of the City of Port LaBelle in Chapter 94-480, *Laws of Florida*, the Legislature has presumptively determined that the provisions of s. 165.061, F.S., and the other provisions of Chapter 165, *Florida Statutes*, have been met. Based on this determination, it is my opinion that the city may participate in the Local Government Half-Cent Sales Tax, according to this opinion issued on August 12, 1994. (Note: The referendum calling for the creation of the City of Port LaBelle failed.)

Estimated Distributions for the 1999-00 Fiscal Year

Table 4 displays estimated distributions by county and municipality for the 1999-00 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's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Figure 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)-(e), 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 pursuant to s. 218.61, F.S.
- (=) 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

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

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

Table 1

**Local Government Half-Cent Sales Tax
Summary of Statewide Distributions and County Participation Levels
Local Gov't Fiscal Years 1982-83 to 1997-98**

Fiscal Year	Distribution to Municipalities	Distribution to Counties	# of Counties Receiving the Emergency Distribution	# of Counties Receiving the Supplemental Distribution
1982-83	\$ 142,183,850 (1)	\$ 201,231,150	25	n/a
1983-84	167,329,944	238,752,161	28	0
1984-85	182,203,895	261,751,576	27	5
1985-86	171,920,123 (2)	299,776,734	25	5
1986-87	182,533,375 (3)	342,348,375	24	6
1987-88	223,022,649	424,756,446	24	6
1988-89	231,085,886	443,325,256	23	6
1989-90	233,215,579	450,101,880	24	7
1990-91	239,896,066	467,704,344	23	7
1991-92	242,758,874	486,250,434	25	7
1992-93	274,935,592	547,071,650	25	6
1993-94	285,311,006	570,742,205	25	6
1994-95	305,141,774	611,357,896	26	8
1995-96	325,308,821	651,970,265	25	10/12 (4)
1996-97	340,827,471	681,625,542	25	14/12 (5)
1997-98	368,421,483	735,951,036	25	14/15 (6)

Notes:

- (1) Duval County reported as the City of Jacksonville until fiscal year 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 since fiscal year 1986-87.
- (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.
- (5) The first figure represents the number of counties receiving a supplemental distribution during the months of October 1996 through July 1997. The second figure represents the number of counties receiving a supplemental distribution during the months of August 1997 through September 1997.
- (6) The first figure represents the number of counties receiving a supplemental distribution during the months of October 1997 through July 1998. The second figure represents the number of counties receiving a supplemental distribution during the months of August 1998 through September 1998.

Source: Department of Revenue

Table 2

**Local Government Half-Cent Sales Tax
Summary of Ordinary Distributions by County
State Fiscal Years 1994-95 to 1997-98**

County	Ordinary Distributions to the BOCC				Ordinary Distributions to the Respective Municipal Gov'ts			
	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Alachua	\$ 6,611,428	\$ 7,267,891	\$ 7,330,392	\$ 7,784,741	\$ 4,546,943	\$ 5,021,795	\$ 5,070,992	\$ 5,388,189
Baker	326,177	364,861	375,959	427,244	91,131	100,990	103,473	116,425
Bay	5,654,282	6,069,042	6,253,915	6,610,424	4,227,999	4,514,585	4,688,334	4,959,520
Bradford	556,081	631,665	655,613	663,855	198,975	224,390	229,708	227,324
Brevard	12,607,192	13,031,017	13,645,012	14,663,379	9,902,394	10,205,338	10,638,029	11,387,236
Broward	45,379,784	47,257,940	48,645,479	50,790,371	54,970,624	59,320,672	61,035,526	65,309,793
Calhoun	229,689	293,189	296,877	237,045	68,572	87,986	90,952	71,573
Charlotte	5,853,690	6,046,302	6,453,690	6,838,146	591,341	600,528	631,783	675,261
Citrus	3,573,165	3,709,366	3,979,834	4,272,493	386,339	399,529	421,781	444,554
Clay	4,764,899	5,157,000	5,369,719	5,980,458	702,200	745,980	761,990	825,122
Collier	14,539,462	16,356,556	17,850,391	18,654,892	1,777,536	1,978,371	2,110,113	3,194,942
Columbia	2,062,080	2,292,415	2,411,180	2,627,632	482,527	521,347	542,417	566,628
DeSoto	642,332	773,963	715,379	791,838	194,816	228,196	208,891	228,835
Dixie	179,567	210,312	202,650	219,690	41,593	46,428	42,763	45,866
Duval	47,785,852	51,526,058	52,381,281	56,773,240	2,809,569	3,025,321	3,094,349	3,361,069
Escambia	12,839,137	14,329,860	14,639,387	15,386,723	3,175,370	3,493,566	3,519,125	3,659,123
Flagler	1,086,580	1,186,641	1,214,148	1,347,599	220,404	231,132	230,491	243,469
Franklin	241,335	266,397	261,665	298,013	116,780	129,083	125,766	141,868
Gadsden	723,423	756,542	706,799	816,253	311,987	364,174	289,645	332,748
Gilchrist	140,643	155,689	170,832	172,739	27,785	41,228	30,895	30,500
Glades	82,713	101,017	111,908	92,564	16,433	19,982	21,760	17,593
Gulf	272,173	284,000	281,244	262,740	175,024	182,454	165,931	153,255
Hamilton	378,343	424,921	437,578	442,657	141,596	157,848	162,490	154,412
Hardee	603,224	584,659	541,254	554,311	213,484	206,465	193,492	196,179
Hendry	770,403	879,605	927,730	989,741	292,131	328,204	348,988	365,853
Hernando	3,510,747	3,781,030	4,019,105	4,391,517	247,435	261,914	274,222	293,721
Highlands	2,629,977	2,741,276	2,791,189	2,844,595	723,060	727,493	725,927	733,690
Hillsborough	47,524,049	51,081,967	53,726,326	58,882,665	20,349,864	21,723,804	22,601,308	24,632,788
Holmes	301,344	294,137	287,977	291,745	81,576	79,596	78,325	79,721
Indian River	3,761,704	4,219,404	4,639,000	5,287,377	1,536,414	1,739,278	1,907,027	2,167,122
Jackson	1,236,103	1,282,955	1,331,314	1,306,558	490,773	506,557	543,455	534,453
Jefferson	212,995	261,470	216,976	253,271	50,697	62,723	53,660	61,486
Lafayette	54,792	72,580	66,027	72,868	10,703	13,994	12,020	12,382
Lake	5,180,536	5,321,469	5,763,447	6,244,100	2,805,864	2,875,149	3,083,757	3,317,341
Lee	19,154,598	19,406,718	21,180,652	22,615,158	8,071,924	8,369,439	9,300,479	9,857,667
Leon	7,600,962	8,132,150	8,350,981	8,614,391	6,155,161	6,481,279	6,630,137	6,813,257
Levy	661,776	778,946	865,476	968,310	212,133	240,754	260,752	286,768
Liberty	78,067	113,350	95,629	104,960	16,439	22,057	18,751	19,796
Madison	247,821	316,271	299,600	309,455	100,441	99,404	92,607	94,043
Manatee	9,541,895	10,080,546	10,567,302	11,211,354	3,182,550	3,325,501	3,447,890	3,623,447
Marion	9,631,432	10,102,310	10,617,216	11,601,965	2,405,787	2,485,682	2,551,665	2,729,682
Martin	7,129,082	7,546,019	7,780,652	8,302,801	1,100,876	1,171,929	1,198,930	1,276,924
Miami-Dade	79,121,953	83,291,134	84,755,276	89,874,313	44,317,322	46,313,066	36,243,067	51,470,024

Table 2

**Local Government Half-Cent Sales Tax
Summary of Ordinary Distributions by County
State Fiscal Years 1994-95 to 1997-98**

County	Ordinary Distributions to the BOCC				Ordinary Distributions to the Respective Municipal Gov'ts			
	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Monroe	5,974,933	6,468,658	7,154,808	7,040,191	2,248,755	2,447,484	2,715,524	3,057,956
Nassau	1,850,458	1,874,243	2,056,899	2,222,148	545,401	560,400	606,560	645,869
Okaloosa	6,531,025	7,274,210	7,518,495	7,924,323	3,202,609	3,597,335	3,683,314	3,868,344
Okeechobee	1,159,374	1,224,596	1,325,368	1,330,962	192,786	200,981	216,723	215,703
Orange	62,277,083	69,798,441	76,253,595	82,887,925	25,465,482	28,302,827	30,420,189	32,807,496
Osceola	6,570,029	7,352,053	7,751,928	8,594,189	2,846,198	3,251,675	3,457,019	3,853,749
Palm Beach	42,743,987	46,624,534	48,142,971	51,705,512	27,221,588	30,429,719	32,315,733	34,711,137
Pasco	10,102,398	10,915,913	11,675,027	12,659,993	1,175,312	1,256,966	1,322,741	1,425,792
Pinellas	26,973,845	28,206,544	29,591,245	31,993,838	24,378,542	25,416,592	26,641,443	28,743,484
Polk	16,993,558	17,645,704	18,326,758	19,790,910	7,692,356	7,912,751	8,196,215	8,747,877
Putnam	1,982,462	2,097,527	2,028,612	2,207,068	471,994	501,432	483,874	521,615
Saint Johns	4,751,884	5,030,810	5,351,096	5,925,078	901,459	931,261	971,892	1,047,768
Saint Lucie	4,191,664	4,423,040	4,352,004	4,543,864	3,367,464	3,560,178	3,530,690	3,715,045
Santa Rosa	2,400,602	2,599,903	2,706,317	2,935,616	391,596	413,087	420,348	444,974
Sarasota	14,866,067	16,023,890	17,117,868	18,505,145	4,878,154	5,237,541	5,577,928	6,024,742
Seminole	12,492,146	13,767,151	15,135,970	16,347,560	7,392,076	8,215,350	9,079,698	9,817,901
Sumter	850,314	831,726	925,298	1,045,347	238,945	228,752	248,797	270,576
Suwannee	784,401	850,113	885,105	955,728	214,859	229,867	227,310	235,808
Taylor	635,543	650,518	632,878	712,605	305,461	311,819	299,852	332,450
Union	138,531	163,320	158,367	157,901	47,510	54,687	51,576	48,084
Volusia	12,114,360	12,129,266	11,784,666	12,387,921	8,996,930	10,247,232	11,502,762	12,191,573
Wakulla	286,662	360,009	372,253	425,678	13,356	15,288	15,279	16,505
Walton	1,581,513	1,870,870	2,009,806	2,321,890	385,262	447,719	465,769	539,433
Washington	317,523	393,307	372,990	408,604	122,334	149,528	139,828	151,551
TOTAL	\$ 604,053,849	\$ 647,356,986	\$ 676,844,385	\$ 725,906,187	\$ 300,239,001	\$ 322,595,682	\$ 326,374,727	\$ 363,537,081

Source: Office of Research & Analysis, Department of Revenue.

Table 3

**Local Government Half-Cent Sales Tax
Summary of Emergency and Supplemental Distributions to Eligible Counties
State Fiscal Years 1994-95 to 1997-98**

County	Emergency Distributions to the BOCC				Supplemental Distributions to the BOCC			
	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Baker	\$ 257,035	\$ 275,626	\$ 280,526	\$ 282,806	\$ 42,960	\$ 27,060	\$ 43,128	\$ 37,620
Bradford	135,345	123,214	92,073	84,551	80,736	65,628	92,304	80,064
Calhoun	131,804	127,429	86,317	98,176	-	14,400	28,512	24,972
DeSoto	134,687	180,684	100,058	161,540				
Dixie	147,995	187,663	183,811	201,462	26,712	18,420	26,952	20,722
Flagler	78,763	98,832	113,955	153,175				
Franklin	82,778	83,968	82,485	116,417				
Gadsden	623,433	700,933	691,684	813,906				
Gilchrist	179,542	211,610	216,296	220,514	18,528	15,156	21,576	18,720
Glades	178,268	194,232	194,937	189,831	-	-	-	15,192
Gulf	146,297	123,801	128,878	145,106	-	19,728	29,556	27,636
Hamilton	40,022	-	-	-	23,256	-	-	-
Hardee	204,891	110,106	165,938	198,843				
Hendry	120,905	154,144	112,170	83,482				
Holmes	255,582	230,780	266,090	275,626	-	-	31,681	25,512
Jackson	71,904	179,545	170,842	194,342	-	53,832	128,520	105,132
Jefferson	178,167	197,350	178,022	231,753				
Lafayette	104,347	113,712	118,875	137,092	13,644	12,312	24,528	24,240
Levy	231,674	303,476	256,463	199,531				
Liberty	82,081	100,180	80,331	112,244	20,232	19,512	32,556	30,540
Madison	249,123	287,532	272,161	301,764	-	-	35,424	33,190
Sumter	197,627	290,131	398,856	373,700	-	-	-	68,247
Suwannee	172,305	196,982	219,815	213,743				
Union	139,242	141,418	138,832	159,450	88,536	68,568	98,208	81,168
Wakulla	190,686	260,471	232,813	256,038				
Washington	316,938	281,712	250,410	276,036				
TOTAL	\$ 4,651,441	\$ 5,155,531	\$ 5,032,638	\$ 5,481,128	\$ 314,604	\$ 314,616	\$ 592,945	\$ 592,955

Notes:

- 1) The emergency distribution is authorized pursuant to s. 218.65(2), F.S.
- 2) The supplemental distribution is authorized pursuant to s. 218.65(7), F.S.

Source: Office of Research & Analysis, Department of Revenue.

Table 4

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ALACHUA	\$ 8,756,609	\$ -	\$ -	\$ 8,756,609
Alachua	304,636	-	-	304,636
Archer	74,520	-	-	74,520
Gainesville	5,079,604	-	-	5,079,604
Hawthorne	71,293	-	-	71,293
High Springs	194,059	-	-	194,059
LaCrosse	7,375	-	-	7,375
Micanopy	33,444	-	-	33,444
Newberry	127,785	-	-	127,785
Waldo	52,702	-	-	52,702
	-----	-----	-----	-----
	14,702,028	-	-	14,702,028
BOCC, BAKER	498,086	294,617	-	792,703
Glen Saint Mary	12,536	-	-	12,536
Macclenny	119,932	-	-	119,932
	-----	-----	-----	-----
	630,554	294,617	-	925,171
BOCC, BAY	7,060,967	-	-	7,060,967
Callaway	852,309	-	-	852,309
Cedar Grove	160,251	-	-	160,251
Lynn Haven	736,135	-	-	736,135
Mexico Beach	62,657	-	-	62,657
Panama City	2,268,175	-	-	2,268,175
Panama City Beach	292,602	-	-	292,602
Parker	303,365	-	-	303,365
Springfield	568,487	-	-	568,487
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	12,304,948	-	-	12,304,948
BOCC, BRADFORD	739,492	97,264	91,692	928,448
Brooker	12,729	-	-	12,729
Hampton	11,585	-	-	11,585
Lawtey	25,267	-	-	25,267
Starke	196,303	-	-	196,303
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	985,376	97,264	91,692	1,174,332
BOCC, BREVARD	15,938,721	-	-	15,938,721
Cape Canaveral	376,881	-	-	376,881
Cocoa	774,094	-	-	774,094
Cocoa Beach	553,042	-	-	553,042
Indialantic	134,289	-	-	134,289
Indian Harbour Beach	338,982	-	-	338,982

Table 4

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Malabar	105,800	-	-	105,800
Melbourne	2,979,267	-	-	2,979,267
Melbourne Beach	140,850	-	-	140,850
Melbourne Village	26,590	-	-	26,590
Palm Bay	3,365,775	-	-	3,365,775
Palm Shores	24,691	-	-	24,691
Rockledge	836,512	-	-	836,512
Satellite Beach	441,458	-	-	441,458
Titusville	1,797,601	-	-	1,797,601
West Melbourne	416,508	-	-	416,508
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	28,251,060	-	-	28,251,060
BOCC, BROWARD	54,289,573	-	-	54,289,573
Coconut Creek	2,024,672	-	-	2,024,672
Cooper City	1,505,310	-	-	1,505,310
Coral Springs	5,729,718	-	-	5,729,718
Dania	946,701	-	-	946,701
Davie	3,581,742	-	-	3,581,742
Deerfield Beach	2,684,930	-	-	2,684,930
Fort Lauderdale	8,003,457	-	-	8,003,457
Hallandale	1,679,679	-	-	1,679,679
Hillsboro Beach	94,269	-	-	94,269
Hollywood	6,785,339	-	-	6,785,339
Lauderdale-by-the-Sea	202,975	-	-	202,975
Lauderdale Lakes	1,489,964	-	-	1,489,964
Lauderhill	2,679,743	-	-	2,679,743
Lazy Lake	1,871	-	-	1,871
Lighthouse Point	559,198	-	-	559,198
Margate	2,690,384	-	-	2,690,384
Miramar	2,827,643	-	-	2,827,643
North Lauderdale	1,553,701	-	-	1,553,701
Oakland Park	1,501,407	-	-	1,501,407
Parkland	645,500	-	-	645,500
Pembroke Park	256,072	-	-	256,072
Pembroke Pines	6,006,376	-	-	6,006,376
Plantation	4,221,627	-	-	4,221,627
Pompano Beach	3,965,181	-	-	3,965,181
Sea Ranch Lakes	32,938	-	-	32,938
Sunrise	4,118,589	-	-	4,118,589
Tamarac	2,753,105	-	-	2,753,105
Weston	2,064,508	-	-	2,064,508
Wilton Manors	633,148	-	-	633,148
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	125,529,321	-	-	125,529,321

Table 4

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, CALHOUN	261,986	183,039	27,411	472,437
Altha	14,746	-	-	14,746
Blountstown	57,533	-	-	57,533
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	334,265	183,039	27,411	544,716
BOCC, CHARLOTTE	7,329,604	-	-	7,329,604
Punta Gorda	725,764	-	-	725,764
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	8,055,369	-	-	8,055,369
BOCC, CITRUS	4,918,894	-	-	4,918,894
Crystal River	195,997	-	-	195,997
Inverness	313,749	-	-	313,749
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	5,428,640	-	-	5,428,640
BOCC, CLAY	6,574,161	-	-	6,574,161
Green Cove Springs	257,346	-	-	257,346
Keystone Heights	69,230	-	-	69,230
Orange Park	491,700	-	-	491,700
Penney Farms	34,768	-	-	34,768
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	7,427,205	-	-	7,427,205
BOCC, COLLIER	20,914,184	-	-	20,914,184
Everglades	58,637	-	-	58,637
Marco Island	1,279,601	-	-	1,279,601
Naples	2,235,275	-	-	2,235,275
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	24,487,697	-	-	24,487,697
BOCC, COLUMBIA	2,852,454	-	-	2,852,454
Fort White	29,777	-	-	29,777

Table 4

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Lake City	565,303	-	-	565,303
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	3,447,534	-	-	3,447,534
BOCC, DE SOTO	955,598	129,171	-	1,084,769
Arcadia	256,360	-	-	256,360
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	1,211,958	129,171	-	1,341,129
BOCC, DIXIE	233,970	230,641	-	464,611
Cross City	41,766	-	-	41,766
Horseshoe Beach	4,225	-	-	4,225
	-----	-----	-----	-----
	279,960	230,641	-	510,601
BOCC, DUVAL	63,967,608	-	-	63,967,608
Atlantic Beach	1,174,056	-	-	1,174,056
Baldwin	137,559	-	-	137,559
Jacksonville Beach	1,783,333	-	-	1,783,333
Neptune Beach	647,281	-	-	647,281
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	67,709,837	-	-	67,709,837
BOCC, ESCAMBIA	16,445,854	-	-	16,445,854
Century	120,833	-	-	120,833
Pensacola	3,670,696	-	-	3,670,696
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	20,237,383	-	-	20,237,383
BOCC, FLAGLER	1,658,211	200,925	-	1,859,136
Beverly Beach	13,045	-	-	13,045
Bunnell	83,823	-	-	83,823
Flagler Beach (part)	175,417	-	-	175,417
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	1,930,495	200,925	-	2,131,420
BOCC, FRANKLIN	342,868	75,055	-	417,922
Apalachicola	107,372	-	-	107,372
Carrabelle	53,122	-	-	53,122
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	503,361	75,055	-	578,416
BOCC, GADSDEN	980,173	942,968	-	1,923,141
Chattahoochee	57,766	-	-	57,766
Greensboro	14,066	-	-	14,066

Table 4

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
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Gretna	47,244	-	-	47,244
Havana	40,995	-	-	40,995
Midway	26,883	-	-	26,883
Quincy	169,524	-	-	169,524
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	1,336,651	942,968	-	2,279,619
BOCC, GILCHRIST	210,707	267,619	-	478,326
Bell	5,106	-	-	5,106
Fanning Springs (part)	4,653	-	-	4,653
Trenton	24,571	-	-	24,571
	-----	-----	-----	-----
	245,037	267,619	-	512,656
BOCC, GLADES	104,300	230,856	18,025	353,181
Moore Haven	19,095	-	-	19,095
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	123,395	230,856	18,025	372,276
BOCC, GULF	259,877	211,694	30,307	501,878
Port Saint Joe	96,939	-	-	96,939
Wewahitchka	46,718	-	-	46,718
	-----	-----	-----	-----
	403,535	211,694	30,307	645,536
BOCC, HAMILTON	433,101	-	38,824	471,925
Jasper	81,882	-	-	81,882
Jennings	31,014	-	-	31,014
White Springs	32,014	-	-	32,014
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	578,011	-	38,824	616,836
BOCC, HARDEE	642,121	205,881	-	848,002
Bowling Green	59,811	-	-	59,811
Wauchula	119,690	-	-	119,690
Zolfo Springs	42,607	-	-	42,607
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	864,229	205,881	-	1,070,110
BOCC, HENDRY	1,070,800	-	-	1,070,800
Clewiston	260,070	-	-	260,070
La Belle	130,772	-	-	130,772
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	1,461,641	-	-	1,461,641

Table 4

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, HERNANDO	4,912,179	-	-	4,912,179
Brooksville	316,821	-	-	316,821
Weeki Wachee	282	-	-	282
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	5,229,282	-	-	5,229,282
BOCC, HIGHLANDS	3,050,347	-	-	3,050,347
Avon Park	337,872	-	-	337,872
Lake Placid	57,832	-	-	57,832
Sebring	364,405	-	-	364,405
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	3,810,456	-	-	3,810,456
BOCC, HILLSBOROUGH	65,553,422	-	-	65,553,422
Plant City	2,206,837	-	-	2,206,837
Tampa	23,180,859	-	-	23,180,859
Temple Terrace	1,613,831	-	-	1,613,831
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	92,554,950	-	-	92,554,950
BOCC, HOLMES	320,876	307,524	-	628,401
Bonifay	58,937	-	-	58,937
Esto	7,312	-	-	7,312
Noma	4,784	-	-	4,784
Ponce de Leon	9,778	-	-	9,778
Westville	6,581	-	-	6,581
	-----	-----	-----	-----
	408,268	307,524	-	715,793
BOCC, INDIAN RIVER	6,396,299	-	-	6,396,299
Fellsmere	174,220	-	-	174,220
Indian River Shores	187,206	-	-	187,206
Orchid	4,101	-	-	4,101
Sebastian	1,033,083	-	-	1,033,083

Table 4

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Vero Beach	1,212,839	-	-	1,212,839
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	9,007,747	-	-	9,007,747
BOCC, JACKSON	1,272,182	323,734	115,653	1,711,569
Alford	18,760	-	-	18,760
Bascom	3,443	-	-	3,443
Campbellton	8,141	-	-	8,141
Cottondale	36,780	-	-	36,780
Graceville	85,401	-	-	85,401
Grand Ridge	23,458	-	-	23,458
Greenwood	20,819	-	-	20,819
Jacob City	10,908	-	-	10,908
Malone	28,156	-	-	28,156
Marianna	207,838	-	-	207,838
Sneads	71,918	-	-	71,918
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	1,787,804	323,734	115,653	2,227,191
BOCC, JEFFERSON	331,426	205,651	-	537,077
Monticello	78,397	-	-	78,397
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	409,824	205,651	-	615,475
BOCC, LAFAYETTE	81,921	142,278	21,837	246,035
Mayo	13,923	-	-	13,923
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	95,843	142,278	21,837	259,958
BOCC, LAKE	7,468,388	-	-	7,468,388
Astatula	57,576	-	-	57,576
Clermont	368,072	-	-	368,072
Eustis	668,156	-	-	668,156
Fruitland Park	135,974	-	-	135,974
Groveland	114,568	-	-	114,568
Howey-in-the-Hills	37,023	-	-	37,023
Lady Lake	566,827	-	-	566,827
Leesburg	702,935	-	-	702,935
Mascotte	111,831	-	-	111,831
Minneola	161,418	-	-	161,418
Montverde	52,370	-	-	52,370
Mount Dora	399,934	-	-	399,934
Tavares	381,041	-	-	381,041
Umatilla	111,696	-	-	111,696
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Table 4

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
	11,337,808	-	-	11,337,808
BOCC, LEE	25,730,666	-	-	25,730,666
Cape Coral	6,809,072	-	-	6,809,072
Fort Myers	3,369,095	-	-	3,369,095
Fort Myers Beach	436,479	-	-	436,479
Sanibel	433,937	-	-	433,937
	----- 36,779,249	----- -	----- -	----- 36,779,249
BOCC, LEON	9,547,544	-	-	9,547,544
Tallahassee	7,342,435	-	-	7,342,435
	----- 16,889,980	----- -	----- -	----- 16,889,980
BOCC, LEVY	1,138,522	184,116	-	1,322,638
Bronson	34,284	-	-	34,284
Cedar Key	29,568	-	-	29,568
Chiefland	77,419	-	-	77,419
Fanning Springs (part)	11,325	-	-	11,325
Inglis	51,948	-	-	51,948
Otter Creek	4,522	-	-	4,522
Williston	88,435	-	-	88,435
Yankeetown	23,577	-	-	23,577
	----- 1,459,601	----- 184,116	----- -	----- 1,643,717
BOCC, LIBERTY	102,398	134,593	30,789	267,781
Bristol	19,414	-	-	19,414
	----- 121,813	----- 134,593	----- 30,789	----- 287,195
BOCC, MADISON	345,309	339,241	-	684,550
Greenville	20,931	-	-	20,931
Lee	7,047	-	-	7,047
Madison	71,612	-	-	71,612
	----- 444,899	----- 339,241	----- -	----- 784,141
BOCC, MANATEE	12,567,830	-	-	12,567,830
Anna Maria	105,107	-	-	105,107
Bradenton	2,690,664	-	-	2,690,664
Bradenton Beach	95,603	-	-	95,603
Holmes Beach	285,741	-	-	285,741
Longboat Key (part)	149,366	-	-	149,366

Table 4

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Palmetto	580,817	-	-	580,817
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	16,475,127	-	-	16,475,127
BOCC, MARION	14,260,105	-	-	14,260,105
Belleview	224,295	-	-	224,295
Dunnellon	115,440	-	-	115,440
McIntosh	27,038	-	-	27,038
Ocala	2,855,115	-	-	2,855,115
Reddick	34,964	-	-	34,964
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	17,516,957	-	-	17,516,957
BOCC, MARTIN	10,294,450	-	-	10,294,450
Jupiter Island	52,636	-	-	52,636
Ocean Breeze Park	46,022	-	-	46,022
Sewall's Point	163,603	-	-	163,603
Stuart	1,315,528	-	-	1,315,528
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	11,872,239	-	-	11,872,239
BOCC, MIAMI-DADE	99,998,698	-	-	99,998,698
Aventura	1,164,423	-	-	1,164,423
Bal Harbour	180,309	-	-	180,309
Bay Harbor Islands	264,254	-	-	264,254
Biscayne Park	173,499	-	-	173,499
Coral Gables	2,381,835	-	-	2,381,835
El Portal	144,659	-	-	144,659
Florida City	352,091	-	-	352,091
Golden Beach	47,953	-	-	47,953
Hialeah	11,983,277	-	-	11,983,277
Hialeah Gardens	977,134	-	-	977,134
Homestead	1,549,818	-	-	1,549,818
Indian Creek	2,976	-	-	2,976
Key Biscayne	541,956	-	-	541,956
Medley	49,612	-	-	49,612
Miami	20,727,180	-	-	20,727,180
Miami Beach	5,348,256	-	-	5,348,256
Miami Shores	583,614	-	-	583,614
Miami Springs	761,290	-	-	761,290
North Bay	346,655	-	-	346,655
North Miami	2,873,778	-	-	2,873,778
North Miami Beach	2,101,615	-	-	2,101,615
Opa-locka	890,098	-	-	890,098
Pinecrest	1,029,206	-	-	1,029,206

Table 4

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
South Miami	601,868	-	-	601,868
Sunny Isles Beach	793,735	-	-	793,735
Surfside	247,145	-	-	247,145
Sweetwater	801,975	-	-	801,975
Virginia Gardens	130,353	-	-	130,353
West Miami	337,041	-	-	337,041
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	157,386,299	-	-	157,386,299
BOCC, MONROE	7,334,197	-	-	7,334,197
Islamorada	762,116	-	-	762,116
Key Colony Beach	105,750	-	-	105,750
Key West	2,748,289	-	-	2,748,289
Layton	21,769	-	-	21,769
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	10,972,121	-	-	10,972,121
BOCC, NASSAU	2,590,554	-	-	2,590,554
Callahan	52,418	-	-	52,418
Fernandina Beach	555,100	-	-	555,100
Hilliard	130,655	-	-	130,655
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	3,328,727	-	-	3,328,727
BOCC, OKALOOSA	8,899,802	-	-	8,899,802
Cinco Bayou	24,953	-	-	24,953
Crestview	804,783	-	-	804,783
Destin	675,088	-	-	675,088
Fort Walton Beach	1,310,134	-	-	1,310,134
Laurel Hill	36,003	-	-	36,003
Mary Esther	262,241	-	-	262,241
Niceville	709,487	-	-	709,487
Shalimar	39,330	-	-	39,330
Valparaiso	398,054	-	-	398,054
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	13,159,875	-	-	13,159,875
BOCC, OKEECHOBEE	1,535,141	-	-	1,535,141
Okeechobee	243,426	-	-	243,426
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	1,778,567	-	-	1,778,567
BOCC, ORANGE	96,016,474	-	-	96,016,474
Apopka	2,804,100	-	-	2,804,100
Belle Isle	746,818	-	-	746,818

Table 4

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Eatonville	321,178	-	-	321,178
Edgewood	194,001	-	-	194,001
Maitland	1,323,538	-	-	1,323,538
Oakland	107,235	-	-	107,235
Ocoee	2,859,566	-	-	2,859,566
Orlando	23,849,571	-	-	23,849,571
Windermere	235,337	-	-	235,337
Winter Garden	1,702,956	-	-	1,702,956
Winter Park	3,287,715	-	-	3,287,715
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	133,448,489	-	-	133,448,489
BOCC, OSCEOLA	10,056,010	-	-	10,056,010
Kissimmee	3,050,454	-	-	3,050,454
Saint Cloud	1,333,939	-	-	1,333,939
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	14,440,402	-	-	14,440,402
BOCC, PALM BEACH	58,245,153	-	-	58,245,153
Atlantis	118,967	-	-	118,967
Belle Glade	1,171,613	-	-	1,171,613
Boca Raton	4,817,595	-	-	4,817,595
Boynton Beach	3,753,612	-	-	3,753,612
Briny Breeze	27,782	-	-	27,782
Cloud Lake	7,838	-	-	7,838
Delray Beach	3,741,925	-	-	3,741,925
Glen Ridge	15,606	-	-	15,606
Golf	13,226	-	-	13,226
Golfview	-	-	-	-
Greenacres	1,736,425	-	-	1,736,425
Gulf Stream	49,686	-	-	49,686
Haverhill	83,417	-	-	83,417
Highland Beach	237,654	-	-	237,654
Hypoluxo	99,372	-	-	99,372
Juno Beach	200,634	-	-	200,634
Jupiter	2,198,716	-	-	2,198,716
Jupiter Inlet Colony	28,832	-	-	28,832
Lake Clarke Shores	254,799	-	-	254,799
Lake Park	479,926	-	-	479,926
Lake Worth	2,129,085	-	-	2,129,085
Lantana	611,629	-	-	611,629
Manalapan	23,303	-	-	23,303
Mangonia Park	96,083	-	-	96,083
North Palm Beach	859,150	-	-	859,150
Ocean Ridge	115,678	-	-	115,678

Table 4

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Pahokee	489,933	-	-	489,933
Palm Beach	680,350	-	-	680,350
Palm Beach Gardens	2,367,019	-	-	2,367,019
Palm Beach Shores	71,450	-	-	71,450
Palm Springs	738,994	-	-	738,994
Riviera Beach	2,005,220	-	-	2,005,220
Royal Palm Beach	1,298,347	-	-	1,298,347
South Bay	233,315	-	-	233,315
South Palm Beach	105,251	-	-	105,251
Tequesta	352,422	-	-	352,422
Wellington	2,000,391	-	-	2,000,391
West Palm Beach	5,644,484	-	-	5,644,484
	-----	-----	-----	-----
	97,104,880	-	-	97,104,880
BOCC, PASCO	13,854,419	-	-	13,854,419
Dade City	274,640	-	-	274,640
New Port Richey	658,177	-	-	658,177
Port Richey	119,469	-	-	119,469
Saint Leo	31,625	-	-	31,625
San Antonio	39,465	-	-	39,465
Zephyrhills	407,547	-	-	407,547
	-----	-----	-----	-----
	15,385,342	-	-	15,385,342
BOCC, PINELLAS	34,356,277	-	-	34,356,277
Belleair	206,091	-	-	206,091
Belleair Beach	107,726	-	-	107,726
Belleair Bluffs	111,130	-	-	111,130
Belleair Shore	3,004	-	-	3,004
Clearwater	5,148,230	-	-	5,148,230
Dunedin	1,787,093	-	-	1,787,093
Gulfport	598,902	-	-	598,902
Indian Rocks Beach	212,349	-	-	212,349
Indian Shores	73,336	-	-	73,336
Kenneth City	219,657	-	-	219,657
Largo	3,423,560	-	-	3,423,560
Madeira Beach	208,344	-	-	208,344
North Redington Beach	56,766	-	-	56,766
Oldsmar	543,987	-	-	543,987
Pinellas Park	2,249,485	-	-	2,249,485
Redington Beach	81,145	-	-	81,145
Redington Shores	118,188	-	-	118,188
Safety Harbor	859,907	-	-	859,907
Saint Petersburg	12,081,151	-	-	12,081,151

Table 4

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Saint Petersburg Beach	483,266	-	-	483,266
Seminole	489,423	-	-	489,423
South Pasadena	295,646	-	-	295,646
Tarpon Springs	1,009,332	-	-	1,009,332
Treasure Island	367,781	-	-	367,781
	-----	-----	-----	-----
	65,091,780	-	-	65,091,780
BOCC, POLK	21,695,373	-	-	21,695,373
Auburndale	508,453	-	-	508,453
Bartow	792,156	-	-	792,156
Davenport	114,201	-	-	114,201
Dundee	141,261	-	-	141,261
Eagle Lake	103,248	-	-	103,248
Fort Meade	292,992	-	-	292,992
Frostproof	154,576	-	-	154,576
Haines City	724,506	-	-	724,506
Highland Park	8,322	-	-	8,322
Hillcrest Heights	12,725	-	-	12,725
Lake Alfred	204,670	-	-	204,670
Lake Hamilton	61,422	-	-	61,422
Lakeland	4,142,097	-	-	4,142,097
Lake Wales	538,413	-	-	538,413
Mulberry	178,522	-	-	178,522
Polk City	97,610	-	-	97,610
Winter Haven	1,391,294	-	-	1,391,294
	-----	-----	-----	-----
	31,161,841	-	-	31,161,841
BOCC, PUTNAM	2,528,256	-	-	2,528,256
Crescent City	70,755	-	-	70,755
Interlachen	53,689	-	-	53,689
Palatka	411,644	-	-	411,644
Pomona Park	28,877	-	-	28,877
Welaka	22,971	-	-	22,971
	-----	-----	-----	-----
	3,116,192	-	-	3,116,192
BOCC, SAINT JOHNS	7,251,480	-	-	7,251,480
Hastings	46,514	-	-	46,514
Saint Augustine	869,083	-	-	869,083
Saint Augustine Beach	286,538	-	-	286,538
	-----	-----	-----	-----
	8,453,615	-	-	8,453,615

Table 4

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, SAINT LUCIE	4,958,863	-	-	4,958,863
Fort Pierce	1,319,684	-	-	1,319,684
Port Saint Lucie	2,782,882	-	-	2,782,882
Saint Lucie	21,036	-	-	21,036
	-----	-----	-----	-----
	9,082,466	-	-	9,082,466
BOCC, SANTA ROSA	3,479,245	-	-	3,479,245
Gulf Breeze	209,942	-	-	209,942
Jay	22,925	-	-	22,925
Milton	260,875	-	-	260,875
	-----	-----	-----	-----
	3,972,987	-	-	3,972,987
BOCC, SARASOTA	20,069,144	-	-	20,069,144
Longboat Key (part)	286,724	-	-	286,724
North Port	1,243,735	-	-	1,243,735
Sarasota	3,633,520	-	-	3,633,520
Venice	1,344,166	-	-	1,344,166
	-----	-----	-----	-----
	26,577,289	-	-	26,577,289

Table 4

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, SEMINOLE	19,224,180	-	-	19,224,180
Altamonte Springs	2,654,507	-	-	2,654,507
Casselberry	1,659,712	-	-	1,659,712
Lake Mary	636,846	-	-	636,846
Longwood	927,935	-	-	927,935
Oviedo	1,452,030	-	-	1,452,030
Sanford	2,427,598	-	-	2,427,598
Winter Springs	1,902,900	-	-	1,902,900
	----- 30,885,708	----- -	----- -	----- 30,885,708
BOCC, SUMTER	1,158,945	522,269	124,388	1,805,601
Bushnell	70,609	-	-	70,609
Center Hill	23,051	-	-	23,051
Coleman	24,012	-	-	24,012
Webster	24,216	-	-	24,216
Wildwood	118,809	-	-	118,809
	----- 1,419,642	----- 522,269	----- 124,388	----- 2,066,298
BOCC, SUWANNEE	1,097,167	242,636	-	1,339,803
Branford	22,555	-	-	22,555
Live Oak	230,767	-	-	230,767
	----- 1,350,489	----- 242,636	----- -	----- 1,593,125
BOCC, TAYLOR	752,995	-	-	752,995
Perry	338,615	-	-	338,615
	----- 1,091,610	----- -	----- -	----- 1,091,610
BOCC, UNION	205,788	170,470	94,033	470,291
Lake Butler	48,741	-	-	48,741
Raiford	5,279	-	-	5,279
Worthington Springs	4,714	-	-	4,714
	----- 264,522	----- 170,470	----- 94,033	----- 529,025
BOCC, VOLUSIA	13,700,190	-	-	13,700,190
Daytona Beach	2,832,892	-	-	2,832,892
Daytona Beach Shores	127,602	-	-	127,602
DeBary	559,034	-	-	559,034
DeLand	807,261	-	-	807,261
Deltona	2,604,246	-	-	2,604,246
Edgewater	796,097	-	-	796,097

Table 4

Local Government Half-Cent Sales Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Flagler Beach (part)	4,056	-	-	4,056
Holly Hill	493,881	-	-	493,881
Lake Helen	110,594	-	-	110,594
New Smyrna Beach	851,568	-	-	851,568
Oak Hill	62,144	-	-	62,144
Orange City	274,436	-	-	274,436
Ormond Beach	1,517,577	-	-	1,517,577
Pierson	54,076	-	-	54,076
Ponce Inlet	105,972	-	-	105,972
Port Orange	1,925,721	-	-	1,925,721
South Daytona	571,724	-	-	571,724
	-----	-----	-----	-----
	27,399,071	-	-	27,399,071
BOCC, WAKULLA	525,090	253,900	-	778,990
Saint Marks	8,499	-	-	8,499
Sopchoppy	12,624	-	-	12,624
	-----	-----	-----	-----
	546,214	253,900	-	800,114
BOCC, WALTON	2,960,172	-	-	2,960,172
DeFuniak Springs	475,025	-	-	475,025
Freeport	97,860	-	-	97,860
Paxton	54,442	-	-	54,442
	-----	-----	-----	-----
	3,587,499	-	-	3,587,499
BOCC, WASHINGTON	470,138	310,901	-	781,040
Caryville	6,237	-	-	6,237
Chipley	106,450	-	-	106,450
Ebro	7,043	-	-	7,043
Vernon	23,234	-	-	23,234
Wausau	9,928	-	-	9,928
	-----	-----	-----	-----
	623,031	310,901	-	933,932
	=====	=====	=====	=====
TOTALS	\$ 1,216,300,000	\$ 6,207,042	\$ 592,958	\$ 1,223,100,000

Source: Department of Revenue (6/99)

COUNTY REVENUE SHARING PROGRAM

Sections 199.292(3), 210.20(2)(a), and Part II of Chapter 218, *Florida Statutes*

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 units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties. The trust fund receives 2.9 percent of net cigarette tax collections and 37.7 percent of net intangible tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness.

1999 General Law Amendments

Chapter 99-239, *Laws of Florida*, (CS/SB 172)

authorizes an additional revenue sharing distribution to any consolidated government as provided by section 3, Article VIII of the State Constitution. Section 20 states that beginning in state fiscal year 1999-00 an additional distribution in the amount of \$6.24 times the population of the consolidated government shall be annually appropriated. In order to be eligible for this distribution, the consolidation must have occurred prior to January 1, 1999. The consolidated Duval County/City of Jacksonville government is the only entity that satisfies this requirement. This change is effective as of July 1, 1999. (According to the final bill analysis prepared by the House Committee on Finance and Taxation, the Duval County/City of Jacksonville will receive \$4.7 million in fiscal year 1999-00 and \$4.8 million in fiscal year 2000-01.)

As discussed later in the text, the intangibles tax represents approximately 97 percent of total county revenue sharing. Several pieces of legislation became law which, in the aggregate, will have negative fiscal impacts on county governments as a result of reductions in intangibles tax collections. The legislation having the most significant fiscal impact is summarized below.

Chapter 99-242, *Laws of Florida*, (CS/SB 318)

reduces the annual tax rate on intangible personal property from 2 mills to 1.5 mills. In addition, it increases the portion of accounts receivable exempt from the tax from one-third to two-thirds. It also allows an affiliated group of limited liability companies to file a consolidated intangibles tax return. These changes are effective as of January 1, 2000. (According to the final bill analysis prepared by the House Committee on Finance and Taxation, the estimated fiscal impact upon county governments is \$99.9 million in fiscal year 1999-00 and \$102.1 million in fiscal year 2000-01.)

Eligibility Requirements

In order to be eligible to participate in revenue sharing beyond the 'minimum entitlement' in any fiscal year, a county must have satisfied the requirements of s. 218.23(1), F.S. As it relates to county revenue sharing, the minimum entitlement is defined in s. 218.21(7), F.S., as the amount of revenue necessary for a county 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 the trust fund.

Administrative Procedures

The county revenue sharing program is administered by the Department of Revenue. The program is comprised of cigarette taxes and intangible taxes that are collected and deposited initially into the Cigarette Tax Collection Trust Fund and Intangible Tax Trust Fund before being transferred to the Revenue Sharing Trust Fund for Counties.

No General Revenue Service Charges are levied against the Revenue Sharing Trust Fund for Counties; however, the 7.0 percent and 0.3 percent service charges are levied against the Cigarette Tax Collection Trust Fund pursuant to s. 215.20(1) and (3), F.S. In addition, a 0.9 percent deduction is assessed against the Cigarette Tax Collection Trust Fund pursuant to s. 210.20(2)(a), F.S., for administrative costs related to the Department of Business and Professional Regulation's Division of Alcoholic Beverage and Tobacco. Finally, s. 199.292(2), F.S., authorizes an annual appropriation out of the Intangible Tax Trust Fund in the amount necessary to cover the Department of Revenue's costs of administering Chapters 192-199, *Florida Statutes*.

The percentage of each tax source transferred into the County Revenue Sharing Trust Fund is listed below. The proportional contribution of each source in state fiscal year 1999-00 is also noted.

- 1) 2.9 percent of net cigarette tax collections (pursuant to s. 210.20(2)(a), F.S.)
= 3.3 percent of total county revenue sharing
- 2) 37.7 percent of net intangible tax collections (pursuant to s. 199.292(3), F.S.)
= 96.7 percent of total county revenue sharing

Distribution of Proceeds

Pursuant to s. 218.245(1), F.S., an apportionment factor is calculated for each eligible county using a 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. The term 'preceding year' refers to the preceding calendar year.

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

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 Revenue Sharing Trust Fund for Counties.
- 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. This is defined as the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from county revenue sharing sources.

- 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: guaranteed entitlement, second guaranteed entitlement, and growth monies. **Table 1** lists the statewide revenue sharing distributions to counties for the 1982-83 through 1997-98 state fiscal years. **Table 2** lists the revenue sharing distributions by county for the 1994-95 to 1997-98 state fiscal years.

Authorized Uses

There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness. Pursuant to s. 218.25(1), F.S., counties are allowed to bond the guaranteed entitlement. This 'hold harmless' provision guarantees a minimum allotment in order to insure coverage of 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 also 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.

Relevant Attorney General Opinions

The following opinions relevant to this tax 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 73-246

Is the Hillsborough County Aviation Authority an integral part of the government of Hillsborough County within the context of the Revenue Sharing Act of 1972, so that members of the aviation authority's police force can be viewed as county law enforcement officers for the purposes of revenue sharing? According to this opinion dated July 3, 1973, the Hillsborough

County Aviation Authority is not a city, county, or consolidated government so as to qualify for state revenue-sharing funds under Part II of Chapter 218, *Florida Statutes*, nor is it an agency or subdivision of Hillsborough County so that the police force employees of the authority would be 'county employees' within the context of that chapter.

AGO 74-367

Does the Revenue Sharing Act of 1972 apply to regional housing authorities established pursuant to Chapter 421, *Florida Statutes*? According to this opinion dated December 3, 1974, regional housing authorities are neither a county nor municipal government for the purposes of the Revenue Sharing Act and therefore are not an eligible unit of local government. As a result, the requirements of s. 218.23, F.S., regarding the eligibility for revenue sharing by units of local government have no application to regional housing authorities nor are such authorities eligible for revenue sharing funds.

AGO 77-14

May a county borrow money from banks for the purpose of purchasing real property for authorized county purposes with the money to be repaid in approximately five equal annual installments from uncommitted racetrack or state revenue-sharing funds? According to this opinion dated February 9, 1977, the Board of County Commissioners, as the governing body of a noncharter county, has statutory authority to borrow money to purchase real property for authorized county purposes. Uncommitted state revenue-sharing funds, subject to the restriction found in s. 218.25, F.S., governing monies received in excess of the guaranteed entitlement, could be used to repay the borrowed funds.

AGO 79-18

May a Board of County Commissioners borrow money from a bank payable over a three-year period for the purpose of making improvements to county roads? The county commission may borrow money from a local bank for the purpose of making improvements to county roads, to be repaid over a three-year period, providing no mortgage on county property is required and the money used for repayment is derived from uncommitted county funds and non-ad valorem tax revenue. According to this opinion dated March 1, 1979, uncommitted state revenue-sharing funds, subject to the restriction found in s. 218.25, F.S., governing monies received in excess of the guaranteed entitlement, could be used to repay the borrowed funds.

AGO 86-44

Is the Board of County Commissioners authorized to donate revenue sharing monies to a nonprofit senior citizens club so that members of the club may take field trips? The Board is authorized to donate revenue sharing monies, as restricted by s. 218.25, F.S., to a nonprofit senior

citizens organization so that county residents who are members of the club may take field trips provided that the program is open to the public. In addition, the Board must determine that the expenditure serves a valid public purpose and ensure that proper safeguards are implemented to assure accomplishment of the public purpose, according to this opinion dated May 21, 1986.

AGO 92-87

Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 218.26, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or computational errors, must the Department make retroactive adjustments by altering future distributions? According to this opinion dated December 3, 1992, the Department must adjust the apportionment factors for distribution of revenue-sharing trust funds pursuant to s. 218.26, F.S., for the remainder of a fiscal year and subsequent fiscal years in the event the population estimates are revised by the Governor's Office due to an error in the decennial census. The Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

AGO 94-26

What effect does the nonpayment of incentive pay to law enforcement officers as prescribed by s. 943.22, F.S., have on the county's eligibility to participate in revenue sharing? According to this opinion dated April 5, 1994, failure to pay the salary incentive to eligible county law enforcement officers would render the county ineligible to participate in revenue sharing beyond the minimum entitlement for the fiscal year in which the county fails to certify that it meets the minimum requirements in s. 218.23, F.S.

Estimated Distributions for the 1999-00 Fiscal Year

Table 3 displays the estimated county revenue sharing distributions for the 1999-00 state fiscal year. As calculated by the Department of Revenue, these figures represent 95 percent of the anticipated annual revenues. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Table 1

**County Revenue Sharing
Summary of Statewide Distributions
State Fiscal Years 1982-83 to 1997-98**

Fiscal Year	Distribution to Counties
1982-83	\$ 93,183,202
1983-84	150,903,346
1984-85	145,128,782
1985-86	167,935,982
1986-87	200,665,358
1987-88	209,906,583
1988-89	219,091,733
1989-90	235,183,295
1990-91	206,693,711
1991-92	234,606,367
1992-93	267,364,510
1993-94	296,857,752
1994-95	304,562,933
1995-96	292,949,035
1996-97	313,725,763
1997-98	392,699,031

Source: Department of Revenue

Table 2**County Revenue Sharing
Summary of Distributions by County
State Fiscal Years 1994-95 to 1997-98**

County	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Alachua	\$ 3,772,550	\$ 3,659,893	\$ 3,976,541	\$ 4,935,559
Baker	364,125	348,069	378,551	476,317
Bay	2,806,143	2,774,267	2,963,905	3,656,086
Bradford	419,732	403,702	440,111	554,956
Brevard	7,958,523	7,690,599	8,206,310	10,188,594
Broward	23,200,473	22,311,180	23,905,441	29,386,042
Calhoun	221,093	209,028	224,342	292,266
Charlotte	3,134,683	3,037,424	3,261,729	4,052,045
Citrus	2,490,438	2,376,374	2,551,962	3,196,126
Clay	2,842,788	2,746,056	2,976,480	3,814,113
Collier	5,207,703	5,135,975	5,619,066	7,005,109
Columbia	1,110,601	1,093,429	1,189,395	1,539,028
DeSoto	511,491	501,794	535,472	672,686
Dixie	225,982	217,147	235,965	297,128
Duval	16,856,403	16,281,955	17,506,923	21,803,422
Escambia	6,715,968	6,465,130	6,995,383	8,761,140
Flagler	763,058	761,938	862,103	1,081,652
Franklin	185,820	179,026	196,553	245,702
Gadsden	778,758	770,683	817,149	1,013,321
Gilchrist	206,671	207,620	227,970	288,008
Glades	167,885	158,567	171,633	215,986
Gulf	217,801	206,673	224,201	275,218
Hamilton	229,811	225,401	248,515	326,778
Hardee	428,364	411,340	459,475	539,520
Hendry	567,772	552,227	593,616	757,829
Hernando	2,685,732	2,605,139	2,826,494	3,553,897
Highlands	1,687,974	1,654,276	1,773,635	2,186,234
Hillsborough	21,316,843	20,670,936	22,273,298	27,995,282
Holmes	316,457	305,608	328,875	402,784
Indian River	2,135,099	2,060,947	2,259,091	2,850,646
Jackson	877,582	846,660	868,768	1,112,191
Jefferson	258,566	241,328	261,277	326,365
Lafayette	103,779	97,538	112,413	147,164
Lake	3,346,561	3,264,938	3,539,258	4,479,710
Lee	8,748,908	8,537,575	9,084,681	11,423,819
Leon	4,055,809	3,973,542	4,317,533	5,400,992
Levy	582,242	569,800	622,369	798,309
Liberty	103,071	104,769	116,269	153,434
Madison	324,662	310,965	336,717	423,666
Manatee	5,267,198	5,090,133	5,491,728	6,829,276
Marion	5,056,115	4,975,089	5,420,679	6,797,513
Martin	2,945,592	2,865,429	3,079,934	3,841,332
Miami-Dade	44,268,261	41,247,106	43,488,655	54,385,384
Monroe	2,346,052	2,196,084	2,339,975	2,872,933
Nassau	1,078,086	1,031,832	1,132,312	1,446,881
Okaloosa	3,413,898	3,325,162	3,628,504	4,589,170
Okeechobee	763,400	730,155	780,679	972,453

Table 2**County Revenue Sharing
Summary of Distributions by County
State Fiscal Years 1994-95 to 1997-98**

County	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Orange	21,685,229	20,910,466	22,855,192	29,228,789
Osceola	3,040,606	2,982,135	3,294,411	4,167,791
Palm Beach	20,647,176	20,063,120	21,367,808	26,854,661
Pasco	7,148,713	6,829,321	7,351,650	9,167,379
Pinellas	15,966,192	15,220,110	16,064,886	19,845,031
Polk	9,477,258	9,170,550	9,807,352	12,252,490
Putnam	1,500,876	1,444,099	1,547,885	1,897,724
Saint Johns	2,326,687	2,295,955	2,508,218	3,186,208
Saint Lucie	2,911,605	2,799,567	3,004,838	3,705,607
Santa Rosa	2,025,661	1,995,550	2,169,609	2,740,083
Sarasota	7,273,299	6,988,358	7,479,515	9,388,196
Seminole	6,666,277	6,419,664	6,981,704	8,881,817
Sumter	708,612	686,236	751,513	970,712
Suwannee	619,984	603,117	669,085	846,961
Taylor	366,765	358,407	377,732	473,314
Union	164,595	156,380	170,804	223,742
Volusia	7,543,529	7,178,846	6,889,516	8,478,982
Wakulla	353,889	355,651	388,858	510,768
Walton	740,923	737,426	829,859	1,066,428
Washington	328,545	323,569	362,763	448,279
TOTAL	\$ 304,562,944	\$ 292,949,035	\$ 313,725,133	\$ 392,699,028

Source: Office of Research & Analysis, Department of Revenue.

Table 3

County Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	First Guaranteed -----	Second Guaranteed -----	Growth Money -----	Yearly Total -----
ALACHUA	\$ 254,168	\$ 1,007,247	\$ 2,587,014	\$ 3,848,429
BAKER	28,273	90,639	261,303	380,215
BAY	154,793	684,481	2,026,834	2,866,108
BRADFORD	28,713	129,364	269,527	427,604
BREVARD	464,254	1,807,775	5,686,305	7,958,334
BROWARD	3,573,165	4,779,269	14,175,642	22,528,076
CALHOUN	14,713	68,369	153,621	236,703
CHARLOTTE	187,080	493,387	2,506,065	3,186,532
CITRUS	90,480	499,080	1,938,899	2,528,459
CLAY	102,028	599,690	2,374,147	3,075,865
COLLIER	491,318	594,600	4,713,881	5,799,799
COLUMBIA	72,308	288,232	851,119	1,211,659
DE SOTO	30,961	132,516	369,317	532,794
DIXIE	15,487	54,021	168,385	237,893
DUVAL	1,999,042	4,106,467	10,911,348	17,016,857
ESCAMBIA	728,024	1,779,956	4,243,433	6,751,413
FLAGLER	23,543	78,036	819,455	921,034
FRANKLIN	18,862	41,026	135,126	195,014
GADSDEN	80,864	239,311	538,697	858,872
GILCHRIST	5,883	45,494	185,768	237,145
GLADES	12,360	41,438	117,472	171,270
GULF	68,034	19,920	127,991	215,945
HAMILTON	23,270	109,630	118,885	251,785
HARDEE	36,082	144,439	226,955	407,476
HENDRY	28,673	148,507	409,212	586,392
HERNANDO	79,474	409,209	2,317,965	2,806,648
HIGHLANDS	104,948	349,039	1,235,972	1,689,959
HILLSBOROUGH	1,835,627	4,916,849	15,329,985	22,082,461
HOLMES	20,087	112,718	178,845	311,650
INDIAN RIVER	205,850	425,545	1,685,923	2,317,318
JACKSON	67,470	259,685	524,264	851,419
JEFFERSON	29,079	67,261	161,266	257,606
LAFAYETTE	6,472	29,717	80,036	116,225
LAKE	256,097	708,355	2,694,781	3,659,233
LEE	578,772	1,764,708	6,820,403	9,163,883
LEON	316,798	1,026,649	2,863,250	4,206,697
LEVY	34,157	137,533	474,377	646,067
LIBERTY	8,441	28,423	86,041	122,905
MADISON	34,591	95,970	200,439	331,000
MANATEE	530,269	1,054,577	3,811,317	5,396,163
MARION	251,941	1,024,873	4,206,292	5,483,106
MARTIN	244,331	553,167	2,234,320	3,031,818
MIAMI-DADE	5,895,217	10,571,522	24,928,702	41,395,441
MONROE	246,464	455,801	1,469,770	2,172,035
NASSAU	65,716	252,268	855,160	1,173,144

Table 3

County Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	First Guaranteed -----	Second Guaranteed -----	Growth Money -----	Yearly Total -----
OKALOOSA	147,680	859,331	2,609,218	3,616,229
OKEECHOBEE	41,041	173,472	534,644	749,157
ORANGE	1,632,765	3,816,110	18,124,926	23,573,801
OSCEOLA	95,114	414,462	2,876,292	3,385,868
PALM BEACH	2,570,430	2,766,174	15,704,632	21,041,236
PASCO	310,426	1,782,481	5,125,613	7,218,520
PINELLAS	2,452,694	3,368,283	9,562,931	15,383,908
POLK	857,616	2,627,126	6,107,262	9,592,004
PUTNAM	98,535	409,282	953,935	1,461,752
SAINT JOHNS	152,548	403,262	2,062,957	2,618,767
SAINT LUCIE	187,010	618,973	2,051,243	2,857,226
SANTA ROSA	77,885	448,253	1,721,779	2,247,917
SARASOTA	1,119,924	1,148,225	5,099,891	7,368,040
SEMINOLE	339,130	1,316,016	5,422,577	7,077,723
SUMTER	35,653	182,301	631,253	849,207
SUWANNEE	32,719	175,516	477,184	685,419
TAYLOR	36,940	118,139	214,163	369,242
UNION	18,615	33,326	125,854	177,795
VOLUSIA	698,366	1,525,368	4,336,337	6,560,071
WAKULLA	24,054	90,110	297,712	411,876
WALTON	39,806	151,427	723,312	914,545
WASHINGTON	16,827	101,973	254,447	373,247
	=====	=====	=====	=====
TOTALS	\$ 30,329,957	\$ 64,756,373	\$ 213,093,670	\$ 308,180,000

Source: Department of Revenue (6/99)

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MUNICIPAL REVENUE SHARING PROGRAM

Sections 206.605(1), 206.879(1), 210.20(2)(a), and Part II of Chapter 218, *Florida Statutes*

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 units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities. The trust fund receives 32.4 percent of net cigarette tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets the strict eligibility requirements. Funds derived from the one-cent municipal fuel tax may only be used by municipalities for transportation-related expenditures. In addition, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness.

1999 General Law Amendments

Chapter 99-239, *Laws of Florida*, (CS/SB 172)

authorizes an additional revenue sharing distribution to any consolidated government as provided by section 3, Article VIII of the State Constitution. Section 20 states that beginning in state fiscal year 1999-00 an additional distribution in the amount of \$6.24 times the population of the consolidated government shall be annually appropriated. In order to be eligible for this distribution, the consolidation must have occurred prior to January 1, 1999. The consolidated Duval County/City of Jacksonville government is the only entity that satisfies this requirement. This change is effective as of July 1, 1999. (According to the final bill analysis prepared by the House Committee on Finance and Taxation, the Duval County/City of Jacksonville will receive \$4.7 million in fiscal year 1999-00 and \$4.8 million in fiscal year 2000-01.)

Eligibility Requirements

In order to be eligible to participate in revenue sharing beyond the ‘minimum entitlement’ in any fiscal year, a municipality must have satisfied the requirements of s. 218.23(1), F.S. As it relates to municipal revenue sharing, the minimum entitlement is defined in s. 218.21(7), F.S., as the amount of revenue necessary for a municipality 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 the trust fund.

Administrative Procedures

The municipal revenue sharing program is administered by the Department of Revenue. The program is comprised of cigarette taxes, municipal fuel taxes, and state alternative fuel users decal fees that

are collected and deposited initially into the Cigarette Tax Collection Trust Fund and State Alternative Fuel User Fee Clearing Trust Fund before being transferred to the Revenue Sharing Trust Fund for Municipalities.

No General Revenue Service Charges are levied against the Revenue Sharing Trust Fund for Municipalities; however, the 7.0 percent and 0.3 percent service charges are levied against the Cigarette Tax Collection Trust Fund pursuant to s. 215.20(1) and (3), F.S. In addition, a 0.9 percent deduction is assessed against the Cigarette Tax Collection Trust Fund pursuant to s. 210.20(2)(a), F.S., for administrative costs of the Department of Business and Professional Regulation's Division of Alcoholic Beverage and Tobacco. After deducting the service charges, the municipal fuel taxes are transferred directly into the Revenue Sharing Trust Fund for Municipalities.

The percentage of each tax source transferred into the trust fund is listed below. The proportional contribution of each source in state fiscal year 1999-00 is also noted.

- 1) 32.4 percent of net cigarette tax collections [s. 210.20(2)(a), F.S.]
= 60.2 percent of total municipal revenue sharing
- 2) net collections of the one-cent municipal fuel tax [s. 206.605(1), F.S.]
= 39.3 percent of total municipal revenue sharing
- 3) 12.5 percent of state alternative fuel user decal fee collections [s. 206.879(1), F.S.]
= 0.5 percent of total municipal revenue sharing

Distribution of Proceeds

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. 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

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.

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

- 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.

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 Revenue Sharing Trust Fund for Municipalities that are available for distribution. The resulting amount is labeled entitlement money. This is the amount of revenue which would be shared with a municipality 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 necessary for a municipality 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. This 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 1** lists the statewide revenue sharing distributions to municipalities for the 1982-83 through 1997-98 state fiscal years. **Table 2** lists the total aggregate municipal revenue sharing distributions by county for the 1994-95 to 1997-98 state fiscal years.

Authorized Uses

A number of restrictions and safeguards on the authorized use of municipal revenue sharing 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, state government, or the federal government in joint projects.

According to the Department of Revenue, municipalities may assume that 39.3 percent of their total estimated 1999-00 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.

Pursuant to s. 218.25(1), F.S., municipalities are allowed to bond only the guaranteed entitlement portion of the distribution. This 'hold harmless' provision guarantees a minimum allotment in order to insure coverage of all bonding obligations for those eligible municipalities that qualified for revenue sharing dollars prior to July 1, 1972. Municipalities incorporated after that date 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 1973 must demonstrate significantly higher ad valorem taxing effort than those incorporated prior to or during 1973.

Relevant Attorney General Opinions

The following opinions relevant to this tax 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretation that have been articulated in Florida case law.

AGO 73-246

Is the Hillsborough County Aviation Authority an integral part of the government of Hillsborough County within the context of the Revenue Sharing Act of 1972, so that members of the aviation authority's police force can be viewed as county law enforcement officers for the purposes of revenue sharing? According to this opinion dated July 3, 1973, the Hillsborough County Aviation Authority is not a city, county, or consolidated government so as to qualify for state revenue-sharing funds under Part II of Chapter 218, *Florida Statutes*, nor is it an agency or subdivision of Hillsborough County so that the police force employees of the authority would be 'county employees' within the context of that chapter.

AGO 74-367

Does the Revenue Sharing Act of 1972 apply to regional housing authorities established pursuant to Chapter 421, *Florida Statutes*? According to this opinion dated December 3, 1974,

regional housing authorities are neither a county nor municipal government for the purposes of the Revenue Sharing Act and therefore are not an eligible unit of local government. As a result, the requirements of s. 218.23, F.S., regarding the eligibility for revenue sharing by units of local government have no application to regional housing authorities nor are such authorities eligible for revenue sharing funds.

AGO 77-21

Are charter counties which have established municipal taxing and benefit units pursuant to s. 125.01(1)(q), F.S., and which meet all eligibility requirements as outlined in s. 218.23(1), F.S., entitled to a municipal share from the State Revenue Sharing Trust Fund established by the Revenue Sharing Act of 1972 (Part II of Chapter 218, F.S., as amended)? According to this opinion dated February 23, 1977, a charter county which has established municipal service taxing or benefit units pursuant to its charter and s. 125.01(1)(q), F.S., is not entitled to receive a municipal share from the state revenue-sharing fund since a municipal service taxing or benefit unit is not within the definitions of a ‘municipality’ as defined in s. 218.21(3), F.S., and a ‘unit of local government’ as defined in s. 218.21(1), F.S.

AGO 78-110

May a municipality finance the purchase of a fire truck through revenue sharing funds from the state and place a lien on the fire truck without voter approval? According to this opinion dated August 16, 1978, a municipality may pledge any non-ad valorem tax revenues, including its guaranteed entitlement to revenue sharing funds if available and not previously encumbered, to purchase a fire truck to provide fire protection within the municipality. In the absence of an approved referendum by the municipal electorate, however, a municipality may not finance, and is constitutionally inhibited from financing, the purchase of the fire truck by borrowing money and giving a lien or mortgage on the property to be purchased (or other assets or property) as further or additional security for the loan or other obligation.

AGO 82-94

Can a municipality pledge the proceeds of the one-cent municipal fuel tax to secure a loan for repairs of the sewer system? The proposed use of that portion of the guaranteed entitlement which is comprised of the one-cent municipal fuel tax revenues to secure a loan for sewer system improvements or repairs does not fit within the permitted uses set out in s. 206.605, F.S., and is prohibited, according to this opinion dated November 4, 1982. Additionally, a municipality may not use any portion of the monies received in excess of the guaranteed entitlement from the revenue sharing trust fund for the purposes prohibited by s. 218.25, F.S.

AGO 83-32

Does s. 206.605, F.S., authorize a municipality to use funds derived from the one-cent municipal fuel tax for channel maintenance dredging of navigable waterways within the city limits? It had not been made evident that the municipality requesting the opinion had acquired or purchased, built, installed, established, maintained or operated any such properties or facilities in connection with the establishment of a public transportation system for use on such waterways. In addition, s. 206.605, F.S., does not explicitly authorize or provide for the use or expenditure of the municipal gas tax for channel maintenance dredging of navigable waterways. Therefore, the use of the gas tax proceeds for such use was opined to be an unauthorized expenditure.

AGO 85-15

Among other questions, does the Department of Revenue have the authority and duty to withhold all revenue sharing funds, beyond the minimum entitlement, distributed under s. 218.23, F.S., if a municipality fails to certify compliance with s. 633.382, F.S.? According to this opinion dated February 19, 1985, a municipality failing to certify compliance with s. 633.382, F.S., is not eligible to participate in revenue sharing beyond the minimum entitlement. In addition, the Department of Revenue would not be required to distribute revenue sharing funds beyond the minimum entitlement to said municipality.

AGO 92-87

Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 218.26, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or computational errors, must the Department make retroactive adjustments by altering future distributions? According to this opinion dated December 3, 1992, the Department must adjust the apportionment factors for distribution of revenue-sharing trust funds pursuant to s. 218.26, F.S., for the remainder of a fiscal year and subsequent fiscal years in the event the population estimates are revised by the Governor's Office due to an error in the decennial census. The Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

Estimated Distributions for the 1999-00 Fiscal Year

Table 3 displays the estimated municipal revenue sharing distributions for the 1999-00 state fiscal year. As calculated by the Department of Revenue, these figures represent 95 percent of the anticipated annual revenues. Inquiries regarding the Department's estimated of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

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Table 1

**Municipal Revenue Sharing
Summary of Statewide Distributions
State Fiscal Years 1982-83 to 1997-98**

Fiscal Year	Distribution to Municipalities
1982-83	\$ 190,421,274
1983-84	189,332,686
1984-85	195,075,908
1985-86	193,374,002
1986-87	220,634,963
1987-88	208,374,224
1988-89	209,550,096
1989-90	208,833,996
1990-91	194,464,930
1991-92	189,164,184
1992-93	195,913,387
1993-94	193,130,586
1994-95	200,274,614
1995-96	200,299,194
1996-97	199,200,077
1997-98	207,622,964

Source: Department of Revenue

Table 2

**Municipal Revenue Sharing
Summary of Total Municipal Distributions by County
State Fiscal Years 1994-95 to 1997-98**

County	Distributions to the Respective Municipal Governments			
	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Alachua	\$ 3,094,287	\$ 3,024,067	\$ 2,970,091	\$ 3,101,445
Baker	120,959	119,265	117,999	120,207
Bay	2,405,127	2,424,780	2,438,457	2,537,698
Bradford	200,616	193,540	187,050	188,644
Brevard	6,097,779	6,130,590	6,049,182	6,366,684
Broward	28,536,377	28,340,034	27,893,298	29,697,914
Calhoun	98,745	91,523	93,696	100,434
Charlotte	206,007	205,199	199,501	208,571
Citrus	242,946	238,486	235,886	241,801
Clay	375,574	368,834	356,598	371,296
Collier	467,890	475,891	470,617	659,151
Columbia	273,136	271,702	272,375	271,923
DeSoto	184,589	182,630	181,074	187,451
Dixie	94,616	92,005	87,926	96,252
Duval	16,250,292	16,256,926	16,168,919	16,969,473
Escambia	1,664,633	1,639,119	1,598,687	1,664,215
Flagler	107,911	105,864	110,247	107,769
Franklin	123,429	111,697	108,475	107,223
Gadsden	683,695	651,629	618,833	635,238
Gilchrist	44,388	42,740	42,118	42,537
Glades	44,436	43,705	41,290	42,398
Gulf	124,551	122,519	119,142	120,561
Hamilton	129,528	126,552	129,056	117,032
Hardee	204,322	206,860	212,015	204,190
Hendry	210,337	211,282	214,182	222,306
Hernando	184,303	184,874	182,101	187,452
Highlands	508,998	495,587	481,720	490,705
Hillsborough	8,495,390	8,552,210	8,419,739	8,825,570
Holmes	118,216	112,753	112,544	115,425
Indian River	735,965	746,259	752,847	786,634
Jackson	515,083	512,814	526,946	560,208
Jefferson	72,060	69,935	74,052	73,518
Lafayette	37,397	32,584	33,095	33,230
Lake	1,757,899	1,763,385	1,722,554	1,810,608
Lee	2,986,897	3,087,280	3,080,224	3,260,619
Leon	3,308,017	3,251,129	3,208,699	3,348,340
Levy	217,559	209,267	206,771	207,645
Liberty	36,724	32,950	34,523	35,644
Madison	155,544	147,109	146,152	148,086
Manatee	1,472,347	1,460,416	1,439,887	1,473,399
Marion	1,136,989	1,138,451	1,122,075	1,147,127
Martin	349,304	353,876	349,564	360,779
Miami-Dade	58,032,552	57,676,843	57,530,091	58,580,520
Monroe	703,444	687,496	675,892	781,087
Nassau	276,118	275,209	272,773	284,215
Okaloosa	1,669,416	1,629,214	1,562,932	1,651,707

Table 2

**Municipal Revenue Sharing
Summary of Total Municipal Distributions by County
State Fiscal Years 1994-95 to 1997-98**

County	Distributions to the Respective Municipal Governments			
	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Okeechobee	176,013	176,017	176,013	176,004
Orange	7,541,100	7,435,199	7,350,628	7,824,157
Osceola	1,201,229	1,255,209	1,265,118	1,374,936
Palm Beach	11,486,339	11,843,130	11,983,596	12,652,454
Pasco	761,404	759,976	737,769	762,328
Pinellas	14,401,274	14,225,859	13,916,329	14,368,991
Polk	4,506,231	4,447,150	4,379,843	4,522,963
Putnam	401,849	403,080	399,546	400,498
Saint Johns	420,323	420,979	420,968	425,084
Saint Lucie	2,285,516	2,268,637	2,282,071	2,429,441
Santa Rosa	327,185	319,679	308,203	310,798
Sarasota	1,976,825	1,969,678	1,936,295	2,020,843
Seminole	3,446,789	3,494,094	3,491,230	3,709,813
Sumter	260,507	256,724	248,815	258,640
Suwannee	223,371	219,829	215,515	253,950
Taylor	218,419	217,872	223,111	216,588
Union	104,213	87,825	85,859	89,085
Volusia	5,328,930	5,963,672	6,497,130	6,836,886
Wakulla	19,255	19,260	19,255	19,236
Walton	222,034	217,347	216,326	231,581
Washington	209,416	201,518	194,562	192,551
TOTAL	\$ 200,274,614	\$ 200,299,814	\$ 199,200,077	\$ 207,621,758

Source: Office of Research & Analysis, Department of Revenue.

Table 3

Municipal Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
ALACHUA COUNTY			
Alachua	\$ 49,626	\$ 61,380	\$ 111,006
Archer	18,029	25,070	43,099
Gainesville	1,100,340	1,204,196	2,304,536
Hawthorne	21,367	12,647	34,014
High Springs	55,311	32,894	88,205
LaCrosse	3,761	-	3,761
Micanopy	9,869	6,045	15,914
Newberry	20,259	34,137	54,396
Waldo	13,057	20,678	33,735
 BAKER COUNTY			
Glen Saint Mary	13,069	1,403	14,472
Macclenny	53,341	38,373	91,714
 BAY COUNTY			
Callaway	35,468	305,268	340,736
Cedar Grove	13,757	48,226	61,983
Lynn Haven	47,769	206,197	253,966
Mexico Beach	6,978	8,341	15,319
Panama City	510,541	375,209	885,750
Panama City Beach	90,906	-	90,906
Parker	32,217	87,904	120,121
Springfield	65,328	300,786	366,114
 BRADFORD COUNTY			
Brooker	5,183	5,540	10,723
Hampton	7,757	3,895	11,652
Lawtey	13,179	7,670	20,849
Starke	125,408	-	125,408
 BREVARD COUNTY			
Cape Canaveral	62,081	80,630	142,711
Cocoa	327,756	121,540	449,296
Cocoa Beach	239,157	-	239,157
Indialantic	54,072	128	54,200
Indian Harbour Beach	41,142	80,224	121,366
Malabar	4,704	27,821	32,525
Melbourne	731,356	673,975	1,405,331
Melbourne Beach	19,175	27,315	46,490
Melbourne Village	1,852	6,030	7,882
Palm Bay	91,142	1,467,626	1,558,768
Palm Shores	943	6,463	7,406
Rockledge	155,640	208,248	363,888
Satellite Beach	109,567	77,461	187,028

Table 3

Municipal Revenue Sharing Distributions
 State Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
Titusville	518,566	419,561	938,127
West Melbourne	34,950	115,729	150,679
BROWARD COUNTY			
Coconut Creek	21,380	662,825	684,205
Cooper City	22,887	490,419	513,306
Coral Springs	49,420	1,841,038	1,890,458
Dania	201,595	124,724	326,319
Davie	166,836	1,065,533	1,232,369
Deerfield Beach	306,407	613,876	920,283
Fort Lauderdale	3,196,503	2,699	3,199,202
Hallandale	491,404	176,132	667,536
Hillsboro Beach	3,190	16,661	19,851
Hollywood	2,090,384	699,615	2,789,999
Lauderdale-by-the-Sea	58,784	3,583	62,367
Lauderdale Lakes	210,740	443,296	654,036
Lauderhill	183,519	908,746	1,092,265
Lazy Lake	3,320	-	3,320
Lighthouse Point	176,544	18,211	194,755
Margate	247,098	815,408	1,062,506
Miramar	284,110	784,532	1,068,642
North Lauderdale	8,186	654,397	662,583
Oakland Park	398,752	193,239	591,991
Parkland	511	171,355	171,866
Pembroke Park	112,788	-	112,788
Pembroke Pines	320,564	1,763,187	2,083,751
Plantation	444,753	976,671	1,421,424
Pompano Beach	918,495	528,239	1,446,734
Sea Ranch Lakes	59,037	-	59,037
Sunrise	173,630	1,268,377	1,442,007
Tamarac	96,778	896,521	993,299
Weston	-	598,168	598,168
Wilton Manors	350,732	-	350,732
CALHOUN COUNTY			
Altha	7,411	18,270	25,681
Blountstown	57,485	4,806	62,291

Table 3

Municipal Revenue Sharing Distributions
 State Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
CHARLOTTE COUNTY			
Punta Gorda	146,243	47,034	193,277
CITRUS COUNTY			
Crystal River	95,471	-	95,471
Inverness	119,126	16,746	135,872
CLAY COUNTY			
Green Cove Springs	82,207	18,862	101,069
Keystone Heights	26,696	2,147	28,843
Orange Park	92,507	81,995	174,502
Penney Farms	3,053	23,090	26,143
COLLIER COUNTY			
Everglades	9,969	1,737	11,706
Marco Island	-	174,546	174,546
Naples	386,057	48,816	434,873
COLUMBIA COUNTY			
Fort White	8,215	6,984	15,199
Lake City	241,791	-	241,791
DE SOTO COUNTY			
Arcadia	157,477	8,114	165,591
DIXIE COUNTY			
Cross City	60,079	21,671	81,750
Horseshoe Beach	1,856	986	2,842
DUVAL COUNTY			
Atlantic Beach	65,115	172,566	237,681
Baldwin	21,646	13,086	34,732
Jacksonville	5,826,077	1,571,312	7,397,389
Jacksonville Beach	219,174	195,781	414,955
Neptune Beach	41,884	92,625	134,509
Jacksonville (Duval)	-	6,359,617	6,359,617
ESCAMBIA COUNTY			
Century	53,674	15,937	69,611
Pensacola	727,797	594,662	1,322,459

Table 3

Municipal Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
FLAGLER COUNTY			
Beverly Beach	4,223	316	4,539
Bunnell	38,218	3,017	41,235
Flagler Beach	23,161	30,210	53,371
FRANKLIN COUNTY			
Apalachicola	51,929	8,192	60,121
Carrabelle	25,647	3,858	29,505
GADSDEN COUNTY			
Chattahoochee	81,632	4,548	86,180
Greensboro	9,894	12,109	22,003
Gretna	11,242	163,444	174,686
Havana	28,337	9,649	37,986
Midway	-	34,615	34,615
Quincy	166,567	11,885	178,452
GILCHRIST COUNTY			
Bell	5,992	1,022	7,014
Trenton	22,161	5,356	27,517
GLADES COUNTY			
Moore Haven	32,012	5,029	37,041
GULF COUNTY			
Port Saint Joe	64,183	-	64,183
Wewahitchka	23,114	27,866	50,980
HAMILTON COUNTY			
Jasper	59,554	-	59,554
Jennings	12,571	11,513	24,084
White Springs	13,231	12,070	25,301
HARDEE COUNTY			
Bowling Green	24,763	32,928	57,691
Wauchula	81,340	9,185	90,525
Zolfo Springs	23,025	15,518	38,543
HENDRY COUNTY			
Clewiston	116,479	23,972	140,451
La Belle	56,826	4,721	61,547
HERNANDO COUNTY			
Brooksville	175,729	-	175,729
Weeki Wachee	2,118	-	2,118

Table 3

Municipal Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
HIGHLANDS COUNTY			
Avon Park	119,637	79,932	199,569
Lake Placid	53,574	-	53,574
Sebring	168,381	12,133	180,514
HILLSBOROUGH COUNTY			
Plant City	332,397	289,771	622,168
Tampa	4,897,504	1,909,282	6,806,786
Temple Terrace	205,169	221,509	426,678
HOLMES COUNTY			
Bonifay	46,920	13,085	60,005
Esto	4,617	7,558	12,175
Noma	-	11,668	11,668
Ponce de Leon	8,741	1,238	9,979
Westville	2,077	7,196	9,273
INDIAN RIVER COUNTY			
Fellsmere	16,285	60,460	76,745
Indian River Shores	286	28,038	28,324
Orchid	30	544	574
Sebastian	33,165	242,372	275,537
Vero Beach	374,742	-	374,742
JACKSON COUNTY			
Alford	7,420	19,218	26,638
Bascom	2,835	1,323	4,158
Campbellton	7,330	1,887	9,217
Cottdondale	15,086	22,700	37,786
Graceville	36,420	29,090	65,510
Grand Ridge	10,018	21,642	31,660
Greenwood	8,020	9,854	17,874
Jacob City	-	13,915	13,915
Malone	15,027	15,815	30,842
Marianna	136,106	23,040	159,146
Sneads	24,498	52,177	76,675

Table 3

Municipal Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
JEFFERSON COUNTY			
Monticello	50,339	17,104	67,443
LAFAYETTE COUNTY			
Mayo	18,739	9,764	28,503
LAKE COUNTY			
Astatula	3,333	27,413	30,746
Clermont	78,941	63,621	142,562
Eustis	182,142	118,415	300,557
Fruitland Park	20,503	39,363	59,866
Groveland	36,365	20,282	56,647
Howey-in-the-Hills	12,376	736	13,112
Lady Lake	13,366	193,758	207,124
Leesburg	309,234	2,322	311,556
Mascotte	21,939	45,491	67,430
Minneola	15,515	45,829	61,344
Montverde	1,908	19,413	21,321
Mount Dora	111,030	42,861	153,891
Tavares	57,583	91,926	149,509
Umatilla	39,637	13,399	53,036
LEE COUNTY			
Cape Coral	153,484	1,573,422	1,726,906
Fort Myers	893,274	179,659	1,072,933
Fort Myers Beach	-	76,054	76,054
Sanibel	-	72,730	72,730
LEON COUNTY			
Tallahassee	1,250,960	1,585,533	2,836,493
LEVY COUNTY			
Bronson	10,844	8,953	19,797
Cedar Key	16,864	-	16,864
Chiefland	64,181	-	64,181
Fanning Springs	7,553	3,885	11,438
Inglis	16,801	6,504	23,305
Otter Creek	3,780	-	3,780
Williston	47,202	2,909	50,111
Yankeetown	5,909	2,863	8,772

Table 3

Municipal Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
LIBERTY COUNTY			
Bristol	18,989	16,702	35,691
MADISON COUNTY			
Greenville	23,475	12,903	36,378
Lee	5,990	6,368	12,358
Madison	86,118	-	86,118
MANATEE COUNTY			
Anna Maria	13,693	8,696	22,389
Bradenton	376,545	548,335	924,880
Bradenton Beach	27,417	-	27,417
Holmes Beach	55,071	21,213	76,284
Palmetto	169,179	53,222	222,401
MARION COUNTY			
Belleview	57,775	20,180	77,955
Dunnellon	53,800	-	53,800
McIntosh	7,411	2,361	9,772
Ocala	643,622	254,842	898,464
Reddick	5,166	11,445	16,611
MARTIN COUNTY			
Jupiter Island	2,386	4,257	6,643
Ocean Breeze Park	6,147	4,245	10,392
Sewall's Point	1,035	19,665	20,700
Stuart	276,026	21,828	297,854
MIAMI-DADE COUNTY			
Aventura	-	260,212	260,212
Bal Harbour	43,116	856	43,972
Bay Harbor Islands	32,155	35,586	67,741
Biscayne Park	16,156	40,274	56,430
Coral Gables	693,530	42,440	735,970
El Portal	11,922	45,230	57,152
Florida City	61,201	68,193	129,394
Golden Beach	2,533	6,288	8,821
Hialeah	1,930,261	2,853,862	4,784,123
Hialeah Gardens	16,283	307,903	324,186
Homestead	326,447	314,075	640,522
Indian Creek	1,391	-	1,391
Key Biscayne	-	107,968	107,968
Medley	10,067	758	10,825
Miami	5,721,258	2,227,298	7,948,556
Miami Beach	1,489,227	277,614	1,766,841

Table 3

Municipal Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
Miami Shores	143,763	59,711	203,474
Miami Springs	217,492	47,882	265,374
North Bay	66,164	46,659	112,823
North Miami	755,251	453,272	1,208,523
North Miami Beach	642,052	203,898	845,950
Opa-locka	242,147	111,955	354,102
Pinecrest	-	226,329	226,329
South Miami	289,293	-	289,293
Sunny Isles Beach	-	176,115	176,115
Surfside	104,228	-	104,228
Sweetwater	38,362	302,197	340,559
Virginia Gardens	40,502	5,886	46,388
West Miami	167,074	-	167,074
Metro Dade	35,552,474	-	35,552,474
 MONROE COUNTY			
Islamorada	-	121,923	121,923
Key Colony Beach	3,918	11,990	15,908
Key West	392,780	208,757	601,537
Layton	2,685	1,360	4,045
 NASSAU COUNTY			
Callahan	25,665	-	25,665
Fernandina Beach	130,679	38,979	169,658
Hilliard	23,263	40,126	63,389
 OKALOOSA COUNTY			
Cinco Bayou	21,997	-	21,997
Crestview	138,336	159,308	297,644
Destin	-	134,270	134,270
Fort Walton Beach	227,379	229,932	457,311
Laurel Hill	4,088	20,287	24,375
Mary Esther	13,743	51,673	65,416
Niceville	54,427	169,117	223,544
Shalimar	10,992	-	10,992
Valparaiso	40,774	122,374	163,148
 OKEECHOBEE COUNTY			
Okeechobee	176,013	-	176,013
 ORANGE COUNTY			
Apopka	183,788	349,860	533,648
Belle Isle	9,272	109,350	118,622
Eatonville	18,949	41,703	60,652
Edgewood	63,799	-	63,799

Table 3

Municipal Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
Maitland	158,137	70,073	228,210
Oakland	7,322	11,995	19,317
Ocoee	78,748	437,501	516,249
Orlando	1,969,237	2,503,024	4,472,261
Windermere	10,267	22,929	33,196
Winter Garden	149,053	195,133	344,186
Winter Park	458,356	169,454	627,810
OSCEOLA COUNTY			
Kissimmee	243,964	581,706	825,670
Saint Cloud	105,511	263,883	369,394
PALM BEACH COUNTY			
Atlantis	6,296	15,122	21,418
Belle Glade	302,170	269,690	571,860
Boca Raton	523,997	639,202	1,163,199
Boynton Beach	337,969	707,420	1,045,389
Briny Breeze	4,322	3,028	7,350
Cloud Lake	3,753	-	3,753
Delray Beach	362,476	635,240	997,716
Glen Ridge	1,438	2,308	3,746
Golf	1,033	1,313	2,346
Golfview	1,333	-	1,333
Greenacres	14,848	498,851	513,699
Gulf Stream	1,397	6,673	8,070
Haverhill	8,402	13,938	22,340
Highland Beach	2,928	37,753	40,681
Hypoluxo	2,273	15,761	18,034
Juno Beach	13,616	24,880	38,496
Jupiter	67,918	426,667	494,585
Jupiter Inlet Colony	1,225	3,763	4,988
Lake Clarke Shores	7,218	52,949	60,167
Lake Park	253,135	-	253,135
Lake Worth	364,734	398,672	763,406
Lantana	209,533	-	209,533
Manalapan	1,985	2,070	4,055
Mangonia Park	15,044	6,589	21,633
North Palm Beach	82,307	125,314	207,621
Ocean Ridge	4,910	15,294	20,204
Pahokee	96,481	183,098	279,579
Palm Beach	171,886	-	171,886
Palm Beach Gardens	126,411	413,294	539,705
Palm Beach Shores	11,360	3,761	15,121
Palm Springs	90,524	179,506	270,030
Riviera Beach	369,915	217,172	587,087

Table 3

Municipal Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
Royal Palm Beach	3,712	321,855	325,567
South Bay	42,669	65,510	108,179
South Palm Beach	745	17,888	18,633
Tequesta	129,246	-	129,246
Wellington	-	458,924	458,924
West Palm Beach	1,326,451	420,531	1,746,982
PASCO COUNTY			
Dade City	134,787	12,336	147,123
New Port Richey	290,251	19,418	309,669
Port Richey	15,410	19,765	35,175
Saint Leo	9,442	14,018	23,460
San Antonio	14,350	6,700	21,050
Zephyrhills	110,964	55,080	166,044
PINELLAS COUNTY			
Belleair	15,115	37,208	52,323
Belleair Beach	4,762	21,889	26,651
Belleair Bluffs	66,417	-	66,417
Belleair Shore	352	306	658
Clearwater	1,191,562	807,108	1,998,670
Dunedin	313,081	417,092	730,173
Gulfport	133,248	110,278	243,526
Indian Rocks Beach	54,431	11,168	65,599
Indian Shores	10,610	7,189	17,799
Kenneth City	145,147	-	145,147
Largo	652,934	820,094	1,473,028
Madeira Beach	174,090	-	174,090
North Redington Beach	11,820	3,494	15,314
Oldsmar	19,857	152,836	172,693
Pinellas Park	387,226	487,731	874,957
Redington Beach	4,793	15,449	20,242
Redington Shores	12,192	19,522	31,714
Safety Harbor	57,772	232,114	289,886
Saint Petersburg	3,125,822	2,174,558	5,300,380
Saint Petersburg Beach	199,235	-	199,235
Seminole	166,578	41,667	208,245
South Pasadena	89,458	19,973	109,431
Tarpon Springs	199,105	195,317	394,422
Treasure Island	104,086	18,656	122,742
POLK COUNTY			
Auburndale	95,208	97,101	192,309
Bartow	247,027	126,153	373,180
Davenport	22,371	29,106	51,477

Table 3

Municipal Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
Dundee	25,917	24,827	50,744
Eagle Lake	20,806	36,758	57,564
Fort Meade	76,018	96,168	172,186
Frostproof	59,573	224	59,797
Haines City	182,087	159,336	341,423
Highland Park	-	1,797	1,797
Hillcrest Heights	498	3,365	3,863
Lake Alfred	36,465	42,364	78,829
Lake Hamilton	15,272	6,979	22,251
Lakeland	973,011	681,754	1,654,765
Lake Wales	190,668	37,322	227,990
Mulberry	53,918	16,028	69,946
Polk City	15,070	36,732	51,802
Winter Haven	439,141	140,213	579,354
 PUTNAM COUNTY			
Crescent City	47,077	-	47,077
Interlachen	11,693	16,377	28,070
Palatka	276,527	-	276,527
Pomona Park	7,968	6,681	14,649
Welaka	7,493	1,959	9,452
 SAINT JOHNS COUNTY			
Hastings	15,795	2,632	18,427
Saint Augustine	340,862	-	340,862
Saint Augustine Beach	7,099	45,142	52,241
 SAINT LUCIE COUNTY			
Fort Pierce	711,816	158,437	870,253
Port Saint Lucie	6,475	1,300,125	1,306,600
Saint Lucie	2,371	5,660	8,031
 SANTA ROSA COUNTY			
Gulf Breeze	75,883	14,311	90,194
Jay	20,822	-	20,822
Milton	116,957	51,653	168,610
 SARASOTA COUNTY			
Longboat Key	47,549	35,488	83,037
North Port	24,372	289,383	313,755
Sarasota	937,613	140,714	1,078,327
Venice	240,488	102,263	342,751
 SEMINOLE COUNTY			
Altamonte Springs	57,567	618,200	675,767

Table 3

Municipal Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
Casselberry	170,722	355,268	525,990
Lake Mary	-	129,565	129,565
Longwood	80,818	162,981	243,799
Oviedo	39,986	359,039	399,025
Sanford	376,081	422,708	798,789
Winter Springs	13,825	516,828	530,653
 SUMTER COUNTY			
Bushnell	36,546	14,943	51,489
Center Hill	8,283	18,013	26,296
Coleman	13,609	17,653	31,262
Webster	17,618	9,801	27,419
Wildwood	61,478	32,851	94,329
 SUWANNEE COUNTY			
Branford	20,042	-	20,042
Live Oak	153,904	55,455	209,359
 TAYLOR COUNTY			
Perry	180,555	8,890	189,445
 UNION COUNTY			
Lake Butler	29,351	28,679	58,030
Raiford	1,694	5,839	7,533
Worthington Springs	4,563	827	5,390

Table 3

Municipal Revenue Sharing Distributions
State Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies)

	Guaranteed -----	Growth Money -----	Yearly Total -----
VOLUSIA COUNTY			
Daytona Beach	1,027,176	360,923	1,388,099
Daytona Beach Shores	91,781	-	91,781
DeBary	-	180,076	180,076
DeLand	318,746	61,923	380,669
Deltona	-	1,207,795	1,207,795
Edgewater	68,458	295,151	363,609
Holly Hill	155,248	89,694	244,942
Lake Helen	8,885	44,031	52,916
New Smyrna Beach	201,998	114,421	316,419
Oak Hill	13,952	15,760	29,712
Orange City	21,923	78,116	100,039
Ormond Beach	294,368	312,847	607,215
Pierson	18,098	7,519	25,617
Ponce Inlet	4,946	22,536	27,482
Port Orange	93,493	744,252	837,745
South Daytona	132,655	129,087	261,742
WAKULLA COUNTY			
Saint Marks	9,455	-	9,455
Sopchoppy	9,800	-	9,800
WALTON COUNTY			
DeFuniak Springs	100,398	44,372	144,770
Freeport	11,372	15,840	27,212
Paxton	13,228	-	13,228
WASHINGTON COUNTY			
Caryville	11,357	-	11,357
Chipley	67,615	14,585	82,200
Ebro	4,447	2,108	6,555
Vernon	12,365	17,851	30,216
Wausau	4,597	12,139	16,736
TOTALS	=====	=====	=====
	\$ 112,040,821	\$ 76,534,179	\$ 188,575,000

Source: Department of Revenue (6/99)

**MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND
(CIGARETTE TAX DISTRIBUTION TO MUNICIPALITIES)**

Sections 200.132 and 210.20, *Florida Statutes*

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 rates have increased significantly since 1971, 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 5.8 percent of net collections.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to the Municipal Financial Assistance Trust Fund.

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.

Administrative Procedures

The Municipal Financial Assistance Trust Fund is administered by the Department of Revenue. No General Revenue Service Charge deductions shall be made from the amounts deposited into the trust fund pursuant to s. 200.132, F.S. However, the initial trust fund used in the collection of the cigarette tax revenues, the Cigarette Tax Collection Trust Fund, is subject to the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S., as well as the 0.9 percent administrative cost deduction for the Department of Business and Professional Regulation's Division of Alcoholic Beverage and Tobacco pursuant to s. 210.20(2)(a), F.S. After these deductions are taken, 5.8 percent of the remaining monies are transferred to the Municipal Financial Assistance Trust Fund.

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

Table 1 lists the statewide distributions for the 1982-83 through 1997-98 state fiscal years.

Authorized Uses

The proceeds shall be considered as general revenue of the municipality and shall be subject to expenditure for any public purpose.

Relevant Attorney General Opinions

The following opinion relevant to this revenue source is 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.

The statutory language pertaining to this revenue source has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 92-87

Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 200.132, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or computational errors, must the Department make retroactive adjustments by altering future distributions? According to this opinion dated December 3, 1992, there is no statutory authority to allow adjustment of the apportionment factors for distributions under s. 200.132, F.S., during the fiscal year. In addition, the Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

Estimated Distribution for the 1999-00 Fiscal Year

Estimated distributions to eligible municipalities for the 1999-00 local government fiscal year, as calculated by the Department of Revenue, are presented in **Table 2**. These figures represent 100 percent of anticipated revenues. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

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Table 1

**Municipal Financial Assistance Trust Fund
Summary of Statewide Distributions
State Fiscal Years 1982-83 to 1997-98**

Fiscal Year	Distribution to Municipalities
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
1996-97	22,771,602
1997-98	23,647,187

Source: Department of Revenue

Table 2

Municipal Financial Assistance Trust Fund Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Estimated Distribution		Estimated Distribution
ALACHUA		BREVARD (CONT.)	
Alachua	\$ 13,915	Indialantic	7,597
Archer	3,456	Indian Harbour Beach	19,231
Gainesville	238,618	Malabar	5,979
Hawthorne	3,372	Melbourne	169,909
High Springs	9,054	Melbourne Beach	8,026
LaCrosse	337	Melbourne Village	1,538
Micanopy	1,577	Palm Bay	189,704
Newberry	5,903	Palm Shores	1,463
Waldo	2,524	Rockledge	47,264
	-----	Satellite Beach	25,495
	278,754	Titusville	103,137
		West Melbourne	23,512

BAKER			700,355
Glen Saint Mary	3,265		
Macclenny	30,319		
	-----	BROWARD	
	33,585	Coconut Creek	42,560
		Cooper City	33,051
BAY		Coral Springs	121,842
Callaway	52,107	Dania	20,692
Cedar Grove	8,232	Davie	73,164
Lynn Haven	44,072	Deerfield Beach	58,693
Mexico Beach	3,783	Fort Lauderdale	177,622
Panama City	137,403	Hallandale	37,257
Panama City Beach	17,417	Hillsboro Beach	2,085
Parker	18,493	Hollywood	149,767
Springfield	35,001	Lauderdale-by-the-Sea	4,279
	-----	Lauderdale Lakes	32,976
	316,507	Lauderhill	59,412
		Lazy Lake	43
BRADFORD		Lighthouse Point	12,394
Brooker	2,163	Margate	59,086
Hampton	1,950	Miramar	59,264
Lawtey	4,268	North Lauderdale	33,488
Starke	33,563	Oakland Park	33,377
	-----	Parkland	13,340
	41,944	Pembroke Park	5,770
		Pembroke Pines	122,766
BREVARD		Plantation	91,693
Cape Canaveral	21,201	Pompano Beach	87,780
Cocoa	44,299	Sea Ranch Lakes	733
Cocoa Beach	32,001	Sunrise	89,160

Table 2

Municipal Financial Assistance Trust Fund Distributions
 Local Government Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Estimated Distribution		Estimated Distribution
BROWARD (CONT.)		COLUMBIA	
Tamarac	60,133	Fort White	5,353
Weston	39,974	Lake City	99,433
Wilton Manors	14,014		-----
	-----		104,786
	1,536,414		
		DE SOTO	
CALHOUN		Arcadia	42,475
Altha	4,621		-----
Blountstown	17,723		42,475

	22,344	DIXIE	
		Cross City	14,226
CHARLOTTE		Horseshoe Beach	1,355
Punta Gorda	203,067		-----
	-----		15,582
	203,067		
		DUVAL	
CITRUS		Atlantic Beach	20,557
Crystal River	78,027	Baldwin	2,416
Inverness	128,989	Jacksonville (Duval)	1,096,224
	-----	Jacksonville Beach	31,414
	207,016	Neptune Beach	11,645

CLAY			1,162,255
Green Cove Springs	54,902		
Keystone Heights	14,675	ESCAMBIA	
Orange Park	103,443	Century	14,240
Penney Farms	7,103	Pensacola	437,457
	-----		-----
	180,123		451,697
		FLAGLER	
COLLIER		Beverly Beach	2,532
Everglades	5,021	Bunnell	16,141
Marco Island	108,966	Flagler Beach (part)	32,981
Naples	195,704	Marineland	-
	-----		-----
	309,691		51,654

Table 2

Municipal Financial Assistance Trust Fund Distributions
 Local Government Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Estimated Distribution		Estimated Distribution
FRANKLIN		HARDEE	
Apalachicola	13,347	Bowling Green	8,123
Carrabelle	6,586	Wauchula	15,924
	-----	Zolfo Springs	5,616
	19,933		-----
			29,663
GADSDEN		HENDRY	
Chattahoochee	9,600	Clewiston	30,392
Greensboro	2,261	La Belle	15,196
Gretna	7,877		-----
Havana	6,820		45,588
Midway	4,450		
Quincy	27,925		
	-----	HERNANDO	
	58,932	Brooksville	186,273
		Weeki Wachee	287

GILCHRIST			186,559
Bell	1,787		
Fanning Springs (part)	1,491	HIGHLANDS	
Trenton	8,500	Avon Park	52,839
	-----	Lake Placid	9,098
	11,778	Sebring	57,113

GLADES			119,050
Moore Haven	6,171		
	-----	HILLSBOROUGH	
	6,171	Plant City	101,717
		Tampa	1,107,484
GULF		Temple Terrace	77,636
Port Saint Joe	12,273		-----
Wewahitchka	5,837		1,286,836

	18,110	HOLMES	
		Bonifay	19,296
HAMILTON		Esto	2,294
Jasper	7,350	Noma	1,587
Jennings	2,798	Ponce de Leon	3,209
White Springs	2,949	Westville	2,059
	-----		-----
	13,098		28,446

Table 2

Municipal Financial Assistance Trust Fund Distributions
 Local Government Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Estimated Distribution		Estimated Distribution
INDIAN RIVER		LAKE (CONT.)	
Fellsmere	13,194	Mascotte	9,296
Indian River Shores	14,375	Minneola	10,774
Orchid	241	Montverde	4,357
Sebastian	77,357	Mount Dora	33,034
Vero Beach	95,090	Tavares	31,897
	-----	Umatilla	9,319
	200,257		-----
			319,044
JACKSON		LEE	
Alford	2,294	Cape Coral	432,636
Bascom	492	Fort Myers	223,038
Campbellton	1,019	Fort Myers Beach	29,007
Cottdale	4,625	Sanibel	28,286
Graceville	10,608		-----
Grand Ridge	2,886		712,967
Greenwood	2,570	LEON	
Jacob City	1,295	Tallahassee	243,399
Malone	3,593		-----
Marianna	26,353		243,399
Sneads	8,566		
	-----	LEVY	
	64,302	Bronson	7,770
JEFFERSON		Cedar Key	6,403
Monticello	15,852	Chiefland	17,423
	-----	Fanning Springs (part)	2,602
	15,852	Inglis	11,545
LAFAYETTE		Otter Creek	1,025
Mayo	5,908	Williston	19,885
	-----	Yankeetown	5,361
	5,908		-----
			72,015
LAKE		LIBERTY	
Astatula	4,667	Bristol	5,735
Clermont	29,029		-----
Eustis	56,030		5,735
Fruitland Park	11,398		
Groveland	9,660		
Howey-in-the-Hills	3,174		
Lady Lake	47,411		
Leesburg	58,997		

Table 2

Municipal Financial Assistance Trust Fund Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Estimated Distribution		Estimated Distribution
MADISON		MIAMI-DADE (CONT.)	
Greenville	3,210	Hialeah	202,456
Lee	1,083	Hialeah Gardens	16,261
Madison	10,849	Homestead	25,291
	-----	Indian Creek	51
	15,142	Key Biscayne	8,739
		Medley	858
MANATEE		Miami	354,181
Anna Maria	9,747	Miami Beach	90,864
Bradenton	250,313	Miami Shores	9,987
Bradenton Beach	8,857	Miami Springs	13,024
Holmes Beach	26,603	North Bay	5,802
Longboat Key (part)	13,857	North Miami	49,142
Palmetto	52,856	North Miami Beach	36,326
	-----	Opa-locka	15,421
	362,233	Pinecrest	18,022
		South Miami	10,287
MARION		Sunny Isles Beach	13,523
Belleview	30,137	Surfside	4,264
Dunnellon	15,544	Sweetwater	13,700
McIntosh	3,731	Virginia Gardens	2,214
Ocala	379,595	West Miami	5,690
Reddick	4,873	Metro Dade	1,039,700
	-----		-----
	433,880		2,016,763
MARTIN		MONROE	
Jupiter Island	6,873	Islamorada	43,071
Ocean Breeze Park	6,049	Key Colony Beach	6,149
Sewall's Point	20,688	Key West	160,204
Stuart	161,905	Layton	1,156
	-----		-----
	195,514		210,579
MIAMI-DADE		NASSAU	
Aventura	19,930	Callahan	4,842
Bal Harbour	3,061	Fernandina Beach	49,554
Bay Harbor Islands	4,584	Hilliard	12,139
Biscayne Park	2,965		-----
Coral Gables	41,300		66,535
El Portal	2,454		
Florida City	5,845		
Golden Beach	821		

Table 2

Municipal Financial Assistance Trust Fund Distributions
 Local Government Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Estimated Distribution		Estimated Distribution
OKALOOSA		PALM BEACH (CONT.)	
Cinco Bayou	1,512	Belle Glade	39,803
Crestview	47,662	Boca Raton	162,468
Destin	39,139	Boynton Beach	124,209
Fort Walton Beach	80,781	Briny Breeze	947
Laurel Hill	2,248	Cloud Lake	275
Mary Esther	16,051	Delray Beach	125,655
Niceville	43,257	Glen Ridge	520
Shalimar	2,369	Golf	454
Valparaiso	24,329	Golfview	363
	-----	Greenacres	57,141
	257,348	Gulfstream	1,683
		Haverhill	2,811
OKEECHOBEE		Highland Beach	7,800
Okeechobee	72,559	Hypoluxo	3,277
	-----	Juno Beach	6,755
	72,559	Jupiter	73,588
		Jupiter Inlet	983
ORANGE		Lake Clarke Shores	8,662
Apopka	97,808	Lake Park	16,298
Bay Lake	-	Lake Worth	71,933
Belle Isle	26,733	Lantana	20,092
Eatonville	11,522	Manalapan	795
Edgewood	7,319	Mangonia Park	3,284
Lake Buena Vista	-	North Palm Beach	28,828
Maitland	47,205	Ocean Ridge	3,908
Oakland	3,760	Pahokee	16,581
Ocoee	98,094	Palm Beach	23,224
Orlando	841,201	Palm Beach Gardens	78,900
Windermere	8,411	Palm Beach Shores	2,436
Winter Garden	60,784	Palm Springs	24,091
Winter Park	118,295	Riviera Beach	67,239
	-----	Royal Palm Beach	43,264
	1,321,134	South Bay	7,983
		South Palm Beach	3,566
OSCEOLA		Tequesta	11,127
Kissimmee	208,456	Wellington	64,202
Saint Cloud	91,048	West Palm Beach	189,052
	-----		-----
	299,504		1,298,227
PALM BEACH		PASCO	
Atlantis	4,027	Dade City	103,247

Table 2

Municipal Financial Assistance Trust Fund Distributions
Local Government Fiscal Year 1999-00 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Estimated Distribution		Estimated Distribution
PASCO (CONT.)		POLK (CONT.)	
New Port Richey	246,035	Fort Meade	23,204
Port Richey	44,926	Frostproof	12,326
Saint Leo	12,014	Haines City	56,646
San Antonio	14,437	Highland Park	667
Zephyrhills	149,973	Hillcrest Heights	1,006
	-----	Lake Alfred	16,131
	570,633	Lake Hamilton	4,866
		Lakeland	325,685
PINELLAS		Lake Wales	42,575
Belleair	10,667	Mulberry	14,126
Belleair Beach	5,599	Polk City	7,736
Belleair Bluffs	5,763	Winter Haven	108,884
Belleair Shore	153		-----
Clearwater	266,225		744,180
Dunedin	92,528		
Gulfport	30,895	PUTNAM	
Indian Rocks Beach	10,953	Crescent City	15,097
Indian Shores	3,857	Interlachen	11,493
Kenneth City	11,299	Palatka	87,370
Largo	177,022	Pomona Park	6,193
Madeira Beach	10,813	Welaka	4,882
North Redington Beach	2,987		-----
Oldsmar	25,301		125,034
Pinellas Park	115,986		
Redington Beach	4,198	SAINT JOHNS	
Redington Shores	6,277	Hastings	6,701
Safety Harbor	43,927	Saint Augustine	125,112
Saint Petersburg	626,798	Saint Augustine Beach	41,643
Saint Petersburg Beach	24,945		-----
Seminole	25,257		173,456
South Pasadena	15,328		
Tarpon Springs	51,535	SAINT LUCIE	
Treasure Island	19,112	Fort Pierce	89,046
	-----	Port Saint Lucie	182,709
	1,587,425	Saint Lucie	1,420

POLK			273,175
Auburndale	39,853		
Bartow	62,310		
Davenport	9,014		
Dundee	11,044		
Eagle Lake	8,106		

Table 2

Municipal Financial Assistance Trust Fund Distributions
 Local Government Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Estimated Distribution		Estimated Distribution
SANTA ROSA		TAYLOR	
Gulf Breeze	68,020	Perry	34,029
Jay	7,635		-----
Milton	86,277		34,029

	161,932	UNION	
SARASOTA		Lake Butler	12,514
Longboat Key (part)	23,686	Raiford	1,304
North Port	100,010	Worthington Springs	1,141
Sarasota	307,028		-----
Venice	113,370		14,958

	544,094	VOLUSIA	
SEMINOLE		Daytona Beach	165,958
Altamonte Springs	106,120	Daytona Beach Shores	7,681
Casselberry	66,523	DeBary	31,909
Lake Mary	22,464	DeLand	47,582
Longwood	37,058	Deltona	151,331
Oviedo	55,549	Edgewater	46,815
Sanford	96,125	Flagler Beach (part)	241
Winter Springs	74,436	Holly Hill	29,290
	-----	Lake Helen	6,513
	458,276	New Smyrna Beach	47,717
SUMTER		Oak Hill	2,859
Bushnell	16,906	Orange City	16,181
Center Hill	5,553	Ormond Beach	88,135
Coleman	6,021	Pierson	3,235
Webster	5,801	Ponce Inlet	6,236
Wildwood	28,472	Port Orange	111,656
	-----	South Daytona	33,525
	62,752		-----
SUWANNEE		WAKULLA	
Branford	3,797	Saint Marks	14,163
Live Oak	38,665	Sopchoppy	19,451
	-----		-----
	42,462		33,615

Table 2

Municipal Financial Assistance Trust Fund Distributions
 Local Government Fiscal Year 1999-00 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Estimated Distribution	Estimated Distribution
WALTON		
DeFuniak Springs	52,925	
Freeport	10,759	
Paxton	6,145	

	69,829	
WASHINGTON		
Caryville	1,462	
Chipley	25,340	
Ebro	1,666	
Vernon	5,383	
Wausau	2,125	

	35,975	
	=====	
TOTAL	\$ 21,400,000	

Source: Department of Revenue (6/99)

COUNTY FUEL TAX

Sections 206.41(1)(b) and 206.60, *Florida Statutes*

Brief Overview

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The legislative intent of this tax, as stated in s. 206.60(5), F.S., is to reduce a county's reliance on ad valorem taxes. The proceeds are allocated to each county via the same distribution formula as used for the constitutional fuel tax. The proceeds are to be used by counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is administered by the Department of Revenue. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S.

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.¹ As a result, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization.²

Distribution of 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,

¹ *Santa Rosa County v. State of Florida Department of Revenue*, No. 92-1478 (Fla 2nd Cir. Ct. February 14, 1994).

² Chapter 94-146, *Laws of Florida*, provided the necessary authorization. The Department was given the authority to deduct administrative costs from all fuel taxes, except the constitutional fuel tax, beginning in the 1997-98 state fiscal year. The deduction was to be phased-in over a two year period and fully implemented by the 1999-00 state fiscal year. The administrative cost deduction will be limited to 2 percent of total collections.

pursuant to s. 206.47, F.S., and the formula provided in Article XII, Section 9(c)(4), *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 1 summarizes the statewide county fuel tax distributions for the 1982-83 through 1997-98 state fiscal years. **Table 2** lists the distributions to individual counties for the 1994-95 to 1997-98 state fiscal years.

Authorized Uses

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.

Relevant Attorney General Opinions

The following opinion relevant to this tax is 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 80-22

May the proceeds of the tax be used by the Board of County Commissioners for the construction of roads within the city limits of an incorporated municipality located wholly within the county? According to this opinion dated March 17, 1980, the proceeds shall be used for the acquisition of rights-of-way and for the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges within the 'county road system,' which is limited within the city limits of incorporated municipalities in that county to include only extensions of collector roads into and through such municipalities.

Estimated Distributions for the 1999-00 Fiscal Year

Table 3 presents the estimated 1999-00 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. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

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Table 1

**County Fuel Tax
Summary of Statewide Distributions
State Fiscal Years 1982-83 to 1997-98**

Fiscal Year	Distribution to Counties
1982-83	\$ 50,228,463
1983-84	51,277,702
1984-85	53,163,379
1985-86	52,745,439
1986-87	55,405,336
1987-88	56,818,514
1988-89	60,520,477
1989-90	56,411,842
1990-91	50,451,137
1991-92	46,707,321
1992-93	50,974,465
1993-94	47,863,900
1994-95	60,270,623
1995-96	56,269,152
1996-97	59,427,474
1997-98	62,247,550

Source: Department of Revenue

Table 2**County Fuel Tax
Summary of Distributions by County
State Fiscal Years 1994-95 to 1997-98**

County	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Alachua	\$ 860,123	\$ 812,920	\$ 854,934	\$ 900,286
Baker	223,122	209,376	221,455	233,117
Bay	717,702	666,450	697,483	725,435
Bradford	161,043	149,450	156,116	164,832
Brevard	1,741,640	1,628,035	1,702,952	1,747,351
Broward	4,543,681	4,265,707	4,547,713	4,751,293
Calhoun	189,792	176,909	186,581	194,151
Charlotte	600,175	578,503	623,461	667,233
Citrus	460,104	432,260	453,762	473,581
Clay	512,783	483,297	508,209	533,835
Collier	1,096,805	1,019,260	1,085,659	1,141,807
Columbia	454,078	430,134	449,821	470,964
DeSoto	237,829	221,982	233,087	241,210
Dixie	239,636	215,568	224,561	236,852
Duval	2,730,438	2,533,858	2,649,759	2,773,688
Escambia	1,130,737	1,044,300	1,088,870	1,110,248
Flagler	235,899	228,002	241,545	256,959
Franklin	228,545	213,598	225,219	235,544
Gadsden	275,437	257,771	271,278	296,858
Gilchrist	113,249	107,361	114,448	122,254
Glades	275,618	258,107	273,107	282,977
Gulf	204,258	190,359	199,761	207,783
Hamilton	221,493	200,995	208,447	216,621
Hardee	238,612	225,360	237,438	243,886
Hendry	417,675	394,560	416,299	439,966
Hernando	470,534	439,405	469,490	511,365
Highlands	539,785	501,415	524,122	545,413
Hillsborough	3,268,477	3,048,776	3,228,384	3,386,825
Holmes	190,457	179,554	189,723	192,655
Indian River	466,376	451,560	475,166	502,275
Jackson	464,869	446,102	483,025	502,960
Jefferson	242,469	210,615	215,684	225,212
Lafayette	155,740	144,837	153,285	161,907
Lake	819,018	775,445	825,261	866,796
Lee	1,472,652	1,367,847	1,437,393	1,516,786
Leon	851,019	814,157	842,566	868,913
Levy	404,114	380,661	404,508	424,589
Liberty	233,548	220,125	232,903	246,937
Madison	305,090	283,484	303,011	327,919
Manatee	882,784	828,112	886,070	935,768
Marion	1,278,941	1,183,622	1,252,540	1,323,509
Martin	521,583	493,706	526,925	552,695
Miami-Dade	6,438,047	5,935,439	6,218,993	6,530,202
Monroe	805,397	747,648	783,037	821,544
Nassau	363,491	334,407	341,035	362,966
Okaloosa	795,632	749,223	780,683	803,178
Okeechobee	363,491	342,906	363,874	387,305

Table 2**County Fuel Tax
Summary of Distributions by County
State Fiscal Years 1994-95 to 1997-98**

County	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Orange	2,917,038	2,729,448	2,906,719	3,094,576
Osceola	858,252	802,342	869,212	919,460
Palm Beach	3,456,582	3,188,155	3,351,440	3,461,960
Pasco	1,047,985	984,201	1,068,763	1,116,097
Pinellas	2,591,877	2,416,311	2,542,016	2,614,086
Polk	2,088,980	1,953,384	2,038,894	2,127,932
Putnam	429,188	400,635	422,023	441,025
Saint Johns	565,399	536,696	566,072	593,032
Saint Lucie	703,477	660,092	707,616	742,923
Santa Rosa	587,458	551,380	592,442	623,534
Sarasota	1,015,439	949,486	995,484	1,059,268
Seminole	994,947	929,679	1,001,759	1,037,106
Sumter	433,406	395,009	422,745	451,668
Suwannee	303,463	283,822	307,249	313,167
Taylor	356,562	336,997	353,040	367,448
Union	100,651	92,002	97,079	103,331
Volusia	1,523,280	1,437,734	1,523,412	1,605,924
Wakulla	210,707	196,210	210,286	223,156
Walton	426,113	397,090	423,750	457,644
Washington	215,831	205,326	217,830	227,763
TOTAL	\$ 60,270,623	\$ 56,269,167	\$ 59,427,474	\$ 62,247,550

Source: Office of Research & Analysis, Department of Revenue.

TABLE 3

COUNTY FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
LOCAL GOVERNMENT FISCAL YEAR 1999-00

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED DISTRIBUTION
ALACHUA	0.69077%	0.35090%	0.40960%	1.45130%	\$ 1,148,269
BAKER	0.09035%	0.03570%	0.24530%	0.37130%	293,773
BAY	0.56042%	0.24540%	0.36710%	1.17290%	927,998
BRADFORD	0.10499%	0.04350%	0.12260%	0.27110%	214,494
BREVARD	1.49437%	0.77100%	0.54030%	2.80570%	2,219,870
BROWARD	4.67227%	2.42610%	0.51240%	7.61080%	6,021,665
CALHOUN	0.04463%	0.02130%	0.24060%	0.30650%	242,503
CHARLOTTE	0.52166%	0.21440%	0.33840%	1.07450%	850,144
CITRUS	0.31972%	0.18070%	0.27480%	0.77520%	613,338
CLAY	0.39898%	0.20480%	0.26040%	0.86420%	683,755
COLLIER	0.68718%	0.29390%	0.86260%	1.84370%	1,458,735
COLUMBIA	0.33839%	0.08240%	0.33290%	0.75370%	596,327
DESOTO	0.07538%	0.04610%	0.26590%	0.38740%	306,511
DIXIE	0.04409%	0.02050%	0.30930%	0.37390%	295,830
DUVAL	2.72206%	1.30040%	0.35900%	4.38150%	3,466,643
ESCAMBIA	0.96537%	0.50780%	0.31990%	1.79310%	1,418,701
FLAGLER	0.14469%	0.05550%	0.21280%	0.41300%	326,766
FRANKLIN	0.04048%	0.01730%	0.32150%	0.37930%	300,102
GADSDEN	0.22489%	0.07950%	0.22460%	0.52900%	418,545
GILCHRIST	0.03459%	0.01870%	0.14920%	0.20250%	160,218
GLADES	0.02881%	0.01470%	0.41210%	0.45560%	360,471
GULF	0.03602%	0.02220%	0.27390%	0.33210%	262,758
HAMILTON	0.10702%	0.02110%	0.21750%	0.34560%	273,439
HARDEE	0.08223%	0.03770%	0.26760%	0.38750%	306,590
HENDRY	0.16376%	0.04980%	0.49600%	0.70960%	561,436
HERNANDO	0.40663%	0.19540%	0.20730%	0.80930%	640,318
HIGHLANDS	0.27930%	0.13220%	0.45980%	0.87130%	689,373
HILLSBOROUGH	3.31080%	1.61160%	0.52040%	5.44280%	4,306,343
HOLMES	0.06853%	0.03050%	0.20860%	0.30760%	243,373
INDIAN RIVER	0.41436%	0.17430%	0.22120%	0.80990%	640,793
JACKSON	0.32062%	0.08000%	0.39660%	0.79720%	630,745
JEFFERSON	0.08273%	0.02180%	0.25160%	0.35610%	281,746
LAFAYETTE	0.01692%	0.01080%	0.23090%	0.25860%	204,604
LAKE	0.63350%	0.29390%	0.48500%	1.41240%	1,117,491
LEE	1.36279%	0.64750%	0.42980%	2.44010%	1,930,607
LEON	0.70055%	0.37200%	0.29790%	1.37040%	1,084,260
LEVY	0.14888%	0.05010%	0.48590%	0.68490%	541,893
LIBERTY	0.03064%	0.01080%	0.34770%	0.38910%	307,856
MADISON	0.17395%	0.03200%	0.30000%	0.50600%	400,347
MANATEE	0.72543%	0.40910%	0.35570%	1.49020%	1,179,046
MARION	1.07536%	0.37650%	0.68440%	2.13630%	1,690,241
MARTIN	0.40461%	0.19500%	0.28450%	0.88410%	699,500
MIAMI-DADE	5.80967%	3.74320%	0.91700%	10.46990%	8,283,785
MONROE	0.34994%	0.15080%	0.82010%	1.32080%	1,045,017
NASSAU	0.21456%	0.08490%	0.27480%	0.57430%	454,386
OKALOOSA	0.60567%	0.27780%	0.41760%	1.30110%	1,029,430
OKEECHOBEE	0.19847%	0.05730%	0.37080%	0.62660%	495,766

TABLE 3

COUNTY FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
LOCAL GOVERNMENT FISCAL YEAR 1999-00

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED DISTRIBUTION
ORANGE	3.30971%	1.30910%	0.41850%	5.03730%	3,985,512
OSCEOLA	0.64211%	0.20820%	0.62880%	1.47910%	1,170,264
PALM BEACH	2.95718%	1.66850%	0.93300%	5.55870%	4,398,043
PASCO	0.93470%	0.54320%	0.32410%	1.80200%	1,425,742
PINELLAS	2.36191%	1.64570%	0.18120%	4.18880%	3,314,179
POLK	1.77417%	0.78330%	0.83950%	3.39700%	2,687,706
PUTNAM	0.23218%	0.12570%	0.34560%	0.70350%	556,609
SAINT JOHNS	0.50057%	0.16200%	0.29250%	0.95510%	755,675
SAINT LUCIE	0.65677%	0.29020%	0.25450%	1.20150%	950,627
SANTA ROSA	0.36564%	0.15770%	0.48500%	1.00830%	797,767
SARASOTA	0.92372%	0.53680%	0.24910%	1.70960%	1,352,636
SEMINOLE	0.96113%	0.55560%	0.14620%	1.66290%	1,315,686
SUMTER	0.40104%	0.06100%	0.24110%	0.70310%	556,293
SUWANNEE	0.17050%	0.05180%	0.28870%	0.51100%	404,303
TAYLOR	0.10907%	0.03310%	0.44040%	0.58260%	460,953
UNION	0.04148%	0.01980%	0.10450%	0.16580%	131,181
VOLUSIA	1.34379%	0.71640%	0.52300%	2.58320%	2,043,828
WAKULLA	0.07832%	0.02750%	0.26040%	0.36620%	289,737
WALTON	0.23275%	0.05370%	0.47960%	0.76600%	606,059
WASHINGTON	0.07630%	0.03180%	0.26040%	0.36850%	291,399
TOTALS	50.00000%	25.00000%	25.00000%	100.00000%	\$ 79,120,000

Source: Department of Revenue (6/99)

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PARI-MUTUEL TAX
Section 550.135, *Florida Statutes*

Brief Overview

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. Pursuant 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.

Distribution of the guaranteed entitlement to the county government and any of the county's respective municipalities shall be pursuant to local ordinance or special act. All or part of the revenue shall be paid to the district school board if required by the local ordinance or special act. The use of the revenue is at the discretion of the governing body.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is administered by the Department of Business and Professional Regulation. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S.

Distribution of Proceeds

Each year, the sum of \$29,915,500 is divided equally among the state's sixty-seven counties. As a result, each county receives \$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.

Local government officials having questions regarding the distribution of the tax proceeds within a particular county, via the authority granted by the local ordinance or special act, should contact Hal Foy with the Department of Banking and Finance at (850) 410-9345 or Suncom 210-9345.

Authorized Uses

The use of the revenue is at the discretion of the governing body.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

Due to the fact that this revenue source is an annual guaranteed entitlement, the calculation of revenue estimates is not necessary.

OIL, GAS, AND SULFUR PRODUCTION TAX

Section 211.06, *Florida Statutes*

Brief Overview

An excise tax is levied on every person who extracts gas, oil, or sulfur 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. 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. An authorized use of the proceeds is not specified in the current law.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

Only those counties where the products are actually extracted are eligible to receive proceeds.

Administrative Procedures

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 only subject to a 7.0 percent General Revenue Service Charge pursuant to s. 215.20(1), F.S.

Distribution of Proceeds

Only those counties where the products are actually extracted receive distributions. 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:

12.5 percent of the proceeds from the oil production tax imposed under s. 211.02(1)(b), F.S.

20 percent of the proceeds from the tax on small well and tertiary oil under s. 211.02(1)(a), F.S.

20 percent of the proceeds from the tax on gas imposed under s. 211.025, F.S.

20 percent of the proceeds from the tax on sulfur imposed under s. 211.026, F.S.

Table 1 lists the statewide tax distributions to eligible counties for the 1972-73 through 1997-98 state fiscal years. **Table 2** lists the tax proceeds distributed to individual counties for the 1994-95 through 1997-98 fiscal years.

Authorized Uses

The use of the revenue is at the discretion of the governing body.

Relevant Attorney General Opinions

The following opinion relevant to this tax is 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 79-05

Does the board of county commissioners possess the power to levy and collect a depletion tax on irreplaceable minerals mined within the unincorporated areas of the county? According to this opinion dated January 19, 1979, boards of county commissioners do not possess statutory power under general laws to levy a ‘mineral depletion tax’ on the mining of minerals within the unincorporated areas of the county since the power of a county to levy such excise taxes is controlled by the terms of s. 9(a), Art. VII, State Const., and such authority must be delegated by general law.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual counties are available.

Table 1**Oil, Gas, and Sulfur Production Tax
Summary of Statewide Distributions
State Fiscal Years 1972-73 to 1997-98**

Fiscal Year	Distribution
1972-73	\$ 981,923
1973-74	2,141,295
1974-75	4,312,735
1975-76	5,298,281
1976-77	5,276,200
1977-78	5,615,229
1978-79	no data
1979-80	7,328,354
1980-81	12,018,372
1981-82	11,240,563
1982-83	8,178,807
1983-84	5,244,046
1984-85	3,759,668
1985-86	2,906,341
1986-87	2,303,590
1987-88	1,325,170
1988-89	1,278,795
1989-90	1,404,743
1990-91	no data
1991-92	849,597
1992-93	1,049,098
1993-94	920,993
1994-95	870,984
1995-96	854,353
1996-97	1,347,633
1997-98	884,880

Note: In recent years, Collier, Escambia, Hendry, Lee, and Santa Rosa counties have received distributions.

Source:

- 1) For fiscal years 1972-73 to 1975-76, this information was published in the 1977 Florida Legislator's Tax Handbook.
- 2) For fiscal years 1976-77 to 1997-98, this information was published in the annual issues of the Florida Tax Handbook. Distribution amounts for the 1978-79 and 1990-91 fiscal years are not available from this source.

Table 2

**Oil, Gas, and Sulfur Production Tax
Summary of Distributions to Eligible Counties
State Fiscal Years 1994-95 to 1997-98**

County	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Collier	\$ 122,280	\$ 72,607	\$ 233,062	\$ 155,595
Escambia	111,092	109,909	161,564	98,519
Hendry	3,268	1,121	2,942	920
Lee	43,019	28,482	53,316	41,480
Santa Rosa	731,552	495,074	850,010	608,349
TOTAL	\$ 1,011,211	\$ 707,193	\$ 1,300,894	\$ 904,863

Source: Office of Research & Analysis, Department of Revenue.

MOBILE HOME LICENSE TAX
Sections 320.08 and 320.081, *Florida Statutes*

Brief Overview

Counties, municipalities, and school districts receive proceeds from an annual license tax 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 type and length, are collected in lieu of ad valorem taxes. A sticker is issued as evidence of payment. Half of the net proceeds are remitted to the respective district school board. The other half is distributed to the respective municipalities where such units are located or the county if the units are located in the unincorporated area. An authorized use of the proceeds is not specified in current law.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

The district school board is eligible to receive proceeds if taxable units are located in the respective county. A county government is eligible to receive proceeds if taxable units are located in its unincorporated area. If taxable units are located within a municipal jurisdiction, then the municipal government will receive proceeds.

Administrative Procedures

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 for distribution to units of local governments.

Distribution of Proceeds

The proceeds are distributed to the counties and their respective municipalities where the mobile home and park trailer units are located as follows:

50 percent to the district school board, and

50 percent either to the board of county commissioners for units which are located within the unincorporated areas of the county, or to any municipality within such county for units which are located within its corporate limits.

Table 1 lists the statewide tax distributions to counties, municipalities, and school districts for the 1972-73 through 1997-98 state fiscal years.

Authorized Uses

The use of the revenue is at the discretion of the governing body.

Relevant Attorney General Opinions

The following opinion relevant to this tax is 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 74-282

Is the owner of a mobile home that is properly licensed under the provisions of s. 320.08, F.S., entitled to a tax credit on his or her license plate when he or she trades the mobile home for a new mobile home that falls into a different weight or length classification? When the owner of a mobile home licensed under the provision of s. 320.08, F.S., replaces the original mobile home for a new or used replacement mobile home of greater weight or length, the owner would only have to pay the difference between the amount of the original license surrendered in exchange for the replacement license and the amount of such replacement license as well as the \$4.50 transfer fee provided in s. 320.06(2), F.S., according to this opinion dated September 19, 1974. If the original mobile home is being replaced with a new or used mobile home of lesser weight or length, the owner would receive the replacement license for no charge other than the \$4.50 transfer fee.

AGO 75-42

Must an assessor place a mobile home that on January 1st of the tax year that has not been issued a current license plate pursuant to Chapter 320, *Florida Statutes*, nor classified as real property on the personal property tax roll and tax it as tangible personal property? According to this opinion dated February 20, 1975, the property appraiser should place on the personal property tax roll and tax as tangible personal property a mobile home that on January 1st of the tax year does not have affixed thereto a current license plate as required by Chapter 320, *Florida Statutes*, or is not classified and taxed as real property or permanently affixed to real estate owned by the owner of the mobile home, pursuant to s. 2, Chapter 74-234, Laws of Florida [s. 193.075, F.S. (1974 Supp.)].

AGO 88-20

If a mobile home owner fails to register the home as required by Chapter 320, *Florida Statutes*, but pays tangible personal property tax on the mobile home pursuant to s. 193.075, F.S., may registration be refused under s. 320.18, F.S., until the owner pays the license tax fees for the period(s) it appears registration should have been made? According to this opinion dated May 24, 1988, the Department of Highway Safety and Motor Vehicles has the authority to refuse registration of a mobile home until the license tax is paid for the period(s) that registration should have been made.

Revenues Reported for the 1996-97 Fiscal Year

Table 2 lists the mobile home license tax revenues reported by Florida's counties and municipalities during the 1996-97 fiscal year. Counties and municipalities reported revenues totaling approximately \$6.7 million and \$2.7 million, respectively.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory guideline. The 1996-97 fiscal year information represents the most current data available from the Department.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

Table 1

**Mobile Home License Tax
Summary of Statewide Distributions
State Fiscal Years 1972-73 to 1997-98**

Fiscal Year	Counties	Municipalities	School Districts
1972-73	\$ 2,615,420	\$ 1,626,783	no data
1973-74	3,238,745	2,071,976	no data
1974-75	3,511,692	2,299,669	no data
1975-76	3,324,483	2,173,780	no data
1976-77	3,951,667	1,752,167	\$ 5,736,912
1977-78	1,057,643	513,303	1,528,752
1978-79	no data	no data	no data
1979-80	5,045,947	2,536,371	7,591,041
1980-81	5,345,191	2,770,129	8,114,178
1981-82	5,555,494	2,626,855	8,182,942
1982-83	5,504,529	2,676,036	8,174,512
1983-84	5,514,205	2,719,036	8,232,667
1984-85	6,049,158	2,868,646	8,917,813
1985-86	5,821,041	2,782,758	8,603,810
1986-87	6,013,798	2,708,439	8,722,250
1987-88	7,070,475	3,059,778	10,130,268
1988-89	6,564,184	2,750,218	9,314,414
1989-90	7,187,489	2,912,172	10,110,990
1990-91	no data	no data	no data
1991-92	7,283,685	3,021,070	10,304,763
1992-93	6,584,260	2,684,626	9,268,894
1993-94	6,968,793	2,981,350	9,950,153
1994-95	6,585,967	2,739,360	9,325,335
1995-96	6,705,228	2,843,527	9,548,764
1996-97	6,693,165	2,903,166	9,598,488
1997-98	6,737,532	2,991,530	9,729,071

Source:

- 1) For fiscal years 1972-73 to 1975-76, the Florida Legislator's Tax Handbook, 1977.
- 2) For fiscal years 1976-77 to 1997-98, the annual issue of the Florida Tax Handbook. Distribution amounts for the 1978-79 and 1990-91 fiscal years are not available from this source.

Table 2

Reported County and Municipal Mobile Home License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues		Reported Revenues
	-----		-----
ALACHUA	\$ 4,153	BREVARD (CONT.)	
Alachua	-	Indialantic	-
Archer	2,727	Indian Harbour Beach	-
Gainesville	26,469	Malabar	385
Hawthorne	-	Melbourne	60,138
High Springs	3,011	Melbourne Beach	-
LaCrosse	333	Melbourne Village	-
Micanopy	1,603	Palm Bay	4,373
Newberry	3,056	Palm Shores	-
Waldo	517	Rockledge	4,665
	-----	Satellite Beach	24
	41,869	Titusville	-
		West Melbourne	6,208

BAKER	11,056		228,408
Glen Saint Mary	1,647		
Macclenny	643		
	-----	BROWARD	174,000
	13,346	Coconut Creek	18,943
		Cooper City	-
BAY	59,715	Coral Springs	29
Callaway	1,532	Dania	10,102
Cedar Grove	279	Davie	35,270
Lynn Haven	986	Deerfield Beach	9,595
Mexico Beach	1,623	Fort Lauderdale	27,447
Panama City	23,654	Hallandale	11,327
Panama City Beach	6,407	Hillsboro Beach	-
Parker	605	Hollywood	14,446
Springfield	-	Lauderdale-by-the-Sea	-
	-----	Lauderdale Lakes	3,700
	94,801	Lauderhill	-
		Lazy Lake	12
BRADFORD	10,468	Lighthouse Point	1,088
Brooker	1,008	Margate	36,946
Hampton	689	Miramar	5,923
Lawtey	1,550	North Lauderdale	-
Starke	3,902	Oakland Park	4,930
	-----	Parkland	-
	17,617	Pembroke Park	19,162
		Pembroke Pines	688
BREVARD	132,180	Plantation	5,517
Cape Canaveral	5,844	Pompano Beach	17,328
Cocoa	14,304	Sea Ranch Lakes	-
Cocoa Beach	287	Sunrise	-

Table 2

Reported County and Municipal Mobile Home License Tax Revenues
 Governmental and Enterprise Funds
 Fiscal Year 1996-97

	Reported Revenues		Reported Revenues
	-----		-----
BROWARD (CONT.)		COLUMBIA	26,933
Tamarac	-	Fort White	3,376
Weston	-	Lake City	13,363
Wilton Manors	379		-----
	-----		43,672
	396,832	DE SOTO	35,149
CALHOUN	3,961	Arcadia	1,200
Altha	-		-----
Blountstown	1,752		36,349
	-----	DIXIE	6,819
	5,713	Cross City	917
CHARLOTTE	131,129	Horseshoe Beach	125
Punta Gorda	13,310		-----
	-----		7,861
	144,439	DUVAL	-
CITRUS	75,370	Atlantic Beach	3,152
Crystal River	1,433	Baldwin	450
Inverness	1,706	Jacksonville	382,539
	-----	Jacksonville Beach	2,592
	78,509	Neptune Beach	-

CLAY	39,302		388,733
Green Cove Springs	2,261	ESCAMBIA	99,891
Keystone Heights	2,626	Century	-
Orange Park	1,559	Pensacola	11,800
Penney Farms	81		-----
	-----		111,691
	45,829	FLAGLER	8,111
COLLIER	107,017	Beverly Beach	1,184
Everglades	277	Bunnell	-
Marco Island	-	Flagler Beach	-
Naples	1,176	Marineland	-
	-----		-----
	108,470		9,295

Table 2

Reported County and Municipal Mobile Home License Tax Revenues
 Governmental and Enterprise Funds
 Fiscal Year 1996-97

	Reported Revenues		Reported Revenues
	-----		-----
FRANKLIN	1,755	HARDEE	-
Apalachicola	-	Bowling Green	1,381
Carrabelle	378	Wauchula	1,901
	-----	Zolfo Springs	1,340
	2,133		-----
			4,622
GADSDEN	21,299		
Chattahoochee	1,411	HENDRY	37,758
Greensboro	395	Clewiston	10,809
Gretna	642	La Belle	8,030
Havana	4,411		-----
Midway	-		56,597
Quincy	5,509		
	-----	HERNANDO	51,943
	33,667	Brooksville	35,477
		Weeki Wachee	-

GILCHRIST	12,947		87,420
Bell	2,683		
Fanning Springs	129	HIGHLANDS	184,832
Trenton	4,372	Avon Park	3,330
	-----	Lake Placid	-
	20,131	Sebring	2,678

GLADES	9,866		190,840
Moore Haven	-		
	-----	HILLSBOROUGH	483,524
	9,866	Plant City	22,766
		Tampa	111,057
GULF	2,134	Temple Terrace	-
Port Saint Joe	706		-----
Wewahitchka	1,960		617,347

	4,800	HOLMES	9,769
		Bonifay	3,618
HAMILTON	9,070	Esto	39
Jasper	2,928	Noma	-
Jennings	1,092	Ponce de Leon	1,175
White Springs	979	Westville	-
	-----		-----
	14,069		14,601

Table 2

Reported County and Municipal Mobile Home License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues		Reported Revenues
	-----		-----
INDIAN RIVER	157,912	LAKE (CONT.)	
Fellsmere	376	Mascotte	687
Indian River Shores	-	Minneola	241
Orchid	-	Montverde	233
Sebastian	5,641	Mount Dora	-
Vero Beach	1,139	Tavares	11,844
	-----	Umatilla	1,942
	165,068		-----
			354,576
JACKSON	26,116		
Alford	1,063	LEE	521,725
Bascom	550	Cape Coral	57
Campbellton	537	Fort Myers	2,643
Cottondale	2,974	Fort Myers Beach	-
Graceville	2,200	Sanibel	43
Grand Ridge	2,761		-----
Greenwood	2,154		524,468
Jacob City	-		
Malone	853	LEON	92,504
Marianna	8,300	Tallahassee	58,000
Sneads	2,448		-----
	-----		150,504
	49,956		
		LEVY	18,924
JEFFERSON	8,000	Bronson	1,951
Monticello	2,355	Cedar Key	320
	-----	Chiefland	3,202
	10,355	Inglis	1,008
		Otter Creek	84
LAFAYETTE	2,322	Williston	4,092
Mayo	1,096	Yankeetown	42
	-----		-----
	3,418		29,623
LAKE	296,878	LIBERTY	3,654
Astatula	598	Bristol	609
Clermont	9,328		-----
Eustis	7,574		4,263
Fruitland Park	2,464		
Groveland	1,087		
Howey-in-the-Hills	-		
Lady Lake	7,407		
Leesburg	14,293		

Table 2

Reported County and Municipal Mobile Home License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
MADISON	25,867	MIAMI-DADE (CONT.)	
Greenville	-	Hialeah	12,566
Lee	399	Hialeah Gardens	9,328
Madison	3,666	Homestead	8,869
	-----	Indian Creek	-
	29,932	Key Biscayne	-
		Medley	2,409
MANATEE	359,919	Miami	28
Anna Maria	-	Miami Beach	-
Bradenton	12,414	Miami Shores	-
Bradenton Beach	2,399	Miami Springs	-
Holmes Beach	-	North Bay	-
Longboat Key	536	North Miami	2,086
Palmetto	18,026	North Miami Beach	1,469
	-----	Opa-locka	-
	393,294	Pinecrest	-
		South Miami	-
MARION	218,485	Surfside	-
Belleview	6,957	Sweetwater	5,096
Dunnellon	10,539	Virginia Gardens	-
McIntosh	264	West Miami	585
Ocala	-		-----
Reddick	1,593		162,601

	237,838	MONROE	34,008
		Islamorada	-
MARTIN	90,629	Key Colony Beach	-
Jupiter Island	-	Key West	2,153
Ocean Breeze Park	1,466	Layton	-
Sewall's Point	-		-----
Stuart	760		36,161

	92,855	NASSAU	42,326
		Callahan	2,254
MIAMI-DADE	119,168	Fernandina Beach	1,172
Aventura	-	Hilliard	1,770
Bal Harbour	-		-----
Bay Harbor Islands	-		47,522
Biscayne Park	-		
Coral Gables	-	OKALOOSA	48,652
El Portal	719	Cinco Bayou	68
Florida City	278	Crestview	5,909
Golden Beach	-	Destin	571

Table 2

Reported County and Municipal Mobile Home License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
OKALOOSA (CONT.)		PALM BEACH (CONT.)	
Fort Walton Beach	7,550	Briny Breeze	264
Laurel Hill	415	Cloud Lake	-
Mary Esther	-	Delray Beach	1,604
Niceville	2,233	Glen Ridge	-
Shalimar	-	Golf	-
Valparaiso	173	Golfview	12
	-----	Greenacres	11,554
	65,571	Gulfstream	-
		Haverhill	-
OKEECHOBEE	47,639	Highland Beach	-
Okeechobee	6,068	Hypoluxo	-
	-----	Juno Beach	834
	53,707	Jupiter	4,521
		Jupiter Inlet	-
ORANGE	226,865	Lake Clarke Shores	-
Apopka	11,067	Lake Park	-
Bay Lake	-	Lake Worth	-
Belle Isle	923	Lantana	18,041
Eatonville	-	Manalapan	-
Edgewood	-	Mangonia Park	-
Lake Buena Vista	33	North Palm Beach	-
Maitland	-	Ocean Ridge	-
Oakland	-	Pahokee	5,326
Ocoee	1,561	Palm Beach	-
Orlando	60,731	Palm Beach Gardens	17,203
Windermere	-	Palm Beach Shores	12
Winter Garden	28,830	Palm Springs	-
Winter Park	-	Riviera Beach	10,498
	-----	Royal Palm Beach	-
	330,010	South Bay	1,493
		South Palm Beach	-
OSCEOLA	119,752	Tequesta	-
Kissimmee	20,000	Wellington	-
Saint Cloud	14,134	West Palm Beach	-
	-----		-----
	153,886		260,596
PALM BEACH	152,034	PASCO	355,465
Atlantis	-	Dade City	6,153
Belle Glade	10,682	New Port Richey	15,709
Boca Raton	975	Port Richey	2,247
Boynton Beach	25,543		

Table 2

Reported County and Municipal Mobile Home License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
PASCO (CONT.)		POLK (CONT.)	
Saint Leo	-	Haines City	17,674
San Antonio	793	Highland Park	-
Zephyrhills	12,938	Hillcrest Heights	-
	-----	Lake Alfred	1,597
	393,305	Lake Hamilton	-
		Lakeland	152,037
PINELLAS	328,499	Lake Wales	-
Belleair	-	Mulberry	12,735
Belleair Beach	-	Polk City	7,060
Belleair Bluffs	-	Winter Haven	44,912
Belleair Shore	-		-----
Clearwater	52,646		826,052
Dunedin	21,886		
Gulfport	1,127	PUTNAM	33,635
Indian Rocks Beach	136	Crescent City	1,211
Indian Shores	-	Interlachen	-
Kenneth City	-	Palatka	-
Largo	210,309	Pomona Park	287
Madeira Beach	-	Welaka	473
North Redington Beach	39		-----
Oldsmar	280		35,606
Pinellas Park	43,317		
Redington Beach	-	SAINT JOHNS	52,371
Redington Shores	-	Hastings	-
Safety Harbor	6,179	Saint Augustine	12,159
Saint Petersburg	64,003	Saint Augustine Beach	12
Saint Petersburg Beach	-		-----
Seminole	13,220		64,542
South Pasadena	4,572		
Tarpon Springs	18,242	SAINT LUCIE	261,694
Treasure Island	-	Fort Pierce	3,579
	-----	Port Saint Lucie	1,312
	764,455	Saint Lucie	-

POLK	541,849		266,585
Auburndale	21,881		
Bartow	7,000	SANTA ROSA	51,071
Davenport	8,715	Gulf Breeze	-
Dundee	2,115	Jay	792
Eagle Lake	-	Milton	4,593
Fort Meade	6,080		-----
Frostproof	2,397		56,456

Table 2

Reported County and Municipal Mobile Home License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues		Reported Revenues
	-----		-----
SARASOTA	283,131	UNION	5,404
North Port	110	Lake Butler	2,774
Sarasota	2,262	Raiford	597
Venice	14,086	Worthington Springs	601
	-----		-----
	299,589		9,376
SEMINOLE	40,610	VOLUSIA	206,945
Altamonte Springs	-	Daytona Beach	34,597
Casselberry	10,306	Daytona Beach Shores	-
Lake Mary	99	DeBary	-
Longwood	126	DeLand	9,594
Oviedo	5,188	Deltona	-
Sanford	8,503	Edgewater	21,127
Winter Springs	8,786	Holly Hill	15,000
	-----	Lake Helen	5,278
	73,618	New Smyrna Beach	4,004
		Oak Hill	659
SUMTER	31,740	Orange City	18,206
Bushnell	6,403	Ormond Beach	32,000
Center Hill	354	Pierson	398
Coleman	425	Ponce Inlet	-
Webster	2,452	Port Orange	66,244
Wildwood	14,930	South Daytona	15,235
	-----		-----
	56,304		429,287
SUWANNEE	61,478	WAKULLA	17,625
Branford	1,804	Saint Marks	221
Live Oak	6,717	Sopchoppy	865
	-----		-----
	69,999		18,711
TAYLOR	9,285	WALTON	22,417
Perry	5,168	DeFuniak Springs	3,609
	-----	Freeport	2,022
	14,453	Paxton	78

			28,126

Table 2

Reported County and Municipal Mobile Home License Tax Revenues
 Governmental and Enterprise Funds
 Fiscal Year 1996-97

	Reported Revenues	Reported Revenues
	-----	-----
WASHINGTON	13,400	
Caryville	1,269	
ChIPLEY	3,200	
Ebro	441	
Vernon	1,047	
Wausau	219	

	19,576	
	=====	
Grand Total	\$ 9,411,771	
County Total	\$ 6,680,149	
Municipal Total	\$ 2,731,622	

Compiled by the Legislative Committee on Intergovernmental Relations (4/99) using fiscal data submitted by counties and municipalities to the Department of Banking and Finance.

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INSURANCE LICENSE TAX
Sections 624.501 - 624.508, *Florida Statutes*

Brief Overview

County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives, agents, and solicitors selling various types of insurance products pursuant to s. 624.501, F.S. The county government's portion is \$6.00 per license. 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. An authorized use of the proceeds is not specified in current law.

Pursuant to s. 624.507, F.S., municipalities may require a tax on insurance agents and solicitors not to exceed 50 percent of the state tax. This tax may apply only to those agents and solicitors having business offices within the jurisdiction. If no such office exists or is required, the tax shall apply to the agent's place of residence.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

A county government will receive proceeds if an agent or solicitor does business within the county or has a business office located within the county. A municipal government will receive proceeds if an agent or solicitor has an office located in the municipal jurisdiction or the agent's place of residence if the agent has no such office.

Administrative Procedures

The Department of Insurance administers this tax. All monies accepted as county tax shall be deposited into the Agents and Solicitors County Tax Trust Fund. The Insurance Commissioner and Treasurer shall keep a separate account for all monies collected for each county. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S., prior to any remittance to the counties.

Distribution of Proceeds

The Comptroller shall annually, as of January 1st following the date of collection, and thereafter at

such other dates that the Insurance Commissioner and Treasurer may elect, draw warrants on the State Treasury payable to the respective counties for the full net amount due to those counties.

Table 1 lists the statewide tax distributions to eligible counties for the 1972-73 through 1997-98 state fiscal years. **Table 2** lists the tax proceeds received by county and subject to distribution during the 1995-96 through 1998-99 state fiscal years.

Authorized Uses

The use of the revenue is at the discretion of the governing body.

Relevant Attorney General Opinions

The following opinion relevant to this tax is 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 74-209

Is an insurance company or an insurance agent licensed by the state required also to obtain an occupational license from the county tax collector pursuant to Chapter 205, *Florida Statutes*? According to this opinion dated July 19, 1974, Chapter 624, *Florida Statutes*, preempts the field of occupational license taxation of insurers, their agents, and representatives. A county may not require of insurance agents or solicitors an occupational license tax pursuant to Chapter 205, *Florida Statutes*, in addition to the insurance license tax imposed pursuant to Chapter 624, *Florida Statutes*, and collected for the county by the state. A municipality may exact an occupational license tax from insurance agents and solicitors pursuant to either s. 624.507, F.S., or s. 205.042, F.S. The state has preempted the licensing of insurers and neither counties nor municipalities may impose an occupational license tax on insurers.

AGO 76-219

Can a municipality levy regulatory fees on insurance agents and representatives under s. 166.221, F.S., where such agents or representatives reside in and conduct business activities within that municipality but do not maintain a permanent business location or branch office therein? Regulatory licensing of insurance agents is preempted to the state under s. 624.401(3), F.S., and municipalities therefore have no power to levy regulatory fees on such persons under s. 166.221, F.S., according to this opinion dated November 15, 1976.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

Table 1**Insurance License Tax
Summary of Statewide Distributions
State Fiscal Years 1972-73 to 1997-98**

Fiscal Year	Distribution
1972-73	\$ 300,401
1973-74	417,244
1974-75	633,398
1975-76	503,323
1976-77	535,670
1977-78	520,506
1978-79	no data
1979-80	635,643
1980-81	496,780
1981-82	900,797
1982-83	1,015,323
1983-84	1,441,387
1984-85	1,421,985
1985-86	1,446,840
1986-87	1,728,312
1987-88	1,674,094
1988-89	2,231,977
1989-90	2,747,706
1990-91	no data
1991-92	2,078,552
1992-93	2,448,240
1993-94	3,087,046
1994-95	2,363,298
1995-96	3,550,623
1996-97	3,831,978
1997-98	3,729,029

Source:

- 1) For fiscal years 1972-73 to 1975-76, the Florida Legislator's Tax Handbook, 1977.
- 2) For fiscal years 1976-77 to 1997-98, the annual issue of the Florida Tax Handbook. Distribution amounts for the 1978-79 and 1990-91 fiscal years are not available from this source.

Table 2**Insurance License Tax
Summary of Amounts Received by County
State Fiscal Years 1995-96 to 1998-99**

County	FY 1995-96	FY 1996-97	FY 1997-98	FY 1998-99
Alachua	\$ 33,745	\$ 37,182	\$ 35,719	\$ 33,033
Baker	5,579	7,459	7,609	7,475
Bay	28,594	30,246	28,522	27,504
Bradford	6,174	7,453	7,720	7,676
Brevard	66,977	77,584	70,120	65,559
Broward	310,072	364,253	342,353	315,438
Calhoun	6,135	8,059	8,159	8,137
Charlotte	18,824	22,804	22,437	22,187
Citrus	17,899	18,527	18,939	17,632
Clay	15,569	17,687	18,416	16,475
Collier	62,865	62,166	61,227	57,083
Columbia	9,294	10,874	11,814	10,874
DeSoto	6,552	10,612	10,507	9,522
Dixie	5,440	6,836	7,064	6,980
Duval	194,123	193,708	183,780	163,236
Escambia	58,957	61,188	60,588	52,694
Flagler	8,973	11,013	11,458	11,263
Franklin	5,746	7,503	7,470	7,637
Gadsden	8,838	9,728	9,633	9,294
Gilchrist	5,067	6,886	6,791	7,036
Glades	4,794	6,669	6,535	6,786
Gulf	5,918	7,670	7,720	7,664
Hamilton	5,406	7,231	7,214	7,275
Hardee	6,413	7,742	7,981	7,587
Hendry	5,918	8,232	7,759	8,020
Hernando	18,288	21,569	22,204	20,285
Highlands	14,795	16,925	17,492	16,257
Hillsborough	258,449	257,667	255,495	209,877
Holmes	6,024	7,909	8,104	8,204
Indian River	30,474	32,816	31,192	30,597
Jackson	10,067	12,153	12,531	11,497
Jefferson	5,862	7,998	7,792	7,931
Lafayette	4,828	6,608	6,496	6,713
Lake	29,840	31,893	33,010	29,835
Lee	98,272	105,389	99,293	86,757
Leon	54,898	52,850	54,241	47,817
Levy	7,970	9,544	10,128	9,283
Liberty	4,789	6,702	6,791	6,880
Madison	6,758	8,243	8,360	7,898
Manatee	39,590	40,792	40,781	37,065
Marion	42,356	46,226	43,217	41,348
Martin	33,411	38,556	36,882	34,401
Miami-Dade	373,740	409,485	396,792	367,293
Monroe	13,518	15,863	15,891	14,717
Nassau	11,508	11,947	12,631	11,430
Ocala	29,718	34,156	32,610	30,363
Okeechobee	9,333	10,245	10,612	9,594
Orange	211,040	214,796	209,623	180,734

Table 2

**Insurance License Tax
Summary of Amounts Received by County
State Fiscal Years 1995-96 to 1998-99**

County	FY 1995-96	FY 1996-97	FY 1997-98	FY 1998-99
Osceola	24,200	22,181	24,067	19,678
Palm Beach	283,685	314,058	300,872	275,832
Pasco	40,614	43,539	44,429	38,656
Pinellas	271,042	269,087	257,009	223,646
Polk	77,267	76,188	80,499	67,462
Putnam	11,091	11,897	12,520	11,230
Saint Johns	19,812	22,393	22,231	21,975
Saint Lucie	24,045	27,949	26,397	24,951
Santa Rosa	15,268	18,744	19,628	18,077
Sarasota	102,480	109,639	108,110	93,748
Seminole	75,994	85,594	82,529	78,547
Sumter	6,724	8,666	9,033	8,504
Suwannee	8,582	10,418	10,106	9,911
Taylor	6,185	7,703	7,770	7,837
Union	5,239	6,864	6,864	7,014
Volusia	80,265	82,101	81,900	72,734
Wakulla	5,328	7,069	7,036	7,331
Walton	7,648	9,928	10,245	9,989
Washington	6,535	8,582	8,983	8,599
TOTAL	\$ 3,291,405	\$ 3,552,244	\$ 3,459,930	\$ 3,126,562

Notes:

- 1) The data summarized in this table reflects the amounts that were received during the fiscal year and subject to distribution. The actual amounts distributed during the fiscal year differ due to the quarterly distribution cycle overlapping two separate fiscal year periods.
- 2) The amounts listed are net of adjustments, refunds, 7.0 percent General Revenue Service Charge, and 0.3 percent administrative charge deduction.

Source: Department of Insurance

INSURANCE PREMIUM TAX
Chapters 175 and 185, *Florida Statutes*

Brief Overview

Pursuant to s. 175.101, F.S., an eligible municipality or special fire control district 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. These provisions shall not apply to the unincorporated areas of any county except with respect to special fire control districts that include unincorporated areas as well as to any governmental entity whose firefighters are eligible to participate in the Florida Retirement System. The net proceeds from this tax are remitted annually to those eligible municipalities or special fire control districts and used to supplement firefighters' pension trust funds.

Pursuant to s. 185.08, F.S., an eligible municipality may 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. These provisions shall not apply to the unincorporated areas of any county as well as to any governmental entity whose police officers are eligible to participate in the Florida Retirement System. The net proceeds from this tax are remitted annually to those eligible municipalities and used to supplement their police officers' retirement trust fund.

1999 General Law Amendments

Chapter 99-1, *Laws of Florida*, (CS/HB 261)

revises Chapter 175, *Florida Statutes*, relating to municipal and special district firefighters' pension funds, and Chapter 185, *Florida Statutes*, relating to municipal police officers' pension funds. The primary purpose of the revision is to provide for uniform application of minimum standards and benefits to all plans receiving funding, both 'chapter plans' and 'local law plans.' Chapter plans are those plans that meet the minimum provisions of the chapter. Local law plans are those plans created by special act or local ordinance that prior to enactment of this legislation may or may not have been required to meet the minimum standards set forth in the chapter. These changes are effective as of March 12, 1999.

The final bill analysis prepared by the House Committee on Governmental Operations, dated March 16, 1999, discussed the non-recurring and recurring costs to local governments. For any plans that do not currently meet the minimum benefits requirements of either chapter, it will require a one-time actuarial impact study to be completed as well as any cost associated with drafting a proposed document to make the necessary plan changes. In terms of recurring costs, the critical statutory language states that if current state contributions pursuant to these chapters are not adequate to fund the additional benefits to meet the minimum requirements, only such incremental increases shall be required as state monies are adequate to provide. Such increments shall be provided as state monies become available.

Eligibility Requirements

Any eligible municipality or special fire control district described and classified in s. 175.041, F.S., having a lawfully established firefighters' pension trust fund, may impose the 1.85 percent tax upon fire insurance companies, fire insurance associations, or other property insurer on the gross receipts of premiums collected from policy holders. Such policies cover real or personal property within the legally defined limits of the municipality or special fire control district.

Any municipality described and classified in s. 185.03, F.S., having a lawfully established municipal police officers' retirement trust fund may impose the 0.85 percent tax upon certain casualty insurance companies on the gross receipts of premiums covering property within the municipality's corporate limits.

Administrative Procedures

Whenever any eligible municipality or special fire control district passes an ordinance or resolution assessing and imposing either tax, a certified copy of such document shall be deposited with the Department of Management Services' Division of Retirement. These taxes shall be payable annually on March 1st of each year after the passage of an ordinance or resolution imposing the tax. Installments of taxes shall be paid according to the provisions of s. 624.5092(2)(a)-(c), F.S.

The Department of Revenue shall keep a separate account of all monies collected for each municipality and special fire control district. All monies collected must be transferred to the Police and Firefighters' Premium Tax Trust Fund and shall be separately accounted for by the Division of Retirement. The Department of Revenue is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charge pursuant to s. 215.20(1) and (3), F.S.

The monies budgeted as necessary to pay the expenses of the Division of Retirement for the oversight, monitoring, and actuarial reviews of the pension plans are annually appropriated from the interest and investment income earned on the monies collected for each municipality or special fire control district. Interest and investment income remaining in the trust fund which is unexpended and otherwise unallocated by law shall revert to the General Revenue Fund on June 30th of each year.

Distribution of Proceeds

The State Comptroller shall, on or before July 1st and at other times authorized by the Division of Retirement, disburse those monies collected from both taxes to the eligible municipalities and special fire control districts.

Authorized Uses

The net proceeds of the 1.85 percent tax are used to supplement firefighters' pension trust funds. Net

proceeds of the 0.85 percent tax are used to supplement police officers' retirement trust funds.

Relevant Attorney General Opinions

No opinions specifically relevant to these taxes have been issued. However, a number of opinions regarding the administration of police and firefighter pension trust funds have been issued. Interested persons can search the Florida Attorney General's on-line database of legal opinions (<http://legal.firm.edu>).

Revenues Reported for the 1997-98 Fiscal Year

According to the Division of Retirement, approximately \$70.7 million in insurance premium taxes was distributed to municipalities and fire control districts during the state fiscal year. As illustrated in **Table 1**, approximately \$28.3 million was distributed to 184 municipal firefighters' pension funds, and \$1.2 million was distributed to 22 fire control district firefighters' pension funds. Approximately \$41.2 million was distributed to 190 municipal police officers' retirement funds. Questions regarding this data should be directed to the Division's Municipal Police Officers' and Firefighters' Retirement Trust Funds Office at (850) 922-0667 or Suncom 292-0667.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available. However, according to the *1999 Florida Tax Handbook*, \$38.5 million is expected to be distributed to firefighters' pension funds and \$46.9 million is expected to be distributed to police officers' retirement funds.

Table 1

Insurance Premium Tax Distributions to Municipalities and Fire Control Districts
State Fiscal Year 1997-98

	Firefighters' Pension Fund -----	Police Officers' Retirement Fund -----		Firefighters' Pension Fund -----	Police Officers' Retirement Fund -----
ALACHUA			BREVARD (CONT.)		
Alachua	-	88,000	Indialantic	22,665	45,481
Archer	-	-	Indian Harbour Beach	-	34,452
Gainesville	308,826	484,908	Malabar	-	-
Hawthorne	-	-	Melbourne	286,709	397,166
High Springs	6,048	13,023	Melbourne Beach	-	39,577
LaCrosse	-	-	Melbourne Village	-	-
Micanopy	-	-	Palm Bay	183,210	216,722
Newberry	-	-	Palm Shores	-	-
Waldo	-	-	Rockledge	69,146	79,929
	-----	-----	Satellite Beach	28,094	60,060
	314,874	585,931	Titusville	128,648	163,473
			West Melbourne	-	21,154
BAKER				-----	-----
Glen Saint Mary	-	-		856,417	1,266,237
Macclenny	5,942	-	BROWARD		
	-----	-----	Coconut Creek	-	-
	5,942	-	Cooper City	102,522	122,965
BAY			Coral Springs	-	463,206
Callaway	-	-	Dania	158,032	67,924
Cedar Grove	-	-	Davie	253,679	287,371
Lynn Haven	20,293	51,966	Deerfield Beach	304,970	244,576
Mexico Beach	-	-	Fort Lauderdale	1,079,894	1,522,899
Panama City	170,050	277,832	Hallandale	154,655	133,805
Panama City Beach	44,211	46,261	Hillsboro Beach	-	-
Parker	-	4,071	Hollywood	685,232	751,788
Springfield	5,637	6,304	Lauderdale-by-the-Sea	10,495	-
	-----	-----	Lauderdale Lakes	30,956	-
	240,191	386,434	Lauderhill	137,229	134,889
BRADFORD			Lazy Lake	-	-
Brooker	-	-	Lighthouse Point	-	-
Hampton	-	-	Margate	-	-
Lawtey	-	-	Miramar	218,750	185,221
Starke	15,385	36,800	North Lauderdale	-	-
	-----	-----	Oakland Park	69,690	75,838
	15,385	36,800	Parkland	-	-
BREVARD			Pembroke Park	11,611	-
Cape Canaveral	-	-	Pembroke Pines	489,562	498,805
Cocoa	87,996	141,752	Plantation	187,167	368,529
Cocoa Beach	49,949	66,471	Pompano Beach	506,743	661,697
			Sea Ranch Lakes	-	-
			Sunrise	297,308	295,625

Table 1

Insurance Premium Tax Distributions to Municipalities and Fire Control Districts
State Fiscal Year 1997-98

	Firefighters' Pension Fund -----	Police Officers' Retirement Fund -----		Firefighters' Pension Fund -----	Police Officers' Retirement Fund -----
BROWARD (CONT.)			COLUMBIA		
Tamarac	194,468	208,655	Fort White	-	-
Weston	-	-	Lake City	61,526	93,640
Wilton Manors	13,791	35,072		-----	-----
	4,906,751	6,058,866		61,526	93,640
			DE SOTO		
CALHOUN			Arcadia	30,415	48,074
Altha	-	-		-----	-----
Blountstown	-	-		30,415	48,074
	-----	-----			
	-	-	DIXIE		
CHARLOTTE			Cross City	-	-
Punta Gorda	70,819	143,017	Horseshoe Beach	-	-
	-----	-----		-----	-----
	70,819	143,017		-	-
			DUVAL		
CITRUS			Atlantic Beach	45,173	68,048
Crystal River	-	-	Baldwin	-	-
Inverness	-	39,978	Jacksonville	1,719,276	2,526,667
	-----	-----	Jacksonville Beach	86,462	96,026
	-	39,978	Neptune Beach	12,690	25,701
				-----	-----
CLAY				1,863,601	2,716,442
Green Cove Springs	13,978	41,503			
Keystone Heights	-	-	ESCAMBIA		
Orange Park	66,993	194,919	Century	-	-
Penney Farms	-	-	Pensacola	436,225	584,429
	-----	-----		-----	-----
	80,971	236,421		436,225	584,429
			FLAGLER		
COLLIER			Beverly Beach	-	-
Everglades	-	-	Bunnell	7,860	-
Marco Island	69,046	-	Flagler Beach	13,124	22,011
Naples	320,842	521,102	Marineland	-	-
	-----	-----		-----	-----
	389,888	521,102		20,984	22,011

Table 1

Insurance Premium Tax Distributions to Municipalities and Fire Control Districts
State Fiscal Year 1997-98

	Firefighters' Pension Fund	Police Officers' Retirement Fund		Firefighters' Pension Fund	Police Officers' Retirement Fund
	-----	-----		-----	-----
FRANKLIN			HARDEE		
Apalachicola	-	-	Bowling Green	-	-
Carrabelle	-	-	Wauchula	-	27,163
	-----	-----	Zolfo Springs	-	-
	-	-		-----	-----
				-	27,163
GADSDEN			HENDRY		
Chattahoochee	4,046	-	Clewiston	-	-
Greensboro	-	-	La Belle	7,756	-
Gretna	-	-		-----	-----
Havana	4,448	-		7,756	-
Midway	-	-			
Quincy	40,036	50,168	HERNANDO		
	-----	-----	Brooksville	48,690	142,028
	48,529	50,168	Weeki Wachee	-	-
				-----	-----
GILCHRIST				48,690	142,028
Bell	-	-			
Fanning Springs	-	-	HIGHLANDS		
Trenton	-	-	Avon Park	25,520	42,573
	-----	-----	Lake Placid	-	-
	-	-	Sebring	38,898	89,494
				-----	-----
GLADES				64,418	132,067
Moore Haven	-	-			
	-----	-----	HILLSBOROUGH		
	-	-	Plant City	68,068	161,782
			Tampa	1,448,118	2,162,081
GULF			Temple Terrace	44,834	51,644
Port Saint Joe	-	19,790		-----	-----
Wewahitchka	-	-		1,561,020	2,375,508
	-----	-----			
	-	19,790	HOLMES		
			Bonifay	-	-
HAMILTON			Esto	-	-
Jasper	-	-	Noma	-	-
Jennings	-	-	Ponce de Leon	-	-
White Springs	-	-	Westville	-	-
	-----	-----		-----	-----
	-	-		-	-

Table 1

Insurance Premium Tax Distributions to Municipalities and Fire Control Districts
State Fiscal Year 1997-98

	Firefighters' Pension Fund -----	Police Officers' Retirement Fund -----		Firefighters' Pension Fund -----	Police Officers' Retirement Fund -----
INDIAN RIVER			LAKE (CONT.)		
Fellsmere	-	-	Mascotte	-	-
Indian River Shores	-	-	Minneola	-	-
Orchid	-	-	Montverde	-	-
Sebastian	-	46,790	Mount Dora	25,796	47,377
Vero Beach	137,198	256,876	Tavares	22,430	39,933
	-----	-----	Umatilla	-	20,613
	137,198	303,665		-----	-----
				207,318	423,319
JACKSON			LEE		
Alford	-	-	Cape Coral	350,546	353,586
Bascom	-	-	Fort Myers	296,458	556,806
Campbellton	-	-	Fort Myers Beach	-	-
Cottdale	-	-	Sanibel	-	31,593
Graceville	-	-		-----	-----
Grand Ridge	-	-		647,004	941,985
Greenwood	-	-	LEON		
Jacob City	-	-	Tallahassee	541,463	719,952
Malone	-	-		-----	-----
Marianna	21,468	36,368		541,463	719,952
Sneads	-	-	LEVY		
	-----	-----	Bronson	-	-
	21,468	36,368	Cedar Key	-	-
JEFFERSON			Chiefland	-	-
Monticello	9,585	23,688	Inglis	-	-
	-----	-----	Otter Creek	-	-
	9,585	23,688	Williston	-	-
LAFAYETTE			Yankeetown	-	-
Mayo	-	-		-----	-----
	-----	-----		-	-
	-	-	LIBERTY		
LAKE			Bristol	-	-
Astatula	-	-		-----	-----
Clermont	29,264	80,472		-	-
Eustis	34,871	65,675			
Fruitland Park	8,107	-			
Groveland	-	-			
Howey-in-the-Hills	-	5,907			
Lady Lake	-	44,932			
Leesburg	86,850	118,411			

Table 1

Insurance Premium Tax Distributions to Municipalities and Fire Control Districts
State Fiscal Year 1997-98

	Firefighters' Pension Fund -----	Police Officers' Retirement Fund -----		Firefighters' Pension Fund -----	Police Officers' Retirement Fund -----
MADISON			MIAMI-DADE (CONT.)		
Greenville	-	-	Hialeah	558,415	656,458
Lee	-	-	Hialeah Gardens	-	35,866
Madison	11,364	20,503	Homestead	58,579	152,729
	-----	-----	Indian Creek	-	-
	11,364	20,503	Key Biscayne	36,791	24,158
			Medley	-	-
MANATEE			Miami	3,227,380	4,741,723
Anna Maria	-	-	Miami Beach	749,354	280,165
Bradenton	166,356	409,702	Miami Shores	-	28,907
Bradenton Beach	-	-	Miami Springs	-	46,867
Holmes Beach	-	16,017	North Bay	-	-
Longboat Key	83,630	34,501	North Miami	58,264	135,779
Palmetto	-	57,050	North Miami Beach	108,855	240,327
	-----	-----	Opa-locka	-	-
	249,986	517,269	Pinecrest	-	-
			South Miami	-	29,731
MARION			Surfside	-	14,482
Bellevue	-	19,172	Sweetwater	-	5,240
Dunnellon	11,624	53,585	Virginia Gardens	-	-
McIntosh	-	-	West Miami	-	-
Ocala	235,086	389,760		-----	-----
Reddick	-	-		5,126,543	6,723,620
	-----	-----	MONROE		
	246,710	462,516	Islamorada	-	-
MARTIN			Key Colony Beach	-	2,177
Jupiter Island	-	-	Key West	190,346	104,372
Ocean Breeze Park	-	-	Layton	-	-
Sewall's Point	-	-		-----	-----
Stuart	-	-		190,346	106,548
	-----	-----	NASSAU		
	-	-	Callahan	-	-
MIAMI-DADE			Fernandina Beach	77,438	67,066
Aventura	-	-	Hilliard	-	-
Bal Harbour	-	35,357		-----	-----
Bay Harbor Islands	-	14,696		77,438	67,066
Biscayne Park	-	-	OKALOOSA		
Coral Gables	328,905	254,406	Cinco Bayou	-	-
El Portal	-	-	Crestview	38,252	60,997
Florida City	-	20,806	Destin	-	-
Golden Beach	-	5,922			

Table 1

Insurance Premium Tax Distributions to Municipalities and Fire Control Districts
State Fiscal Year 1997-98

	Firefighters' Pension Fund -----	Police Officers' Retirement Fund -----		Firefighters' Pension Fund -----	Police Officers' Retirement Fund -----
OKALOOSA (CONT.)			PALM BEACH (CONT.)		
Fort Walton Beach	64,084	159,774	Briny Breeze	-	-
Laurel Hill	-	-	Cloud Lake	-	-
Mary Esther	-	-	Delray Beach	389,596	440,568
Niceville	-	-	Glen Ridge	-	-
Shalimar	-	18,030	Golf	-	-
Valparaiso	5,447	13,711	Golfview	-	-
	-----	-----	Greenacres	-	61,736
	107,783	252,512	Gulfstream	-	-
			Haverhill	-	-
OKEECHOBEE			Highland Beach	-	-
Okeechobee	36,825	88,563	Hypoluxo	-	-
	-----	-----	Juno Beach	-	14,229
	36,825	88,563	Jupiter	-	267,367
			Jupiter Inlet	-	-
ORANGE			Lake Clarke Shores	-	-
Apopka	116,507	178,933	Lake Park	25,715	49,625
Bay Lake	-	-	Lake Worth	177,871	392,562
Belle Isle	-	-	Lantana	66,766	75,235
Eatonville	-	3,623	Manalapan	-	-
Edgewood	-	2,307	Mangonia Park	-	-
Lake Buena Vista	-	-	North Palm Beach	24,287	49,620
Maitland	51,870	81,351	Ocean Ridge	-	-
Oakland	-	-	Pahokee	10,274	16,301
Ocoee	40,618	73,225	Palm Beach	222,566	181,023
Orlando	1,195,547	1,935,057	Palm Beach Gardens	188,618	236,636
Windermere	-	-	Palm Beach Shores	-	8,310
Winter Garden	34,943	69,267	Palm Springs	6,056	19,856
Winter Park	154,079	240,083	Riviera Beach	90,697	77,902
	-----	-----	Royal Palm Beach	-	-
	1,593,564	2,583,848	South Bay	-	-
			South Palm Beach	-	-
OSCEOLA			Tequesta	35,119	29,795
Kissimmee	170,535	321,718	Wellington	-	-
Saint Cloud	74,575	103,336	West Palm Beach	578,068	892,704
	-----	-----		-----	-----
	245,111	425,054		3,176,931	4,403,264
PALM BEACH			PASCO		
Atlantis	-	14,907	Dade City	45,031	81,240
Belle Glade	35,028	68,356	New Port Richey	80,606	237,446
Boca Raton	965,436	1,068,665	Port Richey	-	-
Boynton Beach	360,835	437,867			

Table 1

Insurance Premium Tax Distributions to Municipalities and Fire Control Districts
State Fiscal Year 1997-98

	Firefighters' Pension Fund	Police Officers' Retirement Fund		Firefighters' Pension Fund	Police Officers' Retirement Fund
	-----	-----		-----	-----
PASCO (CONT.)			POLK (CONT.)		
Saint Leo	-	-	Haines City	35,460	67,304
San Antonio	-	-	Highland Park	-	-
Zephyrhills	-	-	Hillcrest Heights	-	-
	-----	-----	Lake Alfred	-	13,804
	125,636	318,686	Lake Hamilton	-	-
			Lakeland	289,858	513,944
PINELLAS			Lake Wales	43,324	80,748
Belleair	8,433	20,914	Mulberry	-	-
Belleair Beach	-	6,174	Polk City	-	-
Belleair Bluffs	8,348	-	Winter Haven	80,248	192,680
Belleair Shore	-	-		-----	-----
Clearwater	454,986	689,466		532,549	1,023,803
Dunedin	96,222	-			
Gulfport	24,355	39,868	PUTNAM		
Indian Rocks Beach	-	-	Crescent City	4,380	14,040
Indian Shores	-	3,569	Interlachen	-	-
Kenneth City	-	-	Palatka	38,814	60,190
Largo	303,917	415,564	Pomona Park	-	-
Madeira Beach	-	-	Welaka	-	-
North Redington Beach	-	-		-----	-----
Oldsmar	30,507	-		43,194	74,230
Pinellas Park	132,069	171,665			
Redington Beach	-	-	SAINT JOHNS		
Redington Shores	-	-	Hastings	-	-
Safety Harbor	38,114	-	Saint Augustine	73,364	175,762
Saint Petersburg	797,647	1,078,576	Saint Augustine Beach	-	-
Saint Petersburg Beach	53,710	38,241		-----	-----
Seminole	113,818	-		73,364	175,762
South Pasadena	15,405	-			
Tarpon Springs	87,676	116,441	SAINT LUCIE		
Treasure Island	-	-	Fort Pierce	-	282,764
	-----	-----	Port Saint Lucie	-	258,009
	2,165,207	2,580,478	Saint Lucie	-	-
				-----	-----
POLK				-	540,773
Auburndale	33,009	63,680			
Bartow	50,651	68,203	SANTA ROSA		
Davenport	-	-	Gulf Breeze	-	59,929
Dundee	-	-	Jay	-	-
Eagle Lake	-	-	Milton	35,654	87,227
Fort Meade	-	-		-----	-----
Frostproof	-	23,441		35,654	147,156

Table 1

Insurance Premium Tax Distributions to Municipalities and Fire Control Districts
State Fiscal Year 1997-98

	Firefighters' Pension Fund -----	Police Officers' Retirement Fund -----		Firefighters' Pension Fund -----	Police Officers' Retirement Fund -----
SARASOTA			UNION		
North Port	55,359	51,574	Lake Butler	-	-
Sarasota	362,232	614,935	Raiford	-	-
Venice	86,317	150,211	Worthington Springs	-	-
	-----	-----		-----	-----
	503,907	816,720		-	-
SEMINOLE			VOLUSIA		
Altamonte Springs	96,286	155,402	Daytona Beach	236,807	287,164
Casselberry	60,398	90,624	Daytona Beach Shores	-	55,532
Lake Mary	31,757	87,335	DeBary	-	-
Longwood	70,510	144,758	DeLand	48,873	127,379
Oviedo	-	101,252	Deltona	65,396	-
Sanford	116,711	158,380	Edgewater	29,676	73,931
Winter Springs	-	-	Holly Hill	23,484	48,760
	-----	-----	Lake Helen	-	5,966
	375,662	737,749	New Smyrna Beach	93,958	100,234
			Oak Hill	-	-
SUMTER			Orange City	-	-
Bushnell	-	20,190	Ormond Beach	108,124	187,803
Center Hill	-	-	Pierson	-	-
Coleman	-	-	Ponce Inlet	-	-
Webster	-	-	Port Orange	104,740	131,706
Wildwood	-	20,190	South Daytona	18,586	48,514
	-----	-----		-----	-----
	-	40,380		729,643	1,066,989
SUWANNEE			WAKULLA		
Branford	-	-	Saint Marks	-	-
Live Oak	18,051	44,431	Sopchoppy	-	-
	-----	-----		-----	-----
	18,051	44,431		-	-
TAYLOR			WALTON		
Perry	18,334	37,577	DeFuniak Springs	-	-
	-----	-----	Freeport	-	-
	18,334	37,577	Paxton	-	-
				-----	-----
				-	-

Table 1

Insurance Premium Tax Distributions to Municipalities and Fire Control Districts
State Fiscal Year 1997-98

	Firefighters' Pension Fund	Police Officers' Retirement Fund		Firefighters' Pension Fund	Police Officers' Retirement Fund
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WASHINGTON			FIRE CONTROL DISTRICTS		
Caryville	-	-	Anna Maria	16,574	
Chipley	-	27,279	Big Corkscrew Island	3,557	
Ebro	-	-	Bonita Springs	83,576	
Vernon	-	-	Cedar Hammock	27,013	
Wausau	-	-	Destin	37,860	
	-----	-----	East Naples	83,418	
	-	27,279	Englewood	50,618	
	=====	=====	Indian Rocks	10,489	
			Iona McGregor	65,380	
Municipal Total	\$ 28,272,244	\$ 41,217,859	Midway	5,277	
# of Municipalities			North Bay	16,762	
Receiving a Distribution	184	190	North Fort Myers	60,381	
			North Naples	128,582	
			North River	22,115	
			Okaloosa Island	20,783	
			Palm Harbor	71,621	
			San Carlos Park	25,687	
			South Trail	38,177	
			South Walton	33,312	
			Southern Manatee	38,443	
			St. Lucie / Ft. Pierce	336,901	
			Westside	20,076	
			Fire Control Districts		
			Total	\$ 1,196,604	
			# of Fire Control Districts		
			Receiving a Distribution		22

Source: Municipal Police Officers' and Firefighters' Retirement Trust Funds Office, Division of Retirement.

ALCOHOLIC BEVERAGE LICENSE TAX

Section 561.342, *Florida Statutes*

Brief Overview

A portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality in Florida is shared with those local governments. The taxes imposed under ss. 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, F.S., are subject to having a portion redistributed to eligible counties and municipalities.

Any person operating a bottle club shall pay an annual license tax pursuant to s. 561.14(6), F.S. The amount of the tax is \$500.

Pursuant to s. 563.02, F.S., vendors of malt beverages containing alcoholic of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume shall pay an annual license tax. The amount of the tax ranges from \$20 to \$3,000.

Vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted shall pay an annual license tax pursuant to 564.02, F.S. The amount of the tax ranges from \$50 to \$2,000.

Pursuant to s. 565.02(1),(4), and (5), F.S., vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton shall pay an annual license tax. The amount of the tax ranges from \$400 to \$1,820.

Authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4) and (5), F.S., shall pay an annual license tax pursuant to 565.03, F.S. The amount of the tax ranges from \$500 to \$4,000.

Pursuant to 561.342(3), F.S., no tax on the manufacture, distribution, exportation, transportation, importation, or sales of such beverages shall be imposed by way of license, excise, or otherwise by any municipality notwithstanding anything in any municipal charter or special or general law to the contrary.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

A county or municipality, where the license taxes are collected, is eligible to receive a portion of such proceeds.

Administrative Procedures

The tax is administered, collected, and enforced by the Division of Alcoholic Beverages and Tobacco within the Department of Business and Professional Regulation. As directed by law, 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.

Distribution of Proceeds

The proceeds are returned to counties and municipalities as follows:

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.

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.

Table 1 summarizes the statewide distributions to counties and municipalities for state fiscal years 1972-73 to 1997-98. **Table 2** summarizes the distributions by county for state fiscal year 1997-98. **Table 3** summarizes the distributions by municipality for state fiscal year 1997-98.

Authorized Uses

The use of the revenue is at the discretion of the governing body.

Relevant Attorney General Opinions

The following opinion relevant to this tax is 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 79-36

Does s. 561.342(3), F.S., prohibit a municipality from imposing a license tax on the business of warehousing and storing alcoholic beverages? According to this opinion dated April 5, 1979, no general law authorizes a municipality to levy a license tax on the warehousing and storage of alcoholic beverages as a business. In fact, the beverage law specifically states that no license or excise tax shall be imposed by any municipality on, among other things, the distribution of alcoholic beverages. Distribution seems to be an integral part of the storage and warehousing of alcoholic beverages.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

Table 1**Alcoholic Beverage License Tax
Summary of Statewide Distributions
State Fiscal Years 1972-73 to 1997-98**

Fiscal Year	Counties	Municipalities
1972-73	\$ 2,504,423	\$ 2,825,316
1973-74	2,632,162	2,939,005
1974-75	2,703,743	3,006,020
1975-76	2,805,244	3,103,416
1976-77	2,953,236	3,233,000
1977-78	3,067,544	3,341,608
1978-79	no data	no data
1979-80	3,362,302	3,816,163
1980-81	3,495,028	3,966,003
1981-82	4,691,770	5,603,857
1982-83	4,029,445	4,701,758
1983-84	4,097,559	4,870,853
1984-85	4,139,427	4,764,732
1985-86	4,346,326	5,074,391
1986-87	4,457,267	5,110,284
1987-88	4,760,602	5,295,310
1988-89	4,749,180	5,138,749
1989-90	4,762,977	5,035,442
1990-91	no data	no data
1991-92	4,892,738	5,443,288
1992-93	5,288,212	5,817,033
1993-94	5,014,473	5,602,575
1994-95	4,842,379	5,300,632
1995-96	4,659,426	4,530,232
1996-97	4,545,124	4,034,817
1997-98	4,915,939	5,384,593

Source:

- 1) For fiscal years 1972-73 to 1975-76, the Florida Legislator's Tax Handbook, 1977.
- 2) For fiscal years 1976-77 to 1997-98, the annual issue of the Florida Tax Handbook. Distribution amounts for the 1978-79 and 1990-91 fiscal years are not available from this source.

Table 2

**Alcoholic Beverage License Tax
Summary of Distributions by County
State Fiscal Year 1997-98**

County	1st Quarter Jul 1-Sep 30	2nd Quarter Oct 1-Dec 31	3rd Quarter Jan 1-Mar 31	4th Quarter Apr 1-Jun30	Total Distribution
Alachua	\$ 45,182	\$ 11,430	\$ 1,067	\$ 1,028	\$ 58,707
Baker	1,135	183	22	24	1,365
Bay	60,216	8,818	2,808	1,969	73,811
Bradford	1,380	259	139	7	1,784
Brevard	5,927	2,336	133,004	25,003	166,269
Broward	14,641	9,703	424,491	82,052	530,888
Calhoun	537	153	-	-	690
Charlotte	2,077	839	42,468	4,187	49,571
Citrus	27,221	4,143	245	1,253	32,861
Clay	23,298	3,077	966	73	27,413
Collier	2,327	1,413	89,286	16,505	109,531
Columbia	9,588	1,433	13	167	11,201
DeSoto	333	40	2,922	1,113	4,408
Dixie	1,134	241	31	4	1,411
Duval	151,268	32,319	4,539	2,340	190,466
Escambia	80,311	20,362	1,954	874	103,502
Flagler	53	71	7,272	934	8,331
Franklin	2,697	1,091	143	-	3,931
Gadsden	3,326	1,784	-	22	5,132
Gilchrist	998	152	-	-	1,150
Glades	582	7	1,284	318	2,190
Gulf	1,927	340	4	13	2,285
Hamilton	753	71	13	13	851
Hardee	39	2	369	36	446
Hendry	71	36	4,457	600	5,165
Hernando	21,394	8,394	651	31	30,470
Highlands	414	102	16,492	3,738	20,746
Hillsborough	218,307	50,602	8,628	5,127	282,664
Holmes	1,061	49	120	-	1,230
Indian River	1,277	541	36,122	6,042	43,981
Jackson	3,282	643	45	13	3,983
Jefferson	874	363	40	109	1,386
Lafayette	49	27	9	-	85
Lake	37,697	9,765	1,949	1,213	50,623
Lee	4,201	2,131	136,838	33,030	176,201
Leon	45,066	13,061	1,653	168	59,947
Levy	5,273	1,322	89	53	6,737
Liberty	67	31	9	-	107
Madison	250	49	9	2	310
Manatee	1,606	848	64,719	12,375	79,548
Marion	50,921	8,951	483	187	60,541
Martin	2,496	318	41,284	7,248	51,346
Miami-Dade	34,193	16,101	700,651	145,175	896,121
Monroe	1,620	1,679	76,817	15,186	95,302
Nassau	12,191	1,890	449	107	14,637
Okaloosa	57,026	12,682	1,363	1,083	72,155
Okeechobee	62	18	4,877	551	5,508
Orange	235,552	38,920	5,419	5,657	285,547
Osceola	49,978	12,230	1,126	1,411	64,744

Table 2

**Alcoholic Beverage License Tax
Summary of Distributions by County
State Fiscal Year 1997-98**

County	1st Quarter Jul 1-Sep 30	2nd Quarter Oct 1-Dec 31	3rd Quarter Jan 1-Mar 31	4th Quarter Apr 1-Jun30	Total Distribution
Palm Beach	16,834	11,220	317,147	70,924	416,124
Pasco	60,212	14,032	2,164	817	77,224
Pinellas	281,701	44,842	7,582	3,527	337,652
Polk	11,389	2,274	88,441	15,926	118,030
Putnam	12,360	1,322	200	111	13,993
Saint Johns	37,647	10,384	1,224	62	49,317
Saint Lucie	2,446	1,028	38,426	7,141	49,040
Santa Rosa	3,711	767	169	71	4,718
Sarasota	5,587	2,210	187,539	32,095	227,432
Seminole	78,583	13,728	2,751	541	95,603
Sumter	3,092	1,090	18	-	4,199
Suwannee	942	80	9	9	1,040
Taylor	2,420	473	18	7	2,917
Union	534	148	-	-	682
Volusia	6,341	2,917	175,469	35,566	220,292
Wakulla	1,665	1,003	102	33	2,804
Walton	10,450	1,705	53	53	12,262
Washington	514	71	9	-	595
TOTAL	\$ 1,758,304	\$ 390,308	\$ 2,638,660	\$ 543,927	\$ 5,331,199

Notes:

- 1) The distributions are net of the 7.0 percent General Revenue Service Charge and the 0.3 percent administrative charge deduction.
- 2) The distributions for Miami-Dade County include the county's distribution and the Metro-Dade distribution.
- 3) The distributions for both Sarasota County and Volusia County reflect the county's distribution and the distribution resulting from the charter county's municipal levy in the unincorporated area.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (7/99) using data obtained from the Division of Alcoholic Beverages and Tobacco, Department of Business and Professional Regulation.

Table 3

**Alcoholic Beverage License Tax
Summary of Distributions by Municipality
State Fiscal Year 1997-98**

Municipality	Respective County	1st Quarter Jul 1-Sep 30	2nd Quarter Oct 1-Dec 31	3rd Quarter Jan 1-Mar 31	4th Quarter Apr 1-Jun30	Total Distribution
Alachua	Alachua	\$ 1,340	\$ 2,163	\$ -	\$ 321	\$ 3,824
Archer	Alachua	118	49	-	-	168
Gainesville	Alachua	34,089	8,659	1,377	764	44,890
Hawthorne	Alachua	314	-	-	-	314
High Springs	Alachua	379	-	-	-	379
LaCrosse	Alachua	41	-	-	-	41
Micanopy	Alachua	807	-	-	-	807
Newberry	Alachua	807	148	-	49	1,004
Waldo	Alachua	154	-	-	-	154
Glen Saint Mary	Baker	18	-	-	-	18
Macclenny	Baker	921	70	21	21	1,034
Callaway	Bay	1,600	148	-	-	1,748
Cedar Grove	Bay	101	-	-	-	101
Lynn Haven	Bay	2,026	338	-	-	2,365
Mexico Beach	Bay	1,691	345	542	-	2,578
Panama City	Bay	26,621	4,042	1,134	1,307	33,104
Panama City Beach	Bay	23,523	3,311	528	1,110	28,472
Parker	Bay	2,230	937	99	-	3,266
Springfield	Bay	919	469	690	-	2,078
Brooker	Bradford	36	-	-	-	36
Hampton	Bradford	18	-	-	-	18
Lawtey	Bradford	53	-	-	-	53
Starke	Bradford	670	63	220	11	964
Cape Canaveral	Brevard	148	-	4,757	380	5,286
Cocoa	Brevard	2,614	690	7,924	3,135	14,363
Cocoa Beach	Brevard	1,085	370	23,288	4,178	28,921
Indialantic	Brevard	99	123	1,367	937	2,526
Indian Harbour Beach	Brevard	34	-	4,076	49	4,159
Malabar	Brevard	-	-	197	838	1,036
Melbourne	Brevard	2,975	715	37,478	4,833	46,001
Melbourne Beach	Brevard	-	-	2,304	99	2,402
Melbourne Village	Brevard	-	-	-	-	-
Palm Bay	Brevard	950	218	17,044	2,860	21,073
Palm Shores	Brevard	-	-	99	-	99
Rockledge	Brevard	930	95	9,479	1,623	12,128
Satellite Beach	Brevard	99	321	5,101	1,430	6,950
Titusville	Brevard	1,139	182	16,826	4,657	22,804
West Melbourne	Brevard	683	-	4,750	1,479	6,912
Coconut Creek	Broward	99	-	2,818	49	2,966
Cooper City	Broward	-	49	5,478	49	5,576
Coral Springs	Broward	1,113	1,134	28,437	4,475	35,160
Dania	Broward	-	419	15,415	4,037	19,871
Davie	Broward	1,289	363	27,925	2,959	32,536
Deerfield Beach	Broward	1,332	542	28,917	4,660	35,451
Fort Lauderdale	Broward	4,491	3,107	170,214	29,710	207,522
Hallandale	Broward	740	933	13,007	3,036	17,717
Hillsboro Beach	Broward	-	-	641	-	641
Hollywood	Broward	2,403	2,096	60,329	16,276	81,103
Lauderdale Lakes	Broward	1,353	530	4,417	2,158	8,458
Lauderdale-by-the-Sea	Broward	49	25	6,575	49	6,698
Lauderhill	Broward	217	-	11,200	627	12,044
Lazy Lake	Broward	-	-	-	-	-
Lighthouse Point	Broward	740	3,012	9,356	1,381	14,488
Margate	Broward	197	197	15,285	2,748	18,427
Miramar	Broward	232	25	7,401	2,142	9,800
North Lauderdale	Broward	-	-	5,862	197	6,059
Oakland Park	Broward	921	789	22,985	5,572	30,268

Table 3

**Alcoholic Beverage License Tax
Summary of Distributions by Municipality
State Fiscal Year 1997-98**

Municipality	Respective County	1st Quarter Jul 1-Sep 30	2nd Quarter Oct 1-Dec 31	3rd Quarter Jan 1-Mar 31	4th Quarter Apr 1-Jun30	Total Distribution
Parkland	Broward	-	-	-	-	-
Pembroke Park	Broward	-	2,444	4,012	2,896	9,352
Pembroke Pines	Broward	1,710	1,103	28,128	4,654	35,595
Plantation	Broward	1,270	690	27,978	4,826	34,765
Pompano Beach	Broward	1,282	1,582	46,074	9,009	57,947
Sea Ranch Lakes	Broward	-	-	1,134	-	1,134
Sunrise	Broward	511	247	22,033	4,537	27,327
Tamarac	Broward	831	49	7,616	1,775	10,272
Weston	Broward	-	-	3,496	3,147	6,644
Wilton Manors	Broward	49	25	9,328	148	9,550
Altha	Calhoun	18	-	-	-	18
Blountstown	Calhoun	593	165	-	-	758
Punta Gorda	Charlotte	1,931	2,022	11,184	1,465	16,603
Crystal River	Citrus	6,940	296	49	49	7,334
Inverness	Citrus	5,338	838	-	60	6,236
Green Cove Springs	Clay	2,749	141	-	-	2,890
Keystone Heights	Clay	-	49	-	-	49
Orange Park	Clay	4,472	419	-	67	4,958
Penney Farms	Clay	-	-	-	-	-
Everglades	Collier	-	-	2,848	1,381	4,229
Marco Island	Collier	-	-	-	888	888
Naples	Collier	148	321	35,314	6,721	42,503
Fort White	Columbia	148	-	-	-	148
Lake City	Columbia	6,127	606	-	-	6,733
Arcadia	DeSoto	98	56	2,515	936	3,605
Cross City	Dixie	491	283	-	7	781
Horseshoe Beach	Dixie	53	-	-	-	53
Atlantic Beach	Duval	4,982	3,276	-	-	8,258
Baldwin	Duval	564	120	-	-	683
Jacksonville	Duval	170,602	33,600	6,742	3,597	214,541
Jacksonville Beach	Duval	23,504	7,000	740	74	31,318
Neptune Beach	Duval	4,081	740	49	-	4,870
Century	Escambia	1,043	99	-	-	1,142
Pensacola	Escambia	43,049	8,842	986	814	53,691
Beverly Beach	Flagler	-	-	415	-	415
Bunnell	Flagler	56	-	1,154	471	1,682
Marineland	Flagler/Saint Johns	-	-	-	85	85
Flagler Beach	Flagler/Volusia	-	85	2,265	754	3,104
Apalachicola	Franklin	897	106	-	-	1,003
Carrabelle	Franklin	47	531	-	-	579
Chattahoochee	Gadsden	421	-	-	-	421
Greensboro	Gadsden	71	-	-	-	71
Gretna	Gadsden	314	415	-	56	785
Havana	Gadsden	440	311	-	-	751
Midway	Gadsden	35	302	-	-	338
Quincy	Gadsden	2,031	345	-	21	2,397
Bell	Gilchrist	53	-	-	-	53
Trenton	Gilchrist	279	241	-	-	520
Fanning Springs	Gilchrist/Levy	1,151	141	-	-	1,292
Moore Haven	Glades	-	-	389	-	389
Port Saint Joe	Gulf	679	21	7	-	707
Wewahitchka	Gulf	116	7	-	-	123
Jasper	Hamilton	396	56	-	-	452
Jennings	Hamilton	53	-	-	-	53
White Springs	Hamilton	718	-	-	-	718
Bowling Green	Hardee	-	-	14	-	14
Wauchula	Hardee	12	-	106	56	174

Table 3

**Alcoholic Beverage License Tax
Summary of Distributions by Municipality
State Fiscal Year 1997-98**

Municipality	Respective County	1st Quarter Jul 1-Sep 30	2nd Quarter Oct 1-Dec 31	3rd Quarter Jan 1-Mar 31	4th Quarter Apr 1-Jun30	Total Distribution
Zolfo Springs	Hardee	-	4	99	-	102
Clewiston	Hendry	56	14	2,927	211	3,208
La Belle	Hendry	28	-	1,857	254	2,139
Brooksville	Hernando	2,634	1,515	35	-	4,184
Weeki Wachee	Hernando	71	1,233	-	481	1,785
Avon Park	Highlands	225	42	2,328	169	2,765
Lake Placid	Highlands	550	-	2,483	550	3,582
Sebring	Highlands	127	42	6,802	1,620	8,592
Plant City	Hillsborough	5,175	1,768	49	49	7,042
Tampa	Hillsborough	155,273	41,868	8,158	5,624	210,923
Temple Terrace	Hillsborough	4,924	888	641	25	6,477
Bonifay	Holmes	277	-	-	-	277
Esto	Holmes	58	-	-	-	58
Noma	Holmes	-	-	-	-	-
Ponce de Leon	Holmes	260	7	-	-	267
Westville	Holmes	41	-	-	-	41
Fellsmere	Indian River	-	-	1,036	35	1,071
Indian River Shores	Indian River	-	-	979	-	979
Orchid	Indian River	-	-	176	-	176
Sebastian	Indian River	148	-	5,335	2,269	7,751
Vero Beach	Indian River	888	99	24,503	3,551	29,040
Alford	Jackson	-	-	-	-	-
Bascom	Jackson	-	-	-	-	-
Campbellton	Jackson	24	-	-	-	24
Cottondale	Jackson	71	-	-	-	71
Graceville	Jackson	300	227	-	-	527
Grand Ridge	Jackson	12	-	-	-	12
Greenwood	Jackson	262	-	-	-	262
Jacob City	Jackson	-	-	-	-	-
Malone	Jackson	47	-	-	-	47
Marianna	Jackson	1,603	496	28	7	2,134
Sneads	Jackson	327	28	-	-	355
Monticello	Jefferson	452	406	21	7	886
Mayo	Lafayette	18	42	14	-	74
Astatula	Lake	83	-	-	-	83
Clermont	Lake	4,003	1,036	49	-	5,088
Eustis	Lake	2,728	1,677	-	-	4,405
Fruitland Park	Lake	472	740	-	-	1,212
Groveland	Lake	195	49	-	-	245
Howey-in-the-Hills	Lake	683	99	-	-	781
Lady Lake	Lake	2,603	1,078	641	321	4,642
Leesburg	Lake	7,264	3,995	99	641	11,998
Mascotte	Lake	207	690	-	-	898
Minneola	Lake	759	690	-	-	1,449
Montverde	Lake	41	-	-	-	41
Mount Dora	Lake	7,319	1,050	641	764	9,774
Tavares	Lake	2,049	1,677	641	-	4,367
Umatilla	Lake	1,764	148	-	-	1,911
Cape Coral	Lee	379	838	26,622	5,157	32,996
Fort Myers	Lee	1,127	592	34,009	12,477	48,205
Fort Myers Beach	Lee	49	49	247	20,177	20,523
Sanibel	Lee	740	99	9,468	3,220	13,526
Tallahassee	Leon	51,788	15,161	1,701	118	68,768
Bronson	Levy	118	-	-	-	118
Cedar Key	Levy	1,800	141	-	28	1,969
Chiefland	Levy	543	56	28	-	628
Inglis	Levy	911	-	56	14	982

Table 3

**Alcoholic Beverage License Tax
Summary of Distributions by Municipality
State Fiscal Year 1997-98**

Municipality	Respective County	1st Quarter Jul 1-Sep 30	2nd Quarter Oct 1-Dec 31	3rd Quarter Jan 1-Mar 31	4th Quarter Apr 1-Jun30	Total Distribution
Otter Creek	Levy	12	-	-	-	12
Williston	Levy	808	85	56	-	949
Yankeetown	Levy	24	302	-	-	326
Bristol	Liberty	18	-	-	-	18
Greenville	Madison	35	-	-	-	35
Lee	Madison	6	7	1,282	-	1,295
Madison	Madison	124	28	14	-	167
Anna Maria	Manatee	35	-	2,092	148	2,276
Bradenton	Manatee	99	74	16,916	2,522	19,610
Bradenton Beach	Manatee	-	-	3,445	1,036	4,481
Holmes Beach	Manatee	99	345	3,801	1,430	5,675
Palmetto	Manatee	49	321	7,036	1,472	8,879
Longboat Key	Manatee/Sarasota	49	-	10,175	1,923	12,148
Belleview	Marion	3,637	296	-	2,959	6,891
Dunnellon	Marion	1,625	296	99	-	2,019
McIntosh	Marion	41	-	-	-	41
Ocala	Marion	34,548	4,099	370	197	39,213
Reddick	Marion	59	-	49	-	109
Jupiter Island	Martin	-	-	1,904	-	1,904
Ocean Breeze Park	Martin	-	-	690	49	740
Sewalls Point	Martin	-	-	1,479	49	1,529
Stuart	Martin	1,416	321	21,231	3,416	26,383
Aventura	Miami-Dade	197	-	173	690	1,060
Bal Harbour	Miami-Dade	-	-	5,319	1,656	6,975
Bay Harbor Islands	Miami-Dade	352	-	2,121	-	2,473
Biscayne Park	Miami-Dade	-	-	-	-	-
Coral Gables	Miami-Dade	1,976	352	23,943	4,841	31,113
El Portal	Miami-Dade	-	-	641	-	641
Florida City	Miami-Dade	678	641	2,226	197	3,743
Golden Beach	Miami-Dade	-	-	-	-	-
Hialeah	Miami-Dade	2,050	2,346	48,719	12,241	65,356
Hialeah Gardens	Miami-Dade	280	-	3,908	1,191	5,379
Homestead	Miami-Dade	77	141	11,722	2,327	14,266
Indian Creek	Miami-Dade	-	-	141	-	141
Islandia	Miami-Dade	-	-	-	-	-
Key Biscayne	Miami-Dade	-	99	4,442	338	4,879
Medley	Miami-Dade	1,849	1,155	3,058	1,303	7,366
Miami	Miami-Dade	8,077	6,186	160,102	36,750	211,114
Miami Beach	Miami-Dade	2,777	1,472	105,364	30,747	140,361
Miami Shores	Miami-Dade	35	-	1,502	-	1,538
Miami Springs	Miami-Dade	-	275	9,102	789	10,166
North Bay	Miami-Dade	1,332	-	4,696	690	6,718
North Miami	Miami-Dade	183	250	10,860	3,924	15,218
North Miami Beach	Miami-Dade	197	60	19,871	2,748	22,876
Opa-locka	Miami-Dade	132	222	4,682	1,782	6,818
Pinecrest	Miami-Dade	-	-	6,203	789	6,992
South Miami	Miami-Dade	134	49	5,745	296	6,224
Sunny Isles Beach	Miami-Dade	-	-	-	-	-
Surfside	Miami-Dade	-	-	2,755	578	3,332
Sweetwater	Miami-Dade	675	74	4,463	592	5,804
Virginia Gardens	Miami-Dade	-	99	2,881	99	3,079
West Miami	Miami-Dade	-	25	2,293	345	2,663
Islamorada	Monroe	-	-	-	-	-
Key Colony Beach	Monroe	-	-	1,409	-	1,409
Key West	Monroe	1,606	923	53,213	12,255	67,997
Layton	Monroe	-	-	127	42	169
Callahan	Nassau	195	106	42	-	343

Table 3

**Alcoholic Beverage License Tax
Summary of Distributions by Municipality
State Fiscal Year 1997-98**

Municipality	Respective County	1st Quarter Jul 1-Sep 30	2nd Quarter Oct 1-Dec 31	3rd Quarter Jan 1-Mar 31	4th Quarter Apr 1-Jun30	Total Distribution
Fernandina Beach	Nassau	7,070	1,713	211	159	9,153
Hilliard	Nassau	136	-	-	-	136
Cinco Bayou	Okaloosa	866	-	-	-	866
Crestview	Okaloosa	2,596	838	641	67	4,142
Destin	Okaloosa	21,200	5,906	99	49	27,254
Fort Walton Beach	Okaloosa	15,896	2,572	148	1,282	19,897
Laurel Hill	Okaloosa	41	49	-	-	91
Mary Esther	Okaloosa	4,191	99	49	-	4,339
Niceville	Okaloosa	5,389	1,479	-	25	6,893
Shalimar	Okaloosa	683	740	-	-	1,422
Valparaiso	Okaloosa	407	937	-	-	1,344
Okeechobee	Okeechobee	120	28	1,586	464	2,198
Apopka	Orange	2,164	1,087	99	25	3,374
Bay Lake	Orange	13,822	2,402	-	321	16,545
Belle Isle	Orange	807	148	-	-	955
Eatonville	Orange	689	566	-	80	1,334
Edgewood	Orange	1,471	99	-	-	1,570
Lake Buena Vista	Orange	13,332	2,903	-	641	16,876
Maitland	Orange	4,410	49	-	-	4,459
Oakland	Orange	41	641	641	-	1,324
Ocoee	Orange	5,371	2,417	-	641	8,428
Orlando	Orange	101,248	9,562	3,984	1,811	116,604
Windermere	Orange	41	-	-	-	41
Winter Garden	Orange	4,231	888	99	49	5,266
Winter Park	Orange	13,827	4,713	690	74	19,305
Kissimmee	Osceola	14,902	4,932	-	190	20,024
Saint Cloud	Osceola	4,106	826	169	-	5,101
Atlantis	Palm Beach	-	2,564	1,719	641	4,925
Belle Glade	Palm Beach	789	740	3,753	2,362	7,644
Boca Raton	Palm Beach	3,086	2,716	52,656	10,448	68,906
Boynton Beach	Palm Beach	197	109	25,074	5,277	30,657
Briny Breezes	Palm Beach	-	-	-	-	-
Cloud Lake	Palm Beach	-	-	-	-	-
Delray Beach	Palm Beach	3,797	962	34,110	9,314	48,183
Glen Ridge	Palm Beach	-	-	-	-	-
Golf	Palm Beach	-	-	437	-	437
Golfview	Palm Beach	-	-	481	-	481
Greenacres	Palm Beach	232	370	8,343	2,121	11,066
Gulf Stream	Palm Beach	-	-	423	-	423
Haverhill	Palm Beach	-	-	49	-	49
Highland Beach	Palm Beach	-	-	641	-	641
Hypoluxo	Palm Beach	-	-	148	-	148
Juno Beach	Palm Beach	-	-	3,628	2,614	6,242
Jupiter	Palm Beach	916	25	20,037	5,807	26,784
Jupiter Inlet Colony	Palm Beach	-	-	-	176	176
Lake Clarke Shores	Palm Beach	-	-	-	-	-
Lake Park	Palm Beach	99	666	5,139	1,564	7,468
Lake Worth	Palm Beach	542	74	12,172	3,079	15,868
Lantana	Palm Beach	99	321	6,184	1,811	8,414
Manalapan	Palm Beach	-	-	838	99	937
Mangonia Park	Palm Beach	-	74	303	579	956
North Palm Beach	Palm Beach	148	-	7,665	1,381	9,194
Ocean Ridge	Palm Beach	-	-	141	-	141
Pahokee	Palm Beach	-	-	1,199	148	1,347
Palm Beach	Palm Beach	1,332	-	21,480	3,271	26,082
Palm Beach Gardens	Palm Beach	923	690	23,806	629	26,048
Palm Beach Shores	Palm Beach	-	-	2,008	-	2,008

Table 3

**Alcoholic Beverage License Tax
Summary of Distributions by Municipality
State Fiscal Year 1997-98**

Municipality	Respective County	1st Quarter Jul 1-Sep 30	2nd Quarter Oct 1-Dec 31	3rd Quarter Jan 1-Mar 31	4th Quarter Apr 1-Jun30	Total Distribution
Palm Springs	Palm Beach	99	49	1,214	641	2,003
Riviera Beach	Palm Beach	1,479	197	14,171	1,465	17,314
Royal Palm Beach	Palm Beach	197	173	9,259	2,579	12,208
South Bay	Palm Beach	-	-	1,023	247	1,270
South Palm Beach	Palm Beach	-	-	641	-	641
Tequesta	Palm Beach	838	481	4,426	888	6,633
Wellington	Palm Beach	641	176	7,582	319	8,718
West Palm Beach	Palm Beach	2,507	1,973	46,093	12,710	63,283
Dade City	Pasco	265	948	860	2,892	4,965
New Port Richey	Pasco	10,989	2,846	-	321	14,156
Port Richey	Pasco	1,203	888	740	-	2,831
Saint Leo	Pasco	-	-	-	-	-
San Antonio	Pasco	683	49	-	-	732
Zephyrhills	Pasco	4,660	690	49	49	5,449
Belleair	Pinellas	823	-	-	-	823
Belleair Beach	Pinellas	-	-	-	-	-
Belleair Bluffs	Pinellas	2,469	148	-	-	2,617
Belleair Shore	Pinellas	-	-	-	-	-
Clearwater	Pinellas	66,670	11,353	2,353	1,307	81,684
Dunedin	Pinellas	13,120	3,600	148	-	16,868
Gulfport	Pinellas	3,984	197	-	-	4,181
Indian Rocks Beach	Pinellas	4,193	1,085	49	321	5,648
Indian Shores	Pinellas	4,612	838	49	-	5,500
Kenneth City	Pinellas	2,455	-	-	-	2,455
Largo	Pinellas	25,905	2,318	937	49	29,210
Madeira Beach	Pinellas	9,352	888	49	148	10,437
North Redington Beach	Pinellas	1,846	740	-	49	2,635
Oldsmar	Pinellas	4,756	838	-	-	5,595
Pinellas Park	Pinellas	14,685	923	99	92	15,798
Redington Beach	Pinellas	-	-	-	-	-
Redington Shores	Pinellas	2,172	134	-	49	2,355
Safety Harbor	Pinellas	3,532	2,254	-	25	5,811
Saint Petersburg	Pinellas	70,954	18,761	1,177	1,539	92,431
Saint Petersburg Beach	Pinellas	25,374	4,932	740	419	31,464
Seminole	Pinellas	4,602	838	99	-	5,539
South Pasadena	Pinellas	5,601	641	148	321	6,711
Tarpon Springs	Pinellas	11,954	3,893	1,381	484	17,712
Treasure Island	Pinellas	12,607	148	937	-	13,692
Auburndale	Polk	1,155	49	3,838	247	5,289
Bartow	Polk	1,458	49	5,499	868	7,875
Davenport	Polk	-	-	148	99	247
Dundee	Polk	-	49	1,712	641	2,402
Eagle Lake	Polk	-	-	99	-	99
Fort Meade	Polk	49	-	1,036	838	1,923
Frostproof	Polk	-	-	1,208	-	1,208
Haines City	Polk	49	35	4,403	676	5,164
Highland Park	Polk	141	-	211	-	352
Hillcrest Heights	Polk	-	-	-	-	-
Lake Alfred	Polk	6,763	571	990	49	8,373
Lake Hamilton	Polk	-	-	148	-	148
Lake Wales	Polk	-	74	4,222	1,134	5,430
Lakeland	Polk	1,612	690	41,234	6,434	49,970
Mulberry	Polk	-	-	395	1,171	1,566
Polk City	Polk	-	-	321	99	419
Winter Haven	Polk	712	25	17,103	1,818	19,656
Crescent City	Putnam	724	-	70	53	848
Interlachen	Putnam	289	458	-	-	747

Table 3

**Alcoholic Beverage License Tax
Summary of Distributions by Municipality
State Fiscal Year 1997-98**

Municipality	Respective County	1st Quarter Jul 1-Sep 30	2nd Quarter Oct 1-Dec 31	3rd Quarter Jan 1-Mar 31	4th Quarter Apr 1-Jun30	Total Distribution
Palatka	Putnam	5,416	528	-	35	5,980
Pomona Park	Putnam	517	-	141	35	693
Welaka	Putnam	683	-	-	-	683
Hastings	Saint Johns	36	99	-	-	134
Saint Augustine	Saint Johns	18,993	9,404	-	25	28,421
Saint Augustine Beach	Saint Johns	2,478	1,634	197	-	4,310
Fort Pierce	Saint Lucie	1,479	838	20,398	3,575	26,290
Port Saint Lucie	Saint Lucie	951	764	13,795	2,367	17,877
Saint Lucie Village	Saint Lucie	-	-	641	-	641
Gulf Breeze	Santa Rosa	473	127	85	21	706
Jay	Santa Rosa	232	56	-	-	288
Milton	Santa Rosa	414	211	-	-	626
North Port	Sarasota	641	25	3,317	777	4,760
Sarasota	Sarasota	4,192	479	45,345	12,604	62,619
Venice	Sarasota	986	74	14,982	1,627	17,669
Altamonte Springs	Seminole	24,131	9,662	740	321	34,854
Casselberry	Seminole	8,589	1,715	74	148	10,526
Lake Mary	Seminole	2,382	1,430	641	-	4,454
Longwood	Seminole	7,536	1,233	-	49	8,818
Oviedo	Seminole	2,204	1,760	49	-	4,013
Sanford	Seminole	15,956	2,253	690	144	19,044
Winter Springs	Seminole	1,912	155	70	25	2,162
Bushnell	Sumter	842	302	-	-	1,145
Center Hill	Sumter	47	-	-	-	47
Coleman	Sumter	47	-	-	49	97
Webster	Sumter	154	56	-	-	210
Wildwood	Sumter	475	56	-	-	532
Branford	Suwannee	83	-	-	-	83
Live Oak	Suwannee	538	70	-	7	616
Perry	Taylor	1,328	565	21	60	1,974
Lake Butler	Union	297	-	-	-	297
Raiford	Union	18	-	-	-	18
Worthington Springs	Union	83	-	-	-	83
Daytona Beach	Volusia	764	775	62,889	14,069	78,498
Daytona Beach Shores	Volusia	773	197	12,917	3,797	17,685
DeBary	Volusia	-	-	2,734	423	3,156
DeLand	Volusia	1,282	-	9,881	3,255	14,418
Deltona	Volusia	49	173	542	197	962
Edgewater	Volusia	1,282	690	5,633	1,465	9,071
Holly Hill	Volusia	70	370	4,940	1,007	6,388
Lake Helen	Volusia	-	321	1,821	-	2,142
New Smyrna Beach	Volusia	173	641	15,637	3,649	20,100
Oak Hill	Volusia	-	-	49	-	49
Orange City	Volusia	197	99	4,293	148	4,737
Ormond Beach	Volusia	1,479	74	21,659	4,974	28,186
Pierson	Volusia	-	-	120	-	120
Ponce Inlet	Volusia	641	-	2,797	1,381	4,819
Port Orange	Volusia	1,430	-	11,554	690	13,675
South Daytona	Volusia	99	-	4,169	2,749	7,017
Saint Marks	Wakulla	273	220	-	-	493
Sopchoppy	Wakulla	36	-	-	-	36
DeFuniak Springs	Walton	1,129	919	-	56	2,105
Freeport	Walton	468	-	-	-	468
Paxton	Walton	65	-	-	-	65
Caryville	Washington	6	-	7	-	13
Chipley	Washington	142	63	7	-	212
Ebro	Washington	41	-	-	-	41

Table 3

**Alcoholic Beverage License Tax
Summary of Distributions by Municipality
State Fiscal Year 1997-98**

Municipality	Respective County	1st Quarter Jul 1-Sep 30	2nd Quarter Oct 1-Dec 31	3rd Quarter Jan 1-Mar 31	4th Quarter Apr 1-Jun30	Total Distribution
Vernon	Washington	406	-	-	-	406
Wausau	Washington	18	21	-	-	39
TOTAL		\$ 1,436,061	\$ 361,409	\$ 2,174,727	\$ 506,854	\$ 4,479,052

Note: The distributions are net of the 7.0 percent General Revenue Service Charge and 0.3 percent administrative charge deduction.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (7/99) using data obtained from the Division of Alcoholic Beverages and Tobacco, Department of Business and Professional Regulation.

PHOSPHATE ROCK SEVERANCE TAX

Section 211.3103, *Florida Statutes*

Brief Overview

A 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 with 10 percent of the net proceeds returned to those counties where the phosphate rock was mined. In past years, Hamilton, Hardee, Hillsborough, Manatee, and Polk counties have received distributions. The proceeds received by a county shall be used only for phosphate-related expenses.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

Only those counties where phosphate rock is severed are eligible to receive proceeds.

Administrative Procedures

The tax is administered, collected, and enforced by the Department of Revenue. 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. 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.

Distribution of Proceeds

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 rock 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 rock 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.

Table 1 lists the statewide tax distributions to eligible counties for the 1982-83 through 1997-98 state fiscal years. **Table 2** lists the tax proceeds distributed to individual counties for the 1994-95 through 1997-98 fiscal years.

Authorized Uses

The proceeds received by a county shall be used only for phosphate-related expenses.

Relevant Attorney General Opinions

The following opinion relevant to this tax is 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 79-05

Does the board of county commissioners possess the power to levy and collect a depletion tax on irreplaceable minerals mined within the unincorporated areas of the county? According to this opinion dated January 19, 1979, boards of county commissioners do not possess statutory power under general laws to levy a ‘mineral depletion tax’ on the mining of minerals within the unincorporated areas of the county since the power of a county to levy such excise taxes is controlled by the terms of s. 9(a), Art. VII, State Const., and such authority must be delegated by general law.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual counties are available.

Table 1

**Phosphate Rock Severance Tax
Summary of Statewide Distributions
State Fiscal Years 1982-83 to 1997-98**

Fiscal Year	Distribution
1982-83	\$ 3,031,905
1983-84	3,613,345
1984-85	4,432,212
1985-86	5,000,935
1986-87	3,707,560
1987-88	3,441,819
1988-89	2,397,852
1989-90	4,193,869
1990-91	no data
1991-92	4,940,000
1992-93	5,276,288
1993-94	3,663,360
1994-95	4,036,379
1995-96	4,724,925
1996-97	5,181,348
1997-98	6,230,000

Note: In recent years, Hamilton, Hardee, Hillsborough, Manatee, and Polk counties have received distributions.

Source: For fiscal years 1976-77 to 1997-98, this information was published in the annual issues of the Florida Tax Handbook. Distribution amounts for the 1978-79 and 1990-91 fiscal years are not available from this source.

Table 2

**Phosphate Rock Severance Tax
Summary of Distributions by County
State Fiscal Years 1994-95 to 1997-98**

County	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Hamilton	\$ 279,211	\$ 436,924	\$ 461,679	\$ 542,663
Hardee	649,131	1,175,755	1,644,797	1,154,650
Hillsborough	1,129,184	886,013	531,661	737,873
Manatee	235,303	234,992	538,778	468,717
Polk	1,743,551	1,991,242	2,004,434	2,068,507
TOTAL	\$ 4,036,380	\$ 4,724,926	\$ 5,181,349	\$ 4,972,410

Source: Office of Research & Analysis, Department of Revenue.

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STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM

Part VII of Chapter 420, *Florida Statutes*

Brief Overview

The State Housing Initiatives Partnership Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this program.

Eligibility Requirements

To be eligible to receive funds under the program, a county or eligible municipality must satisfy the requirements of s. 420.9072(2)(a), F.S., regarding the submission of its local housing assistance plan. An eligible municipality is defined in s. 420.9071(9), F.S.

Administrative Procedures

A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing the provisions outlined in s. 420.9072(2)(b), F.S. The ordinance must not take effect until at least 30 days after the date of formal adoption.

The governing body of the county or eligible municipality must submit to the Florida Housing Finance Corporation (FHFC) one copy of its local housing assistance plan. The transmittal of the plan must include a copy of the ordinance, the adopting resolution, the local housing assistance plan, and such other information as the FHFC requires by rule.

Monies in the Local Government Housing Trust Fund shall be distributed by the FHFC to each approved county and eligible municipality within the county. The trust fund shall be administered by the FHFC on behalf of the Department of Community Affairs. There shall be deposited into the trust fund a portion of the excise tax on documents as provided by s. 201.15, F.S., monies received from any other source for the purposes of ss. 420.907-420.9079, F.S., and proceeds derived from the investment of such monies.

All excise tax on documents collected pursuant to Chapter 215, *Florida Statutes*, shall be subject to the 7.0 percent General Revenue Service Charge. Pursuant to s. 201.15(6), F.S., one-half of the 7.53

percent of the remaining taxes collected under the chapter shall be paid to the credit of the Local Government Housing Trust Fund. Pursuant to s. 201.15(7), F.S., 87.5 percent of the 12.5 percent of the remaining taxes collected under the chapter shall also be paid to the credit of the trust fund. In all, 11.3425 percent of total adjusted collections are paid to the credit of the trust fund.

Distribution of Proceeds

Monies in the trust fund shall be distributed to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions shall be disbursed on a monthly basis beginning the first day of the month after program approval.

Distributions shall be allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement between the county governing authority and the governing body of the eligible municipality.

If there is no interlocal agreement, the distribution will be based on population. The portion for each eligible municipality is computed by multiplying the total monies earmarked for a county by a fraction, the numerator of which is the population of the eligible municipality and the denominator of which is the total population of the county. The remaining revenues shall be distributed to the county's governing body.

Table 1 summarizes the distributions to eligible counties and municipalities for the state fiscal year 1997-98.

Authorized Uses

Pursuant to s. 420.9072, F.S., a county or eligible municipality must expend its portion of the distribution only to implement a local housing assistance plan. Proceeds may not be expended for the purpose of providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance. Additionally, funds distributed under this program may not be pledged to pay the debt service on any bonds.

Relevant Attorney General Opinions

No opinions specifically relevant to this program have been issued.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

Table 1

**State Housing Initiative Partnership Program
Summary of Distributions to Eligible
Counties and Municipalities
State Fiscal Year 1997-98**

County / CDBG Municipality	Total Distribution	County Share/ Municipal Share
Alachua	\$ 1,199,067	\$ 619,558
Gainesville		579,509
Baker	350,000	350,000
Bay	854,791	630,921
Panama City		223,870
Bradford	350,000	350,000
Brevard	2,633,206	1,459,850
Cocoa		104,538
Melbourne		391,821
Palm Bay		435,269
Titusville		241,728
Broward	8,088,846	3,421,581
Coral Springs		572,690
Davie		345,394
Fort Lauderdale		871,978
Hollywood		730,423
Lauderhill		290,390
Pembroke Pines		548,424
Plantation		442,460
Pompano Beach		431,135
Sunrise		434,371
Calhoun	350,000	350,000
Charlotte	782,977	708,516
Punta Gorda		74,461
Citrus	654,138	654,138
Clay	755,520	755,520
Collier	1,150,489	1,024,626
Naples		125,863
Columbia	356,333	356,333
DeSoto	350,000	350,000
Dixie	350,000	350,000
Duval	4,246,876	4,246,876
Escambia	1,691,196	1,332,832
Pensacola		358,364
Flagler	350,000	350,000
Franklin	350,000	350,000
Gadsden	350,000	350,000
Gilchrist	350,000	350,000
Glades	350,000	350,000
Gulf	350,000	350,000
Hamilton	350,000	350,000
Hardee	350,000	350,000
Hendry	350,000	350,000
Hernando	723,837	723,837
Highlands	480,942	480,942

Table 1

**State Housing Initiative Partnership Program
Summary of Distributions to Eligible
Counties and Municipalities
State Fiscal Year 1997-98**

County / CDBG Municipality	Total Distribution	County Share/ Municipal Share
Hillsborough	5,302,945	3,618,199
Tampa		1,684,746
Holmes	350,000	350,000
Indian River	622,455	622,455
Jackson	350,000	350,000
Jefferson	350,000	350,000
Lafayette	350,000	350,000
Lake	1,089,238	1,089,238
Lee	2,250,910	1,465,117
Cape Coral		514,108
Fort Myers		271,685
Leon	1,317,348	491,898
Tallahassee		825,450
Levy	350,000	350,000
Liberty	350,000	350,000
Madison	350,000	350,000
Manatee	1,399,720	1,115,717
Bradenton		284,003
Marion	1,357,478	1,100,915
Ocala		256,563
Martin	692,154	692,154
Miami-Dade	7,489,418	4,871,117
Hialeah		757,180
Miami		1,338,359
Miami Beach		337,024
North Miami		185,738
Monroe	516,847	516,847
Nassau	352,111	352,111
Okaloosa	989,967	858,004
Fort Walton Beach		131,963
Okeechobee	350,000	350,000
Orange	4,538,353	3,528,116
Orlando		1,010,237
Osceola	842,117	842,117
Palm Beach	5,714,809	4,264,961
Boca Raton		394,322
Boynton Beach		296,599
Delray Beach		302,885
West Palm Beach		456,042
Pasco	1,828,483	1,828,483
Pinellas	5,138,197	2,742,769
Clearwater		593,976
Largo		395,127
Saint Petersburg		1,406,325
Polk	2,652,215	2,061,036

Table 1

**State Housing Initiative Partnership Program
Summary of Distributions to Eligible
Counties and Municipalities
State Fiscal Year 1997-98**

County / CDBG Municipality	Total Distribution	County Share/ Municipal Share
Lakeland		441,859
Winter Haven		149,320
Putnam	440,812	440,812
Saint Johns	620,344	620,344
Saint Lucie	1,049,107	378,518
Fort Pierce		222,830
Port Saint Lucie		447,759
Santa Rosa	599,219	599,219
Sarasota	1,801,026	1,498,814
Sarasota		302,212
Seminole	1,936,202	1,936,202
Sumter	350,000	350,000
Suwannee	350,000	350,000
Taylor	350,000	350,000
Union	350,000	350,000
Volusia	2,390,311	2,015,749
Daytona Beach		374,562
Wakulla	350,000	350,000
Walton	350,000	350,000
Washington	350,000	350,000
TOTAL	\$ 86,700,004	\$ 86,700,004

Source: Florida Housing Finance Corporation

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EMERGENCY MANAGEMENT ASSISTANCE
Sections 252.371 - 252.373, *Florida Statutes*

Brief Overview

In order to provide funds for emergency management, preparedness, and assistance, an annual surcharge of \$2 shall be imposed on every homeowner's, mobile homeowner's, tenant homeowner's, and condominium unit owner's policy. In addition, an annual \$4 surcharge shall be imposed on every commercial fire, commercial multiple peril, and business owner's property insurance policy issued or renewed on or after May 1, 1993.

All proceeds of the surcharge shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund. A portion of the proceeds shall be distributed to counties and municipalities for the purpose of funding local emergency management agencies and programs.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this program.

Eligibility Requirements

Any county or municipality that has created a local emergency management agency is eligible to receive funding. A local emergency management agency is defined in s. 252.34(5), F.S., as an organization created in accordance with the provisions of ss. 252.31 - 252.91, F.S., to discharge the emergency management responsibilities and functions of a county or municipality.

Administrative Procedures

The surcharge shall be paid by the policyholder to the insurer. The insurer shall collect the surcharge and remit it to the Department of Revenue which shall collect, administer, audit, and enforce the surcharge pursuant to s. 624.5092, F.S. The surcharge is not to be considered premiums of the insurer; however, nonpayment of the surcharge by the insured may be a valid reason for cancellation of the policy. All proceeds of the surcharge shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund and may not be used to supplant existing funding.

Distribution of Proceeds

Funds appropriated from the Emergency Management, Preparedness, and Assistance Trust Fund shall be allocated by the Department of Community Affairs as follows:

1. Sixty percent to implement and administer state and local emergency management programs, including training, of which 20 percent (or 12 percent of total) shall be used by the Division of Emergency Management of the Department of Community Affairs and 80 percent (or 48 percent of total) shall be allocated to local emergency management agencies and programs. Of this 80 percent, at least 80 percent shall be allocated to counties.

According to the Division, 85 percent of the 80 percent of the 60 percent (or 40.8 percent of total) allocated for local emergency management agencies and programs is allocated to counties. The remaining 15 percent of the 80 percent of the 60 percent (or 7.2 percent of total) is allocated to municipalities.

2. Twenty percent to provide for state relief assistance for nonfederally declared disasters, including but not limited to grants and below-interest-rate loans to businesses for uninsured losses resulting from a disaster.
3. Twenty percent for grants and loans to state or regional agencies, local governments, and private organizations to implement projects that will further state and local emergency management objectives. No more than 5 percent of any award may be used for administrative expenses.

The above distribution formula may be adjusted proportionally when necessary to meet any matching requirements imposed as a condition of receiving federal disaster relief assistance or planning funds.

The Department shall allocate funds from the trust fund to local emergency management agencies and programs pursuant to criteria specified in s. 252.372(3), F.S., and departmental rule. If adequate funds are available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.

Table 1 summarizes the distributions to eligible counties and municipalities for the state fiscal year 1997-98.

Authorized Uses

Proceeds shall be used to fund local emergency management agencies and to implement projects that will further state and local emergency management objectives.

Relevant Attorney General Opinions

No opinions specifically relevant to this program have been issued.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

Table 1

**Emergency Management Preparedness and Assistance Trust Fund
Summary of Distributions to Eligible Counties and Municipalities
State Fiscal Year 1997-98**

County / Municipality	County Emergency Management Program	Competitive Grant Program	Municipal Competitive Grant Program
Alachua County	\$ 101,936		
Baker County	101,936		
Bay County	101,936		
Bradford County	101,936		
Brevard County	101,936	360,250	
Rockledge			41,701
Broward County	101,936		
Davie			50,000
Hallandale			50,000
Hollywood			31,579
Margate			47,600
Pompano Beach			25,165
Tamarac			9,000
Calhoun County	101,936		
Charlotte County	101,936		
Citrus County	101,936		
Clay County	101,936		
Collier County	101,936		
Columbia County	101,936		
DeSoto County	101,936		
Dixie County	101,936		
Duval County	101,936		
Escambia County	101,936		
Flagler County	101,936		
Flagler Beach			49,500
Franklin County	101,936		
Gadsden County	101,936		
Gilchrist County	101,936		
Glades County	101,936		
Gulf County	101,936		
Hamilton County	101,936		
Jasper		71,000	
Hardee County	101,936		
Hendry County	101,936		
Hernando County	101,936		
Highlands County	101,936		
Hillsborough County	101,936		
Temple Terrace			27,655
Holmes County	101,936		
Indian River County	101,936		
Jackson County	101,936		
Jefferson County	101,936		
Lafayette County	101,936		
Lake County	101,936		

Table 1

**Emergency Management Preparedness and Assistance Trust Fund
Summary of Distributions to Eligible Counties and Municipalities
State Fiscal Year 1997-98**

County / Municipality	County Emergency Management Program	Competitive Grant Program	Municipal Competitive Grant Program
Leesburg			49,900
Lee County	101,936		
Cape Coral			20,420
Leon County	101,936		
Levy County	101,936		
Liberty County	101,936		
Madison County	101,936		
Manatee County	101,936		
Marion County	101,936		
Dunnellon			47,250
Martin County	101,936		
Miami-Dade County	101,936		
Coral Gables			50,000
Miami		473,000	
Monroe County	101,936		
Nassau County	101,936		
Okaloosa County	101,936		
Okeechobee County	101,936		
Orange County	101,936		
Maitland			30,000
Ocoee			21,564
Orlando			45,909
Osceola County	101,936		
Palm Beach County	101,936	582,784	
Boca Raton			37,000
Jupiter		33,000	12,261
Wellington			50,000
West Palm Beach		44,360	49,550
Pasco County	101,936		
Pinellas County	101,936		
Indian Shores			40,574
Largo		248,191	49,920
Seminole			50,000
Polk County	101,936		
Putnam County	101,936		
Palatka			32,626
Saint Johns County	101,936		
Saint Lucie County	101,936		
Port Saint Lucie			37,000
Santa Rosa County	101,936		
Sarasota County	101,936		
Seminole County	101,936		
Sumter County	101,936		
Wildwood			50,000

Table 1

**Emergency Management Preparedness and Assistance Trust Fund
Summary of Distributions to Eligible Counties and Municipalities
State Fiscal Year 1997-98**

County / Municipality	County Emergency Management Program	Competitive Grant Program	Municipal Competitive Grant Program
Suwannee County	101,936		
Taylor County	101,936		
Union County	101,936		
Volusia County	101,936		
Deltona			29,405
Port Orange		50,438	50,000
South Daytona			37,059
Wakulla County	101,936		
Walton County	101,936		
DeFuniak Springs			25,016
Washington County	101,936		
TOTAL	\$ 6,829,712	\$ 1,863,023	\$ 1,147,654

Notes:

- 1) The individual County Emergency Management Program awards listed in this table are allocated amounts. Actual contract amounts reflect a deduction for satellite system costs pursuant to Rule 9G-19.005(3), F.A.C.
- 2) The individual county and municipal awards for the Competitive Grant Program and Municipal Competitive Grant Program reflect the amount offered rather than the amount requested.

Compiled by the Florida Legislative Committee on Intergovernmental Relations based on information received from the Division of Emergency Management, Department of Community Affairs.

FUEL TAX REFUNDS AND CREDITS

Sections 206.41(4)(d)-(e), 206.625, and 206.874(4), *Florida Statutes*

Brief Overview

Under separate authorizations, eligible counties, municipalities, and school districts may be entitled to refunds or credits on taxes paid on motor or diesel fuel. Generally, the refunded monies are to be used to fund the construction, reconstruction, and maintenance of roads.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to these refunds.

Eligibility Requirements

Pursuant to s. 206.41(4)(d), F.S., the portion of the tax imposed by s. 206.41(1)(g), F.S., which results from the collection of such taxes paid by a county or municipality on motor or diesel fuel for use in a motor vehicle operated by the local government shall be returned. When licensed as a local government user, a county or municipality shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons which would otherwise be eligible for refund.

Pursuant to s. 206.41(4)(e), F.S., the portion of the tax imposed by s. 206.41(1)(g), F.S., which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school shall be returned to the school board or to the nonpublic school. When licensed as a local government user, a school district shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons which would otherwise be eligible for refund.

Pursuant to s. 206.625, F.S., those portions of the county fuel tax imposed by s. 206.41(1)(b), F.S., which result from the collection of the tax paid on motor fuel by a county, municipality, school district, or private contractor operating school buses for a school district shall be returned to the governing body of the county, municipality, or school district.

Pursuant to s. 206.874(4)(d), F.S., each county, municipality, or school district may receive a credit for additional taxes paid under s. 206.87, F.S., for the highway use of diesel fuel, provided the purchases of diesel fuel meet the requirements relating to refunds for motor fuel purchases under s. 206.41, F.S.

Administrative Procedures

The provisions of s. 206.41(5), F.S., govern the administration of the fuel tax refunds. The refunds are administered by the Department of Revenue. The Department shall deduct a fee of \$2 for each refund claim, which fee shall be deposited in the General Revenue Fund.

Distribution of Proceeds

Claims made for refunds shall be paid quarterly by the Department. **Table 1** summarizes the tax refunds to counties, municipalities, and school districts for state fiscal years 1973-74 to 1997-98.

Authorized Uses

The funds returned to the counties and municipalities pursuant to s. 206.41(4)(d)-(e), F.S., and s. 206.625, F.S., shall be used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction. These funds returned to school districts shall be used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as the result of the construction of new schools or the renovation of existing schools. The school board shall select the projects to be funded; however, the first priority shall be given to projects required as the result of the construction of new schools, unless a waiver is granted by the affected county or municipal government. Funds returned to nonpublic schools shall be used for transportation-related purposes.

Relevant Attorney General Opinions

The following opinion relevant to this tax is 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 82-08

Since the special acts of the Indian Rocks Special Fire Control District created a public municipal corporation, does the district in such capacity have the right to either a discount or a refund on gasoline taxes, as provided for by law? According to this opinion dated February 23, 1982, the Indian Rocks Special Fire Control District, although characterized as a ‘public municipal corporation’ by its enabling statute, is not in fact and law a ‘municipality’ for the purposes of s. 206.625(1), F.S., and does not qualify for the motor fuel tax refund to municipalities.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

Table 1

**Fuel Tax Refunds
Summary of Statewide Distributions
State Fiscal Years 1972-73 to 1997-98**

Fiscal Year	Counties	Municipalities	School Districts
1973-74	-	\$ 1,548,033	-
1974-75	-	2,033,663	-
1975-76	-	2,199,000	-
1976-77	-	2,422,000	-
1977-78	-	2,560,458	-
1978-79	-	no data	-
1979-80	-	2,462,726	-
1980-81	-	2,304,283	-
1981-82	-	2,786,548	-
1982-83	-	2,619,393	-
1983-84	-	3,103,511	-
1984-85	\$ 2,175,975	1,967,908	\$ 1,737,625
1985-86	3,028,216	2,528,396	2,267,381
1986-87	1,827,164	1,514,289	1,385,783
1987-88	2,814,841	2,567,688	2,479,371
1988-89	2,403,251	2,103,852	1,846,526
1989-90	2,582,762	1,967,457	1,832,504
1990-91	no data	no data	no data
1991-92	3,324,757	2,504,625	2,635,671
1992-93	3,694,501	2,745,552	2,510,752
1993-94	5,013,056	2,665,077	2,939,005
1994-95	2,797,212	1,879,224	2,343,301
1995-96	4,818,412	3,630,018	4,736,664
1996-97	2,502,170	1,319,599	1,292,023
1997-98	2,936,507	2,538,282	2,551,194

Source:

- 1) For fiscal years 1972-73 to 1975-76, the Florida Legislator's Tax Handbook, 1977.
- 2) For fiscal years 1976-77 to 1997-98, the annual issue of the Florida Tax Handbook. Distribution amounts for the 1978-79 and 1990-91 fiscal years are not available from this source.

PUBLIC SERVICE TAX
Sections 166.231 - 166.235, *Florida Statutes*

Brief Overview

Municipalities are authorized to levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax shall be levied only upon purchases within the municipality and shall not exceed 10 percent of the payments received by the seller of the taxable item. 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 levy by ordinance the tax on the purchase of telecommunication services as defined in s. 203.012, F.S. Two alternatives exist for the levy of this tax. Under the first alternative, a municipality may levy a tax on local telephone service, as defined in s. 203.012(3), F.S., upon purchases within the municipality of local telephone services at a rate not to exceed 10 percent of the monthly recurring customer service charges. Such monthly charges shall exclude public telephone charges collected on site, access charges, and any customer access line charges paid to a local telephone company.

Under the second alternative, a municipality could levy the tax upon purchases within the municipality of telecommunications services which originate and terminate 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 excluding those charges specified in s. 166.231(9)(a)2., F.S.

Services competitive with those enumerated above, as defined by ordinance, shall be taxed on a comparable base at the same rates. However, fuel oil shall be taxed at a rate not to exceed 4 cents per gallon. For municipalities levying less than the maximum rate of 10 percent allowable in s. 166.231(1), F.S., the maximum tax on fuel oil shall bear the same proportion to 4 cents which the tax rate levied under s. 166.231(1), F.S., bears to the maximum rate of 10 percent. At the discretion and option of the local tax authority, the tax may be levied on a physical unit basis. The provisions governing the levy of the tax on a physical unit basis are specified in s. 166.232, F.S.

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

¹ *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

services within the unincorporated area without specific statutory authority to do so.²

1999 General Law Amendments

Chapter 99-208, *Laws of Florida*, (CS/CS/SB 888)

creates s. 166.235, F.S., to provide procedures and requirements for purchasers to obtain a refund of or credit for municipal public service tax collected in error. Section 1 provides for duties of sellers and municipalities, specifies that these procedures must be exhausted before an action may be brought, provides defenses and time limitations with respect to such actions, and provides application and effect on pending litigation. These new procedures and requirements are effective as of May 26, 1999.

Eligibility Requirements

All municipalities are eligible to impose the tax within the area of its tax jurisdiction. Additionally, a charter county may impose the tax within the unincorporated area of the county by virtue of the Florida Supreme Court's rulings previously mentioned.

Administrative Procedures

A tax levy must be adopted by ordinance, and the effective date of every levy or repeal of the tax must be the beginning of a subsequent calendar quarter: January 1st, April 1st, July 1st, or October 1st. A number of tax exemptions are specified in s. 166.231, F.S.

The tax must be collected by the seller of the taxable item from the purchaser at the time of payment for such service. For the purpose of compensating the seller, an amount equal to 1 percent of the tax collected and due to the municipality shall be allowed for the seller in the form of a deduction. Such deduction shall be allowed as compensation for the seller's administrative costs associated with the tax.

A municipality shall notify the Department of Revenue of the adoption or repeal of a levy at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the Department and must specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information. Additional administrative provisions are specified in ss. 166.231-166.235, F.S.

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

Distribution of Proceeds

The seller of the service shall remit the taxes collected to the municipality in the manner prescribed by ordinance, except that remittance of taxes by sellers of telecommunication services shall be governed by s. 166.231(9)(f), F.S.

Authorized Uses

The tax proceeds can be considered general revenue for the municipality or charter county.

Relevant Attorney General Opinions

The following opinions relevant to this tax 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 74-157

Does a municipality have the authority under s. 166.231(4), F.S., as enacted by Ch. 73-129, *Laws of Florida*, the Municipal Home Rule Powers Act, to levy and collect utility tax from all other local units of government and nonprofit organizations with the exception of churches? According to this opinion dated May 22, 1974, a municipality is required by s. 166.231(4), F.S., to exempt churches from public service taxes but only permits, rather than requires, a municipality to exempt public bodies. The term 'public body' is defined in s. 1.01(9), F.S., to include counties, cities, towns, villages, special tax school districts, special road and bridge districts, bridge districts and all other districts of this state. There is no authority for exemptions to nonprofit corporations.

AGO 75-5

May a municipality exempt from the public service tax under the provisions of s. 166.231(4), F.S., nonprofit organizations that are not recognized churches? A municipality may not exempt from the tax those nonprofit corporations or organizations that are not recognized churches in this state, according to this opinion dated January 23, 1975.

AGO 75-49

Does the fuel adjustment charge exemption granted by Ch. 74-109, *Laws of Florida*, exempt price increases to the ultimate consumer of gas as a result of increases in the cost of the gas to

the utility-seller of the gas from the tax imposed by s. 166.231, F.S.? Pending legislative or judicial clarification, the fuel adjustment charge exemption granted by s. 2, Ch. 74-109, *Laws of Florida*, from the municipal public service tax authorized by s. 166.231(1), F.S., as amended, exempts from such tax the separately stated monthly ‘purchase gas adjustment’ charge to consumers of gas utility companies. According to this opinion dated February 27, 1975, such purchase gas adjustment charge is an increase in the cost of utility services to the ultimate consumer resulting from an increase in the cost of fuel or gas to the gas utility. The use of the term ‘fuel’ in Ch. 74-109 denotes its commonly accepted comprehensive meaning as that producing heat or power by burning, without any contextual limitation expressed restricting its meaning to only fuel used to generate utility services.

AGO 75-209

Does the word ‘exclusively’ in s. 166.231(4), F.S., permit the exemption from municipal public service tax to be applied to church purchases for nonprofit church properties and operations such as schools, clinics, recreation areas, playgrounds, convents, or rectories? According to this opinion dated July 15, 1975, the term ‘exclusively’ as used in s. 166.231(4), F.S., does not normally permit the exemption from the tax to be applied to church purchases for nonprofit church properties and operations such as schools, clinics, recreation areas, playgrounds, convents, or rectories, subject to the exceptions noted, unless the activity constitutes a direct adjunct of the church and the congregation.

AGO 76-42

Are purchases of utilities by a church when said utilities are used for Sunday school services, vacation bible school, and church day schools exempt from municipal public service tax pursuant to s. 166.231(4), F.S. (1974 Supp.)? Purchases of utilities by a church when said activities are used for Sunday school services and vacation bible school are exempt from municipal public service tax pursuant to s. 166.231(4), F.S. (1974 Supp.), since these activities directly or primarily further the religious purposes of the congregation even though said activities may serve incidental nonreligious purposes. According to this opinion dated February 23, 1976, purchases of utilities by a church when said utilities are used for church day schools are exempt from said tax if the church conducts day schools in the area of church-owned property for the purpose of caring for children of working parents and if the church utilizes any excess funds derived from the operation of said schools to further church or religious purposes.

AGO 77-24

May a municipally owned utility disregard s. 166.231(1), F.S., and incorporate or ‘roll in’ the fuel adjustment charge into the base rate on its customers’ bills or must the fuel adjustment charge be shown separately? According to this opinion dated March 2, 1997, a municipally owned utility may incorporate into its base rate the fuel adjustment charge or a portion thereof as long as such charge is separately stated on another part of the purchaser’s bill and is not subject to the public

service tax levied by the municipality.

AGO 78-44

Does a so-called Society of Universal Love Church consulate or rectory fall within the exemption from the public service tax which requires the exemption for those purchases by any recognized church in this state for use exclusively for church purposes? Application of the exemption from the tax is dependent upon a determination by the taxing authority as to whether the purchases of the specified taxable items are by a recognized or publicly known church and are for the use exclusively for church purposes, according to this opinion dated March 9, 1978. Each claimed exemption must be determined on its own merits based upon clear evidence furnished by the church seeking the exemption. The church bears the burden of establishing its right to the exemption with any doubt resolved against the claimant.

AGO 78-124

Pursuant to s. 423.02, F.S., is a municipal housing authority exempt from the public service tax authorized under s. 166.231, F.S.? According to this opinion dated October 23, 1978, purchases by the housing authority of taxable items or services are exempt from the tax.

AGO 79-26

May a municipality pursuant to s. 166.232, F.S., which authorizes the levy of the public service tax on a physical unit basis, levy a tax on the purchase of some of the designated utility services on a percentage basis and on other utility services on a physical unit basis? According to this opinion dated March 20, 1979, a municipality, in levying the tax under the provisions of s. 166.232, F.S., on a physical unit basis, may not differentiate between the services designated therein and tax some of the services on a percentage basis and other services on a physical unit basis.

AGO 82-06

Is fuel oil ordered from and shipped by common carrier by a fuel oil dealer or distributor within the municipality to a purchaser located outside the corporate limits of the municipality taxable as a purchase within the municipality under s. 166.231, F.S.? If the destination specified in the contract is within the corporate limits of the municipality, then the purchase would be taxable, according to this opinion dated February 11, 1982. However, if the destination specified in the contract is outside the corporate limits of the municipality, then the purchase would not be taxable.

AGO 82-96

Can a municipality pledge the public service tax revenues derived from a tax on metered or bottled gas pursuant to s. 166.231, F.S., to secure a loan for sewer system improvement or

repairs? According to this opinion dated November 24, 1982, a municipality may pledge the tax revenues derived from the tax levied on the purchase of metered or bottled gas to secure a loan for sewer system improvements or repairs.

AGO 87-45

May a municipality, after enacting a public service tax of 6 percent per taxable item or service on electricity, bottled and metered gas, fuel oil, and telecommunications services, provide for a maximum tax of \$25 per monthly billing of each taxable item or service? The provision of s. 166.231, F.S., set forth numerous exemptions to the public service tax; however, none of those exemptions provide for a \$25 tax cap on the tax. Therefore, a municipality may not provide an exemption for that portion of the utility service which would generate tax revenue in excess of \$25 per item or service in a monthly billing, according to this opinion dated May 19, 1987.

AGO 89-11

Is a municipality authorized to impose a utility tax of 10 percent on the first \$500 per month for residential users, 10 percent on the first \$1,000 for commercial users, and 10 percent on the first \$5,000 for industrial or manufacturing users? According to this opinion dated February 28, 1989, a municipality is not authorized to establish a cap which would exempt from taxation that portion of the service generating tax revenue in excess of a maximum monetary cap since no exemption of this type is recognized by the statute.

AGO 93-35

May a municipality waive the payment of past due public service taxes to compromise and settle the amount owed? According to this opinion dated May 26, 1993, a municipality may not waive past due taxes in order to compromise and settle the amount owed. However, the statute of limitations would limit collection of delinquent taxes to within five years after the taxes have been assessed or become delinquent.

AGO 93-38

May a municipality require collection of the public service tax levied pursuant to s. 166.231, F.S., from state and local governmental agencies? A municipality may not require state and local governmental agencies to pay the public service tax, according to this opinion dated May 26, 1993.

AGO 94-08

Does s. 166.231, F.S., allow a municipality to grant a church an exemption from the public service tax on the purchase of electricity for a day care center, elementary school, middle school, and high school located on the church's premises? According to this opinion dated

February 10, 1994, the statute does not authorize a municipality to exempt from the tax purchases of services for a day care center, elementary school, middle school, and high school that are not exclusively for church purposes. Ultimately, the taxing authority must make the determination that the purchase of electricity is exclusively for church purposes before it may exempt such purchases from the tax.

AGO 94-76

Does s. 166.231, F.S., permit a municipality to impose the utility tax on the purchase of electricity, metered or bottled gas, and telecommunication services at a rate of 6.65 percent of the monthly utility charge or not more than \$1.60 per monthly per utility charge, whichever is less? Also, does this section permit a municipality to assess utility taxes at a percentage less than the 10 percent rate referenced in the statute without a cap on the dollar amount to be paid by the consumer/utility? While s. 166.231, F.S., permits a municipality to assess utility taxes on the purchase of electricity, metered or bottled gas, and telecommunication services at a percentage less than the 10 percent maximum rate, it does not permit the municipality to place a cap on the dollar amount that may be taxed, creating an exemption from such taxes that exceed \$1.60 per month per utility charge. In addition, the statute does permit a municipality to assess utility taxes at a percentage less than the 10 percent rate without a cap on the dollar amount to be paid by the consumer/utility, according to this opinion dated September 7, 1994.

AGO 95-02

Is a municipality authorized to adopt a public service tax ordinance that may be immediately applied to a single utility and implemented in the future on other competitive utility services? According to this opinion dated January 11, 1995, a municipality is authorized but not mandated to impose the tax. A municipality may adopt an ordinance that would result in the immediate imposition of such a tax on one utility with implementation of the tax against competitive services at another date.

AGO 95-42

Does s. 166.231, F.S., make the entire audit report confidential and exempt from disclosure under the Public Records Law? This section exempts those portions of the audit report that contain information obtained by the municipality during its review of the telecommunications service provider's records. Any other portion of the audit report not containing confidential or exempt information must be released for public inspection, according to this opinion dated June 16, 1995.

AGO 97-83

May a municipality require a utility company to collect a past-due utility tax that the company failed to collect due to its use of a lower tax rate than the one provided for by city ordinance?

According to this opinion dated December 4, 1997, a municipality may require the collection of lawfully imposed utility taxes that a private business fails to collect due to its use of a lower tax rate than the one provided for by city ordinance at the time the tax was assessed.

Tax Rates Imposed by Municipalities and Charter Counties

Municipalities and charter counties are required by s. 166.233, F.S., to report information regarding public service tax levies to the Department of Revenue. By law, these entities are required to report all telecommunications tax information, regardless of who provides the service, and all tax and administration-related information pertaining to the utility services which are not administered by the municipality (or charter county) or its separate authority, board, or commission.

The Department maintains an on-line database containing this data that can be searched or downloaded. Interested persons can view the information by accessing the on-site website (<http://sun6.dms.state.fl.us/dor/governments/>).

Revenues Reported for the 1996-97 Fiscal Year

Table 1 lists the public service tax revenues reported by Florida's charter counties during the 1996-97 fiscal year. Charter counties reported total revenues of approximately \$203 million. The tax revenues reported by municipalities during the same fiscal year are reported in **Table 2**. Approximately, \$615 million was generated by those municipalities that reported the levy of the tax.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1996-97 fiscal year information represents the most current data available from the Department.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

Table 1

**PUBLIC SERVICE TAX: REVENUES REPORTED BY CHARTER COUNTIES
GOVERNMENTAL FUNDS ONLY - NO ENTERPRISE FUNDS REPORTED
FY 1996-97**

CHARTER COUNTY	ELECTRICITY	WATER	NATURAL GAS	PROPANE	FUEL OIL	TELE-COMMUNICATIONS	CABLE TV	OTHER	TOTAL REPORTED REVENUES
1 Alachua	\$373,180	\$34,566	\$24,987	\$2,707	\$712	\$37,392			\$473,544
2 Brevard									0
3 Broward	8,419,000					4,756,000			13,175,000
4 Charlotte									0
5 Clay									0
6 Duval	[See entries for the City of Jacksonville.]								0
7 Hillsborough									0
8 Lee									0
9 Miami-Dade	61,562,350	8,035,373	2,305,579			25,385,726			97,289,028
10 Orange	31,557,877	4,101,632	982,493	381,392	18,129	9,778,504			46,820,027
11 Osceola									0
12 Palm Beach	23,769,826		822,459			9,454,055			34,046,340
13 Pinellas									0
14 Sarasota									0
15 Seminole	3,097,175	518,008	111,338		2,370	894,823			4,623,714
16 Volusia	5,269,940			232,241		972,578			6,474,759
TOTALS: (exc. Duval Co.)	\$134,049,348	\$12,689,579	\$4,246,856	\$616,340	\$21,211	\$51,279,078	\$0	\$0	\$202,902,412

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		TELE-COMMUNICATIONS		OTHER	TOTAL REPORTED REVENUES	
	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	
Counties levying:	7	\$52.18	4	\$6.79	5	\$1.83	3	\$0.85	3	\$0.03	7	\$19.96	0	\$0.00	\$78.98

Note:

(1) The calculation of per capita tax revenue is based on the official 1997 unincorporated area populations of those charter counties levying the tax on a particular utility.

Compiled by the Legislative Committee on Intergovernmental Relations (3/99) using fiscal data submitted by charter counties to the Department of Banking and Finance.

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97

	MUNICIPALITY	ELECTRICITY	WATER	NATURAL GAS	PROPANE	FUEL OIL	TELE- COMMUNICATIONS	CABLE TV	OTHER	TOTAL REPORTED REVENUES
ALACHUA COUNTY										
1	Alachua									\$0
2	Archer	41,754			6,504		9,236			57,494
3	Gainesville	4,138,166	460,299	455,798	25,416	8,142	3,008,420		5,298	8,101,539
4	Hawthorne	66,388	8,817				6,746			81,951
5	High Springs	157,652			12,323	312	29,762			200,049
6	Lacrosse	6,972								6,972
7	Micanopy	9,188	2,716		1,134		2,964			16,002
8	Newberry	166,353				40,773	23,748			230,874
9	Waldo									0
BAKER COUNTY										
10	Glen Saint Mary	2,519		153			3,582			6,254
11	Macclenny	244,888	23,098		17,970		48,738			334,694
BAY COUNTY										
12	Callaway	462,396	107,109	44,472	6,544		97,670			718,191
13	Cedar Grove	103,893		5,024	380		27,601			136,898
14	Lynn Haven	420,994		37,006			103,938			561,938
15	Mexico Beach	9,380	16,198	3,455			12,859			41,892
16	Panama City	1,870,349		221,497	13,548	1,318	941,220			3,047,932
17	Panama City Beach	734,896		85,560			128,697			949,153
18	Parker	175,117		15,473	1,107		32,724			224,421
19	Springfield								386,015	386,015
BRADFORD COUNTY										
20	Brooker	7,077	1,260	697			1,432			10,466
21	Hampton	13,428		482			2,677			16,587
22	Lawley									0
23	Starke	388,448	41,346	29,642			62,670			522,106
BREVARD COUNTY										
24	Cape Canaveral	521,507		18,350			106,479			646,336
25	Cocoa	870,478		41,039	7,970		257,312			1,176,799
26	Cocoa Beach	1,079,545		56,060		568	346,444			1,482,617
27	Indialantic	221,902	23,798	7,948			52,325			305,973
28	Indian Harbour Beach	274,601	35,556	15,456			88,334			413,947
29	Malabar	163,488			4,641		31,908			200,037
30	Melbourne	4,432,350		248,215			1,657,300			6,337,865
31	Melbourne Beach	31,351			752		17,789			49,892
32	Melbourne Village	50,513	2,671		633		8,201			62,018
33	Palm Bay	3,881,196	562,964	64,587			844,510			5,353,257
34	Palm Shores	14,015		15						14,030
35	Rockledge	1,076,475		76,562	9,070		237,304			1,399,411
36	Satellite Beach									0
37	Titusville									0
38	West Melbourne	700,612	110,759	23,032			118,031		35,451	987,885
BROWARD COUNTY										
39	Coconut Creek	1,889,257	311,824	16,915			516,154			2,734,150
40	Cooper City	1,422,564					305,343		20,106	1,748,013
41	Coral Springs	6,039,258	1,106,424		93,006		2,229,310			9,467,998
42	Dania	1,480,589	197,657		34,294	14,235	574,988			2,301,763
43	Davie	4,194,981		78,761			1,540,964			5,814,706

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97

	MUNICIPALITY	ELECTRICITY	WATER	NATURAL GAS	PROPANE	FUEL OIL	TELE- COMMUNICATIONS	CABLE TV	OTHER	TOTAL REPORTED REVENUES
82	Cross City	101,679	19,976	8,511			13,060			143,226
83	Horseshoe Beach	9,228			794		1,873			11,895
DUVAL COUNTY										
84	Atlantic Beach	307,953		38,228		290	144,825			491,296
85	Baldwin	73,775	19,656		4,575		17,051			115,057
86	Jacksonville	37,217,093	4,136,209	1,091,841		212,660	17,387,934		3,183,882	63,229,619
87	Jacksonville Beach						323,531			323,531
88	Neptune Beach						93,218			93,218
ESCAMBIA COUNTY										
89	Century									0
90	Pensacola	3,166,074	567,646	830,390			1,070,614		157,897	5,792,621
FLAGLER COUNTY										
91	Beverly Beach									0
92	Bunnell									0
93	Flagler Beach	146,225		7,140			45,160			198,525
94	Marineland									0
FRANKLIN COUNTY										
95	Apalachicola									0
96	Carrabelle								66,576	66,576
GADSDEN COUNTY										
97	Chattahoochee									0
98	Greensboro		4,929							4,929
99	Gretna	37,892							22,204	60,096
100	Havana									0
101	Midway	33,163					6,103			39,266
102	Quincy					8,922				8,922
GILCHRIST COUNTY										
103	Bell	7,654		1,718			3,929			13,301
104	Fanning Springs									0
105	Trenton	79,510	12,307	7,696			20,634			120,147
GLADES COUNTY										
106	Moore Haven									0
GULF COUNTY										
107	Port Saint Joe	147,021		16,113	1,128		43,312			207,574
108	Wewahitchka	104,417	12,097		8,302		16,120			140,936
HAMILTON COUNTY										
109	Jasper	68,339		13,780			17,642			99,761
110	Jennings									0
111	White Springs	37,952		3,119			5,967			47,038
HARDEE COUNTY										
112	Bowling Green	70,946	14,177		2,006		11,110			98,239
113	Wauchula	231,068			12,774	199	114,882			358,923
114	Zolfo Springs	38,458		29,208			7,502			75,168

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97

	<u>MUNICIPALITY</u>	<u>ELECTRICITY</u>	<u>WATER</u>	<u>NATURAL GAS</u>	<u>PROPANE</u>	<u>FUEL OIL</u>	<u>TELE- COMMUNICATIONS</u>	<u>CABLE TV</u>	<u>OTHER</u>	<u>TOTAL REPORTED REVENUES</u>
	HENDRY COUNTY									
115	Clewiston	305,627			13,474		57,114			376,215
116	La Belle	130,333			9,343		34,778			174,454
	HERNANDO COUNTY									
117	Brooksville									0
118	Weeki Wachee									0
	HIGHLANDS COUNTY									
119	Avon Park	440,025	62,477	23,986			71,430			597,918
120	Lake Placid									0
121	Sebring	560,165	120,182		24,650					704,997
	HILLSBOROUGH COUNTY									
122	Plant City	1,891,232	276,345	110,209		94	695,250			2,973,130
123	Tampa	20,659,180	1,955,101	996,966		38,685	15,412,486			39,062,418
124	Temple Terrace	1,205,996	200,075	25,088			400,726			1,831,885
	HOLMES COUNTY									
125	Bonifay	125,063	9,613	16,254			57,191			208,121
126	Esto									0
127	Noma									0
128	Ponce de Leon	9,656		571			1,219			11,446
129	Westville									0
	INDIAN RIVER COUNTY									
130	Fellsmere	37,662	26,765		2,791		6,572			73,790
131	Indian River Shores									0
132	Orchid									0
133	Sebastian	195,632	41,875		2,701		105,769			345,977
134	Vero Beach	1,473,835	350,517	36,078			367,269			2,227,699
	JACKSON COUNTY									
135	Alford	8,045								8,045
136	Bascom	1,482			595					2,077
137	Campbellton	1,101								1,101
138	Cottondale	30,615					21,307			51,922
139	Graceville	97,600			17,900	900	22,300			138,700
140	Grand Ridge	16,520								16,520
141	Greenwood						33			33
142	Jacob City									0
143	Malone	17,209								17,209
144	Marianna	288,700	141,000				168,500		2,100	600,300
145	Sneads	54,921					14,020		4,401	73,342

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97

	MUNICIPALITY	ELECTRICITY	WATER	NATURAL GAS	PROPANE	FUEL OIL	TELE- COMMUNICATIONS	CABLE TV	OTHER	TOTAL REPORTED REVENUES
183	Palmetto	559,477		13,264	10,798	127	261,155			844,821
	MARION COUNTY									
184	Belleview	98,778								98,778
185	Dunnellon	161,127			5,692		106,940			273,759
186	McIntosh	27,465	4,263				4,843			36,571
187	Ocala	4,722,401					691,522			5,413,923
188	Reddick									0
	MARTIN COUNTY									
189	Jupiter Island									0
190	Ocean Breeze Park									0
191	Sewall's Point									0
192	Stuart	1,079,782			39,529		641,525			1,760,836
	MIAMI-DADE COUNTY									
193	Aventura	2,396,401	393,255	61,871			697,849			3,549,376
194	Bal Harbour	271,907		20,532			53,663			346,102
195	Bay Harbor Islands	262,295		19,724			105,560			387,579
196	Biscayne Park	106,715		2,477	2,920		39,785		3,370	155,267
197	Coral Gables	4,315,673	631,881	120,161		4,817	2,040,346			7,112,878
198	El Portal	37,913		732			30,641			69,286
199	Florida City	317,024			19,420		78,609			415,053
200	Golden Beach	80,113		9,680						89,793
201	Hialeah	10,089,549	4,948,764	365,405		2,380	2,670,901			18,076,999
202	Hialeah Gardens									0
203	Homestead			57,823			241,906			299,729
204	Indian Creek									0
205	Islandia									0
206	Key Biscayne	1,032,445	202,918	42,066		3,616	274,768			1,555,813
207	Medley	869,361		104,920			286,767			1,261,048
208	Miami	19,466	2,645	1,011		22	11,768			34,912
209	Miami Beach	6,887,911		706,255		2,379	2,682,039			10,278,584
210	Miami Shores	624,009	91,252	21,757		118	190,779			927,915
211	Miami Springs									0
212	North Bay	377,672				22,535	107,884			508,091
213	North Miami	2,375,882		101,458		1,554	746,954		35,662	3,261,510
214	North Miami Beach	1,937,278	278,552	97,970	28,146	2,479	829,188			3,173,613
215	Opa-locka									0
216	Pinecrest	1,631,915	118,444	21,740			218,626		256,416	2,247,141
217	South Miami	801,799	98,737	28,224			285,113			1,213,873
218	Surfside	190,715		13,673			73,110			277,498
219	Sweetwater	497,224	77,614				131,419		9,827	716,084
220	Virginia Gardens	142,095	10,749	6,887			55,329			215,060
221	West Miami	267,387		8,800			83,571			359,758
	MONROE COUNTY									
222	Key Colony Beach									0
223	Key West									0
224	Layton									0
	NASSAU COUNTY									
225	Callahan	6,323		455			8,486			15,264
226	Fernandina Beach	513,755		43,507			235,591			792,853

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97

MUNICIPALITY	ELECTRICITY	WATER	NATURAL GAS	PROPANE	FUEL OIL	TELE- COMMUNICATIONS	CABLE TV	OTHER	TOTAL REPORTED REVENUES
271	Lake Clarke Shores								0
272	Lake Park	459,090	89,359	2,217		199,337			750,003
273	Lake Worth								0
274	Lantana	558,981	117,933	39,395		193,942			910,251
275	Manalapan	133,787		7,784					141,571
276	Mangonia Park	121,000	12,456	9,615		69,407			212,478
277	North Palm Beach	608,742		1,853	26,151	64	215,526		852,336
278	Ocean Ridge	139,515	43,434		6,865				189,814
279	Pahokee	239,489	46,902		9,108		70,559		366,058
280	Palm Beach	1,973,752	484,580	177,777	2,437		588,069		3,226,615
281	Palm Beach Gardens								0
282	Palm Beach Shores								0
283	Palm Springs	508,535	67,048	13,257	7,586	163	127,988		724,577
284	Riviera Beach	1,721,899	372,065	87,864			614,667		2,796,495
285	Royal Palm Beach	1,020,211	233,690	23,034			302,586		1,579,521
286	South Bay	157,078		5,011			42,081		204,170
287	South Palm Beach	39,704	8,687	1,822			24,001		74,214
288	Tequesta	349,032	80,297	18,698			82,143		530,170
289	Wellington	1,642,383		21,023			480,476		2,143,882
290	West Palm Beach	5,997,613	940,244	243,454	66,064	402	3,914,260		11,162,037
PASCO COUNTY									
291	Dade City	354,598			15,048	2,850	329,436		701,932
292	New Port Richey	1,019,966		10,673	31,582		653,291		1,715,512
293	Port Richey	212,816							212,816
294	Saint Leo								0
295	San Antonio								0
296	Zephyrhills	690,232			28,555	297	317,395		1,036,479
PINELLAS COUNTY									
297	Belleair								0
298	Belleair Beach								0
299	Belleair Bluffs								0
300	Belleair Shore								0
301	Clearwater	7,668,482	1,432,263	441,707	73,173	4,968	3,936,765		13,557,358
302	Dunedin	2,075,619		60,888	17,836	1,524	674,047	552	2,830,466
303	Gulfport	601,470	144,797	22,788	8,469	770	168,865		947,159
304	Indian Rocks Beach								0
305	Indian Shores								0
306	Kenneth City	127,972							127,972
307	Largo	4,117,242	571,308	142,666	35,435	2,424	1,429,961		6,299,036
308	Madeira Beach	457,178	67,469	2,123	14,384		120,574	190	661,918
309	North Redington Beach								0
310	Oldsmar	596,271		31,979	9,403		313,451		951,104
311	Pinellas Park	3,272,704	577,389	92,121	27,149		1,084,063		5,053,426
312	Redington Beach	102,895						6,860	109,755
313	Redington Shores								0
314	Safety Harbor	906,591		60,719	4,903		294,753		1,266,966
315	Saint Petersburg	14,900,034	1,929,866	692,033	104,811	16,324	5,789,150		23,432,218
316	Saint Petersburg Beach	974,083	147,038	56,427		1,304	235,054		1,413,906
317	Seminole	490,541		20,701			171,904		683,146
318	South Pasadena	439,483	57,143	20,321	2,241	72	102,038		621,298
319	Tarpon Springs	1,296,816	298,821	41,065	30,652		503,919		2,171,273
320	Treasure Island	381,792	71,153	17,649		483			471,077

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97

MUNICIPALITY	ELECTRICITY	WATER	NATURAL GAS	PROPANE	FUEL OIL	TELE- COMMUNICATIONS	CABLE TV	OTHER	TOTAL REPORTED REVENUES
POLK COUNTY									
321	Auburndale	665,320		19,474		289,200		75,351	1,049,345
322	Bartow		86,281	40,979		200,325			327,585
323	Davenport	87,745	13,057		1,712	21,382			123,896
324	Dundee	146,194		4,747		2,480			188,818
325	Eagle Lake	78,243		3,073		1,192			114,332
326	Fort Meade	211,004	34,106	22,835		1,039			347,575
327	Frostproof	187,434		6,153		2,962			237,348
328	Haines City	535,582	96,372	16,618		14,159			813,399
329	Highland Park								0
330	Hillcrest Heights								0
331	Lake Alfred	194,943	29,038		3,794	64,940	7,981		300,696
332	Lake Hamilton	76,216	19,277	3,379		17,210			116,082
333	Lakeland	4,362,464	544,648	237,599	37,526	1,555	2,487,057		7,670,849
334	Lake Wales								0
335	Mulberry	248,317							248,317
336	Polk City	69,224	11,269		1,367	15,558			97,418
337	Winter Haven	1,759,136	237,455	80,293		11,786	488,280		2,576,950
PUTNAM COUNTY									
338	Crescent City	54,597		10,041	871	17,390			82,899
339	Interlachen								0
340	Palatka	497,189	71,863	76,407		265,826			911,285
341	Pomona Park	10,817	3,429	1,680	946	5,330			22,202
342	Welaka	9,744		3,759					13,503
SAINT JOHNS COUNTY									
343	Hastings								0
344	Saint Augustine	504,922		55,749		3,307	474,000		1,037,978
345	Saint Augustine Beach	296,355			15,130	602	95,309		407,396
SAINT LUCIE COUNTY									
346	Fort Pierce	1,487,193	325,824			944,844			2,757,861
347	Port Saint Lucie								0
348	Saint Lucie Village								0
SANTA ROSA COUNTY									
349	Gulf Breeze								0
350	Jay	12,462							12,462
351	Milton	228,885							228,885
SARASOTA COUNTY									
352	North Port	147,032				67,941			214,973
353	Sarasota	3,775,959	811,720	143,547	19,876	3,113	2,669,526		7,423,741
354	Venice	1,315,240			44,957		573,687		1,933,884
SEMINOLE COUNTY									
355	Altamonte Springs	2,471,547	247,113	69,574	15,239	1,767,220			4,570,693
356	Casselberry	1,162,255	171,104	59,087	20,540	122	571,597		1,984,705
357	Lake Mary	817,683			14,343		526,781		1,358,807
358	Longwood	898,681	117,890	65,126			718,123		1,799,820
359	Oviedo	911,711	162,363		16,344		443,016		1,533,434
360	Sanford	2,166,196	245,536	108,890	25,911		867,831		3,414,364

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97

	MUNICIPALITY	ELECTRICITY	WATER	NATURAL GAS	PROPANE	FUEL OIL	TELE- COMMUNICATIONS	CABLE TV	OTHER	TOTAL REPORTED REVENUES
361	Winter Springs	1,062,566	164,277	28,861	10,347		219,081			1,485,132
	SUMTER COUNTY									
362	Bushnell	152,105		12,363			99,256			263,724
363	Center Hill	31,938			1,180		3,865			36,983
364	Coleman	33,559			1,456		6,311			41,326
365	Webster	29,826		1,817			4,817			36,460
366	Wildwood	154,065		3,997	9,844		129,902			297,808
	SUWANNEE COUNTY									
367	Branford									0
368	Live Oak	369,021	125,394		14,190		147,814			656,419
	TAYLOR COUNTY									
369	Perry	405,367	74,266				136,392			616,025
	UNION COUNTY									
370	Lake Butler	23,871		3,338			4,277			31,486
371	Raiford									0
372	Worthington Springs									0
	VOLUSIA COUNTY									
373	Daytona Beach	4,394,974		309,350	33,477		1,706,995			6,444,796
374	Daytona Beach Shores	379,290		32,910			83,211			495,411
375	DeBary	680,600			7,659		139,400			827,659
376	DeLand	1,473,682	156,298	76,955	15,484		584,935			2,307,354
377	Deltona	2,414,999		56,820	5,039		404,001			2,880,859
378	Edgewater	784,262	183,920	26,782			184,152			1,179,116
379	Holly Hill	685,000		37,000			168,000			890,000
380	Lake Helen	95,170			18					95,188
381	New Smyrna Beach	425,680		38,713			216,687			681,080
382	Oak Hill	32,745			1,783		7,742			42,270
383	Orange City	203,191					56,152			259,343
384	Ormond Beach	2,365,000		20,000	79,000		693,000			3,157,000
385	Pierson									0
386	Ponce Inlet									0
387	Port Orange	1,990,901		190,670			293,308			2,474,879
388	South Daytona	673,514	123,820	42,485	10,472	951	165,563			1,016,805
	WAKULLA COUNTY									
389	Saint Marks	25,717					54			25,771
390	Sopchoppy									0
	WALTON COUNTY									
391	DeFuniak Springs	202,208		88,897			57,630			348,735
392	Freeport									0
393	Paxton	8,546	1,245	370	1,233		1,797			13,191
	WASHINGTON COUNTY									
394	Caryville	2,053					411			2,464
395	Chipley	176,200	21,900	30,500						228,600
396	Ebro									0
397	Vernon									0
398	Wausau	2,334					685	129		3,148

Table 2

**PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1996-97**

<u>MUNICIPALITY</u>	<u>ELECTRICITY</u>	<u>WATER</u>	<u>NATURAL GAS</u>	<u>PROPANE</u>	<u>FUEL OIL</u>	<u>TELE- COMMUNICATIONS</u>	<u>CABLE TV</u>	<u>OTHER</u>	<u>TOTAL REPORTED REVENUES</u>
TOTALS:	\$378,566,489	\$42,095,297	\$16,769,347	\$2,497,226	\$520,755	\$169,574,675	\$61,495	\$4,643,248	\$614,728,532

**NUMBER OF MUNICIPALITIES REPORTING THE LEVY OF THE PUBLIC SERVICE TAX
AND ESTIMATED PER CAPITA TAX REVENUE (1)**

	<u>ELECTRICITY</u>		<u>WATER</u>		<u>NATURAL GAS</u>		<u>PROPANE</u>		<u>FUEL OIL</u>		<u>TELE- COMMUNICATIONS</u>		<u>CABLE TV</u>		<u>OTHER</u>		<u>TOTAL REPORTED REVENUES</u>
	<u>#</u>	<u>Per Capita Revenue</u>	<u>#</u>	<u>Per Capita Revenue</u>	<u>#</u>	<u>Per Capita Revenue</u>	<u>#</u>	<u>Per Capita Revenue</u>	<u>#</u>	<u>Per Capita Revenue</u>	<u>#</u>	<u>Per Capita Revenue</u>	<u>#</u>	<u>Per Capita Revenue</u>	<u>#</u>	<u>Per Capita Revenue</u>	<u>Per Capita Revenue</u>
Municipalities levying:	287	\$58.68	145	\$8.79	187	\$2.93	127	\$0.99	53	\$0.16	260	\$26.38	6	\$1.06	23	\$3.69	\$93.17

Note:

(1) The calculation of per capita tax revenue is based on the official 1997 population of those municipalities levying the tax on a particular utility.

Compiled by the Legislative Committee on Intergovernmental Relations (3/99) using fiscal data submitted by municipalities to the Department of Banking and Finance.

LOCAL OCCUPATIONAL LICENSE TAX

Chapter 205, *Florida Statutes*

Brief Overview

Counties and municipalities, by appropriate resolution or ordinance, may impose local occupational license taxes. Such a license is the method by which the local governing authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. This type of license does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

The adopted resolution or ordinance must contain classifications of businesses, professions, and occupations that will be subject to the tax as well as the applicable rate structures. The term 'classifications' refers to the method by which a business or group of businesses is identified by size or type, or both. The terms 'business,' 'profession,' and 'occupation' do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions. Numerous tax exemptions are provided pursuant to ss. 205.054-205.1973, F.S.

Initially, the tax rate could not exceed the rate established by statute beginning on October 1, 1971, and subsequently adjusted by law. Municipalities and counties were granted a 'window of opportunity' to reclassify businesses, professions, and occupations and to establish a new rate structure prior to October 1, 1995. If the local government established a new classification scheme and rate structure during this period of time, then the governing body was authorized to increase the rates of local occupational license tax pursuant to the conditions specified in s. 205.0535, F.S.

Beginning October 1, 1995, a county or municipality that has not adopted an occupational license tax resolution or ordinance may adopt a license tax ordinance. The classifications and rate structure in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.

The tax proceeds can be considered general revenue for the levying municipality or county.

1999 General Law Amendments

Chapter 99-254, *Laws of Florida*, (CS/SB 2268)

amends s. 205.065, F.S., in section 6, to provide for recovery of attorney's fees for a prevailing party in any action brought by a contractor challenging an unlawful occupational license levy. This change is effective as of October 1, 1999.

Eligibility Requirements

Any county or municipality may levy an occupational license tax provided the appropriate resolution or ordinance has been adopted by the governing body. However, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction as defined by law. The public notice must contain the proposed classifications and rates applicable to the occupational license tax.

A number of conditions are imposed on the authority of counties and municipalities to levy the tax. Such conditions are specified for counties in s. 205.033, F.S., and for municipalities in s. 205.043, F.S.

Administrative Procedures

All licenses shall be sold by the county's tax collector beginning August 1st of each year. The taxes are due and payable on or before September 30th of each year and expire on September 30th of the succeeding year. Additional administrative requirements are specified in s. 205.053, F.S.

The law provides for the transfer of administrative duties pursuant to s. 205.045, F.S. The municipality's governing body that levies an occupational license tax may request that the county in which the municipality is located issue the municipal license and collect the tax. Conversely, the county's governing body that levies a license tax may request that municipalities within the county issue the county license and collect the tax. Before any local government may issue occupational licenses on behalf of another local government, appropriate agreements must be entered into by the affected local governments.

Distribution of Proceeds

The revenues derived from the county occupational license tax, exclusive of the costs of collection and any credit given for municipal license taxes, shall be apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's population. Within 15 days following the month of receipt, the apportioned revenues shall be sent to the governing authority of each municipality, according to its ratio, and to the governing authority of each county, according to the

ratio of the unincorporated area. These provisions do not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.

A county that has established a new rate structure under s. 205.0535, F.S., shall retain all license tax revenues collected from those businesses, professions, or occupations whose places of business are located within the unincorporated portions of the county. Any license tax revenues collected by such a county from places of business located within a municipality, exclusive of the costs of collection, must be apportioned between the unincorporated area of the county and the incorporated municipalities located within the county. Such apportionment shall be by a ratio derived by dividing the respective municipal populations by the county population. Such populations shall be the latest official state estimates of population certified pursuant to s. 186.901, F.S. The apportioned revenues shall be sent to the governing authority of each local government within 15 days after the month of receipt.

Authorized Uses

The tax proceeds can be considered general revenue for the municipality or county.

Relevant Attorney General Opinions

The following opinions relevant to this tax 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 75-208

May a municipality require, pursuant to s. 468.106(6), F.S., an occupational license from a person who does not maintain a permanent business location or branch office within such municipality, notwithstanding s. 205.042, F.S.? According to this opinion dated July 15, 1975, a municipality may not require, pursuant to s. 468.106(6), F.S., an occupational license from a person who does not maintain a permanent business location or branch office within such municipality in view of the provisions of s. 205.042, F.S.

AGO 75-251

Does s. 205.063, F.S., preclude a municipality from levying an occupational license tax on each mobile canteen unit coming into the municipality from another municipality wherein the canteen company owning and operating such units in carrying on its business is located and

licensed? In this case, a municipality would be precluded from levying an occupational license tax according to this opinion dated September 9, 1975.

AGO 76-234

Can a municipality charge an occupational license tax to a certified contractor who does not have a permanent business location or branch office within the municipality but is merely performing a contractual job within the municipality while maintaining a permanent business location or branch office in another municipality and who has paid an occupational license tax to the municipality where the permanent business location and/or branch office is located? According to this opinion dated December 21, 1976, a municipality cannot levy an occupational license tax on a certified contractor pursuant to the conditions set forth above.

AGO 77-34

Is the nonresident owner/lessor of coin-operated machines, who does not operate a permanent place of business in a municipality, liable for the municipal occupational license tax based on the leasing of said machines to an individual, where such machines are to operate in the individual's place of business within the municipality? Is the lessee of such machines subject to the occupational license tax authorized by Chapter 205, Florida Statutes? Where a nonresident owner of coin-operated machines leases such machines at the lessee's place of business within the municipality, the lessee is liable for the municipal occupational license tax upon the machines, according to this opinion dated March 29, 1977.

Pursuant to current law, the business premises where a coin-operated or token-operated vending machine is operated must assure that any required municipal or county occupational license for the machine is secured.

AGO 78-52

Does s. 205.042(3), F.S., permit a municipality to levy an occupational license tax on wholesalers who are not licensable under s. 205.042(1) or (2), F.S., since a large percentage of the products of these wholesalers is shipped by interstate commerce to the wholesalers? In view of the factual circumstances involved, a definite opinion could not be rendered. However, it appears that unless the wholesalers in question engage in a 'local activity' other than solicitation and delivery that is separable from the interstate process, such an occupational license tax would violate the Commerce Clause of the U.S. Constitution, according to this opinion dated March 24, 1978.

AGO 78-99

Is a municipality authorized to grant a tax-exempt occupational license to a qualified disabled war veteran for the operation of more than one taxicab? According to this opinion dated July

24, 1978, a municipality is not authorized under s. 205.171, F.S., to grant such a license to a qualified disabled war veteran for the operation of more than one taxicab. One of the main requirements for the exemption is that the business or occupation engaged in must be one which may be carried on mainly through the personal efforts of the licensee (one person) as a means of livelihood.

AGO 78-120

Is a business that publishes or prints a television guide outside the municipality's jurisdiction and distributes such publication to hotels within the municipality and throughout the state to hotels, and also engages in such business in other states, subject to the occupational license tax pursuant to s. 205.042(3), F.S.? According to this opinion dated October 11, 1978, a business that publishes or prints a television guide outside a taxing municipality's jurisdiction and distributes such publications to hotels within the municipality and throughout the state, and whose sales representatives solicit advertising within the taxing municipality which is run in television guides subsequently published and delivered to hotels within the municipality, is not, in the absence of engaging in separable and distinct local activities or incidents other than the solicitation and delivery, or in the absence of a permanent business location, liable to the occupational license tax.

AGO 79-31

May a municipality require an occupational license of individuals selling wares at a flea market or swap shop? For a person selling wares at a flea market or swap shop to be liable for a municipal occupational license, the municipality must determine that the person maintains a permanent business location within the municipal jurisdiction. The municipality must evaluate the type of activity sought to be taxed in terms of the statutes authorizing taxation of occupations and consider the restrictions on that power contained in law, according to this opinion dated March 29, 1979.

AGO 79-61

Are national banks doing business in municipalities of this state subject to the occupational license tax for the privilege of engaging in those activities usually associated with normal commercial banking operations? According to this opinion dated July 2, 1979, national banks doing business at a permanent business location or branch office in the state and within municipalities of the state are subject to the municipal occupational license tax for the privilege of engaging in or managing a banking business within the jurisdiction of such municipalities.

AGO 80-101

Does s. 205.193, F.S., preclude a municipality from levying and collecting an occupational license tax from mobile home manufacturers and dealers, licensed by the state pursuant to Chapter 320, *Florida Statutes*, who have a permanent location or branch office located within the municipality? Is the municipality also prohibited from levying the tax on mobile home

park operators, licensed by the state as mobile home dealers or manufacturers, who engage in the business of selling mobile homes? Is a mobile home dealer required to obtain a separate, city-issued occupational license for his dealer operation at a permanent business location within the municipality? According to this opinion dated December 23, 1980, s. 205.193, F.S., does not preclude the municipality from levying and collecting an occupational license tax from mobile home manufacturers and dealers licensed pursuant to Chapter 320, *Florida Statutes*, who have a permanent location or branch office located within the jurisdiction or from a mobile home park operator licensed by the state as a mobile home dealer or manufacturer who engages in the business of selling mobile homes at such mobile home park. A mobile home dealer is required to obtain a separate city-issued, occupational license for his or her dealer operation at a permanent business location within the municipality.

AGO 81-40

Can a municipality impose a license tax for the issuance of an occupational license on an establishment having its permanent place of business in the municipality and selling both alcoholic beverages and items typically sold in grocery stores or selling meals and other edible products in connection with liquor lounge activities? According to this opinion dated May 26, 1981, an establishment engaged in the business of selling alcoholic beverages and other merchandise and services incidental to or in addition to the alcoholic beverages is subject to a validly enacted occupational license tax upon the privilege of engaging in the business of selling such nonalcoholic merchandise, food, and other nonalcoholic items and services.

AGO 81-68

May a municipality raise or change its present classifications for occupational licenses in view of s. 205.043, F.S. (1979), as amended by Chapter 80-274, *Laws of Florida*? According to this opinion dated September 17, 1981, the municipal governing body may increase the presently imposed occupational license taxes only to the extent of the percentages or amounts prescribed by s. 205.043, F.S. (1980 Supp.).

AGO 83-17

Is a real estate salesman licensed and regulated by the state who functions under the direction, control, or management of a licensed real estate broker, a person subject to the occupational license tax? Such a salesman is subject to the tax, according to this opinion dated March 15, 1983.

AGO 83-57

Can a county require local sales representatives, distributors, or agents of national manufacturing and/or distributing or sales organizations engaged in interstate commerce to pay an occupational license tax if the products sold are distributed and transported in

interstate commerce, but the solicitation, sales, and delivery occur within the county? In the absence of separable and local incidents or business activities, or activities other than solicitation of orders or delivery of products within the county which are carried on in interstate commerce by a national sales organization or its sales representative, a county is not authorized by law to require such a local sales representative to obtain a county occupational license or pay an occupational license, according to this opinion dated September 1, 1983.

AGO 83-68

Can a noncharter county amend its occupational license ordinance to include a new license requirement and category for bottle clubs to further regulate said unlicensed premises? According to this opinion dated September 30, 1983, a noncharter county may but is not required to levy an occupational license tax upon businesses, so long as the requirements of s. 205.033(1)(a), F.S., are satisfied.

AGO 83-83

May a municipality require a local occupational license for the operation of a bar in order to control the issuance of licenses with criteria established by the municipality? According to this opinion dated November 4, 1983, the regulation of the sale of intoxicating liquors has been preempted to the state; however, municipalities have the right to regulate the hours of business and location of place of business and sanitary conditions of such businesses. Municipalities are prohibited by s. 561.342, F.S., from imposing an occupational license tax on the sale of alcoholic beverages, and this section constitutes an exception to or limitation on the license tax power of municipalities granted by Chapter 205, *Florida Statutes*.

AGO 84-65

With regard to occupational licenses issued within the unincorporated area of a noncharter county, is the county tax collector the only authority who is authorized to issue such licenses and collect the taxes, or may the board of county commissioners direct that such responsibilities and activities be handled by a separate department which will also issue contractors' certificates of competency? The board of county commissioners possesses no power of self government to regulate the imposition and collection of occupational license taxes or to authorize or require any other agency or officer of county government to issue or sell occupational licenses and collect the taxes. Such licenses must be sold and such taxes collected by the county tax collector as directed by Chapter 205, *Florida Statutes*, according to this opinion dated July 13, 1984.

AGO 84-91

May the responsibility for the collection and distribution of occupational license taxes be transferred by ordinance from the county tax collector to the local code enforcement board?

According to this opinion dated October 2, 1984, the power conferred and the duty imposed on the county tax collector to issue or sell county occupational licenses or to collect the license taxes and to apportion and distribute the revenues may not be transferred by ordinance from the tax collector to the local code enforcement board.

AGO 87-55

Is an insurance company which engages in interstate commerce and does business within a municipality but does not maintain a permanent business location within that municipality subject to the municipality's occupational license tax?

According to this opinion dated June 4, 1987, such an insurance company is subject to the municipality's occupational license tax where local business activities are separable from extraterritorial business activity.

AGO 90-25

May a noncharter county, pursuant to an occupational license tax ordinance adopted under Chapter 205, *Florida Statutes*, require that an applicant have the zoning of his proposed business location checked for appropriateness by the county zoning authority as a precondition to the tax collector accepting the payment and issuing the license?

According to this opinion dated April 3, 1990, Chapter 205, *Florida Statutes*, preempts to the state the regulation of local occupational license taxes, and a county has no authority to establish by ordinance any system for the issuance or sale of occupational licenses other than that provided by law.

AGO 91-04

May the county deduct the collection costs associated with the additional occupational license tax imposed pursuant to s. 205.033(1), F.S., before forwarding such revenues to the agency designated to receive such funds? If the county is prohibited from deducting such costs, may the county enter into an agreement with the agency designated to receive such revenues for the reimbursement of such costs?

The county is not authorized to deduct its costs of collection from the revenues prior to forwarding such revenues to the agency designated to receive the funds, according to this opinion dated January 8, 1991. Additionally, the county is not authorized to enter into an agreement with the agency receiving the funds seeking reimbursement of the county's collection costs.

AGO 92-74

In light of s. 205.065, F.S., is a municipality prohibited from imposing an occupational license

tax on businesses licensed by the Department of Business and Professional Regulation? A municipality may not impose an occupational license tax on a business licensed by the Department if the business engages in work within the municipality but does not establish a permanent business location or branch office there, according to this opinion dated October 15, 1992. However, the business must have paid the license tax to another municipality or county where its permanent business location or branch office is located for the current year.

AGO 92-83

Does s. 205.065, F.S. (1992 Supp.), prohibit a county from levying an occupational license tax on a business regulated by the Department of Professional Regulation when the business maintains its permanent business location or branch office in a municipality located within the county and has paid its municipal occupational license tax for the year? According to this opinion dated November 9, 1992, s. 205.065, F.S. (1992 Supp.), does not prohibit a county from imposing an occupational license tax under such conditions.

AGO 93-19

Is a municipality authorized to impose an occupational license tax or other equivalent regulatory fee on registered contractors in light of the provisions of s. 205.065, F.S.? Registered contractors are regulated within the scope of s. 205.065, F.S. Therefore, a municipality may only impose an occupational license tax on such contractors who have a permanent business location within the municipality and who have not been assessed and paid such a tax in the county in which the municipality is located.

AGO 95-46

What procedure must a municipality utilize to reclassify businesses, professions, or occupations for purposes of imposing an occupational license tax under s. 205.0535, F.S.? What procedure must a municipality utilize to establish a new occupational license tax rate structure (either by increasing the present rate or recalculating the tax using a different method) without reclassifying a business? According to this opinion dated July 21, 1995, a municipality must follow the prescribed procedures set forth in s. 205.0535, F.S., in reclassifying or establishing a new rate structure.

AGO 96-72

May the code enforcement board impose the daily fine prescribed in s. 162.09, F.S., for violations of its occupational license tax ordinance enacted pursuant to Chapter 205, *Florida Statutes*, in addition to the fine prescribed by Chapter 205? If the city prosecutes violations of its occupational license tax ordinance before its code enforcement board, s. 205.053, F.S., prescribes the fine that may be imposed, according to this opinion dated September 23, 1996.

AGO 96-83

Is a county authorized to adopt a new occupational license tax ordinance pursuant to s. 205.0315, F.S., in spite of the fact that the county adopted a license tax ordinance in 1972 and elected not to reclassify businesses and establish new rates by October 1, 1995? According to this opinion dated October 23, 1996, such a county is not authorized to enact a new license tax ordinance, but is limited to increasing the taxes levied on occupational licenses to an amount based on the rate adopted in 1982 as provided in s. 205.033(1)(b), F.S.

AGO 96-85

May a municipality deny an occupational license to an applicant who refuses to provide a social security number as required by s. 205.0535(5), F.S.? A municipality may require an applicant for an occupational license to provide a social security number as a means of establishing identification for purposes of administering its occupational license tax program, according to this opinion dated October 30, 1996.

AGO 97-11

May a municipality require a licensed professional engineer to provide proof of professional liability insurance as a condition precedent to performing any work in the municipality? According to this opinion dated February 17, 1997, a municipality may require a licensed professional engineer to provide proof of such insurance by incorporating such a requirement into its occupational license tax ordinance. However, it may be necessary to create a complimentary provision in order to cover those licensed engineers who have paid an occupational tax in another jurisdiction and who perform work within the municipal jurisdiction.

Revenues Reported for the 1996-97 Fiscal Year

Table 1 lists the local occupational license tax revenues reported by Florida's counties and municipalities during the 1996-97 fiscal year. Counties and municipalities reported revenues totaling approximately \$37 million and \$87 million, respectively.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1996-97 fiscal year information represents the most current data available from the Department.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues		Reported Revenues
	-----		-----
ALACHUA	\$ 19,725	BREVARD (CONT.)	
Alachua	-	Indialantic	27,220
Archer	-	Indian Harbour Beach	40,067
Gainesville	757,055	Malabar	19,239
Hawthorne	1,934	Melbourne	782,392
High Springs	12,693	Melbourne Beach	13,331
LaCrosse	-	Melbourne Village	4,714
Micanopy	5,721	Palm Bay	369,958
Newberry	6,505	Palm Shores	289
Waldo	1,058	Rockledge	125,883
	-----	Satellite Beach	45,783
	804,691	Titusville	-
		West Melbourne	192,761

BAKER	7,052		2,250,818
Glen Saint Mary	294		
Macclenny	19,486	BROWARD	4,329,000
	-----	Coconut Creek	141,442
	26,832	Cooper City	284,520
		Coral Springs	737,203
BAY	61,058	Dania	423,055
Callaway	23,523	Davie	488,243
Cedar Grove	12,840	Deerfield Beach	434,385
Lynn Haven	75,007	Fort Lauderdale	2,791,158
Mexico Beach	5,989	Hallandale	273,612
Panama City	5,815,856	Hillsboro Beach	-
Panama City Beach	64,235	Hollywood	1,540,363
Parker	14,268	Lauderdale-by-the-Sea	40,926
Springfield	26,293	Lauderdale Lakes	131,640
	-----	Lauderhill	534,441
	6,099,069	Lazy Lake	7
		Lighthouse Point	61,726
BRADFORD	-	Margate	310,837
Brooker	-	Miramar	460,697
Hampton	76	North Lauderdale	129,957
Lawtey	-	Oakland Park	380,307
Starke	26,481	Parkland	10,912
	-----	Pembroke Park	96,806
	26,557	Pembroke Pines	1,894,822
		Plantation	686,237
BREVARD	334,224	Pompano Beach	1,177,677
Cape Canaveral	44,858	Sea Ranch Lakes	5,292
Cocoa	112,998	Sunrise	1,295,790
Cocoa Beach	137,101		

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
BROWARD (CONT.)		COLUMBIA	41,794
Tamarac	468,032	Fort White	863
Weston	-	Lake City	66,031
Wilton Manors	124,500		-----
	-----		108,688
	19,253,587	DE SOTO	23,567
CALHOUN	-	Arcadia	50,790
Altha	-		-----
Blountstown	110		74,357

	110	DIXIE	10,320
CHARLOTTE	509,297	Cross City	2,578
Punta Gorda	117,339	Horseshoe Beach	421
	-----		-----
	626,636		13,319
CITRUS	194,797	DUVAL	-
Crystal River	41,933	Atlantic Beach	62,085
Inverness	38,550	Baldwin	3,568
	-----	Jacksonville	6,439,973
	275,280	Jacksonville Beach	221,863
		Neptune Beach	48,024

CLAY	-		6,775,513
Green Cove Springs	15,700	ESCAMBIA	452,938
Keystone Heights	3,270	Century	-
Orange Park	58,570	Pensacola	738,707
Penney Farms	-		-----
	-----		1,191,645
	77,540	FLAGLER	23,243
COLLIER	872,927	Beverly Beach	450
Everglades	3,998	Bunnell	-
Marco Island	-	Flagler Beach	33,918
Naples	211,296	Marineland	18
	-----		-----
	1,088,221		57,629

Table 1

Reported County and Municipal Occupational License Tax Revenues
 Governmental and Enterprise Funds
 Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
FRANKLIN	-	HARDEE	-
Apalachicola	-	Bowling Green	2,389
Carrabelle	4,535	Wauchula	10,150
	-----	Zolfo Springs	2,073
	4,535		-----
			14,612
GADSDEN	13,406		
Chattahoochee	8,858	HENDRY	13,988
Greensboro	245	Clewiston	33,746
Gretna	2,008	La Belle	9,173
Havana	10,552		-----
Midway	1,890		56,907
Quincy	16,660		
	-----	HERNANDO	102,866
	53,619	Brooksville	54,605
		Weeki Wachee	2,730

GILCHRIST	3,507		160,201
Bell	729		
Fanning Springs	1,689	HIGHLANDS	147,534
Trenton	4,127	Avon Park	21,098
	-----	Lake Placid	-
	10,052	Sebring	55,355

GLADES	5,073		223,987
Moore Haven	4,080		

	9,153	HILLSBOROUGH	1,957,067
		Plant City	315,758
GULF	6,675	Tampa	9,139,929
Port Saint Joe	12,840	Temple Terrace	154,830
Wewahitchka	5,568		-----
	-----		11,567,584
	25,083		
		HOLMES	-
HAMILTON	-	Bonifay	11,147
Jasper	9,258	Esto	-
Jennings	852	Noma	-
White Springs	3,921	Ponce de Leon	-
	-----	Westville	-
	14,031		-----
			11,147

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues		Reported Revenues
	-----		-----
INDIAN RIVER	159,198	LAKE (CONT.)	
Fellsmere	4,327	Mascotte	8,881
Indian River Shores	10,038	Minneola	13,680
Orchid	3,110	Montverde	1,460
Sebastian	76,734	Mount Dora	18,378
Vero Beach	163,652	Tavares	26,896
	-----	Umatilla	4,415
	417,059		-----
			817,244
JACKSON	-		
Alford	160	LEE	890,346
Bascom	-	Cape Coral	530,035
Campbellton	-	Fort Myers	1,242,068
Cottondale	5,652	Fort Myers Beach	3,467
Graceville	12,300	Sanibel	245,147
Grand Ridge	-		-----
Greenwood	-		2,911,063
Jacob City	-		
Malone	2,638	LEON	159,250
Marianna	48,900	Tallahassee	1,261,000
Sneads	4,140		-----
	-----		1,420,250
	73,790		
		LEVY	13,214
JEFFERSON	2,095	Bronson	944
Monticello	9,813	Cedar Key	5,175
	-----	Chiefland	11,838
	11,908	Inglis	4,665
		Otter Creek	-
LAFAYETTE	-	Williston	13,387
Mayo	2,100	Yankeetown	-
	-----		-----
	2,100		49,223
LAKE	380,769	LIBERTY	-
Astatula	-	Bristol	-
Clermont	39,814		-----
Eustis	87,820		-
Fruitland Park	13,974		
Groveland	3,703		
Howey-in-the-Hills	4,757		
Lady Lake	36,444		
Leesburg	176,253		

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
MADISON	14,877	MIAMI-DADE (CONT.)	
Greenville	8,672	Hialeah	2,276,687
Lee	577	Hialeah Gardens	156,629
Madison	18,683	Homestead	251,419
	-----	Indian Creek	-
	42,809	Key Biscayne	31,401
		Medley	171,278
MANATEE	71,197	Miami	6,941
Anna Maria	26,424	Miami Beach	3,044,480
Bradenton	115,259	Miami Shores	67,047
Bradenton Beach	25,741	Miami Springs	-
Holmes Beach	17,621	North Bay	91,653
Longboat Key	112,111	North Miami	446,572
Palmetto	50,734	North Miami Beach	690,440
	-----	Opa-locka	-
	419,087	Pinecrest	-
		South Miami	273,953
MARION	217,201	Surfside	25,239
Belleview	28,897	Sweetwater	18,314
Dunnellon	22,454	Virginia Gardens	51,071
McIntosh	1,556	West Miami	39,482
Ocala	442,849		-----
Reddick	-		28,171,364

	712,957	MONROE	413,149
		Islamorada	-
MARTIN	225,184	Key Colony Beach	18,544
Jupiter Island	1,420	Key West	701,365
Ocean Breeze Park	1,370	Layton	2,028
Sewall's Point	2,379		-----
Stuart	330,814		1,135,086

	561,167	NASSAU	29,883
		Callahan	4,690
MIAMI-DADE	17,962,214	Fernandina Beach	32,750
Aventura	432,000	Hilliard	11,615
Bal Harbour	168,468		-----
Bay Harbor Islands	66,676		78,938
Biscayne Park	3,206		
Coral Gables	1,846,407	OKALOOSA	284,760
El Portal	2,013	Cinco Bayou	7,550
Florida City	43,438	Crestview	91,823
Golden Beach	4,336	Destin	149,398

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
OKALOOSA (CONT.)		PALM BEACH (CONT.)	
Fort Walton Beach	192,801	Briny Breeze	5,422
Laurel Hill	1,240	Cloud Lake	6,640
Mary Esther	155,018	Delray Beach	500,329
Niceville	74,448	Glen Ridge	6,101
Shalimar	8,108	Golf	10,562
Valparaiso	35,767	Golfview	5,784
	-----	Greenacres	153,978
	1,000,913	Gulfstream	21,270
		Haverhill	11,946
OKEECHOBEE	56,390	Highland Beach	12,945
Okeechobee	46,646	Hypoluxo	6,999
	-----	Juno Beach	40,014
	103,036	Jupiter	295,174
		Jupiter Inlet	-
ORANGE	1,916,716	Lake Clarke Shores	35,888
Apopka	101,382	Lake Park	181,174
Bay Lake	-	Lake Worth	-
Belle Isle	-	Lantana	206,225
Eatonville	-	Manalapan	36,636
Edgewood	31,935	Mangonia Park	51,877
Lake Buena Vista	-	North Palm Beach	175,918
Maitland	144,067	Ocean Ridge	22,260
Oakland	-	Pahokee	18,142
Ocoee	236,339	Palm Beach	543,183
Orlando	4,281,230	Palm Beach Gardens	803,111
Windermere	2,184	Palm Beach Shores	11,634
Winter Garden	82,663	Palm Springs	64,239
Winter Park	301,986	Riviera Beach	257,466
	-----	Royal Palm Beach	329,440
	7,098,502	South Bay	25,270
		South Palm Beach	8,919
OSCEOLA	292,163	Tequesta	79,362
Kissimmee	281,000	Wellington	35,529
Saint Cloud	69,610	West Palm Beach	1,852,677
	-----		-----
	642,773		9,317,762
PALM BEACH	1,422,484	PASCO	484,859
Atlantis	37,277	Dade City	34,378
Belle Glade	105,860	New Port Richey	131,050
Boca Raton	997,683	Port Richey	53,815
Boynton Beach	938,344		

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues -----		Reported Revenues -----
PASCO (CONT.)		POLK (CONT.)	
Saint Leo	165	Haines City	54,984
San Antonio	3,017	Highland Park	-
Zephyrhills	85,714	Hillcrest Heights	127
	-----	Lake Alfred	5,505
	792,998	Lake Hamilton	1,845
		Lakeland	1,090,282
PINELLAS	568,846	Lake Wales	-
Belleair	16,893	Mulberry	10,597
Belleair Beach	4,315	Polk City	7,433
Belleair Bluffs	27,760	Winter Haven	232,054
Belleair Shore	-		-----
Clearwater	1,484,847		2,253,894
Dunedin	170,177	PUTNAM	42,028
Gulfport	51,212	Crescent City	13,945
Indian Rocks Beach	38,050	Interlachen	-
Indian Shores	-	Palatka	69,727
Kenneth City	67,715	Pomona Park	2,828
Largo	563,205	Welaka	1,289
Madeira Beach	98,158		-----
North Redington Beach	8,350		129,817
Oldsmar	106,914	SAINT JOHNS	280,598
Pinellas Park	747,739	Hastings	-
Redington Beach	340	Saint Augustine	128,936
Redington Shores	17,461	Saint Augustine Beach	34,774
Safety Harbor	110,803		-----
Saint Petersburg	2,835,720		444,308
Saint Petersburg Beach	117,292	SAINT LUCIE	72,412
Seminole	129,662	Fort Pierce	162,075
South Pasadena	91,417	Port Saint Lucie	452,069
Tarpon Springs	157,394	Saint Lucie	-
Treasure Island	50,494		-----
	-----		686,556
	7,464,764	SANTA ROSA	185,340
POLK	738,967	Gulf Breeze	63,039
Auburndale	35,196	Jay	3,758
Bartow	29,671	Milton	44,295
Davenport	8,371		-----
Dundee	5,399		296,432
Eagle Lake	7,908		
Fort Meade	8,549		
Frostproof	17,006		

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1996-97

	Reported Revenues		Reported Revenues
	-----		-----
SARASOTA	508,933	UNION	1,834
North Port	39,391	Lake Butler	7,444
Sarasota	557,848	Raiford	101
Venice	170,834	Worthington Springs	92
	-----		-----
	1,277,006		9,471
SEMINOLE	464,892	VOLUSIA	334,169
Altamonte Springs	646,873	Daytona Beach	759,106
Casselberry	72,189	Daytona Beach Shores	116,071
Lake Mary	45,053	DeBary	13,273
Longwood	222,969	DeLand	197,412
Oviedo	67,239	Deltona	46,310
Sanford	404,355	Edgewater	59,682
Winter Springs	122,293	Holly Hill	134,000
	-----	Lake Helen	3,762
	2,045,863	New Smyrna Beach	159,735
 		Oak Hill	3,386
SUMTER	49,069	Orange City	82,242
Bushnell	4,667	Ormond Beach	239,000
Center Hill	663	Pierson	1,320
Coleman	1,025	Ponce Inlet	6,245
Webster	29,970	Port Orange	100,314
Wildwood	10,746	South Daytona	94,552
	-----		-----
	96,140		2,350,579
SUWANNEE	11,635	WAKULLA	-
Branford	1,754	Saint Marks	3,669
Live Oak	78,674	Sopchoppy	355
	-----		-----
	92,063		4,024
TAYLOR	-	WALTON	-
Perry	46,496	DeFuniak Springs	29,138
	-----	Freeport	-
	46,496	Paxton	240

			29,378

Table 1

Reported County and Municipal Occupational License Tax Revenues
 Governmental and Enterprise Funds
 Fiscal Year 1996-97

	Reported Revenues -----	Reported Revenues -----
WASHINGTON	-	
Caryville	-	
ChIPLEY	20,900	
Ebro	8,400	
Vernon	457	
Wausau	-	

	29,757	
	=====	
Grand Total	\$ 123,937,980	
County Total	\$ 37,384,730	
Municipal Total	\$ 86,553,250	

Compiled by the Legislative Committee on Intergovernmental Relations (4/99) using fiscal data submitted by counties and municipalities to the Department of Banking and Finance.

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911 FEES

Sections 365.171(13), 365.172, 365.173, and 365.174, *Florida Statutes*

Brief Overview

A county is authorized to impose a 911 fee to be paid by the local exchange subscribers within its boundaries served by the 911 service. At the request of the county, the telephone company shall bill the fee to the local exchange subscribers served by the 911 service, on an individual access line basis, at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The imposition of the fee is subject to a majority vote of the board of county commissioners or referendum approval. The proceeds shall be used only for those items or purposes specifically authorized.

It is the intent of the Legislature that the authorized 911 fee to be imposed by counties will not necessarily provide the total funding required for establishing or providing the 911 service which includes the functions of database management, call taking, location verification, and call transfer. In fact, nothing in this section prohibits a county from using other sources of revenue for improvements, replacements, or expansions of its 911 system. Two or more counties may establish a combined emergency 911 telephone service by interlocal agreement and utilize the fees for such combined 911 service.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to the fee authorized in s. 365.171(13), F.S.; however, several pieces of legislation were enacted to impose a 911 fee on wireless communications service.

Chapter 99-202, *Laws of Florida*, (SB 180)

enacts in s. 365.174, F.S., provisions providing an exemption from public records requirements for certain proprietary confidential business information submitted to the Wireless 911 Board or the Department of Management Services by providers of wireless 911 services. This act is effective as of May 26, 1999.

Chapter 99-203, *Laws of Florida*, (SB 182)

enacts in s. 365.173, F.S., the Wireless Emergency Telephone System Fund within the Department of Management Services to account for revenues derived from the enhanced 911 fee. The legislation directs 44 percent of the monies shall be held in escrow and distributed each month to counties based on the total number of wireless subscriber billing addresses in each county. The monies shall be expended on the recurring costs of providing 911 or enhanced 911 service, as provided by s. 365.171(13)(a)6., F.S., as well as those costs to comply with the requirements for enhanced 911 service contained in the relevant Federal Communications Commission order. Two percent of the monies shall be used to make

monthly distributions to rural counties (defined as having a total population less than 75,000) for the purpose of providing facilities, network and service enhancements, and assistance for the 911 or enhanced 911 systems operated by such counties. Additionally, those funds may be used for the provision of reimbursable loans and grants by the Department to rural counties for upgrading 911 systems. The remaining monies shall be used to reimburse providers for the actual costs incurred to provide 911 or enhanced 911 service. This act is effective as of May 26, 1999.

Chapter 99-367, *Laws of Florida*, (HB 621)

enacts in s. 365.172, F.S., the Wireless Emergency Communications Act to establish and implement a comprehensive statewide emergency telephone number system that will provide wireless telephone users with rapid direct access to public safety agencies by dialing the emergency 911 number. The legislation authorizes each provider to collect a monthly fee of 50 cents imposed on each service subscriber who has a service number that has a billing address within the state. The fee is established to ensure full recovery for providers and for counties, over a reasonable period, of the costs associated with developing and maintaining an enhanced 911 system. Local governments are prohibited from levying any additional fee on wireless providers or subscribers for the provision of enhanced 911 service. Funds are appropriated from the Wireless Emergency Telephone System Trust Fund for fiscal year 1999-00 for distribution to counties, \$8,607,060; 911 service providers, \$9,729,720; and Department of Management Services, \$374,220. This act is effective as of July 1, 1999.

Eligibility Requirements

All counties are eligible to impose the fee subject to a majority vote of the board of county commissioners or referendum approval. If a county elects to obtain approval of the fee by referendum, it shall arrange to place a question on the ballot at the next regular or special election to be held within the county.

Administrative Procedures

At the request of the county, the telephone company shall, as is practicable, bill the fee to the local exchange subscribers served by the 911 service. Such billing shall be on an individual access line basis at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The fee may not be assessed on any pay telephone in the state. A county collecting the fee for the first time may collect the fee for no longer than 36 months without initiating the acquisition of its 911 equipment.

The county shall provide a minimum of 90 days' written notice to the telephone company prior to the collection of any fees or any fee rate adjustment. Any county imposing the fee shall allow the telephone company to retain as an administrative fee an amount equal to 1 percent of the total fees collected by the company.

A county may increase its fee; however, in no case shall the fee exceed 50 cents per month per line. All current fees shall be reported to the Department of Management Services within 30 days of the state of each county's fiscal period. Any fee adjustment made by a county shall be reported to the Department.

Distribution of Proceeds

The fees collected by the telephone company shall be returned to the county, less the administrative fee. Any county that currently has an operational 911 system or that is actively pursuing the implementation of a system shall establish a fund to be used exclusively for receipt and expenditure of the fee revenues. All fees placed in the fund and any accrued interest shall be used solely for the authorized uses.

Authorized Uses

The proceeds shall be used for the establishment and provision of 911 services as specified in s. 365.171(13)(a)6., F.S. The 911 service includes the functions of database management, call taking, location verification, and call transfer. Two or more counties are authorized to establish a combined emergency 911 telephone service by interlocal agreement and utilize the fees for such combined service.

The fee revenues shall not be used to pay for any item not listed, including but not limited to, any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity and the costs for constructing buildings, leasing buildings, maintaining buildings, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and 911 equipment rooms.

Relevant Attorney General Opinions

The following opinion relevant to this fee is 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.

The statutory language pertaining to this fee has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 87-29

Is the Department of Management Services on behalf of the state agencies authorized to pay the 911 fee imposed by counties for emergency telephone services provided to state agencies? According to this opinion dated April 8, 1987, the Department of Management Services is not

authorized to pay the fee imposed by counties for 911 emergency telephone services provided to state agencies as such fee is in the nature of a tax from which the state and its agencies are immune in the absence of an express legislative waiver of such immunity.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

INTERGOVERNMENTAL RADIO COMMUNICATION PROGRAM

Section 318.21(10), *Florida Statutes*

Brief Overview

All civil penalties received by a county court pursuant to the provisions of Chapter 318, *Florida Statutes*, relating to the disposition of traffic infractions, shall be distributed and paid monthly as directed by s. 318.21, F.S. Pursuant to s. 318.21(10), F.S., \$12.50 from each moving traffic violation must be used by the county to fund its participation in an intergovernmental radio communication program approved by the Department of Management Services. If a county is not participating in a program, funds collected must be used to fund local law enforcement automation.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this program.

Eligibility Requirements

All counties are eligible to participate in the program.

Administrative Procedures

All civil penalties received by a county court pursuant to the provisions of Chapter 318, *Florida Statutes*, shall be distributed and paid monthly pursuant to the formula specified in s. 318.21, F.S. The clerk of circuit court shall remit the \$12.50 from each moving violation to the county or municipality or special improvement district depending on the county's participation or lack of participation in an approved intergovernmental radio communication program.

According to the Department of Management Services, fifty-seven counties had approved programs as of June 1999. The ten counties that did not have approved programs as of that date were: Calhoun, DeSoto, Duval, Flagler, Jackson, Lake, Marion, Martin, Putnam, and Walton.

Distribution of Proceeds

If the county participates in an approved program, the funds must be distributed to the county. If the county is not participating in an approved program, the funds must be distributed to the municipality or special improvement district in which the violation occurred or to the county if the violation occurred within the unincorporated area of the county.

Authorized Uses

Funds must be used by the county to fund its participation in an intergovernmental radio communication program approved by the Department of Management Services. If the county is not participating, funds collected must be used to fund local law enforcement automation.

Relevant Attorney General Opinions

The following opinions relevant to this program 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.

The statutory language pertaining to this program has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 97-38

To whom should the clerk of circuit court disburse funds pursuant to s. 318.21(10), F.S., when the county does not participate in an intergovernmental radio communication program approved by the Department of Management Services and the municipality has contracted with the sheriff's office to provide law enforcement services within the municipality?

According to this opinion dated June 30, 1997, the clerk must distribute the funds to the municipality in which the offenses occurred even though the municipality may have an agreement with the county sheriff for the provisions of law enforcement services. The municipality may not use the monies so received for any purpose other than to fund local law enforcement automation. While the municipality may deem it appropriate to transfer the monies received pursuant to s. 318.21(10), F.S., to the sheriff, that decision rests with the municipality's governing body, not the clerk of circuit court.

AGO 97-73

May the funds distributed to a municipality pursuant to s. 318.21(10), F.S., to fund local law enforcement automation be used to purchase law enforcement automobiles?

The funds disbursed to a municipality to fund local law enforcement automation may not be used to purchase law enforcement automobiles according to this opinion dated October 16, 1997. An examination of the legislative history surrounding the 1996 legislation that deleted the then-existing language of s. 316.655, F.S., and added the language found in s. 318.21, F.S., indicates a legislative intent to authorize a law enforcement agency to expend such funds on automation. The term 'automation' would not seem to apply to automobiles.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

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GROSS RECEIPTS TAX ON COMMERCIAL HAZARDOUS WASTE FACILITIES

Section 403.7215, *Florida Statutes*

Brief Overview

A tax of 3 percent is levied on the annual gross receipts of a privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility. The owner of such facility is responsible for paying the annual tax to the primary host local government. The proceeds shall be used for a variety of purposes related to the facility's inspection and security.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

It would seem that the statutory language is self-executing; therefore, any county or municipality, having a privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility operating within its corporate limits, is entitled to receive the tax proceeds. It is not known how many local governments are currently receiving proceeds from this tax.

Administrative Procedures

The owner or operator of each privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility shall, on or before January 25th of each year, file with the chief fiscal officer of the primary host local government a certified, notarized statement which indicates the gross receipts from all charges imposed during the preceding calendar year for the storage, treatment, or disposal of hazardous waste at the facility. The owner of the facility is responsible for paying the tax on or before July 1st. The primary host local government is responsible for regulating, controlling, administering, and enforcing the provisions of s. 403.7215, F.S.

Distribution of Proceeds

The primary host local government retains all proceeds.

Authorized Uses

All monies received by the appropriate local government shall be appropriated and used to pay for the following:

- 1) Costs of collecting the tax;

- 2) Any local inspection costs incurred by the local government is ensure that the facility is operating pursuant to the provisions of Part IV of Chapter 403, *Florida Statutes*, and any rule adopted pursuant to this part;
- 3) Additional security costs incurred as a result of operating the facility, including monitoring, fire protection, and police protection;
- 4) Hazardous waste contingency planning implementation;
- 5) Road construction or repair costs for public roads adjacent to and within 1,000 feet of the facility;
- 6) Any other cost incurred by the local government as the result of the operation of the facility, if all other costs specified in #1-5 have been paid; and
- 7) Any other purposes relating to environmental protection within the jurisdiction of the local government. Such purposes may include, but not be limited to, the establishment of a system for the collection and disposal of household, agricultural, and other types of hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands. However, all other costs specified in #1-6 have been paid.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

VESSEL REGISTRATION FEE
Section 328.66, *Florida Statutes*

Brief Overview

Any county may impose an annual registration fee on vessels registered, operated, or stored in the water within its jurisdiction. The fee charged by the county shall be 50 percent of the applicable state registration fee. Monies received from the fee shall be expended for the patrol, regulation, and maintenance of lakes, rivers, and waters as well as for other boating-related activities of such municipality or county. Additionally, a municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee.

1999 General Law Amendments

Chapter 99-289, *Laws of Florida*, (HB 589)

transfers vessel registration statutes from Chapter 327 to Chapter 328, F.S., thereby placing the Department of Highway Safety and Motor Vehicles' vessel registration and titling responsibilities into the same chapter of statute. As it relates specifically to the vessel registration fee, section 21 deletes the fee provision language in s. 327.22, F.S. Section 22 transfers the vessel registration fee provisions to the newly created s. 328.66, F.S. Because the proposed changes are technical in nature, the bill has no substantive or fiscal impact. This act is effective as of June 8, 1999.

Eligibility Requirements

All counties are eligible to impose the fee subject to an ordinance adopted by the governing body. Additionally, a municipality that was imposing a registration fee before April 1, 1984, is authorized to continue levying such a fee.

Administrative Procedures

The fee is collected by county tax collectors. The first dollar of each registration imposed by a county shall be remitted to the state for deposit in the Save the Manatee Trust Fund for expenditure solely on activities related to the preservation of manatees.

Distribution of Proceeds

Any county which imposes the fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.

Table 1 summarizes the statewide distributions for the state fiscal years 1972-73 to 1997-98.

Authorized Uses

The fee proceeds received by a county shall be expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters as well as for other boating-related activities of the county or its respective municipalities.

Relevant Attorney General Opinions

The following opinions relevant to this fee 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.

The statutory language pertaining to this fee has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 88-46

May a municipality require boating licenses and impose license fees for vessels operating on the waterways within the limits of the city? With the exception of those municipalities imposing a registration or license fee prior to April 1, 1984, Chapter 327, *Florida Statutes*, no longer authorizes municipalities to impose such fees. Therefore, a municipality is not authorized to require boating licenses and impose fees on all vessels operating within the limits of the city according to this opinion dated October 18, 1988. However, the provision of this chapter should not be construed to prohibit a municipality that expends money for the patrol, regulation, and maintenance of waterways and for other boating-related activities in the municipality from regulating vessels resident in such municipality.

AGO 90-60

Is a navigable privately owned artificial canal a ‘water of the state’ under Chapter 327, *Florida Statutes*, if such canal flows into a water body that is a ‘water of the state,’ for the purpose of authorizing regulation of activities thereon by a municipality pursuant to ss. 327.22 and 327.60(1), F.S.? According to this opinion dated July 30, 1990, a municipality may regulate the operation and equipment of resident vessels if the municipality expends funds for the patrol, regulation, and maintenance of waters within the municipality without regard to a determination that such waters within the city limits are ‘waters of the state.’

AGO 92-88

May a county enact an ordinance relating to the operation of commercial fishing vessels in the waters of the county, which ordinance requires a safety permit for such vessels? According to this opinion dated December 3, 1992, a county may adopt an ordinance regulating safety equipment on fishing vessels within county waters and may impose a permit requirement on resident vessels, it may not adopt an ordinance imposing permit requirements and fees on all vessels operating within the county boundaries. Further, the county may not fashion an ordinance which, directly or indirectly, conflicts with provisions of general law to affect such things as the authority to the state to regulate the taking or possession of saltwater fish.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual local governments are available.

Table 1**Vessel Registration Fee:
Summary of Statewide Distributions
State Fiscal Years 1972-73 to 1997-98**

State Fiscal Year	Distribution
1972-73	\$418,363
1973-74	467,793
1974-75	-
1975-76	-
1976-77	1,740,275
1977-78	1,868,737
1978-79	no data
1979-80	2,324,725
1980-81	4,166,106
1981-82	964,007
1982-83	1,276,957
1983-84	1,918,258
1984-85	1,230,983
1985-86	1,633,608
1986-87	795,804
1987-88	1,807,318
1988-89	2,229,576
1989-90	2,286,392
1990-91	no data
1991-92	1,816,641
1992-93	1,576,791
1993-94	2,366,333
1994-95	2,190,989
1995-96	1,746,298
1996-97	1,423,118
1997-98	4,078,440

Source:

- 1) For fiscal years 1972-73 to 1975-76, the Florida Legislator's Tax Handbook, 1977.
- 2) For fiscal years 1976-77 to 1997-98, the annual issue of the Florida Tax Handbook. Distribution amounts for the 1978-79 and 1990-91 fiscal years are not available from this source.

MIAMI-DADE COUNTY DISCRETIONARY SURTAX ON DOCUMENTS

Chapter 83-220, *Laws of Florida*, as amended by Chapters 84-270 & 89-252, *Laws of Florida*

Brief Overview

The governing body in each county, as defined by s. 125.011(1), F.S., (applicable only to Miami-Dade County) is authorized to levy a discretionary surtax on deeds and other instruments relating to real property or interest in real property for the purpose of assisting in the financing of the construction, rehabilitation, or purchase of housing for low and moderate income families. The levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body. The levy of this surtax is scheduled for repeal on October 1, 2011.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this surtax.

Eligibility Requirements

Only those counties, as defined by s. 125.011(1), F.S., are eligible to levy this surtax. The levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body. The ordinance shall not take effect until 90 days after formal adoption. Miami-Dade County is the only county currently eligible to levy the surtax. According to the Department of Revenue, the county is imposing the tax at the maximum rate of 45 cents.

Administrative Procedures

The surtax shall be applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there shall be no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. Such single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or a leasehold initially in excess of 98 years, or a detached dwelling. The surtax rate shall not exceed 45 cents for each \$100 or fractional part thereof on deeds and other instruments relating to real property or interests in real property.

All provisions of Chapter 201, *Florida Statutes*, except for s. 201.15, F.S., shall apply to the surtax. Additionally, each county which levies the surtax shall include in its financial report required under s. 218.32, F.S., information showing the revenues and expenses of the trust fund for the fiscal year.

Distribution of Proceeds

The Department of Revenue shall pay to the county's governing body which levies the surtax all

taxes, penalties, and interest collected under this section less any costs of administration. The county shall deposit the proceeds in its Housing Assistance Loan Trust Fund.

Table 1 summarizes the distributions to the county for the state fiscal years 1994-95 to 1997-98.

Authorized Uses

The proceeds shall be used only to help finance the construction, rehabilitation, or purchase of housing for low and moderate income families and to pay necessary costs of collection and enforcement of the surtax. No less than 50 percent of the funds used to provide such housing assistance shall be for the benefit of low income families. The term 'low income family' means a family whose income does not exceed 80 percent of the median income for the area. The term 'moderate income family' means a family whose income is in excess of 80 percent but less than 140 percent of the median income for the area. The term 'housing' is not limited to single-family, detached dwellings.

Authorized uses of the surtax revenues shall include, but not be limited to, providing funds for first and second mortgages and acquiring property for the purpose of forming housing cooperatives. Special consideration shall be given toward utilizing the revenues in the neighborhood economic development programs of Community Development Corporations. No more than 50 percent of the revenues collected each year may be used to help finance new construction.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimate for Miami-Dade County is available.

Table 1

**Discretionary Surtax on Documents
Summary of Distributions
State Fiscal Years 1994-95 to 1997-98**

County	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Miami-Dade	\$ 13,961,174	\$ 9,875,655	\$ 11,193,481	\$ 17,064,008

Source: Office of Research & Analysis, Department of Revenue.

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MUNICIPAL PARI-MUTUEL TAX
Section 550.105(8), *Florida Statutes*

Brief Overview

Each person connected with a racetrack or jai alai fronton shall purchase from the Division of Pari-mutuel Wagering within the Department of Business and Professional Regulation an annual occupational license. This license tax is in lieu of all license, excise, or occupational taxes to the state or any county, municipality, or other political subdivision with the following exception. If a race meeting or game is held or conducted in a municipality, such municipality may assess and collect an additional tax against any person conducting live racing or games within its corporate limits. Such additional tax may not exceed \$150 per day for horse racing or \$50 per day for dog racing or jai alai.

Except as provided in Chapter 550, *Florida Statutes*, a municipality may not assess or collect any other additional excise or revenue tax against any person conducting race meetings within the corporate limits of the municipality or against any patron of any such person.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

Any municipality, in which a race meeting or game is held or conducted within its corporate limits, is eligible to impose this tax. The imposition of the tax is pursuant to an ordinance adopted by the governing body.

The exact number of municipalities currently imposing this tax is not known. According to the Division of Pari-mutuel Wagering, there were 28 pari-mutuel facilities operating in Florida as of May 1999. The Division's main focus is the collection and accounting of tax revenue payable to the state. As a result, the Division does not maintain statistical data encompassing those facilities located within municipal boundaries and which municipalities levy the tax.

Administrative Procedures

The statutory language does not call for the administration of this tax by the Division of Pari-mutuel Wagering. It is assumed that each municipality levying the tax would be responsible for its administration.

Distribution of Proceeds

The statutory language is silent to this issue. It is assumed that each municipality levying the tax would retain all proceeds.

Authorized Uses

The statutory language is silent to this issue. It is assumed that the use of the revenue is at the discretion of the governing body.

Relevant Attorney General Opinions

The following opinion relevant to this tax is 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.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 94-01

May the City of Dania impose a head tax on gate receipts for the Dania Jai Alai fronton?

According to this opinion dated January 5, 1994, the imposition of a head tax or admissions tax is reserved to the state. The city may not, in the absence of express statutory authorization, impose such a tax on the gate receipts. However, a municipality may impose a tax under the provisions of s. 550.105(8), F.S.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual municipalities are available.

GREEN UTILITY FEE
Section 369.255, *Florida Statutes*

Brief Overview

Any county having a population greater than 500,000 is authorized to create one or more green utilities or adopt fees sufficient to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones. In addition, any such county may create a stewardship grant program for private natural areas.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to this fee.

Eligibility Requirements

Any county having a population greater than 500,000 is eligible to impose the fee. Eligible counties may create, alone or in cooperation with other counties pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Based on the 1998 official estimates of population, only seven counties: Miami-Dade, Broward, Palm Beach, Hillsborough, Pinellas, Orange, and Duval have a countywide population greater than 500,000. The exact number of counties currently collecting this fee is not known.

Administrative Procedures

The fee shall be collected on a voluntary basis as set forth by the county, and it shall be calculated to generate sufficient funds to plan, manage, operate, and administer a greenspace management program. Private natural areas assessed according to s. 193.501, F.S., would qualify for stewardship grants.

Distribution of Proceeds

The statutory language is silent to this issue. It is assumed that each eligible county imposing the fee would retain all proceeds.

Authorized Uses

The fee proceeds shall be used to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones. In addition, any such county may create a stewardship

grant program for private natural areas.

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

No revenue estimates for individual counties are available.

LOCAL DISCRETIONARY SALES SURTAXES

Sections 212.054, and 212.055, *Florida Statutes*

Brief Overview

Local governments are authorized to levy numerous types of local discretionary sales surtaxes pursuant to s. 212.055, F.S. Under the provisions of s. 212.054, F.S., the local discretionary sales surtaxes 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.

1999 General Law Amendments

Although no statutory changes were made to provisions dealing with the general administration of local discretionary sales surtaxes, changes were made to s. 212.055(1), F.S., dealing with the Charter County Transit System Surtax; s. 212.055(2), F.S., dealing with the Local Government Infrastructure Surtax; and s. 212.055(6), F.S., dealing with the Small County Indigent Care Surtax.

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.

Administrative Procedures

The administrative procedures for those local discretionary sales surtaxes authorized in s. 212.055, F.S., are outlined in s. 212.054, F.S. The Department of Revenue is charged with administering, collecting, and enforcing those local discretionary sales surtaxes in accordance with the same procedures used for the state sales tax, except as otherwise noted.

The governing body of any county levying a local discretionary sales surtax shall enact an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S. No initial levy or rate increase or decrease shall take effect on a date other than January 1st. No levy shall terminate on a day other than December 31st.

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 an amount, for its administrative

costs, not to exceed 3 percent of the total revenue generated for all counties levying the surtaxes authorized in s. 212.055, F.S. 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.

Reporting Requirements

The governing body of any county levying a surtax or the school board of any county levying the School Capital Outlay Surtax pursuant to s. 212.055(7), F.S., shall notify the Department within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change, but no later than November 16th prior to the January 1st effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect. In addition, the notice must include a copy of the ordinance and such other information required by departmental rule. Failure to timely provide such notification to the Department shall result in the delay of the effective date for a period of one year.

In addition, the governing body of any county proposing to levy a surtax or the school board of any county proposing to levy the School Capital Outlay Surtax pursuant to s. 212.055(7), F.S., shall notify the Department by October 1st if the referendum or consideration of the ordinance that would result in the imposition, termination, or rate change of a surtax is scheduled to occur on or after October 1st of that year. Failure to timely provide such notification to the Department shall result in the delay of the effective date for a period of one year.

Distribution of Proceeds

The Department shall distribute the funds using a distribution factor determined for each county that levies a surtax. The distribution factor is multiplied by the amount available for distribution to each county. 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 is then divided by the sum of such products for all counties levying the surtax during the most recent distribution period to determine the distribution factor. 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 surtax revenues. A county's failure to provide timely information waives its rights to challenge the Department's determination of the county's share of the revenues.

Table 1 summarizes the total surtax distributions to county and municipal governments during the local government fiscal years 1987-88 through 1997-98.

Table 2 summarizes the total surtax distributions by county during the state fiscal years 1994-95 through 1997-98.

Estimated Surtax Proceeds for the 1999-00 Fiscal Year

Table 3 summarizes the counties' imposition and levy of the various discretionary sales surtaxes.

Table 4 summarizes the Florida counties eligible to levy the various discretionary sales surtaxes. In addition, the table illustrates the effective tax rates as of July 28, 1999.

Table 5 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 during the 1999-00 local government fiscal year.

Inquiries regarding the Department's administration or estimation of the local discretionary sales surtaxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

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Table 1

**Local Discretionary Sales Surtaxes
Summary of Statewide Distributions
Local Gov't Fiscal Years 1987-88 to 1997-98**

Fiscal Year	Distribution to Counties	Distribution to Municipalities
1987-88	\$ 9,489,473	\$ 3,588,005
1988-89	33,553,113	4,379,074
1989-90	133,748,997	28,897,418
1990-91	199,592,728	29,766,007
1991-92	298,457,211	31,815,706
1992-93	388,898,148	38,224,425
1993-94	414,653,183	41,488,228
1994-95	451,142,723	52,720,250
1995-96	499,102,761	58,352,572
1996-97	624,530,496	62,000,611
1997-98	676,646,203	66,415,471

Source: Department of Revenue

Table 2

**Local Discretionary Sales Surtax
Summary of Distributions to Those Counties Imposing a Surtax
State Fiscal Years 1994-95 to 1997-98**

County	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Alachua	\$ -	\$ -	\$ -	\$ -
Baker	693,531	804,006	842,319	962,859
Bay	12,216,126	8,854,489	9,192,700	9,730,232
Bradford	1,049,390	1,240,565	1,321,977	1,397,653
Brevard	-	-	-	-
Broward	-	-	-	-
Calhoun	480,790	534,891	561,109	536,094
Charlotte	1,521,083	10,824,244	11,750,174	12,418,456
Citrus	-	-	-	-
Clay	8,030,725	9,352,690	9,920,528	11,054,861
Collier	-	-	-	-
Columbia	2,939,485	4,091,469	4,317,152	4,708,666
DeSoto	1,167,150	1,380,780	1,450,263	1,634,153
Dixie	356,074	438,084	441,112	499,651
Duval	37,898,038	43,015,622	44,940,653	47,659,790
Escambia	24,677,633	28,241,143	29,381,079	36,187,033
Flagler	1,945,446	2,184,473	2,369,174	2,783,291
Franklin	-	-	-	-
Gadsden	1,515,541	1,763,514	1,724,036	1,916,385
Gilchrist	265,740	316,647	356,931	363,914
Glades	145,274	202,503	245,513	231,644
Gulf	-	-	-	307,685
Hamilton	702,531	741,869	706,813	745,875
Hardee	1,048,759	1,183,409	1,159,942	1,231,440
Hendry	1,436,769	1,763,894	1,774,373	1,955,284
Hernando	-	-	-	-
Highlands	5,243,469	5,731,692	5,809,739	6,123,501
Hillsborough	50,862,265	57,060,902	87,350,515	103,871,317
Holmes	-	358,491	616,239	615,892
Indian River	8,254,281	9,534,635	11,156,754	12,466,472
Jackson	-	2,770,109	3,984,295	4,112,021
Jefferson	366,966	482,298	486,030	482,100
Lafayette	109,935	141,693	158,517	172,072
Lake	11,284,269	12,897,116	13,788,812	15,268,267
Lee	-	-	-	-
Leon	22,137,974	24,124,950	24,895,938	26,657,238
Levy	1,549,001	1,612,047	1,810,517	1,950,868
Liberty	135,190	158,839	181,929	169,475
Madison	571,001	699,204	686,492	745,212
Manatee	18,008,870	22,195,023	23,002,808	24,609,146
Marion	-	-	-	-
Martin	-	-	13,350,069	396,239
Miami-Dade	95,904,887	107,851,706	111,732,587	117,754,527
Monroe	14,014,888	19,212,637	24,526,402	25,617,497
Nassau	926,124	1,007,157	4,252,040	4,779,211
Ocala	-	13,714,095	18,409,922	19,752,415
Okeechobee	-	1,617,436	2,483,030	2,548,948
Orange	-	-	-	-

Table 2

**Local Discretionary Sales Surtax
Summary of Distributions to Those Counties Imposing a Surtax
State Fiscal Years 1994-95 to 1997-98**

County	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Osceola	15,228,041	17,539,384	18,762,001	21,460,668
Palm Beach	-	-	-	-
Pasco	-	-	-	-
Pinellas	76,687,222	85,463,598	89,128,604	98,978,378
Polk	-	-	-	-
Putnam	-	-	-	-
Saint Johns	-	-	-	-
Saint Lucie	-	-	5,894,695	6,792,699
Santa Rosa	4,009,762	4,613,685	5,225,545	5,393,902
Sarasota	30,781,203	34,229,471	36,320,046	41,759,462
Seminole	27,932,695	32,407,492	35,557,244	39,197,935
Sumter	1,545,752	1,719,327	1,890,391	2,027,713
Suwannee	1,443,183	1,671,134	1,790,359	1,863,068
Taylor	1,281,134	1,384,064	1,457,867	1,531,023
Union	261,330	290,612	332,040	319,832
Volusia	-	-	-	-
Wakulla	496,792	619,307	709,218	815,376
Walton	1,099,489	4,024,872	4,483,511	5,125,546
Washington	727,085	939,420	923,353	980,575
TOTAL	\$ 488,952,893	\$ 583,006,688	\$ 673,613,357	\$ 730,663,561

Note: The figures represents the tax proceeds directed to each county as well as its respective municipalities.

Source: Office of Research & Analysis, Department of Revenue.

Table 3
Discretionary Sales Surtaxes: Imposition and Levy

Local Government Infrastructure Surtax						Notes:
County	Referendum Adopted	Rate(s)	Effective Date(s)	Length of Current Levy	Distribution Method (See FN #1)	
Bay	3/88,11/92	1/2%,1%,1/2%	6/88,1/94,1/95	15 yrs.	I	See FN #2.
Charlotte	11/94	1%	4/95	7 yrs.	I	See FN #3.
Clay	11/89	1%	2/90	30 yrs.	F	See FN #4.
DeSoto	11/87	1%	1/88	15 yrs.	I	
Dixie	1/90	1%	4/90	15 yrs.	I	
Escambia	3/92	1%	6/92	15 yrs.	F	See FN #5.
Flagler	9/90	1%	12/90	15 yrs.	I	
Gadsden	11/87	1%	1/88	8 yrs.	I	Levy expired 1/96.
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	Levy repealed 12/97.
Hendry	11/87	1%	1/88	15 yrs.	F	
Highlands	10/87,8/89	1%	1/88,11/89	15 yrs.	F	See FN #6.
Hillsborough		1/2%	12/96	30 yrs.	I	
Indian River	3/89	1%	6/89	15 yrs.	F	
Jackson	3/88	1%	6/88	10 yrs.	I	Levy repealed 7/92.
Jefferson	3/88	1%	6/88	15 yrs.	F	
Lafayette	5/91	1%	9/91	15 yrs.	F	
Lake	11/87	1%	1/88	15 yrs.	F	
Leon	9/89	1%	12/89	15 yrs.	I	
Madison	5/89	1%	8/89	15 yrs.	I	
Manatee	6/89,2/94	1%	1/90,7/94	5 yrs.	I, F	Levy expired 7/99.
Martin	3/96	1%	6/96,1/99	3 yrs.	F	See FN #7.
Monroe	8/89	1%	11/89	15 yrs.	F	
Okaloosa	8/89,5/95	1/2%,1%	10/89,8/95	4 yrs.	I	See FN #8.
Osceola	6/90	1%	9/90	15 yrs.	F	
Pinellas	11/89	1%	2/90	20 yrs.	I	
Santa Rosa	9/92	1%	9/93	6 yrs.	I	Levy repealed 8/98.
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						Notes:
County	Referendum Adopted	Rate(s)	Effective Date(s)	Length of Current Levy	Distribution Method (See FN #1)	
Baker	n/a	1%	1/94	15 yrs.	F	
Bradford	n/a	1%	3/93	unspecified	F	
Calhoun	n/a	1%	1/93	8 yrs.	F	
Columbia	n/a	1%	8/94	unspecified	F	
Gadsden	n/a	1%	1/96	unspecified	F	
Gilchrist	n/a	1%	10/92	unspecified	F	
Hardee	n/a	1%	1/98	7 yrs.	I	
Holmes	n/a	1%	10/95,10/99	7 yrs.	F	See FN #9.
Jackson	n/a	1%	6/95	15 yrs.	F	
Levy	n/a	1%	10/92	unspecified	F	
Liberty	n/a	1%	11/92	unspecified	F	
Nassau	n/a	1/2%,1%	12/93,3/96	8 yrs.	F	See FN #10.
Okeechobee	n/a	1%	10/95	4 yrs.	F	
Sumter	n/a	1%	1/93	unspecified	F	
Union	n/a	1%	2/93	8 yrs.	F	
Walton	n/a	1%	2/95	unspecified	F	
Washington	n/a	1%	11/93	unspecified	F	

Table 3
Discretionary Sales Surtaxes: Imposition and Levy

Charter County Transit System Surtax					
County	Referendum Adopted	Rate	Effective Date	Length of Current Levy	Distribution Method
Duval	3/88	1/2%	1/89	unspecified	100% to county

County Public Hospital Surtax					
County	Referendum Adopted	Rate	Effective Date	Length of Current Levy	Distribution Method
Miami-Dade	9/91	1/2%	1/92	6 yrs.	100% to county

Indigent Care Surtax					
County	Referendum Adopted	Rate(s)	Effective Date(s)	Length of Current Levy	Distribution Method
Hillsborough	n/a	1/2%,1/4%,1/2%	12/91,10/97,3/01	7 yrs.	100% to county

See FN #11.

School Capital Outlay Surtax					
County	Referendum Adopted	Rate	Effective Date	Length of Current Levy	Distribution Method
Bay		1/2%	5/98	10 yrs.	100% to district
Escambia		1/2%	1/98	5 yrs.	100% to district
Gulf		1/2%	7/97	20 yrs.	100% to district
Hernando		1/2%	1/99	5 yrs.	100% to district
Jackson	3/96	1/2%	7/96	10 yrs.	100% to district
Monroe		1/2%	1/96	10 yrs.	100% to district
Saint Lucie	3/96	1/2%	7/96	10 yrs.	100% to district
Santa Rosa		1/2%	10/98	10 yrs.	100% to district

n/a - not applicable

Footnotes

- (1) Distribution method: I = interlocal agreement; F = Local Gov't Half-Cent Sales Tax (default) formula.
- (2) Bay County imposed the levy of 1/2% effective June 1988 and subsequently increased the rate to 1% effective January 1994. The county repealed the 1% levy effective January 1995 and reinstated the surtax once again to 1/2%.
- (3) Charlotte County extended the duration of the levy. The levy will expire effective December 2002.
- (4) Clay County extended the duration of the levy. The levy will expire effective December 2019.
- (5) Escambia County extended the duration of the levy. The levy will expire effective May 2007.
- (6) Highlands County repealed their original levy after six months. The surtax was reinstated effective November 1989.
- (7) Martin County's original levy expired effective May 1997. The surtax was reinstated effective January 1999.
- (8) Okaloosa County's original levy expired effective October 1991. The surtax was reinstated effective August 1995.
- (9) Holmes County extended the duration of the levy. The levy will expire effective September 2006.
- (10) Nassau County's original levy expired effective December 1994. The surtax was reinstated effective March 1996.
- (11) Hillsborough County imposed the levy of 1/2% effective December 1991 and subsequently decreased the rate to 1/4% effective October 1997. The county will increase the rate to 1/2% effective March 2001.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (7/99) using information obtained from the Department of Revenue.

**TABLE 4
LEVY OF LOCAL DISCRETIONARY SALES SURTAXES**

Boxed areas indicate those counties eligible to impose the surtax. Tax rates are those in effect as of July 8, 1999.

COUNTY	COMBINED TOTAL LEVY SHALL NOT EXCEED 1%						MAXIMUM POTENTIAL % LEVY	TOTAL % LEVY
	Charter County Transit System Surtax (up to 1%)	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%)	School Capital Outlay Surtax (up to 0.5%)		
1 Alachua							1.50	0.00
2 Baker							1.50	1.00
3 Bay		0.5			1	0.5	1.50	1.00
4 Bradford					1		1.50	1.00
5 Brevard							1.50	0.00
6 Broward							2.50	0.00
7 Calhoun					1		1.50	1.00
8 Charlotte		1					1.50	1.00
9 Citrus							1.50	0.00
10 Clay		1					1.50	1.00
11 Collier							1.50	0.00
12 Columbia					1		1.50	1.00
13 DeSoto		1					1.50	1.00
14 Dixie		1					1.50	1.00
15 Duval							2.50	0.50
16 Escambia		1				0.5	1.50	1.50
17 Flagler		1					1.50	1.00
18 Franklin							1.50	0.00
19 Gadsden					1		1.50	1.00
20 Gilchrist					1		1.50	1.00
21 Glades		1					1.50	1.00
22 Gulf						0.5	1.50	0.50
23 Hamilton		1					1.50	1.00
24 Hardee					1		1.50	1.00
25 Hendry		1					1.50	1.00
26 Hernando						0.5	1.50	0.50
27 Highlands		1					1.50	1.00
28 Hillsborough		0.5	0.25				1.50	0.75
29 Holmes					1		1.50	1.00
30 Indian River		1					1.50	1.00
31 Jackson					1	0.5	1.50	1.50
32 Jefferson		1					1.50	1.00
33 Lafayette		1					1.50	1.00
34 Lake		1					1.50	1.00
35 Lee							1.50	0.00
36 Leon		1					1.50	1.00
37 Levy					1		1.50	1.00
38 Liberty					1		1.50	1.00
39 Madison		1					1.50	1.00
40 Manatee							1.50	0.00
41 Marion							1.50	0.00
42 Martin		1					1.50	1.00
43 Miami-Dade				0.5			2.50	0.50
44 Monroe		1				0.5	1.50	1.50
45 Nassau					1		1.50	1.00
46 Okaloosa		1*					1.50	1.00
47 Okeechobee					1		1.50	1.00
48 Orange							2.00	0.00
49 Osceola		1					1.50	1.00
50 Palm Beach							1.50	0.00
51 Pasco							1.50	0.00
52 Pinellas		1					1.50	1.00
53 Polk							1.50	0.00
54 Putnam							1.50	0.00
55 Saint Johns							1.50	0.00
56 Saint Lucie						0.5	1.50	0.50
57 Santa Rosa						0.5	1.50	0.50
58 Sarasota		1					2.50	1.00
59 Seminole		1					1.50	1.00
60 Sumter					1		1.50	1.00
61 Suwannee		1					1.50	1.00
62 Taylor		1					1.50	1.00
63 Union					1		1.50	1.00
64 Volusia							2.50	0.00
65 Wakulla		1			1		1.50	1.00
66 Walton					1		1.50	1.00
67 Washington					1		1.50	1.00
# ELIGIBLE TO LEVY:	5	67	5	1	31	67		67
# LEVYING:	1	28	1	1	17	8		51

* Okaloosa County's levy expires 7/31/99.

Table 5

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
BOCC, ALACHUA	\$ 7,314,730	\$ 14,629,460
Alachua	254,474	508,948
Archer	62,249	124,499
Gainesville	4,243,187	8,486,374
Hawthorne	59,554	119,108
High Springs	162,105	324,210
LaCrosse	6,161	12,322
Micanopy	27,937	55,875
Newberry	106,744	213,488
Waldo	44,024	88,048
	-----	-----
	12,281,165	24,562,331
BOCC, BAKER	397,562	795,124
Glen Saint Mary	10,006	20,012
Macclenny	95,727	191,454
	-----	-----
	503,295	1,006,590
BOCC, BAY	5,834,795	11,669,589
Callaway	704,302	1,408,603
Cedar Grove	132,423	264,846
Lynn Haven	608,301	1,216,602
Mexico Beach	51,777	103,553
Panama City	1,874,295	3,748,590
Panama City Beach	241,790	483,580
Parker	250,684	501,369
Springfield	469,766	939,533
	-----	-----
	10,168,133	20,336,266
BOCC, BRADFORD	567,719	1,135,438
Brooker	9,772	19,544
Hampton	8,894	17,788
Lawtey	19,398	38,795
Starke	150,704	301,409
	-----	-----
	756,487	1,512,974

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Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 1999-00 Estimates
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 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
BOCC, BREVARD	12,164,665	24,329,331
Cape Canaveral	287,641	575,283
Cocoa	590,800	1,181,600
Cocoa Beach	422,089	844,179
Indialantic	102,491	204,983
Indian Harbour Beach	258,716	517,432
Malabar	80,748	161,496
Melbourne	2,273,820	4,547,641
Melbourne Beach	107,499	214,998
Melbourne Village	20,294	40,588
Palm Bay	2,568,809	5,137,617
Palm Shores	18,844	37,689
Rockledge	638,438	1,276,876
Satellite Beach	336,927	673,854
Titusville	1,371,955	2,743,910
West Melbourne	317,885	635,770
	-----	-----
	21,561,623	43,123,246
BOCC, BROWARD	42,424,375	84,848,750
Coconut Creek	1,582,172	3,164,344
Cooper City	1,176,319	2,352,638
Coral Springs	4,477,466	8,954,932
Dania	739,796	1,479,591
Davie	2,798,938	5,597,877
Deerfield Beach	2,098,128	4,196,256
Fort Lauderdale	6,254,271	12,508,541
Hallandale	1,312,578	2,625,157
Hillsboro Beach	73,666	147,332
Hollywood	5,302,377	10,604,753
Lauderdale-by-the-Sea	158,614	317,228
Lauderdale Lakes	1,164,327	2,328,653
Lauderhill	2,094,075	4,188,150
Lazy Lake	1,462	2,925
Lighthouse Point	436,983	873,966
Margate	2,102,390	4,204,780
Miramar	2,209,651	4,419,302
North Lauderdale	1,214,134	2,428,268
Oakland Park	1,173,269	2,346,537
Parkland	504,423	1,008,846
Pembroke Park	200,106	400,212
Pembroke Pines	4,693,659	9,387,318
Plantation	3,298,974	6,597,949

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Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
Pompano Beach	3,098,576	6,197,151
Sea Ranch Lakes	25,739	51,479
Sunrise	3,218,455	6,436,911
Tamarac	2,151,403	4,302,806
Weston	1,613,302	3,226,603
Wilton Manors	494,771	989,542
	-----	-----
	98,094,399	196,188,798
BOCC, CALHOUN	208,035	416,069
Altha	11,709	23,418
Blountstown	45,685	91,371
	-----	-----
	265,429	530,858
BOCC, CHARLOTTE	6,316,764	12,633,528
Punta Gorda	625,475	1,250,949
	-----	-----
	6,942,239	13,884,477
BOCC, CITRUS	3,663,954	7,327,908
Crystal River	145,993	291,986
Inverness	233,704	467,407
	-----	-----
	4,043,650	8,087,301
BOCC, CLAY	5,401,298	10,802,597
Green Cove Springs	211,434	422,868
Keystone Heights	56,879	113,759
Orange Park	403,978	807,956
Penney Farms	28,565	57,131
	-----	-----
	6,102,155	12,204,311
BOCC, COLLIER	16,775,928	33,551,857
Everglades	47,035	94,070
Marco Island	1,026,408	2,052,817
Naples	1,792,985	3,585,969
	-----	-----
	19,642,356	39,284,712
BOCC, COLUMBIA	2,186,570	4,373,140
Fort White	22,826	45,651

Table 5

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
Lake City	433,337	866,674
	-----	-----
	2,642,733	5,285,466
BOCC, DE SOTO	685,599	1,371,197
Arcadia	183,926	367,853
	-----	-----
	869,525	1,739,050
BOCC, DIXIE	192,039	384,077
Cross City	34,281	68,561
Horseshoe Beach	3,468	6,936
	-----	-----
	229,787	459,574
BOCC, DUVAL	50,360,759	100,721,518
Atlantic Beach	924,317	1,848,635
Baldwin	108,298	216,596
Jacksonville Beach	1,403,992	2,807,984
Neptune Beach	509,595	1,019,189
	-----	-----
	53,306,961	106,613,923
BOCC, ESCAMBIA	12,983,496	25,966,992
Century	95,394	190,788
Pensacola	2,897,901	5,795,803
	-----	-----
	15,976,792	31,953,583
BOCC, FLAGLER	1,339,928	2,679,855
Beverly Beach	10,541	21,081
Bunnell	67,734	135,468

Table 5

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
Flagler Beach (part)	141,746	283,493
	-----	-----
	1,559,949	3,119,897
BOCC, FRANKLIN	287,598	575,196
Apalachicola	90,064	180,127
Carrabelle	44,559	89,118
	-----	-----
	422,221	844,441
BOCC, GADSDEN	749,022	1,498,044
Chattahoochee	44,143	88,286
Greensboro	10,749	21,498
Gretna	36,103	72,205
Havana	31,327	62,654
Midway	20,543	41,087
Quincy	129,546	259,092
	-----	-----
	1,021,433	2,042,867
BOCC, GILCHRIST	161,944	323,888
Bell	3,924	7,849
Fanning Springs (part)	3,576	7,153
Trenton	18,884	37,769
	-----	-----
	188,329	376,658
BOCC, GLADES	96,328	192,657
Moore Haven	17,635	35,271
	-----	-----
	113,964	227,928
BOCC, GULF	225,579	451,159
Port Saint Joe	84,145	168,291
Wewahitchka	40,553	81,105
	-----	-----
	350,278	700,555
BOCC, HAMILTON	301,019	602,037
Jasper	56,911	113,821
Jennings	21,555	43,111
White Springs	22,251	44,502
	-----	-----

Table 5

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
	401,735	803,471
BOCC, HARDEE	509,607	1,019,213
Bowling Green	47,468	94,936
Wauchula	94,990	189,979
Zolfo Springs	33,814	67,629
	-----	-----
	685,879	1,371,757
BOCC, HENDRY	794,589	1,589,178
Clewiston	192,985	385,970
La Belle	97,040	194,079
	-----	-----
	1,084,614	2,169,227
BOCC, HERNANDO	3,898,464	7,796,928
Brooksville	251,439	502,878
Weeki Wachee	224	448
	-----	-----
	4,150,127	8,300,254
BOCC, HIGHLANDS	2,597,211	5,194,422
Avon Park	287,680	575,360
Lake Placid	49,241	98,481
Sebring	310,272	620,544
	-----	-----
	3,244,404	6,488,808
BOCC, HILLSBOROUGH	52,218,559	104,437,118
Plant City	1,757,923	3,515,845
Tampa	18,465,414	36,930,827
Temple Terrace	1,285,546	2,571,092
	-----	-----
	73,727,441	147,454,883
BOCC, HOLMES	224,820	449,639
Bonifay	41,294	82,587
Esto	5,123	10,247
Noma	3,352	6,704
Ponce de Leon	6,851	13,701
Westville	4,611	9,222
	-----	-----
	286,050	572,100

Table 5

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate -----	Distribution Based 1% Tax Rate -----
BOCC, INDIAN RIVER	5,203,247	10,406,493
Fellsmere	141,724	283,448
Indian River Shores	152,288	304,575
Orchid	3,336	6,672
Sebastian	840,390	1,680,780
Vero Beach	986,617	1,973,235
	-----	-----
	7,327,602	14,655,203
BOCC, JACKSON	998,794	1,997,587
Alford	14,728	29,457
Bascom	2,703	5,406
Campbellton	6,392	12,783
Cottondale	28,876	57,751
Graceville	67,048	134,097
Grand Ridge	18,417	36,834
Greenwood	16,345	32,690
Jacob City	8,564	17,128
Malone	22,105	44,210
Marianna	163,174	326,349
Sneads	56,463	112,926
	-----	-----
	1,403,609	2,807,219
BOCC, JEFFERSON	176,161	352,321
Monticello	41,670	83,340
	-----	-----
	217,830	435,661
BOCC, LAFAYETTE	64,696	129,392
Mayo	10,995	21,990
	-----	-----
	75,691	151,383

Table 5

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
BOCC, LAKE	5,875,634	11,751,267
Astatula	45,297	90,594
Clermont	289,574	579,149
Eustis	525,661	1,051,323
Fruitland Park	106,975	213,950
Groveland	90,135	180,269
Howey-in-the-Hills	29,127	58,254
Lady Lake	445,942	891,884
Leesburg	553,023	1,106,046
Mascotte	87,981	175,962
Minneola	126,993	253,987
Montverde	41,201	82,403
Mount Dora	314,641	629,283
Tavares	299,778	599,555
Umatilla	87,875	175,750
	-----	-----
	8,919,837	17,839,675
BOCC, LEE	21,702,656	43,405,313
Cape Coral	5,743,145	11,486,291
Fort Myers	2,841,680	5,683,359
Fort Myers Beach	368,150	736,301
Sanibel	366,006	732,013
	-----	-----
	31,021,638	62,043,276
BOCC, LEON	7,949,295	15,898,590
Tallahassee	6,113,319	12,226,638
	-----	-----
	14,062,614	28,125,229
BOCC, LEVY	889,508	1,779,016
Bronson	26,786	53,571
Cedar Key	23,101	46,203
Chiefland	60,486	120,973
Fanning Springs (part)	8,848	17,696
Inglis	40,586	81,172
Otter Creek	3,533	7,066
Williston	69,093	138,185

Table 5

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
Yankeetown	18,421	36,841
	-----	-----
	1,140,362	2,280,724
BOCC, LIBERTY	62,458	124,917
Bristol	11,842	23,684
	-----	-----
	74,300	148,601
BOCC, MADISON	276,570	553,139
Greenville	16,764	33,528
Lee	5,644	11,289
Madison	57,357	114,713
	-----	-----
	356,335	712,670
BOCC, MANATEE	10,317,654	20,635,309
Anna Maria	86,288	172,577
Bradenton	2,208,921	4,417,842
Bradenton Beach	78,486	156,972
Holmes Beach	234,581	469,162
Longboat Key (part)	122,623	245,246
Palmetto	476,826	953,652
	-----	-----
	13,525,380	27,050,759
BOCC, MARION	10,776,563	21,553,127
Belleview	169,503	339,006
Dunnellon	87,239	174,479
McIntosh	20,433	40,866
Ocala	2,157,651	4,315,301
Reddick	26,423	52,846
	-----	-----
	13,237,812	26,475,625
BOCC, MARTIN	7,380,335	14,760,669
Jupiter Island	37,736	75,472
Ocean Breeze Park	32,994	65,988
Sewalls Point	117,291	234,581

Table 5

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
Stuart	943,133	1,886,266
	-----	-----
	8,511,488	17,022,976
BOCC, MIAMI-DADE	81,275,931	162,551,863
Aventura	946,408	1,892,816
Bal Harbour	146,549	293,099
Bay Harbor Islands	214,778	429,556
Biscayne Park	141,015	282,030
Coral Gables	1,935,884	3,871,767
El Portal	117,574	235,149
Florida City	286,169	572,338
Golden Beach	38,974	77,949
Hialeah	9,739,647	19,479,293
Hialeah Gardens	794,185	1,588,370
Homestead	1,259,645	2,519,290
Indian Creek	2,418	4,837
Key Biscayne	440,485	880,970
Medley	40,323	80,646
Miami	16,846,428	33,692,856
Miami Beach	4,346,901	8,693,802
Miami Shores	474,344	948,687
Miami Springs	618,753	1,237,507
North Bay	281,750	563,501
North Miami	2,335,720	4,671,440
North Miami Beach	1,708,130	3,416,260
Opa-locka	723,445	1,446,890
Pinecrest	836,508	1,673,016
South Miami	489,180	978,360
Sunny Isles Beach	645,124	1,290,248
Surfside	200,872	401,743
Sweetwater	651,821	1,303,642
Virginia Gardens	105,947	211,894
West Miami	273,937	547,874
	-----	-----
	127,918,846	255,837,692
BOCC, MONROE	6,624,597	13,249,194
Islamorada	688,379	1,376,758
Key Colony Beach	95,518	191,036
Key West	2,482,386	4,964,772
Layton	19,663	39,326
	-----	-----

Table 5

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
	9,910,543	19,821,087
BOCC, NASSAU	2,094,568	4,189,135
Callahan	42,382	84,764
Fernandina Beach	448,821	897,642
Hilliard	105,640	211,279
	-----	-----
	2,691,410	5,382,821
BOCC, OKALOOSA	7,633,449	15,266,899
Cinco Bayou	21,402	42,804
Crestview	690,270	1,380,540
Destin	579,030	1,158,060
Fort Walton Beach	1,123,715	2,247,429
Laurel Hill	30,880	61,760
Mary Esther	224,926	449,853
Niceville	608,534	1,217,069
Shalimar	33,734	67,468
Valparaiso	341,415	682,830
	-----	-----
	11,287,357	22,574,713
BOCC, OKEECHOBEE	1,211,010	2,422,020
Okeechobee	192,029	384,058
	-----	-----
	1,403,039	2,806,078
BOCC, ORANGE	80,470,078	160,940,156
Apopka	2,350,077	4,700,154
Belle Isle	625,898	1,251,795
Eatonville	269,175	538,349
Edgewood	162,590	325,179
Maitland	1,109,239	2,218,478
Oakland	89,872	179,745
Ocoee	2,396,563	4,793,126
Orlando	19,987,996	39,975,992
Windermere	197,232	394,465
Winter Garden	1,427,224	2,854,448
Winter Park	2,755,389	5,510,777
	-----	-----
	111,841,332	223,682,665
BOCC, OSCEOLA	8,627,430	17,254,861

Table 5

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
Kissimmee	2,617,099	5,234,199
Saint Cloud	1,144,436	2,288,873
	-----	-----
	12,388,966	24,777,932
BOCC, PALM BEACH	47,005,887	94,011,774
Atlantis	96,010	192,021
Belle Glade	945,533	1,891,065
Boca Raton	3,887,968	7,775,936
Boynton Beach	3,029,297	6,058,593
Briny Breeze	22,421	44,842
Cloud Lake	6,325	12,651
Delray Beach	3,019,865	6,039,730
Glen Ridge	12,594	25,189
Golf	10,674	21,348
Golfview	-	-
Greenacres	1,401,356	2,802,712
Gulf Stream	40,098	80,197
Haverhill	67,320	134,640
Highland Beach	191,795	383,590
Hypoluxo	80,197	160,394
Juno Beach	161,919	323,837
Jupiter	1,774,441	3,548,882
Jupiter Inlet Colony	23,268	46,537
Lake Clarke Shores	205,632	411,263
Lake Park	387,317	774,634
Lake Worth	1,718,247	3,436,494
Lantana	493,606	987,213
Manalapan	18,807	37,613
Mangonia Park	77,542	155,085
North Palm Beach	693,364	1,386,729
Ocean Ridge	93,356	186,712
Pahokee	395,393	790,787
Palm Beach	549,066	1,098,133
Palm Beach Gardens	1,910,268	3,820,535
Palm Beach Shores	57,663	115,325
Palm Springs	596,394	1,192,788
Riviera Beach	1,618,283	3,236,566
Royal Palm Beach	1,047,812	2,095,624
South Bay	188,293	376,587
South Palm Beach	84,941	169,882
Tequesta	284,417	568,833
Wellington	1,614,386	3,228,772

Table 5

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
West Palm Beach	4,555,297	9,110,594
	-----	-----
	78,367,053	156,734,106
BOCC, PASCO	10,907,011	21,814,022
Dade City	216,213	432,425
New Port Richey	518,156	1,036,311
Port Richey	94,053	188,106
Saint Leo	24,897	49,795
San Antonio	31,069	62,138
Zephyrhills	320,845	641,691
	-----	-----
	12,112,244	24,224,488
BOCC, PINELLAS	28,318,120	56,636,240
Belleair	169,871	339,741
Belleair Beach	88,793	177,586
Belleair Bluffs	91,599	183,198
Belleair Shore	2,476	4,951
Clearwater	4,243,423	8,486,845
Dunedin	1,473,010	2,946,019
Gulfport	493,644	987,288
Indian Rocks Beach	175,028	350,056
Indian Shores	60,447	120,894
Kenneth City	181,052	362,105
Largo	2,821,865	5,643,731
Madeira Beach	171,727	343,455
North Redington Beach	46,790	93,579
Oldsmar	448,381	896,762
Pinellas Park	1,854,135	3,708,271
Redington Beach	66,884	133,767
Redington Shores	97,417	194,833
Safety Harbor	708,778	1,417,555
Saint Petersburg	9,957,874	19,915,749
Saint Petersburg Beach	398,331	796,663
Seminole	403,407	806,813
South Pasadena	243,686	487,372
Tarpon Springs	831,941	1,663,882
Treasure Island	303,143	606,286
	-----	-----
	53,651,821	107,303,641
BOCC, POLK	16,965,528	33,931,056

Table 5

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
Auburndale	397,605	795,209
Bartow	619,457	1,238,914
Davenport	89,304	178,607
Dundee	110,464	220,929
Eagle Lake	80,739	161,477
Fort Meade	229,116	458,232
Frostproof	120,877	241,754
Haines City	566,555	1,133,110
Highland Park	6,508	13,016
Hillcrest Heights	9,951	19,901
Lake Alfred	160,050	320,099
Lake Hamilton	48,032	96,063
Lakeland	3,239,071	6,478,142
Lake Wales	421,033	842,065
Mulberry	139,602	279,205
Polk City	76,330	152,660
Winter Haven	1,087,976	2,175,951
	-----	-----
	24,368,195	48,736,391
BOCC, PUTNAM	1,826,709	3,653,418
Crescent City	51,122	102,243
Interlachen	38,791	77,583
Palatka	297,420	594,840
Pomona Park	20,864	41,729
Welaka	16,597	33,194
	-----	-----
	2,251,503	4,503,007

Table 5

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
BOCC, SAINT JOHNS	5,993,168	11,986,337
Hastings	38,443	76,886
Saint Augustine	718,276	1,436,551
Saint Augustine Beach	236,816	473,633
	-----	-----
	6,986,703	13,973,407
BOCC, SAINT LUCIE	4,055,210	8,110,420
Fort Pierce	1,079,198	2,158,396
Port Saint Lucie	2,275,758	4,551,516
Saint Lucie	17,202	34,405
	-----	-----
	7,427,369	14,854,737
BOCC, SANTA ROSA	2,612,206	5,224,412
Gulf Breeze	157,624	315,247
Jay	17,212	34,424
Milton	195,864	391,728
	-----	-----
	2,982,906	5,965,812
BOCC, SARASOTA	16,806,982	33,613,964
Longboat Key (part)	240,118	480,235
North Port	1,041,571	2,083,142
Sarasota	3,042,905	6,085,811
Venice	1,125,677	2,251,354
	-----	-----
	22,257,253	44,514,506
BOCC, SEMINOLE	14,270,031	28,540,062
Altamonte Springs	1,970,430	3,940,860
Casselberry	1,231,997	2,463,995
Lake Mary	472,728	945,456
Longwood	688,803	1,377,605
Oviedo	1,077,836	2,155,672
Sanford	1,801,996	3,603,993
Winter Springs	1,412,515	2,825,031
	-----	-----
	22,926,337	45,852,674

Table 5

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
	-----	-----
BOCC, SUMTER	930,594	1,861,189
Bushnell	56,697	113,394
Center Hill	18,509	37,018
Coleman	19,281	38,562
Webster	19,445	38,890
Wildwood	95,399	190,799
	-----	-----
	1,139,925	2,279,851
BOCC, SUWANNEE	828,045	1,656,090
Branford	17,022	34,045
Live Oak	174,162	348,325
	-----	-----
	1,019,230	2,038,460
BOCC, TAYLOR	561,523	1,123,046
Perry	252,512	505,024
	-----	-----
	814,035	1,628,070
BOCC, UNION	142,791	285,583
Lake Butler	33,820	67,640
Raiford	3,663	7,327
Worthington Springs	3,271	6,542
	-----	-----
	183,545	367,091
BOCC, VOLUSIA	10,771,744	21,543,488
Daytona Beach	2,227,355	4,454,710
Daytona Beach Shores	100,327	200,654
DeBary	439,539	879,078
DeLand	634,707	1,269,414
Deltona	2,047,582	4,095,165
Edgewater	625,929	1,251,859
Flagler Beach (part)	3,189	6,378
Holly Hill	388,313	776,625
Lake Helen	86,955	173,909
New Smyrna Beach	669,544	1,339,087
Oak Hill	48,861	97,721
Orange City	215,775	431,550
Ormond Beach	1,193,192	2,386,383
Pierson	42,517	85,034
Ponce Inlet	83,320	166,640

Table 5

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 1999-00 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 1999-00 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution Based 0.5% Tax Rate	Distribution Based 1% Tax Rate
Port Orange	1,514,094	3,028,188
South Daytona	449,517	899,034
	-----	-----
	21,542,459	43,084,918
BOCC, WAKULLA	417,951	835,901
Saint Marks	6,765	13,530
Sopchoppy	10,048	20,097
	-----	-----
	434,764	869,528
BOCC, WALTON	2,512,905	5,025,811
DeFuniak Springs	403,251	806,502
Freeport	83,073	166,147
Paxton	46,216	92,433
	-----	-----
	3,045,446	6,090,892
BOCC, WASHINGTON	415,078	830,155
Caryville	5,507	11,014
ChIPLEY	93,983	187,967
Ebro	6,218	12,436
Vernon	20,513	41,026
Wausau	8,765	17,530
	-----	-----
	550,064	1,100,128
	=====	=====
TOTALS	\$ 980,000,000	\$ 1,960,000,000

Note: Since the estimated distributions to individual jurisdictions listed in this table are based on the default formula methodology, they may not be applicable in those jurisdictions where an interlocal agreement governs the distribution of surtax proceeds.

Source: Department of Revenue (6/99)

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CHARTER COUNTY TRANSIT SYSTEM SURTAX

Section 212.055(1), *Florida Statutes*

Brief Overview

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 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.

1999 General Law Amendments

Chapter 99-385, *Laws of Florida*, (HB 591)

provides additional flexibility regarding the authorized uses. Section 54 authorizes the surtax proceeds to be applied to as many or as few of the authorized uses in whatever combination the county's governing body deems appropriate. These changes are effective as of July 1, 1999.

Authorization to Levy

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 Governments Eligible to Levy

The five counties eligible to levy this surtax are Broward, Duval, Miami-Dade, Sarasota, and Volusia. As of July 8, 1999, Duval County was the only county levying the surtax at a rate of 0.5 percent.

Distribution of Proceeds

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.

Authorized Uses of Proceeds

The surtax proceeds may be utilized in one of two ways. The first option calls for the proceeds to be deposited into a county trust fund for the purposes of development, construction, equipment, maintenance, operation, supportive services and related costs of 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 roads or bridges in the county;
2. Operation and maintenance of a bus system;
3. Payment of principal and interest on existing bonds issued for the construction of such roads or bridges; and
4. Upon approval by the county commission, pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.

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

1. Development, construction, operation, and maintenance of roads and bridges in the county;
2. Expansion, operation, and maintenance of bus and fixed guideway systems;
3. Payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and
4. Pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges and no more than 25 percent used for nontransit uses.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

LOCAL GOVERNMENT INFRASTRUCTURE SURTAX

Section 212.055(2), *Florida Statutes*

Brief Overview

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. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and 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. Additional spending authority exists for select counties.

1999 General Law Amendments

Chapter 99-340, *Laws of Florida*, (HB 289)

authorizes charter counties to use the surtax proceeds and any accrued interest to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes as well as for bonds subsequently issued to refund such bonds. In addition, the act ratifies the use of such proceeds or interest for purposes of retiring or servicing indebtedness incurred for such refunding bonds issued prior to July 1, 1999. These changes are effective as of July 1, 1999.

Authorization to Levy

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.

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

Local Governments Eligible to Levy

All counties are eligible to levy the surtax. As of July 8, 1999, twenty-eight counties were levying this surtax. All of those counties were levying at 1 percent with the exception of Bay and Hillsborough counties which were levying at the rate of 0.5 percent.

Distribution of Proceeds

The surtax proceeds shall be distributed to the county and its respective municipalities 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.

Authorized Uses of 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, only for the purposes of:

1. Financing, planning, and constructing infrastructure;¹
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.

¹ Section 212.055(2)(d)2., *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 five years. The proceeds can be used to fund any land acquisition, land improvement, design, and engineering costs related to the construction, reconstruction, or improvement of such facilities. This definition also includes fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, 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 five years.

Except in certain circumstances, neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.² 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.

An additional use is available for those levies imposed or extended after July 1, 1998. An amount not to exceed 15 percent of the surtax proceeds may be allocated for the purpose of funding economic development projects of a general public purpose targeted to improve local economies, including the funding of operational costs and incentives related to such economic development. The referendum ballot statement must indicate the intention to make such an allocation.

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.

² Pursuant to s. 212.055(2)(h), F.S., a county with a total population of 50,000 or less on April 1, 1992, or any county designated as an area of critical state concern on the effective date of this act, and 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, or a county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may not use the proceeds and accrued interest for any purpose other than an infrastructure purpose authorized in s. 212.055(2)(d), F.S., unless 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.

Those counties designated as an area of critical state concern which qualify to use the surtax for any public purpose may use only up to 10 percent of the surtax proceeds for any public purpose other than for authorized infrastructure purposes.

In addition, any county with a population of 75,000 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, pursuant to s. 212.055(2)(d)1., F.S.

In 1994, two counties were provided exceptions to general law provisions restricting the use of these proceeds. 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.³

To circumvent the court's ruling, the 1996 Legislature passed legislation (codified as Chapter 96-240, *Laws of Florida*) which 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 surtax proceeds. **Table 6** lists those counties eligible to use the surtax proceeds for these additional purposes.

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. In light of the case striking down the Alachua County special act, Clay County sought an amendment to general law during the 1998 legislative session which would have authorized such expenditures by extending the authority to all charter counties and specifically ratifying those prior expenditures made by Clay County; however, the proposed legislation was not enacted.

In 1999, the Legislature was able to pass legislation (codified as Chapter 99-340, *Laws of Florida*) which authorized charter counties to use the surtax proceeds and any accrued interest to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes as well as for bonds subsequently issued to refund such bonds. In addition, the act ratified the use of such proceeds or interest for purposes of retiring or servicing indebtedness incurred for such refunding bonds issued prior to July 1, 1999.

Relevant Attorney General Opinions

A number of opinions specifically relevant to this surtax 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.

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized in 1987. The reader should keep the date of the opinion in mind when reviewing its

³ *Alachua County v. Adams*, 677 So.2d 396 (Fla. 1st DCA 1996).

relevance to current law and any interpretations that have been articulated in Florida case law.

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.

AGO 99-24

Does the term "public facilities" as used in s. 212.055(2)(d)2.a., F.S. (1998 Supp.), apply to office space the county has leased from a private corporation for a period of ten years for use as a branch office of the county clerk of circuit court? And if so, can the proceeds from the Local Government Infrastructure Surtax be spent for capital improvements to the building?

According to this opinion dated April 30, 1999, the office space that is subject of a long-term lease for use as a branch office for the county clerk of circuit court would not fall with the scope of the term “public facilities.” Therefore, the surtax proceeds may not be expended for the improvement and renovation of such property.

TABLE 6

COUNTIES AFFECTED BY THE JUST VALUE PROVISION OF S. 212.055(2)(i), F.S.

County	1998 Just Value of Real Property Only (A)	1998 Total Exempt & Immune Values of Real Property Only (B)	Total Exempt & Immune Values as % of Total Just Value of Real Property Only (B)/(A)*100	Counties Satisfying the 40% or More Criterion	Counties Not Satisfying the 40% or More Criterion
1 ALACHUA	\$ 8,743,488,250	\$ 4,103,116,025	46.9%	ALACHUA	
2 BAKER	680,132,537	456,723,641	67.2%	BAKER	
3 BAY	6,875,320,233	2,511,117,894	36.5%		BAY
4 BRADFORD	700,591,199	373,871,830	53.4%	BRADFORD	
5 BREVARD	21,871,082,940	8,070,404,540	36.9%		BREVARD
6 BROWARD	76,059,597,110	15,568,108,440	20.5%		BROWARD
7 CALHOUN	379,586,166	214,878,173	56.6%	CALHOUN	
8 CHARLOTTE	7,980,139,729	1,781,919,449	22.3%		CHARLOTTE
9 CITRUS	4,705,350,500	1,528,325,927	32.5%		CITRUS
10 CLAY	4,822,619,356	1,556,604,135	32.3%		CLAY
11 COLLIER	24,421,971,366	3,662,016,989	15.0%		COLLIER
12 COLUMBIA	1,740,545,985	853,438,977	49.0%	COLUMBIA	
13 DE SOTO	1,417,511,147	828,757,242	58.5%	DE SOTO	
14 DIXIE	457,677,277	272,882,548	59.6%	DIXIE	
15 DUVAL	32,260,338,021	9,641,654,893	29.9%		DUVAL
16 ESCAMBIA	11,046,665,930	5,098,045,650	46.2%	ESCAMBIA	
17 FLAGLER	3,004,559,273	734,875,942	24.5%		FLAGLER
18 FRANKLIN	1,539,393,459	866,887,344	56.3%	FRANKLIN	
19 GADSDEN	1,067,194,230	570,527,169	53.5%	GADSDEN	
20 GILCHRIST	509,994,739	323,831,570	63.5%	GILCHRIST	
21 GLADES	922,909,156	611,929,591	66.3%	GLADES	
22 GULF	869,306,634	445,634,971	51.3%	GULF	
23 HAMILTON	478,264,170	253,793,820	53.1%	HAMILTON	
24 HARDEE	1,523,595,499	1,004,834,403	66.0%	HARDEE	
25 HENDRY	2,353,765,120	1,457,617,620	61.9%	HENDRY	
26 HERNANDO	5,026,183,328	1,682,027,641	33.5%		HERNANDO
27 HIGHLANDS	3,248,707,921	1,105,060,201	34.0%		HIGHLANDS
28 HILLSBOROUGH	38,338,369,171	11,138,327,775	29.1%		HILLSBOROUGH
29 HOLMES	500,639,293	301,979,237	60.3%	HOLMES	
30 INDIAN RIVER	8,072,475,976	2,166,366,556	26.8%		INDIAN RIVER
31 JACKSON	1,458,430,926	808,941,380	55.5%	JACKSON	
32 JEFFERSON	738,457,187	537,215,335	72.7%	JEFFERSON	
33 LAFAYETTE	267,007,876	172,768,915	64.7%	LAFAYETTE	
34 LAKE	7,670,282,422	2,207,716,893	28.8%		LAKE
35 LEE	27,264,638,786	5,273,968,740	19.3%		LEE
36 LEON	11,829,614,688	5,133,072,770	43.4%	LEON	
37 LEVY	1,292,901,965	596,884,660	46.2%	LEVY	
38 LIBERTY	552,080,143	480,469,176	87.0%	LIBERTY	
39 MADISON	522,183,627	295,644,926	56.6%	MADISON	
40 MANATEE	12,707,449,501	2,878,668,031	22.7%		MANATEE
41 MARION	9,241,624,880	3,657,858,381	39.6%		MARION
42 MARTIN	10,046,737,313	2,235,818,633	22.3%		MARTIN
43 MIAMI-DADE	102,383,065,607	21,823,003,422	21.3%		MIAMI-DADE
44 MONROE	11,283,345,254	3,143,747,463	27.9%		MONROE
45 NASSAU	2,798,471,634	733,239,651	26.2%		NASSAU
46 OKALOOSA	8,361,621,457	2,275,780,189	27.2%		OKALOOSA
47 OKEECHOBEE	1,419,765,270	667,256,839	47.0%	OKEECHOBEE	
48 ORANGE	49,049,453,210	11,617,301,791	23.7%		ORANGE
49 OSCEOLA	8,554,894,366	2,469,474,788	28.9%		OSCEOLA
50 PALM BEACH	73,956,470,894	14,529,989,790	19.6%		PALM BEACH
51 PASCO	10,904,978,467	3,603,996,431	33.0%		PASCO
52 PINELLAS	42,355,438,300	10,845,941,680	25.6%		PINELLAS
53 POLK	14,780,658,503	4,877,189,856	33.0%		POLK
54 PUTNAM	2,291,075,992	930,296,847	40.6%	PUTNAM	
55 SAINT JOHNS	7,704,792,738	1,731,506,057	22.5%		SAINT JOHNS
56 SAINT LUCIE	8,831,739,704	2,508,321,747	28.4%		SAINT LUCIE
57 SANTA ROSA	5,013,222,582	1,648,330,455	32.9%		SANTA ROSA
58 SARASOTA	23,833,037,702	4,135,208,179	17.4%		SARASOTA
59 SEMINOLE	15,011,582,408	3,013,284,358	20.1%		SEMINOLE
60 SUMTER	1,297,878,196	626,069,614	48.2%	SUMTER	
61 SUWANNEE	1,025,276,969	545,324,160	53.2%	SUWANNEE	
62 TAYLOR	862,328,518	463,891,606	53.8%	TAYLOR	
63 UNION	600,828,001	497,293,892	82.8%	UNION	
64 VOLUSIA	17,616,840,923	4,661,173,561	26.5%		VOLUSIA
65 WAKULLA	723,109,874	380,717,241	52.6%	WAKULLA	
66 WALTON	3,654,844,115	722,595,586	19.8%		WALTON
67 WASHINGTON	623,078,976	316,310,997	50.8%	WASHINGTON	
FLORIDA TOTAL	\$ 770,147,184,689	\$ 202,231,834,233	26.3%	32	35

Sources:

(A) Table 1 (pp.1,2) from the report, Florida Property Valuations & Tax Data, published in December 1998 by the Department of Revenue.

(B) Table 17 (pp. 37,38) from the report, Florida Property Valuations & Tax Data, published in December 1998 by the Department of Revenue.

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SMALL COUNTY SURTAX
Section 212.055(3), *Florida Statutes*

Brief Overview

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 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.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to the levy and use of the Small County Surtax.

Authorization to Levy

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is subject to a rate limitation which states that a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, and County Public Hospital Surtax) in excess of a combined rate of 1 percent.

Local Governments Eligible to Levy

As of July 8, 1999, 12 of 31 small counties levied the Local Government Infrastructure Surtax at 1 percent; therefore, only the 19 remaining small counties were eligible to levy the Small County Surtax. Of those remaining counties eligible to levy the Small County Surtax, 17 counties were levying at the maximum rate of 1 percent. Therefore, only 2 small counties (Franklin, Gulf) were not levying either the Local Government Infrastructure Surtax or the Small County Surtax as of that date.

Distribution of Proceeds

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.

Authorized Uses of Proceeds

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.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

INDIGENT CARE SURTAX
Section 212.055(4), *Florida Statutes*

Brief Overview

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.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to the levy and use of the Indigent Care Surtax.

Authorization to Levy

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, Miami-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. This surtax is scheduled for repeal on October 1, 2005.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. In this instance, the term 'qualified residents' means residents of the authorizing county who are:

1. Qualified as indigent persons as certified by the county;
2. Certified by the county as meeting the definition of medically poor. The term 'medically poor' is defined as those persons having insufficient 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; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage; or
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is subject to a rate limitation which states that a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, and County Public Hospital Surtax) in excess of a combined rate of 1 percent.

Local Governments Eligible to Levy

Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties are eligible to levy this surtax. As of July 8, 1999, Hillsborough County was the only county levying the surtax at the rate of 0.25 percent.

Distribution of Proceeds

The surtax proceeds shall remain the property of the state and 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.

Authorized Uses of Proceeds

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

COUNTY PUBLIC HOSPITAL SURTAX

Section 212.055(5), *Florida Statutes*

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [referring only to Miami-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.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to the levy and use of the County Public Hospital Surtax.

Authorization to Levy

Any county as defined in s. 125.011(1), F.S., [referring only to Miami-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. The term 'county public general hospital' means a general hospital, as defined in s. 395.002, F.S., which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.

This surtax is subject to a rate limitation which states that a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, and County Public Hospital Surtax) in excess of a combined rate of 1 percent.

Local Governments Eligible to Levy

Only Miami-Dade County is eligible to levy this surtax. As of July 8, 1999, the county was levying this surtax at the maximum rate of 0.5 percent.

Distribution of Proceeds

The proceeds from this surtax shall be 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. The funds shall be 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.

Authorized Uses of Proceeds

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

SMALL COUNTY INDIGENT CARE SURTAX

Formerly Section 212.055(6), *Florida Statutes*

1999 General Law Amendments

Chapter 99-4, *Laws of Florida*, (HB 1045)

repeals s. 212.055(6), F.S., pertaining to the Small County Indigent Care Surtax which had expired pursuant to its own terms effective October 1, 1998. This change is effective as of March 25, 1999.

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SCHOOL CAPITAL OUTLAY SURTAX

Section 212.055(7), *Florida Statutes*

Brief Overview

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 those school-related capital projects, technology implementation, and bond financing of such projects.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to the levy and use of the School Capital Outlay Surtax.

Authorization to Levy

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.

Local Governments Eligible to Levy

Any district school board is eligible to authorize the imposition of this surtax within the respective county, subject to voter approval in a countywide referendum. As of July 8, 1999, eight counties: Bay, Escambia, Gulf, Hernando, Jackson, Monroe, Saint Lucie, and Santa Rosa were levying the surtax at the maximum rate of 0.5 percent.

Distribution of Proceeds

The surtax revenues shall be distributed by the Department of Revenue to the school board imposing the surtax.

Authorized Uses of Proceeds

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.

Relevant Attorney General Opinions

An opinion specifically relevant to this surtax has been issued and is 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 98-29

Where the school board has elected to levy the School Capital Outlay Surtax, does the school board or the county's governing body have the authority to determine the date for the referendum? According to this opinion dated April 8, 1998, it would appear that the county commission would set the date for the referendum as the Legislature has imposed on the board of county commissioners the responsibility of placing the issue on the ballot. However, the county should work with the school board to determine a date that is amenable to both governmental entities. Moreover, in light of the controversy that this issue appears to have engendered in the particular county, the opinion suggested that the school board and/or the county may wish to seek judicial or legislative clarification.

LOCAL OPTION FOOD AND BEVERAGE TAXES

Section 212.0306, *Florida Statutes*

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [referring only to Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A tax of 2 percent may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds shall be used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel.

With some exceptions, a tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages sold in establishments, except 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. The remainder shall be used for programs to assist the homeless or those about to become homeless.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to the levy and use of the local option food and beverage taxes.

Authorization to Levy

Any county, as defined in s. 125.011(1), F.S., [referring only to Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. The first tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels at the rate of 2 percent. A second tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments, except hotels and motels, that are licensed by the state to sell alcoholic beverages for consumption on the premises.

Two exemptions exist for both taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by Chapter 67-930, *Laws of Florida*, are exempt. In addition, all transactions that are exempt from the state sales tax are also exempt from these taxes.

Several additional exemptions also exist for the 1 percent tax. The tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption. Sales in any veterans' organization are also exempt. Finally, the sales in any establishment, except hotels and motels, licensed by the state to sell alcoholic beverages for consumption on the premises that had gross annual revenues of \$400,000 or less in the previous calendar year are also exempt.

Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county shall appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force shall include, but not be limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan shall address the needs of persons who have become, or are about to become, homeless. The county must adopt this plan as part of the ordinance levying the 1 percent tax.

Local Governments Eligible to Levy

Only a county as defined in s. 125.011(1), F.S., [referring only to Miami-Dade County] is eligible to levy these taxes. The county began levying these taxes on October 1, 1993.

Administrative Procedures

The county levying either tax must locally administer the tax using the powers and duties enumerated for local administration of the tourist development tax by s. 125.0104, F.S. (1992 Supp.). The county's ordinance shall also provide for brackets applicable to taxable transactions.

The county shall also appoint an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions 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. Each member of the county's governing board shall appoint a member, and the county manager shall appoint two members, to the oversight board.

Reporting Requirements

A certified copy of the ordinance that authorizes the imposition of either tax shall be furnished by the county to the Department of Revenue within 10 days after the adoption of the ordinance. An authorized tax may take effect on the first day of any month, but may not take until at least 60 days after the adoption of the ordinance levying the tax.

Distribution of Proceeds

The proceeds of the 2 percent tax shall be distributed by the county to a countywide convention and visitors bureau which, by interlocal agreement and contract with the county, has been given the primary responsibility for tourist and convention promotion. If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors bureau, the county shall allocate the proceeds pursuant to the authorized purposes.

The proceeds of the 1 percent tax shall be distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and

operation of domestic violence centers. The county and its respective municipalities shall continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the date this tax.

Authorized Uses of Proceeds

The proceeds from the 2 percent tax shall be used for those purposes described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). Specifically, those purposes include:

1. Promoting and advertising tourism in the State of Florida and nationally and internationally; or
2. Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

For the first 12 months, the proceeds from the 1 percent tax shall be used by the county to assist persons who have become, or are about to become, homeless. These funds shall be made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of these funds shall be made available for construction and operation of domestic violence centers. In addition, the proceeds and accrued interest may be used as collateral, pledged, or hypothecated for authorized projects including bonds issued in connection with such authorized projects.

Relevant Attorney General Opinions

No opinions specifically relevant to these taxes have been issued.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

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LOCAL OPTION FUEL TAXES

Sections 206.41(1)(d) and (e), 206.87(1)(b) and (c), 336.021, and 336.025, *Florida Statutes*

Brief Overview

Local governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county. 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 within a county. 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.

The third is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. This tax is referred to as the Ninth-Cent Fuel Tax. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect the levy and use of the local option fuel taxes.

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 Tax 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 of Revenue administers these two taxes and 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 Ninth-Cent Fuel Tax and the first 6 cents of local option fuel 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.
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

The Department administers the Ninth-Cent Fuel Tax and has the authority to promulgate rules as may be necessary for proper enforcement. The collected taxes are transferred to the Ninth-Cent Fuel Tax Trust Fund which is not subject to the 7.3 percent General Revenue Service Charge.

Effective July 1, 1997, the Department began deducting the costs of administering fuel taxes from 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

¹ Pursuant to s. 240.156, F.S., the 7.3 percent General Revenue Service Charge deducted from the 1 to 5 cents fuel tax revenues shall be deposited in the State University System Concurrency Trust Fund. Monies deposited into this trust fund shall be used for the purpose of funding State University System off-site improvements required to meet concurrency standards adopted under Part II of Chapter 163, *Florida Statutes*.

² *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.

Reporting Requirements

By July 1st of each year, the county must notify the Department of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents 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.

Any dispute as to the determination by the county of distribution proportions for these two taxes 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.

A certified copy of the ordinance proposing the levy of the Ninth-Cent Fuel Tax pursuant to referendum shall be furnished to the Department by the county within 10 days after approval of such ordinance. In addition, the county levying the tax pursuant to referendum shall notify the Department within 10 days after passage of the referendum of such passage and the time period during which the tax will be levied. The failure to furnish the certified copy will not invalidate the passage of the ordinance.

A county levying the Ninth-Cent Fuel 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.

A decision to rescind any of these local option fuel taxes must 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.

Distribution of Proceeds

The local option fuel taxes shall be distributed monthly by the Department in the same manner as 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 local option taxes collected on sales or use of diesel fuel shall be distributed as follows:

1. The 1995-96 state fiscal year shall be the base year for all distributions.
2. The tax collected each year, 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.

The county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes shall be distributed by the Department 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.

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 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.

In addition, 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 fuel tax. This provision applies only to Orange County.

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

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-Cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents 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 fuel tax as well as the Ninth-Cent Fuel Tax are levied on diesel fuel even though the county may not have imposed a levy on motor fuel at all or is not levying either tax on motor fuel at the maximum rate. 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 7 cents worth of tax revenue on diesel fuel.

Table 1 provides a summary of the actual distributions of local option fuel taxes to counties and municipalities for the 1983-84 through 1997-98 local government fiscal years.

Table 2 summarizes the Ninth-Cent Fuel Tax distributions by county during the state fiscal years 1994-95 through 1997-98.

Table 3 summarizes the 1 to 6 cents local option fuel tax distributions by county during the state fiscal years 1994-95 through 1997-98.

Table 4 summarizes the 1 to 5 cents local option fuel tax distributions by county during the state fiscal years 1994-95 through 1997-98.

Estimated Surtax Proceeds for the 1999-00 Fiscal Year

Table 5 provides a county-by-county listing of the estimated federal, state, and local fuel tax rates for the 1999 calendar year. The table is divided into two sections for the purpose of illustrating the tax rates for both motor and diesel fuels.

All counties are levying the 1 to 6 cents local option fuel tax on motor fuel. The maximum rate of 6 cents is levied in 58 counties; 5 cents is levied in 5 counties: Franklin, Holmes, Jackson, Okaloosa, Union; 4 cents is levied in 2 counties: Hendry and Taylor; and 3 cents is levied in 1 county: Hamilton.

As for the 1 to 5 cents local option fuel tax on motor fuel, 11 counties are levying. The maximum rate of 5 cents is levied in 4 counties: Collier, DeSoto, Lee, and Palm Beach; 4 cents is levied in 1 county: Broward; 3 cents is levied in 3 counties: Charlotte, Highlands, and Miami-Dade; 2 cents is levied in 3 counties: Hernando, Martin, and Saint Lucie. The 37 counties levying the Ninth-Cent Fuel Tax on motor fuel are also listed.

Table 6 lists estimated motor fuel gallons sold for each county and provides estimated distributions for the Ninth-Cent Fuel Tax, after deducting for the collection allowance and refunds. These estimates can be used by counties without further adjustment since the 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 if the county does not levy the tax on motor fuel.

Table 7 provides estimated proceeds per penny of tax for both the 1 to 6 cents and 1 to 5 cents local option fuel taxes. These estimates have been adjusted for all applicable deductions and are based on 1999-00 fiscal year distribution percentages.

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 six cents, simply multiply the total fuel distribution per penny of tax by six.

If a county imposes this tax on motor fuel at a rate of less than six 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 six. 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.

When estimating first time revenues, please note that monies will not be available for distribution until the month after imposition. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

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Table 1**Local Option Fuel Taxes & Ninth-Cent Fuel Tax
Summary of Statewide Distributions
Local Gov't Fiscal Years 1983-84 to 1997-98**

Fiscal Year	Local Option Fuel Tax Distribution to Municipalities	Local Option Fuel Tax Distribution to Counties	Ninth-Cent Fuel Tax Distribution to Counties
1983-84	\$ 40,581,330	\$ 81,270,360	n/a
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
1996-97	146,723,758	372,256,855	49,590,204
1997-98	156,408,489	381,370,273	50,433,240

Source: Department of Revenue

Table 2**Ninth-Cent Fuel Tax
Summary of Distributions by County
State Fiscal Years 1994-95 to 1997-98**

County	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Alachua	\$ 962,596	\$ 1,045,239	\$ 1,089,249	\$ 1,120,197
Baker	136,490	141,739	156,112	141,427
Bay	82,568	88,887	78,100	108,783
Bradford	17,562	13,457	14,600	18,809
Brevard	279,184	255,503	259,943	283,239
Broward	607,596	659,940	710,875	734,050
Calhoun	22,842	22,470	17,270	21,113
Charlotte	116,111	93,641	113,085	118,579
Citrus	37,967	32,080	36,676	50,098
Clay	573,116	606,588	627,466	642,042
Collier	982,193	1,058,089	1,110,237	1,103,103
Columbia	505,247	537,791	540,642	564,319
DeSoto	120,146	131,548	127,132	105,911
Dixie	15,039	20,790	13,806	19,992
Duval	927,298	735,863	880,427	969,365
Escambia	1,475,148	1,458,576	1,530,594	1,552,536
Flagler	166,929	229,029	236,944	229,525
Franklin	11,374	9,494	12,141	4,397
Gadsden	22,026	26,435	28,116	168,481
Gilchrist	39,144	46,630	47,355	53,435
Glades	42,515	54,107	45,629	45,812
Gulf	5,342	4,467	9,388	8,099
Hamilton	73,885	81,390	56,458	68,351
Hardee	124,156	144,018	139,975	133,729
Hendry	227,103	261,813	255,162	268,488
Hernando	95,564	92,208	95,870	348,647
Highlands	437,275	450,205	446,865	453,191
Hillsborough	4,824,163	5,015,050	5,379,164	5,279,158
Holmes	24,257	31,049	30,967	32,004
Indian River	154,079	152,873	157,249	156,462
Jackson	445,394	518,215	538,716	518,668
Jefferson	163,481	108,423	143,393	134,411
Lafayette	2,732	4,640	7,633	4,864
Lake	796,917	967,448	993,756	1,014,016
Lee	2,145,191	2,087,802	2,169,807	2,193,263
Leon	102,263	94,942	109,172	118,479
Levy	32,222	35,000	34,842	40,624
Liberty	49,276	57,793	56,599	48,127
Madison	161,759	148,789	222,036	182,151
Manatee	1,137,917	1,162,168	1,197,754	1,160,334
Marion	1,673,904	1,613,680	1,641,128	1,781,492
Martin	61,635	45,016	62,311	69,405
Miami-Dade	8,715,921	8,792,566	9,404,152	9,431,677
Monroe	31,437	30,481	41,096	29,902
Nassau	91,542	65,862	169,805	360,403
Okaloosa	59,903	61,128	66,566	74,249
Okeechobee	256,045	297,142	298,610	368,755
Orange	720,911	815,880	887,273	902,206

Table 2**Ninth-Cent Fuel Tax
Summary of Distributions by County
State Fiscal Years 1994-95 to 1997-98**

County	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Osceola	909,358	961,233	1,024,913	1,054,533
Palm Beach	4,469,064	4,674,279	4,741,140	4,780,317
Pasco	143,613	158,906	225,044	212,194
Pinellas	243,385	248,354	263,717	305,837
Polk	2,689,529	2,871,925	2,872,944	2,857,509
Putnam	48,477	50,348	55,662	73,734
Saint Johns	222,554	193,070	196,348	198,736
Saint Lucie	143,579	790,745	1,047,336	1,076,067
Santa Rosa	75,991	51,461	48,190	60,173
Sarasota	1,360,163	1,389,011	1,487,368	1,461,496
Seminole	1,418,902	1,486,228	1,576,561	1,517,928
Sumter	535,467	645,246	659,266	662,975
Suwannee	66,196	60,129	67,183	70,367
Taylor	44,681	61,396	46,909	55,909
Union	54,090	62,458	65,644	67,975
Volusia	1,944,517	2,049,589	2,190,087	2,200,466
Wakulla	84,459	106,860	109,267	132,989
Walton	31,381	33,012	37,797	124,112
Washington	108,193	114,083	117,490	130,905
TOTAL	\$ 44,350,964	\$ 46,416,277	\$ 49,125,012	\$ 50,280,590

Note: The figures represents the tax proceeds directed to each county from the levy of the tax on motor and/or diesel fuels.

Source: Office of Research & Analysis, Department of Revenue.

Table 3

Local Option Fuel Tax - 1 to 6 Cents Tax
Summary of Distributions to Those Counties Imposing the Tax
State Fiscal Years 1994-95 to 1997-98

County	Distributions to the BOCC				Distributions to the Respective Municipal Governments			
	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Alachua	\$ 2,829,958	\$ 3,073,353	\$ 3,174,165	\$ 3,260,673	\$ 2,596,613	\$ 2,819,941	\$ 2,912,441	\$ 2,991,815
Baker	667,248	693,760	749,403	683,295	108,621	112,938	121,995	111,233
Bay	2,771,565	2,880,256	3,181,767	3,169,022	1,952,263	1,771,035	1,881,515	1,873,980
Bradford	600,122	588,577	629,424	678,196	257,197	252,247	269,752	290,653
Brevard	6,419,588	6,665,508	6,839,481	6,773,211	6,517,146	6,585,528	6,641,060	6,560,912
Broward	24,263,187	25,377,858	26,922,727	25,444,903	14,557,913	15,226,717	16,153,639	15,654,914
Calhoun	327,932	334,960	303,634	285,522	130,077	132,860	121,651	113,249
Charlotte	3,644,639	4,173,945	4,351,679	4,195,098	338,572	387,745	404,254	389,710
Citrus	2,360,126	2,417,554	2,434,903	2,646,565	250,633	256,729	258,574	281,183
Clay	2,708,556	2,853,710	2,948,638	3,005,712	515,917	543,564	561,647	572,517
Collier	4,451,106	4,978,648	4,791,862	5,092,600	1,102,360	983,278	1,436,493	1,597,240
Columbia	2,055,488	2,125,608	2,052,174	2,270,105	823,749	851,853	822,419	909,760
DeSoto	526,477	584,168	563,920	456,295	157,259	167,650	159,055	128,699
Dixie	357,109	378,249	360,169	338,799	82,409	87,288	83,369	78,184
Duval	21,991,521	21,748,091	23,539,104	23,350,842	1,346,147	1,327,985	1,445,648	1,437,873
Escambia	6,268,145	6,278,749	6,440,417	6,511,403	2,056,084	2,059,562	2,112,596	2,135,877
Flagler	876,109	996,861	1,063,116	1,037,714	205,509	233,830	249,373	243,414
Franklin	71,597	76,099	77,188	108,096	-	-	-	27,499
Gadsden	870,831	959,266	957,239	1,675,233	319,480	351,924	351,181	615,200
Gilchrist	193,809	229,682	225,564	254,257	29,885	38,764	39,595	44,515
Glades	199,097	258,345	218,555	189,466	49,775	64,587	54,681	47,365
Gulf	359,349	349,337	343,475	320,344	-	-	-	-
Hamilton	527,997	634,189	494,730	596,240	115,904	139,211	108,697	130,883
Hardee	532,719	620,802	596,253	563,499	171,934	200,364	192,439	181,870
Hendry	598,490	691,038	641,989	699,297	398,997	460,692	427,997	466,197
Hernando	2,924,165	3,058,813	3,275,876	3,408,607	379,975	397,473	394,382	370,295
Highlands	2,139,990	2,184,738	2,124,385	2,156,268	324,804	368,365	379,799	385,500
Hillsborough	16,896,238	17,641,939	18,887,616	18,708,928	10,149,775	10,445,911	11,066,577	10,880,293
Holmes	482,102	554,077	505,657	467,104	59,708	68,622	62,625	71,358
Indian River	2,223,616	2,420,222	2,454,190	2,585,161	1,089,773	1,186,127	1,169,886	1,220,928
Jackson	1,615,774	1,857,559	1,890,599	1,917,673	653,572	763,347	792,900	751,241
Jefferson	744,417	508,907	651,385	640,585	168,125	111,712	142,985	126,023
Lafayette	142,419	161,977	156,485	158,215	-	-	-	-
Lake	3,287,949	3,620,923	3,711,242	3,743,950	1,617,453	1,834,188	1,879,939	1,896,518
Lee	7,073,388	7,082,660	6,818,010	6,690,388	4,242,380	4,619,023	5,312,307	5,496,110
Leon	3,138,592	3,039,511	3,168,532	2,936,973	3,355,495	3,249,565	3,387,503	3,295,815
Levy	1,047,073	1,182,269	1,206,104	1,189,358	126,381	142,696	145,580	143,553
Liberty	259,601	306,515	287,830	259,704	21,210	34,058	31,981	28,857
Madison	812,411	934,163	1,271,318	1,141,573	335,089	397,122	540,453	485,294
Manatee	6,032,501	6,525,390	6,707,234	6,451,704	-	-	-	-
Marion	6,213,409	6,363,272	6,443,861	6,975,110	2,650,149	2,714,149	2,748,525	2,975,119
Martin	3,024,711	3,131,510	3,243,304	3,230,160	433,286	448,588	425,672	410,278
Miami-Dade	36,088,020	36,154,160	38,787,251	39,109,987	12,679,574	12,702,814	11,301,835	13,741,350

Table 3

**Local Option Fuel Tax - 1 to 6 Cents Tax
Summary of Distributions to Those Counties Imposing the Tax
State Fiscal Years 1994-95 to 1997-98**

County	Distributions to the BOCC				Distributions to the Respective Municipal Governments			
	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Monroe	1,834,464	1,844,595	1,893,105	1,927,671	1,197,708	1,204,325	1,245,219	1,262,406
Nassau	1,557,705	1,406,014	1,558,064	1,643,326	369,253	333,296	373,101	394,736
Okaloosa	2,853,605	2,944,031	3,006,510	3,094,245	1,405,506	1,450,043	1,480,816	1,524,032
Okeechobee	1,103,480	1,314,987	1,309,853	1,633,923	338,785	365,295	346,930	432,766
Orange	15,468,061	16,287,157	17,558,668	18,389,485	10,312,039	10,858,105	11,705,779	11,623,006
Osceola	3,193,789	3,388,880	3,593,017	3,665,199	1,916,272	2,033,230	2,155,812	2,199,120
Palm Beach	16,807,770	17,530,609	17,695,172	17,711,329	8,403,885	8,765,306	8,847,584	8,855,665
Pasco	6,402,416	7,010,920	7,464,431	7,317,719	933,486	1,026,768	1,088,511	1,057,571
Pinellas	20,423,186	20,973,025	21,589,440	20,648,801	-	-	-	-
Polk	10,342,856	10,572,244	10,506,453	10,630,956	5,515,746	5,578,379	5,520,045	5,484,380
Putnam	1,597,732	1,615,735	1,670,360	1,679,532	475,953	449,800	465,007	470,872
Saint Johns	3,332,717	3,491,536	3,629,448	3,750,550	781,747	819,004	851,352	797,583
Saint Lucie	2,292,246	2,443,457	2,480,006	2,409,395	2,941,390	3,173,002	3,367,471	3,604,943
Santa Rosa	2,578,039	2,688,767	2,752,085	2,901,812	522,057	544,479	493,153	368,919
Sarasota	5,394,000	5,501,014	5,874,044	5,747,118	2,270,733	2,307,376	2,447,923	2,388,142
Seminole	5,062,313	5,318,219	5,619,643	5,353,630	2,897,299	3,043,760	3,216,275	3,064,027
Sumter	1,935,897	2,226,023	2,311,723	2,703,620	626,543	699,279	658,320	693,204
Suwannee	1,100,388	1,231,542	1,166,025	1,274,664	266,553	282,614	263,453	287,997
Taylor	433,362	560,609	532,620	504,594	288,910	298,311	262,564	248,531
Union	271,570	233,127	237,246	253,366	58,416	87,457	88,998	95,330
Volusia	7,283,028	7,690,370	7,484,146	8,459,562	3,642,345	3,845,036	4,870,736	6,320,072
Wakulla	483,524	611,277	617,907	743,249	-	-	-	-
Walton	1,048,611	1,118,103	1,225,964	1,859,452	174,119	185,654	203,567	153,155
Washington	516,111	539,216	545,961	597,951	99,350	112,480	116,693	127,808
TOTAL	\$ 293,936,011	\$ 305,238,675	\$ 317,814,346	\$ 320,278,984	\$ 117,809,288	\$ 122,003,051	\$ 126,662,329	\$ 130,617,539

Source: Office of Research & Analysis, Department of Revenue.

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Table 4**Local Option Fuel Tax - 1 to 5 Cents Tax
Summary of Distributions to Those Counties Imposing the Tax
State Fiscal Years 1994-95 to 1997-98**

County	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Broward	\$ 17,512,827	\$ 18,586,016	\$ 19,524,777	\$ 18,892,121
Charlotte	-	-	-	299,206
Collier	4,130,782	4,571,797	4,722,848	4,729,930
DeSoto	467,174	471,422	471,967	368,697
Hernando	-	-	-	443,197
Highlands	942,143	1,017,543	981,031	995,403
Lee	8,182,296	8,735,124	8,901,198	9,063,940
Martin	-	806,357	1,091,644	1,122,946
Miami-Dade	36,258,672	36,920,409	26,295,236	23,628,511
Palm Beach	18,905,892	19,931,611	19,944,624	20,041,018
Saint Lucie	-	-	-	707,953
TOTAL	\$ 86,399,786	\$ 91,040,279	\$ 81,933,325	\$ 80,292,922

Note: The figures represents the tax proceeds directed to each county as well as its respective municipalities.

Source: Office of Research & Analysis, Department of Revenue.

Table 5

Estimated 1999 Federal, State, and Local Fuel Tax Rates in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Diesel Fuel Tax Rates (# of Cents Per Gallon)						
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes		Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option			State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	
Alachua	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Baker	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Bay	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Bradford	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Brevard	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Broward	18.4	13.1	5.0	2.2		6.0	4.0	48.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Calhoun	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Charlotte	18.4	13.1	5.0	2.2		6.0	3.0	47.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Citrus	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Clay	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Collier	18.4	13.1	5.0	2.2	1.0	6.0	5.0	50.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Columbia	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
DeSoto	18.4	13.1	5.0	2.2	1.0	6.0	5.0	50.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Dixie	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Duval	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Escambia	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Flagler	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Franklin	18.4	13.1	4.2	2.2		5.0		42.9	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Gadsden	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Gilchrist	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Glades	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Gulf	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Hamilton	18.4	13.1	2.5	2.2		3.0		39.2	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Hardee	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Hendry	18.4	13.1	4.2	2.2	1.0	4.0		42.9	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Hernando	18.4	13.1	5.0	2.2	1.0	6.0	2.0	47.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Highlands	18.4	13.1	5.0	2.2	1.0	6.0	3.0	48.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Hillsborough	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Holmes	18.4	13.1	4.2	2.2		5.0		42.9	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Indian River	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Jackson	18.4	13.1	5.0	2.2	1.0	5.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Jefferson	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Lafayette	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Lake	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Lee	18.4	13.1	5.0	2.2	1.0	6.0	5.0	50.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Leon	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Levy	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Liberty	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Madison	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Manatee	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Marion	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Martin	18.4	13.1	5.0	2.2		6.0	2.0	46.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Miami-Dade	18.4	13.1	5.0	2.2	1.0	6.0	3.0	48.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7
Monroe	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7

Table 5

Estimated 1999 Federal, State, and Local Fuel Tax Rates in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option			State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option		
Nassau	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Okaloosa	18.4	13.1	4.2	2.2		5.0		42.9	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Okeechobee	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Orange	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Osceola	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Palm Beach	18.4	13.1	5.0	2.2	1.0	6.0	5.0	50.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Pasco	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Pinellas	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Polk	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Putnam	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Saint Johns	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Saint Lucie	18.4	13.1	5.0	2.2	1.0	6.0	2.0	47.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Santa Rosa	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Sarasota	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Seminole	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Sumter	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Suwannee	18.4	13.1	5.0	2.2		6.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Taylor	18.4	13.1	3.4	2.2		4.0		41.1	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Union	18.4	13.1	5.0	2.2	1.0	5.0		44.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Volusia	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Wakulla	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Walton	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	
Washington	18.4	13.1	5.0	2.2	1.0	6.0		45.7	24.4	13.1	5.0	2.2	1.0	6.0	51.7	

- Notes:
- (1) The federal tax on motor and diesel fuels is imposed pursuant to Title 26, United States Code.
 - (2) The motor fuel tax column entitled "State Taxes" is comprised of 2 cents of constitutional fuel tax imposed pursuant to s. 206.41(1)(a), F.S.; 1 cent of county fuel tax imposed pursuant to s. 206.41(1)(b), F.S.; 1 cent of municipal fuel tax imposed pursuant to s. 206.41(1)(c), F.S.; and 9.1 cents of fuel sales tax imposed pursuant to s. 206.41(1)(g), F.S.
 - (3) The State Comprehensive Enhanced Transportation Systems (SCETS) Tax on motor and diesel fuels is imposed pursuant to ss. 206.41(1)(f), and 206.87(1)(d), F.S., respectively.
 - (4) The 2.2 cents of Other Fuel Taxes/Fees is comprised of the following revenue streams: \$0.02 per barrel Tax for Coastal Protection, pursuant to s. 206.9935(1), F.S.; \$0.05 per barrel Tax for Water Quality, pursuant to s. 206.9935(2), F.S.; \$0.80 per barrel Tax for Inland Protection, pursuant to s. 206.9935(3), F.S.; and \$0.00125 per gallon Agricultural Inspection Fee, pursuant to s. 525.09, F.S.
 - (5) The local taxes on motor fuel are imposed pursuant to s. 206.41(1)(d)-(e), F.S.
 - (6) The diesel fuel tax column entitled "State Taxes" is comprised of 4 cents of excise tax imposed pursuant to s. 206.87(1)(a), F.S, and 9.1 cents of fuel sales tax imposed pursuant to s. 206.87(1)(e), F.S.
 - (7) The local taxes on diesel fuel are imposed pursuant to s. 206.87(1)(b)-(c), F.S.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (6/29/99) based on data furnished by the Departments of Revenue and Transportation.

TABLE 6

NINTH CENT FUEL TAX
ESTIMATED GALLONS AND TAX BY FUEL TYPE
LOCAL GOVERNMENT FISCAL YEAR 1999-00

COUNTY	ESTIMATED MOTOR FUEL GALLONS (IN MILLIONS)	ESTIMATED NINTH CENT TAX ON MOTOR FUEL	ESTIMATED NINTH CENT TAX ON DIESEL FUEL	TOTAL ESTIMATED NINTH CENT TAX
ALACHUA	107.3	\$ 1,040,000	\$ 110,000	\$ 1,150,000
BAKER	13.2	130,000	20,000	150,000
BAY	86.2	840,000	100,000	930,000
BRADFORD	15.8	150,000	20,000	170,000
BREVARD	229.7	2,230,000	290,000	2,520,000
BROWARD	731.4	7,090,000	740,000	7,820,000
CALHOUN	6.0	60,000	20,000	80,000
CHARLOTTE	77.3	750,000	120,000	870,000
CITRUS	49.5	480,000	50,000	530,000
CLAY	62.1	600,000	60,000	660,000
COLLIER	107.0	1,040,000	110,000	1,150,000
COLUMBIA	44.2	430,000	140,000	560,000
DESOTO	9.8	90,000	30,000	120,000
DIXIE	6.3	60,000	20,000	80,000
DUVAL	379.6	3,680,000	910,000	4,590,000
ESCAMBIA	142.8	1,380,000	230,000	1,610,000
FLAGLER	21.5	210,000	30,000	240,000
FRANKLIN	5.8	60,000	10,000	70,000
GADSDEN	23.8	230,000	160,000	390,000
GILCHRIST	4.5	40,000	10,000	50,000
GLADES	4.0	40,000	10,000	50,000
GULF	5.7	60,000	10,000	60,000
HAMILTON	11.5	110,000	70,000	180,000
HARDEE	11.2	110,000	40,000	140,000
HENDRY	20.0	190,000	80,000	270,000
HERNANDO	59.6	580,000	110,000	690,000
HIGHLANDS	38.2	370,000	100,000	470,000
HILLSBOROUGH	513.0	4,970,000	910,000	5,880,000
HOLMES	8.8	90,000	30,000	120,000
INDIAN RIVER	54.1	520,000	160,000	680,000
JACKSON	33.7	330,000	210,000	540,000
JEFFERSON	9.8	100,000	50,000	140,000
LAFAYETTE	2.5	20,000	10,000	30,000
LAKE	94.9	920,000	130,000	1,050,000
LEE	205.8	1,990,000	280,000	2,270,000
LEON	111.5	1,080,000	120,000	1,200,000
LEVY	21.4	210,000	40,000	250,000
LIBERTY	3.7	40,000	20,000	50,000
MADISON	11.0	110,000	190,000	290,000

TABLE 6

NINTH CENT FUEL TAX
ESTIMATED GALLONS AND TAX BY FUEL TYPE
LOCAL GOVERNMENT FISCAL YEAR 1999-00

COUNTY	ESTIMATED MOTOR FUEL GALLONS (IN MILLIONS)	ESTIMATED NINTH CENT TAX ON MOTOR FUEL	ESTIMATED NINTH CENT TAX ON DIESEL FUEL	TOTAL ESTIMATED NINTH CENT TAX
MANATEE	109.5	1,060,000	170,000	1,230,000
MARION	141.4	1,370,000	410,000	1,780,000
MARTIN	63.4	610,000	70,000	690,000
MIAMI-DADE	889.4	8,620,000	1,150,000	9,770,000
MONROE	56.7	550,000	30,000	580,000
NASSAU	29.1	280,000	80,000	360,000
OKALOOSA	96.0	930,000	70,000	1,000,000
OKEECHOBEE	27.4	270,000	70,000	330,000
ORANGE	470.0	4,550,000	900,000	5,460,000
OSCEOLA	97.0	940,000	150,000	1,090,000
PALM BEACH	459.8	4,460,000	520,000	4,970,000
PASCO	138.7	1,340,000	210,000	1,560,000
PINELLAS	379.1	3,670,000	310,000	3,980,000
POLK	236.3	2,290,000	710,000	3,000,000
PUTNAM	34.4	330,000	60,000	390,000
SAINT JOHNS	64.9	630,000	200,000	830,000
SAINT LUCIE	94.2	910,000	190,000	1,100,000
SANTA ROSA	56.8	550,000	60,000	610,000
SARASOTA	143.2	1,390,000	150,000	1,530,000
SEMINOLE	153.1	1,480,000	130,000	1,620,000
SUMTER	38.9	380,000	300,000	670,000
SUWANNEE	21.7	210,000	70,000	280,000
TAYLOR	13.7	130,000	60,000	190,000
UNION	4.4	40,000	30,000	70,000
VOLUSIA	210.1	2,040,000	210,000	2,250,000
WAKULLA	10.9	110,000	20,000	120,000
WALTON	30.2	290,000	110,000	400,000
WASHINGTON	11.4	110,000	20,000	130,000
Totals	7,414.6	\$ 71,960,000	\$ 12,160,000	\$ 84,110,000

Source: Department of Revenue (6/99)

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Alachua	52.150000	\$ 554,460	\$ 502,546
Alachua	1.875000	19,935	18,069
Archer	0.855000	9,090	8,239
Gainesville	38.635000	410,768	372,308
Hawthorne	1.060000	11,270	10,215
High Springs	2.110000	22,434	20,333
LaCrosse	0.295000	3,136	2,843
Micanopy	0.900000	9,569	8,673
Newberry	1.255000	13,343	12,094
Waldo	<u>0.865000</u>	<u>9,197</u>	<u>8,336</u>
	100.000000	1,063,203	963,656
BOCC Baker	86.000000	121,311	101,910
Glen Saint Mary	1.000000	1,411	1,185
Macclenny	<u>13.000000</u>	<u>18,338</u>	<u>15,405</u>
	100.000000	141,059	118,501
BOCC Bay	62.840000	544,116	486,526
Callaway	4.273000	36,999	33,083
Cedar Grove	0.428000	3,706	3,314
Lynn Haven	3.219000	27,873	24,922
Mexico Beach	1.522000	13,179	11,784
Panama City	19.391000	167,902	150,131
Panama City Beach	2.921000	25,292	22,615
Parker	2.243000	19,422	17,366
Springfield	<u>3.163000</u>	<u>27,388</u>	<u>24,489</u>
	100.000000	865,875	774,230
BOCC Bradford	70.000000	110,678	99,137
Brooker	1.800000	2,846	2,549
Hampton	1.900000	3,004	2,691
Lawtey	2.900000	4,585	4,107
Starke	<u>23.400000</u>	<u>36,998</u>	<u>33,140</u>
	100.000000	158,111	141,625
BOCC Brevard	49.661121	1,157,604	1,024,600
Cape Canaveral	1.296367	30,218	26,746
Cocoa	2.709550	63,160	55,903
Cocoa Beach	2.177158	50,750	44,919
Indialantic	0.559611	13,045	11,546
Indian Harbor Beach	1.508443	35,162	31,122
Malabar	0.528251	12,314	10,899
Melbourne	11.764880	274,240	242,731
Melbourne Beach	0.534816	12,467	11,034

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Melbourne Village	0.160674	3,745	3,315
Palm Bay	15.096375	351,897	311,466
Palm Shores	0.063969	1,491	1,320
Rockledge	4.103654	95,656	84,666
Satellite Beach	1.592214	37,115	32,850
Titusville	6.531280	152,245	134,752
West Melbourne	<u>1.711639</u>	<u>39,898</u>	<u>35,314</u>
	100.000000	2,331,006	2,063,184
BOCC Broward	61.750000	4,477,306	4,056,716
Coconut Creek	1.067295	77,386	70,117
Cooper City	0.828921	60,103	54,457
Coral Springs	3.055487	221,544	200,733
Dania	0.518907	37,624	34,090
Davie	1.835175	133,063	120,563
Deerfield Beach	1.466168	106,307	96,321
Fort Lauderdale	4.458566	323,277	292,909
Hallandale	0.934317	67,745	61,381
Hillsboro Beach	0.052283	3,791	3,435
Hollywood	3.756329	272,360	246,775
Lauderdale-by-the-Sea	0.088622	6,426	5,822
Lauderdale Lakes	0.826961	59,960	54,328
Lauderhill	1.490335	108,060	97,909
Lazy Lake	0.001069	78	70
Lighthouse Point	0.310816	22,536	20,419
Margate	1.481725	107,435	97,343
Miramar	1.486179	107,758	97,636
North Lauderdale	0.825536	59,857	54,234
Oakland Park	0.837234	60,705	55,003
Parkland	0.334537	24,256	21,978
Pembroke Park	0.144705	10,492	9,507
Pembroke Pines	3.091916	224,185	203,126
Plantation	2.299424	166,724	151,063
Pompano Beach	2.204270	159,825	144,811
Sea Ranch Lakes	0.018378	1,333	1,207
Sunrise	2.235889	162,118	146,889
Tamarac	1.507971	109,338	99,067
Weston	0.739556	53,623	48,586
Wilton Manors	<u>0.351430</u>	<u>25,481</u>	<u>23,087</u>
	100.000001	7,250,698	6,569,581

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Distributions for the "NEW" 4 cent local option tax for Broward County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Broward	71.312500		4,738,116
Coconut Creek	0.800500		53,186
Cooper City	0.621700		41,307
Coral Springs	2.291600		152,258
Dania	0.389200		25,859
Davie	1.376400		91,450
Deerfield Beach	1.099600		73,059
Fort Lauderdale	3.343900		222,174
Hallandale	0.700700		46,556
Hillsboro Beach	0.039200		2,605
Hollywood	2.817200		187,179
Lauderdale-by-the-Sea	0.066500		4,418
Lauderdale Lakes	0.620200		41,207
Lauderhill	1.117800		74,268
Lazy Lake	0.000800		53
Lighthouse Point	0.233100		15,488
Margate	1.111300		73,837
Miramar	1.114600		74,056
North Lauderdale	0.619200		41,141
Oakland Park	0.627900		41,719
Parkland	0.250900		16,670
Pembroke Park	0.108500		7,209
Pembroke Pines	2.318900		154,071
Plantation	1.724600		114,585
Pompano Beach	1.653200		109,841
Sea Ranch Lakes	0.013800		917
Sunrise	1.676900		111,416
Tamarac	1.131000		75,145
Weston	0.554700		36,855
Wilton Manors	<u>0.263600</u>		<u>17,514</u>
	100.000000		6,644,159
BOCC Calhoun	71.600000	52,621	38,735
Altha	0.400000	294	216
Blountstown	<u>28.000000</u>	<u>20,578</u>	<u>15,148</u>
	100.000000	73,493	54,099
BOCC Charlotte	91.500000	735,862	635,420
Punta Gorda	<u>8.500000</u>	<u>68,359</u>	<u>59,028</u>
	100.000000	804,220	694,448

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Distributions for the "NEW" 3 cent local option tax for Charlotte County and its municipalities. (Effective January 1, 2000, the rate increases to 4 cents.) This tax is not subject to the dealer collection allowance.			
BOCC Charlotte	90.300000		634,205
Punta Gorda	<u>9.700000</u>		<u>61,518</u>
	100.000000		702,332
BOCC Citrus	90.400000	441,873	402,318
Crystal River	4.050000	19,796	18,024
Inverness	<u>5.550000</u>	<u>27,128</u>	<u>24,700</u>
	100.000000	488,798	445,042
BOCC Clay	84.000000	517,227	468,548
Green Cove Springs	6.300000	38,792	35,141
Keystone Heights	1.900000	11,699	10,598
Orange Park	7.200000	44,334	40,161
Penney Farms	<u>0.600000</u>	<u>3,694</u>	<u>3,347</u>
	100.000000	615,747	557,795
BOCC Collier	75.180000	797,990	722,504
Everglades	0.750000	7,961	7,208
Marco Island	4.970000	52,754	47,763
Naples	<u>19.100000</u>	<u>202,735</u>	<u>183,557</u>
	100.000000	1,061,440	961,032
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	79.510000		772,791
Everglades	0.750000		7,290
Marco Island	5.260000		51,124
Naples	<u>14.480000</u>		<u>140,737</u>
	100.000000		971,942
BOCC Columbia	71.390000	373,428	283,351
Fort White	1.100000	5,754	4,366
Lake City	<u>27.510000</u>	<u>143,900</u>	<u>109,189</u>
	100.000000	523,082	396,905
BOCC DeSoto	78.000000	89,249	68,689
Arcadia	<u>22.000000</u>	<u>25,173</u>	<u>19,374</u>
	100.000000	114,422	88,063

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
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		71,250
Arcadia	<u>20.000000</u>		<u>17,813</u>
	100.000000		89,063
BOCC Dixie	81.250000	59,973	45,645
Cross City	12.500000	9,227	7,022
Horseshoe Beach	<u>6.250000</u>	<u>4,613</u>	<u>3,511</u>
	100.000000	73,813	56,178
Jacksonville-Duval	94.231600	4,005,815	3,212,998
Atlantic Beach	1.795800	76,340	61,231
Baldwin	0.211100	8,974	7,198
Jacksonville Beach	2.744300	116,661	93,572
Neptune Beach	<u>1.017200</u>	<u>43,241</u>	<u>34,683</u>
	100.000000	4,251,031	3,409,682
BOCC Escambia	75.300000	1,122,971	965,850
Century	0.700000	10,439	8,979
Pensacola	<u>24.000000</u>	<u>357,919</u>	<u>307,841</u>
	100.000000	1,491,330	1,282,670
BOCC Flagler	81.000000	181,685	156,611
Beverly Beach	1.000000	2,243	1,933
Bunnell	6.000000	13,458	11,601
Flagler Beach	<u>12.000000</u>	<u>26,916</u>	<u>23,202</u>
	100.000000	224,302	193,346
BOCC Franklin	79.720000	49,892	41,507
Appalachicola	14.190000	8,881	7,388
Carrabelle	<u>6.090000</u>	<u>3,811</u>	<u>3,171</u>
	20.280000	62,584	52,066
BOCC Gadsden	73.160000	267,388	156,396
Chattahoochee	7.080000	25,876	15,135
Greensboro	0.310000	1,133	663
Gretna	0.450000	1,645	962
Havana	3.700000	13,523	7,910
Midway	0.400000	1,462	855
Quincy	<u>14.900000</u>	<u>54,457</u>	<u>31,852</u>
	100.000000	365,485	213,772

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Gilchrist	85.100000	41,548	34,742
Bell	1.580000	771	645
Fanning Springs (part)	1.130000	552	461
Trenton	<u>12.190000</u>	<u>5,951</u>	<u>4,976</u>
	100.000000	48,822	40,824
BOCC Glades	80.000000	37,516	29,072
Moore Haven	<u>20.000000</u>	<u>9,379</u>	<u>7,268</u>
	100.000000	46,895	36,340
BOCC Gulf	100.000000	59,147	51,062
BOCC Hamilton	82.000000	137,417	84,918
Jasper	10.000000	16,758	10,356
Jennings	4.000000	6,703	4,142
White Springs	<u>4.000000</u>	<u>6,703</u>	<u>4,142</u>
	100.000000	167,582	103,558
BOCC Hardee	87.810000	116,882	88,389
Bowling Green	1.200000	1,597	1,208
Wachula	8.450000	11,248	8,506
Zolfo Springs	<u>2.540000</u>	<u>3,381</u>	<u>2,557</u>
	100.000000	133,107	100,660
BOCC Hendry	60.000000	150,951	107,685
Clewiston	23.500000	59,123	42,177
LaBelle	<u>16.500000</u>	<u>41,512</u>	<u>29,613</u>
	100.000000	251,585	179,475
BOCC Hernando	91.500000	583,708	490,056
Brooksville	<u>8.500000</u>	<u>54,224</u>	<u>45,524</u>
	100.000000	637,932	535,581
Distributions for the "NEW" 2 cent local option tax for Hernando County and its municipalities.			
This tax is not subject to the dealer collection allowance.			
BOCC Hernando	91.500000		495,619
Brooksville	<u>8.500000</u>		<u>46,041</u>
	100.000000		541,661
BOCC Highlands	84.833330	371,499	291,106
Avon Park	5.376670	23,545	18,450
Lake Placid	1.760000	7,707	6,039
Sebring	<u>8.030000</u>	<u>35,165</u>	<u>27,555</u>
	100.000000	437,917	343,151

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
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		303,839
Avon Park	4.180000		14,507
Lake Placid	1.560000		5,414
Sebring	<u>6.710000</u>		<u>23,287</u>
	100.000000		347,046
BOCC Hillsborough	63.620000	3,467,124	2,931,514
Plant City	2.870000	156,408	132,245
Tampa	31.320000	1,706,858	1,443,179
Temple Terrace	<u>2.190000</u>	<u>119,349</u>	<u>100,912</u>
	100.000000	5,449,739	4,607,850
BOCC Holmes	86.000000	94,149	68,363
Bonifay	10.000000	10,948	7,949
Esto	1.000000	1,095	795
Noma	1.000000	1,095	795
Ponce de Leon	1.000000	1,095	795
Westville	<u>1.000000</u>	<u>1,095</u>	<u>795</u>
	100.000000	109,476	79,492
BOCC Indian River	67.921700	430,230	330,024
Fellsmere	2.097400	13,285	10,191
Indian River Shores	1.205300	7,635	5,856
Orchid	0.007300	46	35
Sebastian	11.933300	75,588	57,983
Vero Beach	<u>16.835000</u>	<u>106,636</u>	<u>81,799</u>
	100.000000	633,420	485,889
BOCC Jackson	72.670000	363,128	219,887
Alford	1.280000	6,396	3,873
Campbellton	0.240000	1,199	726
Cottondale	1.630000	8,145	4,932
Graceville	4.920000	24,585	14,887
Grand Ridge	1.420000	7,096	4,297
Greenwood	0.900000	4,497	2,723
Malone	1.410000	7,046	4,266
Marianna	12.130000	60,613	36,703
Sneads	<u>3.400000</u>	<u>16,990</u>	<u>10,288</u>
	100.000000	499,694	302,583

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Jefferson	84.170000	110,720	74,361
Monticello	<u>15.830000</u>	<u>20,823</u>	<u>13,985</u>
	100.000000	131,543	88,347
 BOCC Lafayette	 100.000000	 27,695	 22,175
 BOCC Lake	 66.376700	 645,566	 565,747
Astatula	0.511300	4,973	4,358
Clermont	3.248300	31,592	27,686
Eustis	6.941900	67,516	59,168
Fruitland Park	1.065100	10,359	9,078
Groveland	0.857700	8,342	7,310
Howey-in-the-Hills	0.287900	2,800	2,454
Lady Lake	1.842600	17,921	15,705
Leesburg	8.256900	80,305	70,376
Mascotte	0.806900	7,848	6,877
Minneola	0.594600	5,783	5,068
Montverde	0.411200	3,999	3,505
Mount Dora	4.901200	47,668	41,774
Tavares	2.867300	27,887	24,439
Umatilla	<u>1.030400</u>	<u>10,021</u>	<u>8,782</u>
	100.000000	972,580	852,327
 BOCC Lee	 54.900000	 1,157,184	 1,015,008
Cape Coral	23.300000	491,118	430,777
Fort Myers	14.000000	295,093	258,836
Fort Myers Beach	2.800000	59,019	51,767
Sanibel	<u>5.000000</u>	<u>105,390</u>	<u>92,442</u>
	100.000000	2,107,804	1,848,830
 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		1,026,530
Cape Coral	23.300000		435,668
Fort Myers	14.000000		261,775
Fort Myers Beach	2.800000		52,355
Sanibel	<u>5.000000</u>		<u>93,491</u>
	100.000000		1,869,818
 BOCC Leon	 46.670000	 518,717	 467,552
Tallahassee	<u>53.330000</u>	<u>592,741</u>	<u>534,273</u>
	100.000000	1,111,458	1,001,825

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Levy	89.230000	204,752	171,330
Bronson	1.300000	2,983	2,496
Cedar Key	0.930000	2,134	1,786
Chiefland	3.000000	6,884	5,760
Fanning Springs (part)	0.240000	551	461
Inglis	2.200000	5,048	4,224
Otter Creek	0.140000	321	269
Williston	2.350000	5,392	4,512
Yankeetown	<u>0.610000</u>	<u>1,400</u>	<u>1,171</u>
	100.000000	229,465	192,009
BOCC Liberty	90.000000	45,762	30,188
Bristol	<u>10.000000</u>	<u>5,085</u>	<u>3,354</u>
	100.000000	50,847	33,542
BOCC Madison	70.170000	190,078	69,074
Greenville	6.160000	16,686	6,064
Lee	1.980000	5,363	1,949
Madison	<u>21.690000</u>	<u>58,754</u>	<u>21,351</u>
	100.000000	270,882	98,438
BOCC Manatee	100.000000	1,138,368	983,447
BOCC Marion	70.100000	1,155,661	890,245
Belleview	2.560000	42,204	32,511
Dunnellon	2.560000	42,204	32,511
McIntosh	0.640000	10,551	8,128
Ocala	23.500000	387,419	298,442
Reddick	<u>0.640000</u>	<u>10,551</u>	<u>8,128</u>
	100.000000	1,648,589	1,269,964
BOCC Martin	88.730000	563,697	505,571
Jupiter Island	1.190000	7,560	6,780
Ocean Breeze	0.080000	508	456
Stuart	<u>10.000000</u>	<u>63,530</u>	<u>56,979</u>
	100.000000	635,295	569,786
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		511,310
Jupiter Island	1.190000		6,857
Ocean Breeze	0.080000		461
Stuart	<u>10.000000</u>		<u>57,625</u>
	100.000000		576,254

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Miami-Dade	74.000000	6,697,343	5,912,273
Aventura	0.422467	38,235	33,753
Bal Harbour	0.073928	6,691	5,907
Bay Harbor Islands	0.114655	10,377	9,160
Biscayne Park	0.103425	9,360	8,263
Coral Gables	1.451798	131,394	115,992
El Portal	0.080192	7,258	6,407
Florida City	0.226154	20,468	18,069
Golden Beach	0.035960	3,255	2,873
Hialeah	5.293268	479,065	422,909
Hialeah Gardens	0.481036	43,536	38,433
Homestead	0.834083	75,488	66,640
Indian Creek	0.006771	613	541
Key Biscayne	0.227327	20,574	18,162
Medley	0.075169	6,803	6,006
Miami	8.772707	793,971	700,901
Miami Beach	2.228782	201,715	178,070
Miami Shores	0.303199	27,441	24,224
Miami Springs	0.491845	44,514	39,296
North Bay	0.131534	11,904	10,509
North Miami Beach	1.007186	91,155	80,470
North Miami	1.328669	120,251	106,155
Opa Locka	0.400955	36,288	32,035
Pinecrest	0.627772	56,816	50,156
South Miami	0.328797	29,758	26,269
Sunny Isles Beach	0.303458	27,464	24,245
Surfside	0.116155	10,513	9,280
Sweetwater	0.326169	29,520	26,059
Virginia Gardens	0.060747	5,498	4,853
West Miami	<u>0.145792</u>	<u>13,195</u>	<u>11,648</u>
	100.000000	9,050,463	7,989,558

Distributions for the "NEW" 3 cent local option tax for Miami-Dade County and its municipalities.
 This tax is not subject to the dealer collection allowance.

BOCC Miami-Dade	74.000000	5,979,389
Aventura	0.422467	34,136
Bal Harbour	0.073928	5,974
Bay Harbor Islands	0.114655	9,264
Biscayne Park	0.103425	8,357
Coral Gables	1.451798	117,309
El Portal	0.080192	6,480
Florida City	0.226154	18,274
Golden Beach	0.035960	2,906
Hialeah	5.293268	427,710

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Hialeah Gardens	0.481036		38,869
Homestead	0.834083		67,396
Indian Creek	0.006771		547
Key Biscayne	0.227327		18,369
Medley	0.075169		6,074
Miami	8.772707		708,857
Miami Beach	2.228782		180,091
Miami Shores	0.303199		24,499
Miami Springs	0.491845		39,742
North Bay	0.131534		10,628
North Miami Beach	1.007186		81,383
North Miami	1.328669		107,360
Opa Locka	0.400955		32,398
Pinecrest	0.627772		50,726
South Miami	0.328797		26,568
Sunny Isles Beach	0.303458		24,520
Surfside	0.116155		9,386
Sweetwater	0.326169		26,355
Virginia Gardens	0.060747		4,909
West Miami	<u>0.145792</u>		<u>11,780</u>
	100.000000		8,080,255
BOCC Monroe	60.500000	327,004	307,912
Key Colony Beach	2.000000	10,810	10,179
Key West	36.500000	197,283	185,765
Layton	<u>1.000000</u>	<u>5,405</u>	<u>5,089</u>
	100.000000	540,502	508,945
BOCC Nassau	79.833500	265,955	208,944
Callahan	0.771300	2,569	2,019
Fernandina Beach	15.372000	51,210	40,232
Hilliard	<u>4.023100</u>	<u>13,402</u>	<u>10,529</u>
	100.000000	333,137	261,725
BOCC Okaloosa	67.000000	623,217	577,809
Cinco Bayou	0.200000	1,860	1,725
Crestview	5.840000	54,322	50,364
Destin	5.000000	46,509	43,120
Fort Walton Beach	14.300000	133,015	123,323
Laurel Hill	0.450000	4,186	3,881
Mary Esther	2.500000	23,254	21,560
Niceville	3.040000	28,277	26,217
Shalimar	0.110000	1,023	949

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
(Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Valparaiso	<u>1.560000</u>	<u>14,511</u>	<u>13,453</u>
	100.000000	930,174	862,401
BOCC Okeechobee	78.130000	240,070	192,645
Okeechobee	<u>21.870000</u>	<u>67,200</u>	<u>53,925</u>
	100.000000	307,270	246,569
BOCC Orange	62.960000	3,183,282	2,658,201
Apopka	2.530000	127,918	106,818
Belle Isle	0.700000	35,392	29,554
Eatonville	0.340000	17,191	14,355
Edgewood	0.160000	8,090	6,755
Maitland	1.330000	67,245	56,153
Oakland	0.100000	5,056	4,222
Ocoee	2.630000	132,974	111,040
Orlando	24.000000	1,213,449	1,013,291
Windermere	0.230000	11,629	9,711
Winter Garden	1.640000	82,919	69,242
Winter Park	<u>3.380000</u>	<u>170,894</u>	<u>142,705</u>
	100.000000	5,056,038	4,222,048
BOCC Osceola	62.500000	631,153	544,683
Kissimmee	25.000000	252,461	217,873
Saint Cloud	<u>12.500000</u>	<u>126,231</u>	<u>108,937</u>
	100.000000	1,009,845	871,493
BOCC Palm Beach	66.666670	3,073,339	2,753,343
Atlantis	0.186530	8,599	7,704
Belle Glade	1.174830	54,160	48,521
Boca Raton	4.553490	209,916	188,060
Boynton Beach	2.582340	119,046	106,651
Briny Breezes	0.013780	635	569
Cloud Lake	0.011190	516	462
Delray Beach	3.520760	162,307	145,408
Glen Ridge	0.025390	1,170	1,049
Golf	0.048850	2,252	2,018
Greenacres	0.602020	27,753	24,864
Gulfstream	0.077760	3,585	3,211
Haverhill	0.078670	3,627	3,249
Highland Beach	0.085990	3,964	3,551
Hypoluxo	0.033660	1,552	1,390
Juno Beach	0.098680	4,549	4,075
Jupiter	1.595060	73,532	65,876
Jupiter Inlet Colony	0.042560	1,962	1,758

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Lake Clarke Shores	0.246200	11,350	10,168
Lake Park	0.510420	23,530	21,080
Lake Worth	1.818840	83,849	75,118
Lantana	0.552440	25,468	22,816
Manalapan	0.067040	3,091	2,769
Mangonia Park	0.116010	5,348	4,791
North Palm Beach	0.587470	27,082	24,263
Ocean Ridge	0.198580	9,155	8,201
Pahokee	0.263120	12,130	10,867
Palm Beach	0.791850	36,504	32,704
Palm Beach Gardens	1.359270	62,662	56,138
Palm Beach Shores	0.085500	3,942	3,531
Palm Springs	0.363720	16,768	15,022
Riviera Beach	1.865640	86,006	77,051
Royal Palm Beach	1.349240	62,200	55,724
South Bay	0.262350	12,094	10,835
South Palm Beach	0.027460	1,266	1,134
Tequesta	0.392190	18,080	16,198
Wellington	3.228980	148,856	133,357
West Palm Beach	<u>4.515450</u>	<u>208,163</u>	<u>186,489</u>
	100.000000	4,610,008	4,130,014

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	3,299,749
Atlantis	0.117520	4,909
Belle Glade	0.740140	30,915
Boca Raton	2.868700	119,823
Boynton Beach	1.626870	67,953
Briny Breezes	0.008680	363
Cloud Lake	0.007050	294
Delray Beach	2.218080	92,647
Glen Ridge	0.015990	668
Golf	0.030780	1,286
Greenacres	0.379270	15,842
Gulfstream	0.048990	2,046
Haverhill	0.049560	2,070
Highland Beach	0.054170	2,263
Hypoluxo	0.021200	886
Juno Beach	0.062170	2,597
Jupiter	1.004890	41,973
Jupiter Inlet Colony	0.026810	1,120
Lake Clarke Shores	0.155110	6,479
Lake Park	0.321570	13,432

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Lake Worth	1.145870		47,862
Lantana	0.348040		14,537
Manalapan	0.042230		1,764
Mangonia Park	0.073090		3,053
North Palm Beach	0.370110		15,459
Ocean Ridge	0.125100		5,225
Pahokee	0.165760		6,924
Palm Beach	0.498870		20,837
Palm Beach Gardens	0.856340		35,768
Palm Beach Shores	0.053870		2,250
Palm Springs	0.229140		9,571
Riviera Beach	1.175350		49,093
Royal Palm Beach	0.850020		35,504
South Bay	0.165280		6,904
South Palm Beach	0.017300		723
Tequesta	0.247080		10,320
Wellington	2.034260		84,969
West Palm Beach	<u>2.844730</u>		<u>118,821</u>
	99.999990		4,176,898
BOCC Pasco	87.500000	1,262,505	1,090,348
Dade City	2.400000	34,629	29,907
New Port Richey	4.200000	60,600	52,337
Port Richey	1.200000	17,314	14,953
San Antonio	0.600000	8,657	7,477
Saint Leo	0.200000	2,886	2,492
Zephyrhills	<u>3.900000</u>	<u>56,272</u>	<u>48,598</u>
	100.000000	1,442,863	1,246,111
BOCC Pinellas	100.000000	3,689,167	3,405,324
BOCC Polk	66.472000	1,850,678	1,411,202
Auburndale	1.804000	50,226	38,299
Bartow	3.120000	86,865	66,238
Davenport	0.507000	14,116	10,764
Dundee	0.563000	15,675	11,953
Eagle Lake	0.444000	12,362	9,426
Fort Meade	1.205000	33,549	25,582
Frostproof	0.983000	27,368	20,869
Haines City	2.446000	68,100	51,929
Highland Park	0.043000	1,197	913
Hillcrest Heights	0.054000	1,503	1,146
Lake Alfred	0.711000	19,795	15,095
Lake Hamilton	0.263000	7,322	5,583

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Lakeland	13.376000	372,407	283,973
Lake Wales	2.074000	57,743	44,031
Mulberry	0.736000	20,491	15,625
Polk City	0.356000	9,912	7,558
Winter Haven	<u>4.843000</u>	<u>134,836</u>	<u>102,817</u>
	100.000000	2,784,146	2,123,002
BOCC Putnam	78.052600	284,518	241,406
Crescent City	2.651200	9,664	8,200
Interlachen	1.979400	7,215	6,122
Palatka	15.399300	56,134	47,628
Pomona Park	1.090400	3,975	3,372
Welaka	<u>0.827100</u>	<u>3,015</u>	<u>2,558</u>
	100.000000	364,521	309,286
BOCC Saint Johns	83.000000	636,652	483,495
Saint Augustine	12.000000	92,046	69,903
Saint Augustine Beach	4.000000	30,682	23,301
Hastings	<u>1.000000</u>	<u>7,671</u>	<u>5,825</u>
	100.000000	767,050	582,524
BOCC Saint Lucie	39.120000	398,038	330,847
Fort Pierce	13.370000	136,037	113,073
Port Saint Lucie	47.420000	482,489	401,042
Saint Lucie	<u>0.090000</u>	<u>916</u>	<u>761</u>
	100.000000	1,017,479	845,724
Distributions for the "NEW" 2 cent local option tax for Saint Lucie County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Saint Lucie	39.120000		334,603
Fort Pierce	13.370000		114,357
Port Saint Lucie	47.420000		405,595
Saint Lucie	<u>0.090000</u>		<u>770</u>
	100.000000		855,324
BOCC Santa Rosa	87.290000	493,740	445,375
Gulf Breeze	4.530000	25,623	23,113
Jay	0.590000	3,337	3,010
Milton	<u>7.590000</u>	<u>42,931</u>	<u>38,726</u>
	100.000000	565,632	510,224
BOCC Sarasota	70.790000	1,007,137	910,529
Longboat Key	1.270000	18,068	16,335
North Port	5.370000	76,400	69,071

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Sarasota	16.500000	234,747	212,229
Venice	<u>6.070000</u>	<u>86,359</u>	<u>78,075</u>
	100.000000	1,422,711	1,286,239
BOCC Seminole	63.600000	952,966	874,755
Altamonte Springs	13.100000	196,287	180,177
Casselberry	3.520000	52,743	48,414
Lake Mary	2.540000	38,059	34,935
Longwood	2.420000	36,261	33,285
Oviedo	4.350000	65,179	59,830
Sanford	8.300000	124,365	114,158
Winter Springs	<u>2.170000</u>	<u>32,515</u>	<u>29,846</u>
	100.000000	1,498,373	1,375,401
BOCC Sumter	81.326000	508,134	284,036
Bushnell	5.058000	31,603	17,665
Center Hill	1.651000	10,316	5,766
Coleman	1.720000	10,747	6,007
Webster	1.735000	10,840	6,060
Wildwood	<u>8.510000</u>	<u>53,171</u>	<u>29,722</u>
	100.000000	624,812	349,257
BOCC Suwannee	81.570000	212,888	159,109
Branford	1.000000	2,610	1,951
Live Oak	<u>17.430000</u>	<u>45,490</u>	<u>33,999</u>
	100.000000	260,988	195,058
BOCC Taylor	67.000000	117,134	82,513
Perry	<u>33.000000</u>	<u>57,693</u>	<u>40,641</u>
	100.000000	174,827	123,154
BOCC Union	82.353000	53,454	32,608
Lake Butler	16.342000	10,607	6,471
Raiford	0.864000	561	342
Worthington Springs	<u>0.441000</u>	<u>286</u>	<u>175</u>
	100.000000	64,909	39,595
BOCC Volusia	57.238000	1,191,157	1,080,278
Daytona Beach	8.193000	170,501	154,630
Daytona Beach Shores	1.213000	25,243	22,893
DeBary	1.890000	39,332	35,671
Deland	2.332000	48,530	44,013
Deltona	9.428000	196,202	177,939
Edgewater	1.918000	39,915	36,199

Table 7

Local Option Fuel Tax Distributions
Local Government Fiscal Year 1999-00 Estimates
 (Estimates Based on the 1999-00 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Holly Hill	1.247000	25,951	23,535
Lake Helen	0.250000	5,203	4,718
New Smyrna Beach	3.167000	65,907	59,772
Oak Hill	0.127000	2,643	2,397
Orange City	0.845000	17,585	15,948
Ormond Beach	5.102000	106,176	96,292
Pierson	0.137000	2,851	2,586
Ponce Inlet	0.592000	12,320	11,173
Port Orange	4.831000	100,536	91,178
South Daytona	<u>1.490000</u>	<u>31,008</u>	<u>28,121</u>
	100.000000	2,081,059	1,887,344
 BOCC Wakulla	 100.000000	 114,873	 97,471
 BOCC Walton	 85.760000	 320,558	 232,394
Defuniak Springs	13.450000	50,274	36,447
Freeport	<u>0.790000</u>	<u>2,953</u>	<u>2,141</u>
	100.000000	373,785	270,982
 BOCC Washington	 82.390000	 96,973	 84,154
Caryville	0.780000	918	797
Chipley	14.570000	17,149	14,882
Vernon	1.520000	1,789	1,553
Wausau	<u>0.740000</u>	<u>871</u>	<u>756</u>
	100.000000	117,700	102,141
 TOTALS		 =====	 =====
		\$ 77,961,875	\$ 89,241,387

Note: The grand total of the motor fuel distribution column is greater than the grand total of the total fuel distribution column as the result of the additional motor fuel distributions resulting from the levy of the 1 to 5 cents local option fuel tax by select counties.

Source: Department of Revenue (6/99)

NINTH-CENT FUEL TAX

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, *Florida Statutes*

Brief Overview

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

Authorization to Levy

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. However, this tax is imposed on diesel fuel in every county as the result of statewide equalization.

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.

Local Governments Eligible to Levy

All counties are eligible to levy this tax on motor fuel. During the 1999 calendar year, this tax will be levied by 37 counties.

Distribution of 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. Regardless of whether or not the county is levying the tax on motor fuel, the county would still receive proceeds from the levy on diesel fuel.

Authorized Uses of Proceeds

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined 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.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

Relevant Attorney General Opinions

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.

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

(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. 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, 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.

1 TO 6 CENTS LOCAL OPTION FUEL TAX

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, *Florida Statutes*

Brief Overview

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold in a county. 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.

Authorization to Levy

The tax 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 county-wide referendum on whether or not

to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs of such referendum. The tax shall be levied and collected county-wide on January 1st, following 30 days after voter approval.

If this tax is levied under the conditions of paragraphs 1b or 2 above, then the proceeds shall be distributed among the county and eligible municipalities based on the transportation expenditures of each of the immediately preceding five fiscal years.

This 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 relevied provided that a redetermination of the method of distribution is made.

This tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon as the result of statewide equalization.

Local Governments Eligible to Levy

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 this tax. 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.

All counties are eligible to levy this tax on motor fuel, and all counties are levying. The maximum rate of 6 cents is levied in 58 counties; 5 cents is levied in 5 counties: Franklin, Holmes, Jackson, Okaloosa, Union; 4 cents is levied in 2 counties: Hendry and Taylor; and 3 cents is levied in 1 county: Hamilton.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department 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 has been 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.

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 the proceeds. 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.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years. Additionally, 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. This 'inland county' provision applies only to Orange County.

Regardless of whether or not the county is levying the tax on motor fuel, the county would still receive proceeds from the full 6 cents levy on diesel fuel.

Authorized Uses of Proceeds

County and municipal governments shall utilize the tax proceeds 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 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 this 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.¹

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.

Relevant Attorney General Opinions

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.

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

(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.)

¹ 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.

AGO 90-79

May local option gas tax revenues be used to fund specialized transportation for the transportation disadvantaged? 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 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 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.)

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1 TO 5 CENTS LOCAL OPTION FUEL TAX
Sections 206.41(1)(e) and 336.025, *Florida Statutes*

Brief Overview

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This 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. The tax proceeds may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

Authorization to Levy

The 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:

1. 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.
2. 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 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 each local government 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.

Local Governments Eligible to Levy

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 this tax. 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.

All counties are eligible to levy this tax, and 11 counties are levying. The maximum rate of 5 cents is levied in 4 counties: Collier, DeSoto, Lee, and Palm Beach; 4 cents is levied in 1 county: Broward; 3 cents is levied in 3 counties: Charlotte, Highlands, and Miami-Dade; 2 cents is levied in 3 counties: Hernando, Martin, and Saint Lucie.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department 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.

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 the proceeds. 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.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years.

Authorized Uses of Proceeds

The tax proceeds must be used for only those transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. 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.

Relevant Attorney General Opinions

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.

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

(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 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 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.)

AGO 97-25

May the proceeds of the 1 to 5 cents local option fuel tax be used for public transportation operations and maintenance expenditures or must such revenues be used only for capital improvements? Must the expenditures be specifically identified in the capital improvements element of the county's adopted comprehensive plan? May the county contract with a public transit authority to provide the transportation services enumerated in the capital improvements element of the county's comprehensive plan? According to this opinion issued May 5, 1997, the tax revenues may be used not only for the capital improvement of a public transportation facility but also for its operation and maintenance, conditioned on the fact that the capital improvements element of the county's comprehensive plan identifies the need for such a facility. The capital improvements element must identify the needed public transportation facility and the estimated facility's costs including operation and maintenance costs. In addition, the element must specify that funding shall come from the fuel tax revenues in order for such revenues to be used for that purpose. Finally, the county commission may contract with and provide funding to the public transit authority to implement the public transportation services referenced in the capital improvements element if the county commission determines that such funding serves a county or dual purpose.

MUNICIPAL RESORT TAX
Chapter 67-930, *Laws of Florida*, (as amended)

Brief Overview

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 fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for the levy of this tax prior to January 1, 1968. The levy of this tax must be adopted by an ordinance approved by the governing body. 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.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect the levy and use of the Municipal Resort Tax.

Authorization to Levy

Municipalities, located in any county of the state which had a total county population based on the 1960 Census of between 330,000 and 340,000 or more than 900,000 and whose municipal charter specifically provided for the levy of this tax (at the original rate of up to 2 percent) prior to January 1, 1968, are authorized to levy a tax not to exceed 4 percent on certain rentals and the sale of food and beverages. The levy of this tax must be adopted by an ordinance approved by the governing body.

Local Governments Eligible to Levy

Three municipalities in Miami-Dade County (Bal Harbour, Miami Beach, and Surfside) are eligible to impose the tax. Currently, these municipalities are imposing the tax at the following rates: Bal Harbour (4 percent on transient rentals; 2 percent on food and beverages), Miami Beach (3 percent on transient rentals; 2 percent on food and beverages), and Surfside (4 percent on transient rentals; 2 percent on food and beverages).

Administrative Procedures

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.

Reporting Requirements

No special reporting requirements are specified.

Distribution of Proceeds

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.

Authorized Uses of Proceeds

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; or
6. Relief from ad valorem taxes being used for any of the above purposes.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax has been issued.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

TOURIST DEVELOPMENT TAXES

Section 125.0104, *Florida Statutes*

Brief Overview

Counties are authorized to levy five separate tourist development taxes on transient rental transactions pursuant to s. 125.0104, F.S. Depending on the particular tax, the levy may be authorized by vote of the governing body or referendum approval. Tax rates vary by county depending on a county's eligibility to levy particular taxes. The maximum tax rate for most counties is 3 or 4 percent; however, the maximum rate is 6 percent for several counties. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.

1999 General Law Amendments

Although no statutory changes were made to provisions dealing with the general administration of tourist development taxes, changes were made to s. 125.0104(3)(l) and (n), F.S., regarding the authorized uses of the Professional Sports Franchise Facility Tax and Additional Professional Sports Franchise Facility Tax, respectively.

Authorization to Levy

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by a vote of the governing body. Additionally, some levies require referendum approval or provide the option for the tax to be approved by referendum.

At least 60 days prior to the enactment of the ordinance levying the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., the county's governing body shall adopt a resolution establishing and appointing the members of the county tourist development council and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, shall prepare and submit to the county's governing body for its approval a plan for tourist development.

The plan shall set forth the anticipated net revenue to be derived by the county for two years following the levy of the tax as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan shall provide a list, in order of priority, of the proposed uses of the tax revenue by specific project or special use as well as the approximate cost or expense allocation for each specific project or special use. The governing body shall adopt the county plan for tourist development as part of the ordinance levying the tax.

Some limitations exist on the exercise of this taxable privilege. First, there shall be no additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax. Second, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax; however, this limitation does not apply to the levy of the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., and the Duval County levy of the Additional Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(n), F.S.

A county may elect to levy and impose the tourist development tax in a subcounty special district. However, if a county elects to levy and impose the tax on a subcounty special district basis, 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 in the district that are subject to the tax.

The effective date of the levy and imposition of the tax shall be the first day on the second month following approval of the ordinance by vote of the governing body or referendum (depending on the particular tax), or the first day of any subsequent month as may be specified in the ordinance.

Administrative Procedures

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 six 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 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. The Department shall promulgate such rules and publish such forms as necessary to enforce these taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an 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 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. 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.

The county 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 to the Department, 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 Chapter 212, *Florida Statutes*.

Reporting Requirements

For each levy, the county is responsible for furnishing the Department with a certified copy of the ordinance within 10 days after approval of such ordinance. If applicable, the county shall also notify the Department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

Distribution of Proceeds

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county which imposed the particular tax or taxes. The funds shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a pre-condition to the receipt of such funds. This trust fund is not subject to the 7.3 percent General Revenue Service Charge.

Relevant Attorney General Opinions

A number of opinions specifically relevant to tourist development 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.

The statutory language pertaining to tourist development taxes has been amended numerous times since the original tax was authorized in 1977. Additional taxes and authorized uses have been added in the subsequent years. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 77-81

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, expanded the authorized uses of the tourist development tax revenues to include the financing of 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 83-18

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.

As previously mentioned, current law does include the financing of beach park facilities as an authorized use of tourist development tax revenues.

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 the revenues to finance beach cleaning and maintenance without the necessity of establishing the mean high-water line so long as such expenditure paramountly serves a public purpose, and there is compliance with the requirements of Chapter 161, *Florida Statutes*, and s. 253.77, F.S., where applicable.

AGO 86-87

May a noncharter county expend county funds to publicly advertise its position on an issue to be voted on in an upcoming referendum on the tourist development tax? Unless restricted by, and to the extent consistent with general or special law, a noncharter county may expend public funds to publicly advertise its position in an upcoming referendum, provided that prior to making such an expenditure, the county commission determines that such expenditures will serve a county purpose. This determination shall be made by ordinance which should express appropriate legislative findings as to the purpose of the expenditure and the benefits accruing to the county from such expenditure according to this opinion dated October 7, 1986.

AGO 86-96

May a county levy the additional 1 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 3 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 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 authorized in s. 125.0104, F.S., 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 the tax on a local basis to exempt administration of tourist development tax from Part I, Chapter 212, *Florida Statutes*, this opinion, dated September 9, 1988, could not conclude that the Department of Revenue was relieved from its responsibility to perform audits of such funds.

It should be noted that current 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 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 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 makes the appropriate legislative determination that such activity is primarily related to the promotion of 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.

AGO 95-71

May a county use the proceeds derived from its tourist development tax for the acquisition of land that will be used by the State of Florida as a site for the Florida Agriculture Museum? Since the statute authorizes the use of revenues for a museum and does not require that such a facility be county-owned but recognizes that the facility may be owned and operated by entities other than the county, then the county's use of tourist development tax revenues for the acquisition of land that

would be used by the state as the location for the museum would not violate s. 125.0104(5)(a)1., F.S., according to this opinion dated October 31, 1995.

AGO 96-26

Is the county authorized to create a separate tax district for the benefit of a second subcounty district or amend the boundaries of the existing subcounty district? If yes, what procedure should be used to create such a district and collect the tourist development tax? According to this opinion dated April 24, 1996, the county could not create more than one subcounty special district within which to impose the tax. However, the statutory language would not prevent the governing body from adopting a new ordinance that would create a new countywide district or new subcounty special district that is larger than the current district for the collection of tourist development taxes.

AGO 96-54

May the proceeds of the tourist development tax is used for a sports stadium or sports arena that is owned and operated by a not-for-profit organization? A review of the legislative intent would seem to indicate that only museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public may be funded with tourist development tax revenues. In this opinion dated July 12, 1996, the use of tourist development tax revenues for a sports stadium or arena that is owned and operated by a private not-for-profit organization is not authorized by the statute.

AGO 97-13

May a county collect tourist development taxes on the rental of single-family homes owned by foreign nationals who rent these homes to other foreign nationals when the rental transaction takes place in a foreign country? If the tourist development tax is not paid by the rental agent, what enforcement procedures are available? According to this opinion dated February 28, 1997, a dwelling located in the state that is owned by a foreign national and rented or leased for a period of six months or less to another foreign national through a foreign agent outside the state is subject to the tourist development tax. While failure to charge and collect the tourist development tax personally or through an agent or employee makes the person receiving the consideration for the rental or lease personally liable for payment of the tax and guilty of a misdemeanor of the first degree, the delinquent tax may be collected through the issuance and execution of a warrant that becomes a lien against the property.

AGO 97-48

May the county use tourist development tax revenues to construct an artificial reef to provide diving and snorkeling opportunities within the coastal waters bordering the county? The county may use tourist development tax revenue to fund the construction of an artificial reef. However, the governing body must make the appropriate legislative finding that the project promotes tourism, according to this opinion dated July 25, 1997.

AGO 97-64

May the tourist development tax be imposed on the overnight use of a space in a recreational vehicle park? According to this opinion dated September 19, 1997, the rental of an overnight space in a recreational vehicle park would constitute a taxable rental or lease. The language of s. 125.0104, F.S., makes the transient rental or lease of the accommodations in the enumerated facilities, which includes recreational vehicle parks, for a period of six months or less a taxable transaction.

AGO 98-74

May tourist development tax revenues be used to construct a new war memorial at the county courthouse when the memorial is intended to replace another memorial that had to be demolished in order to expand and renovate the county's convention center? Expenditure of tourist development tax revenues for the construction of a new memorial at the county courthouse must be based on a determination by the county's governing body that the memorial directly and primarily promotes tourism, according to this opinion dated December 1, 1998.

Actual Tourist Development Tax Revenues

Table 1 lists actual tourist development tax revenues collected by counties for the 1982-83 through 1997-98 state fiscal years, as reported by the Department. Approximately 76 percent of those counties currently levying tourist development taxes self-administer those taxes. According to the Department, the revenues associated with those self-administering counties constitute nearly all of the total tourist development tax revenues reported during the 1997-98 fiscal year.

Table 2 lists the county-by-county levies of optional tourist taxes on transient rentals facilities as of July 1, 1999. According to the information presented, 46 of the 67 counties in Florida imposed at least one of the tourist development, convention development, or tourist impact taxes.

Table 3 lists tax proceeds by county since the 1989-90 state fiscal year as well as the initial date of levy; date that local administration began, if applicable; and current tax rate. Counties levying these taxes during the 1997-98 state fiscal year generated approximately \$280.8 million.

Optional 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. The following tables 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; however, 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 4 - 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 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. The Department has determined that a low room/total sales ratio represents counties where taxable room charges represent approximately 55.2 percent of total reported transient rental facilities sales. A high room/total sales ratio represents counties where taxable room charges represent approximately 81.6 percent of total sales.

To calculate an estimate using the average room/total sales ratio assumption, multiply the total taxable sales estimate from the table, by the ratio of 0.70. Take that product and multiply by 0.01, 0.02, or 0.03, etc., depending on the applicable tax rate. This will produce an estimate of revenue generated by tourist development taxes.

Table 5 - Estimated Taxable Sales for Tourist Development Tax

Based upon experience in those counties which have imposed tourist development taxes, the Department has identified a three-tier, 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 calculate an estimate using this table, first determine which ratio of room sales to total transient facility sales best represents the county's current situation. Next, multiply that dollar amount listed in the table by 0.01 or 0.02, etc., depending on the tax rate being considered. This will produce an estimate of revenue to be generated from a proposed tourist development tax levy.

Inquiries regarding the Department's administration or estimation of the tourist development taxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

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Table 1**Tourist Development Tax
Summary of Statewide Distributions
State Fiscal Years 1982-83 to 1997-98**

Fiscal Year	Distribution to Counties
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
1996-97	250,936,350
1997-98	280,845,083

Note:

76% of Florida's counties self-administer this tax. The revenues associated with those counties that self-administer the tax constitute nearly all of the revenue indicated for the 1997-98 fiscal year.

Source: Department of Revenue

Table 2

LEVY OF TOURIST DEVELOPMENT, CONVENTION DEVELOPMENT, AND TOURIST IMPACT TAXES

County names preceded by an asterisk indicate those counties that self-administer these taxes. Boxed areas indicate those counties eligible to impose a particular tax. The tax rates are those in effect as of July 1, 1999.

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

Table 2

LEVY OF TOURIST DEVELOPMENT, CONVENTION DEVELOPMENT, AND TOURIST IMPACT TAXES

County names preceded by an asterisk indicate those counties that self-administer these taxes. Boxed areas indicate those counties eligible to impose a particular tax. The tax rates are those in effect as of July 1, 1999.

COUNTY	TOURIST DEVELOPMENT TAXES					CONVENTION DEVELOPMENT TAXES			TOURIST IMPACT TAX (1%)	MAXIMUM POTENTIAL % LEVY	TOTAL % LEVY
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)			
45 * Nassau	2									4.0	2.0
46 * Okaloosa	2	1	1							5.0	4.0
47 Okeechobee	2	1								4.0	3.0
48 * Orange	2	1	1		1					6.0	5.0
49 * Osceola	2	1	1		1					6.0	5.0
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							5.0	4.0
54 Putnam	2									4.0	2.0
55 * Saint Johns	2	1								4.0	3.0
56 * Saint Lucie	2	1	1							5.0	4.0
57 * Santa Rosa	2	1								4.0	3.0
58 * Sarasota	2	1								4.0	3.0
59 * Seminole	2	1								4.0	3.0
60 Sumter										3.0	0.0
61 Suwannee	2									4.0	2.0
62 Taylor	2									3.0	2.0
63 Union										3.0	0.0
64 * Volusia	2							3		6.0	5.0
65 * Wakulla	2	1								4.0	2.0
66 * Walton	2	1								4.0	3.0
67 Washington										3.0	0.0
# ELIGIBLE TO LEVY:	67	38	67	12	3	1	1	1	1		67
# LEVYING:	46	27	13	3	2	1	1	1	1		46

NOTES:

- 1) The three counties (Duval, Miami-Dade, and Volusia) authorized to levy a convention development tax are precluded from levying more than 2% of tourist development taxes. However, this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax. The Additional Professional Sports Franchise Facility Tax 'waiver' is applicable only to Duval County.
- 2) 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%. Currently, the tax rate is 3% only in the West Volusia Convention Development Tax District and the Halifax Advertising Tax District.
- 3) The tourist development tax rate for Miami-Dade County, with the exception of Bal Harbour, Miami Beach, and Surfside, is 3%. These three municipalities are eligible to impose the separate Municipal Resort Tax.
- 4) The Nassau County, Okaloosa County, Santa Rosa County and Walton County levies are not county-wide.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (7/10/99) using information obtained from the Department of Revenue.

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Table 3

Tourist Development Tax: Imposition and Tax Collections
 State Fiscal Years 1989-90 to 1997-98
 Dollar Figures in Thousands

County	Initial Levy	Date of Local Administration	Current Tax Rate	FY 1989-90	FY 1990-91	FY 1991-92	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
Alachua	6/87		3%	\$514.5	\$520.2	\$528.6	\$641.4	\$867.0	\$950.0	\$992.0	\$1,007.2	\$1,097.3
* Bay	3/86	1/94	3%	1,788.4	1,986.5	2,171.0	2,227.3	2,319.3	2,540.8	2,534.0	3,088.6	4,402.8
Bradford	11/90		2%	0.0	24.9	41.1	36.1	38.9	39.0	39.5	41.8	41.0
* Brevard	12/86	10/92	4%	2,180.1	2,536.0	2,534.8	2,585.5	3,126.2	3,511.4	3,697.7	4,120.5	4,498.1
* Broward	12/80	3/94	5%	10,375.5	10,675.5	10,419.6	12,205.1	10,938.1	10,942.4	11,843.1	21,192.9	22,988.4
* Charlotte	4/84	9/90	3%	501.8	496.3	521.6	544.0	793.4	954.6	1,005.1	1,044.7	1,210.1
* Citrus	12/86	9/91	2%	188.4	180.5	176.1	180.3	190.7	175.5	208.2	215.9	234.5
* Clay	1/89	1/89	3%	133.7	110.8	113.6	119.3	128.9	146.4	157.6	172.5	174.7
* Collier	11/90	11/90	3%	0.0	3,903.3	1,199.2	2,166.7	3,880.7	4,259.3	5,863.9	7,191.1	7,677.0
Columbia	12/84		2%	217.6	212.7	312.5	317.3	318.0	256.8	247.2	254.2	253.1
* Duval	1/79	12/90	4%	1,846.6	1,741.3	1,827.6	1,879.6	2,138.6	3,601.6	4,840.9	5,397.8	6,260.0
* Escambia	12/80	6/89	4%	1,510.0	1,608.3	1,766.3	1,813.0	1,946.3	2,080.0	2,165.0	2,995.9	3,383.3
Flagler	12/86		2%	141.8	139.6	129.0	143.6	160.9	177.2	177.9	202.5	178.6
Gulf	1/99		2%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hamilton		11/96	2%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.3	31.3
* Hernando	1/93	1/93	2%	0.0	0.0	0.0	52.5	108.9	125.5	129.5	144.5	135.7
* Hillsborough	10/78	1/92	5%	5,541.4	5,742.6	6,425.4	6,450.4	6,665.8	7,269.3	9,298.3	10,992.8	12,647.7
Indian River	4/87		3%	374.0	353.6	367.2	365.6	553.6	650.3	816.9	956.8	993.6
Jackson	1/99		2%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
* Lake	12/84	11/98	2%	327.5	332.4	391.2	423.4	424.4	353.1	384.7	473.2	458.6
* Lee	11/82	5/88	3%	5,766.1	6,308.3	6,429.6	6,736.5	7,216.7	7,709.0	7,722.6	8,733.2	9,786.2
* Leon	5/88	10/94	3%	730.5	742.2	759.7	757.0	970.9	1,310.6	1,374.1	1,469.5	1,518.5
Madison	1/99		2%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
* Manatee	1/81	10/89	3%	1,422.4	1,525.5	1,528.8	1,741.2	1,834.4	1,987.9	2,045.2	2,141.3	2,263.1
* Miami-Dade	12/78	4/88	3%	9,336.3	10,329.7	13,120.8	17,445.4	14,656.2	15,560.1	16,938.7	18,596.2	20,518.5
* Monroe	12/81	1/91	3%	5,683.4	6,038.3	6,438.9	7,374.9	7,536.9	8,146.3	8,668.7	9,629.7	10,089.2
* Nassau	1/89	5/89	2%	412.3	450.4	683.5	705.0	749.7	844.0	891.7	952.7	1,037.4
* Okaloosa	11/89	7/92	4%	491.9	1,264.0	1,389.7	1,438.7	1,582.7	1,717.6	1,626.6	1,888.7	2,231.5
Okeechobee	1/93		3%	0.0	0.0	0.0	44.1	77.9	76.8	84.3	96.5	116.0
* Orange	5/78	1/92	5%	37,001.5	43,039.9	44,958.4	50,470.6	50,416.4	58,412.4	73,044.1	86,087.4	95,281.2
* Osceola	12/77	5/92	5%	8,338.0	9,367.5	10,321.3	11,376.4	10,830.2	12,227.4	14,360.9	16,271.2	20,356.0
* Palm Beach	10/82	1/93	4%	7,286.2	7,253.8	7,568.8	8,686.5	10,349.0	12,398.6	13,262.1	13,904.4	15,073.8
Pasco	1/91		2%	0.0	299.7	469.0	480.4	499.3	569.6	529.1	610.3	667.3
* Pinellas	11/78	10/90	4%	8,534.0	8,922.7	8,448.2	8,960.9	8,767.5	8,700.3	11,156.2	13,621.0	14,897.7
* Polk	12/86	1/94	4%	1,144.4	1,399.0	1,487.7	1,543.2	1,553.5	2,220.2	2,460.1	2,782.4	3,054.5
* Putnam	1/93	4/99	2%	0.0	0.0	0.0	29.9	61.5	72.6	77.9	76.9	78.0
* Saint Johns	12/86	8/88	3%	1,170.1	1,281.6	1,602.5	2,033.0	2,147.8	2,366.4	2,614.4	2,864.3	3,091.9
* Saint Lucie	11/84	5/91	4%	724.3	694.3	774.1	813.8	814.5	847.1	847.3	913.2	1,245.7
* Santa Rosa	1/92	5/94	3%	0.0	0.0	30.6	110.0	70.4	68.2	78.9	107.4	115.7
* Sarasota	11/88	6/92	3%	2,235.2	2,406.7	2,437.4	2,300.4	2,747.2	2,903.7	3,024.3	3,500.5	5,155.8
* Seminole	1/89	9/93	3%	673.9	640.1	613.6	688.5	898.4	1,017.6	1,166.9	1,308.6	1,518.5
Suwannee	1/91		2%	0.0	10.1	31.3	37.6	40.1	40.8	38.8	37.5	36.2
Taylor	11/98		2%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
* Volusia	5/78	4/90	2%	3,633.2	3,652.1	3,542.0	3,517.5	3,425.5	3,487.5	4,154.8	4,068.7	3,943.2
* Wakulla	4/95	12/96	2%	0.0	0.0	0.0	0.0	0.0	2.5	12.8	14.4	22.1
* Walton	10/86	10/91	3%	755.4	964.2	1,070.1	1,198.4	1,389.1	1,547.7	1,619.5	1,753.2	2,081.2
Total Collections				\$120,980.3	\$137,154.4	\$142,630.8	\$160,640.8	\$163,235.5	\$182,268.1	\$212,201.7	\$250,936.4	\$280,845.1

* Indicates self-administration.

Notes:

- 1) Zero amounts indicate that no tax levy took place that year. For counties that self-administer, tax collections data was furnished by the county tax collectors.
- 2) The current tax rates for Duval, Miami-Dade, and Volusia counties do not reflect any convention development tax rates or local option food and beverage tax rates.

Source: Department of Revenue (7/99)

Table 4

Taxable Sales Reported by Transient Rental Facilities
State Fiscal Years 1988-99 to 1999-00
Dollar Figures in Millions

County	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99(est)	1999-00(est)
Alachua	\$30.4	\$32.3	\$32.0	\$31.6	\$33.1	\$33.5	\$37.4	\$37.8	\$41.1	\$43.3	\$47.3	\$50.4
Baker	0.1	0.4	0.7	0.8	0.8	0.8	1.0	1.0	1.0	1.1	1.2	1.3
Bay	106.9	110.1	125.0	132.6	140.1	148.8	159.4	162.5	171.2	186.0	196.9	209.7
Bradford	2.6	3.0	2.9	2.9	2.9	2.9	3.0	3.2	3.0	3.1	3.5	3.7
Brevard	103.5	114.6	113.4	116.5	122.2	120.5	119.3	119.9	127.1	135.1	146.2	155.7
Broward	500.4	511.9	525.6	513.6	561.4	513.9	530.4	585.8	612.2	645.9	704.3	750.0
Calhoun	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Charlotte	26.3	30.9	31.8	29.9	33.0	32.9	34.8	36.2	37.2	41.8	42.8	45.6
Citrus	14.4	13.9	14.8	14.9	14.6	14.5	14.7	14.7	15.6	18.4	18.0	19.1
Clay	10.0	10.3	10.0	8.7	7.6	7.9	8.9	10.5	11.0	11.7	12.6	13.4
Collier	180.2	186.2	180.5	224.4	225.5	284.6	305.7	332.3	372.5	384.1	428.5	456.4
Columbia	13.0	13.2	12.5	12.8	12.8	13.0	14.2	14.7	15.4	15.8	17.7	18.8
DeSoto	2.7	1.9	1.8	1.8	1.9	2.1	2.2	1.9	2.3	2.8	2.6	2.8
Dixie	0.8	0.8	0.7	0.8	0.8	0.8	0.8	0.9	0.9	0.9	1.1	1.2
Duval	113.9	127.1	121.6	119.4	119.4	125.1	132.8	151.7	159.5	190.4	183.5	195.4
Escambia	55.6	60.3	62.5	64.7	64.1	67.8	70.6	76.9	81.4	87.8	93.6	99.7
Flagler	9.8	10.6	9.9	9.3	9.8	10.9	11.7	13.6	20.0	20.2	23.1	24.6
Franklin	3.3	3.9	5.2	6.5	7.7	9.8	12.3	12.8	14.2	16.5	16.3	17.4
Gadsden	0.6	0.6	0.4	0.6	0.6	1.0	1.4	1.5	2.1	1.4	2.4	2.5
Gilchrist	0.4	0.4	0.4	0.3	0.5	0.5	0.2	0.2	1.6	0.2	1.9	2.0
Glades	1.0	1.0	1.1	0.9	0.8	0.9	0.9	0.9	1.4	1.1	1.6	1.8
Gulf	1.9	1.6	1.4	1.8	1.7	1.8	2.2	2.9	3.7	4.5	4.3	4.6
Hamilton	3.0	2.8	2.6	2.6	2.0	2.0	1.9	1.6	1.6	2.1	1.8	1.9
Hardee	0.5	0.6	0.7	0.6	1.0	0.9	1.1	1.1	1.5	1.1	1.7	1.8
Hendry	1.8	1.9	1.8	1.8	1.8	2.3	2.3	2.2	2.4	2.3	2.8	3.0
Hernando	8.9	7.0	6.9	7.5	7.4	7.5	8.6	8.4	8.9	8.6	10.2	10.9
Highlands	6.7	8.4	11.5	15.3	16.3	15.7	14.4	15.4	14.2	13.9	16.4	17.5
Hillsborough	303.0	313.6	213.1	226.8	233.2	237.5	246.4	268.3	294.6	351.1	338.9	360.9
Holmes	1.1	1.1	1.0	1.0	1.0	1.1	1.2	1.2	1.1	1.0	1.3	1.4
Indian River	22.1	23.9	24.3	24.2	24.6	25.5	28.3	33.8	37.9	41.7	43.6	46.4
Jackson	4.0	4.5	4.6	4.6	4.9	4.9	4.9	5.1	5.5	5.8	6.3	6.7
Jefferson	0.2	0.4	0.2	0.2	0.3	0.3	0.4	0.7	1.1	1.2	1.3	1.4
Lafayette	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Lake	24.1	27.5	26.2	30.1	34.3	33.2	32.0	34.0	32.5	43.4	37.4	39.9
Lee	235.0	255.7	259.6	270.6	291.5	292.5	307.2	314.5	347.5	392.1	399.7	425.7
Leon	42.6	45.4	45.7	46.8	46.1	45.1	51.6	52.9	58.6	60.7	67.4	71.7
Levy	3.1	3.4	3.7	4.1	4.4	4.6	4.9	5.1	5.7	6.1	6.5	7.0
Liberty	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
Madison	0.4	0.6	0.8	1.1	1.0	1.1	1.4	1.5	1.6	2.3	1.8	2.0

Table 4
Taxable Sales Reported by Transient Rental Facilities
State Fiscal Years 1988-99 to 1999-00
Dollar Figures in Millions

County	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99(est)	1999-00(est)
Manatee	51.1	59.2	62.3	65.1	60.5	73.5	74.0	77.2	77.5	77.4	89.1	94.9
Marion	32.2	32.7	34.9	38.0	36.9	37.9	38.3	38.7	40.2	43.6	46.2	49.2
Martin	14.7	15.7	14.2	15.3	16.4	15.0	17.8	17.7	21.5	35.9	24.7	26.3
Miami-Dade	715.8	773.1	803.5	861.1	978.2	886.9	955.1	1053.3	1155.2	1215.0	1328.8	1415.2
Monroe	240.4	267.0	284.5	296.1	316.3	342.8	357.0	390.4	400.9	422.5	461.2	491.2
Nassau	13.7	10.7	11.2	59.8	77.1	78.4	80.2	94.4	92.8	99.1	106.8	113.7
Okaloosa	65.1	70.5	76.8	83.3	86.6	93.6	99.2	97.3	110.0	127.1	126.5	134.7
Okeechobee	3.9	3.6	3.5	3.9	4.4	4.3	4.1	4.5	4.4	5.2	5.1	5.4
Orange	1067.0	1273.1	1424.1	1504.6	1678.1	1651.1	1719.5	1986.5	2240.1	2461.1	2576.8	2744.3
Osceola	270.7	326.0	304.4	309.7	333.7	308.1	345.7	400.7	456.0	485.4	524.5	558.6
Palm Beach	376.3	404.0	410.1	430.1	478.5	481.5	498.8	545.7	564.3	628.7	649.1	691.2
Pasco	32.5	35.1	37.1	32.4	33.5	34.7	38.0	37.9	43.6	45.2	50.1	53.4
Pinellas	291.8	341.3	344.6	338.5	351.5	346.3	361.6	374.0	412.8	431.1	474.8	505.7
Polk	84.9	80.6	76.8	73.5	78.1	76.4	82.3	88.7	98.8	108.7	113.6	121.0
Putnam	4.6	4.1	4.2	4.5	4.6	4.3	5.1	5.5	5.7	5.9	6.5	6.9
Saint Johns	79.8	89.5	94.4	104.8	107.6	114.6	126.4	135.7	139.6	155.8	160.6	171.1
Saint Lucie	39.4	40.8	38.8	37.6	38.6	36.3	39.3	39.7	44.9	45.2	51.7	55.0
Santa Rosa	4.0	4.1	5.3	6.7	11.7	14.8	14.4	10.9	12.7	15.7	14.6	15.5
Sarasota	132.0	141.4	154.7	154.6	166.7	164.0	172.0	180.6	198.6	218.1	228.4	243.3
Seminole	39.8	44.5	40.1	36.6	33.8	38.2	42.8	45.7	52.6	59.1	60.6	64.5
Sumter	4.2	3.8	3.1	4.4	4.4	4.1	4.6	4.9	5.6	6.5	6.4	6.8
Suwannee	1.9	2.1	1.7	1.8	2.2	2.4	2.2	2.1	2.2	2.6	2.6	2.7
Taylor	2.5	2.5	2.5	2.6	2.8	2.9	3.8	3.2	3.7	3.8	4.3	4.6
Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Volusia	198.3	226.6	222.3	216.1	215.4	211.4	211.2	216.6	267.2	297.5	307.4	327.4
Wakulla	1.8	1.4	1.6	1.6	1.4	1.5	1.0	1.6	2.2	2.2	2.5	2.7
Walton	50.9	54.3	66.8	68.3	70.6	82.9	92.6	94.9	96.4	114.2	110.9	118.1
Washington	0.4	0.5	0.5	0.7	0.7	0.8	1.0	1.0	1.1	1.4	1.2	1.3
TOTAL	\$5,653.8	\$6,240.3	\$6,381.3	\$6,683.9	\$7,221.8	\$7,177.1	\$7,558.4	\$8,277.3	\$9,060.0	\$9,859.7	\$10,421.7	\$11,099.1

Source: Department of Revenue (6/99)

Table 5

**Estimated Taxable Sales for Tourist Development Tax
Based on Ratio of Room Sales to Total Transient Facility Sales
Counties Currently NOT Levying the Tax
State Fiscal Year 1999-00
Dollar Figures in Millions**

County	Transient Facility Taxable Sales 1999-00(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	\$1.3	\$0.7	\$0.9	\$1.0
Calhoun	0.1	0.1	0.1	0.1
DeSoto	2.8	1.5	2.0	2.3
Dixie	1.2	0.6	0.8	0.9
Franklin	17.4	9.6	12.1	14.2
Gadsden	2.5	1.4	1.8	2.1
Gilchrist	2.0	1.1	1.4	1.6
Glades	1.8	1.0	1.2	1.4
Hardee	1.8	1.0	1.3	1.5
Hendry	3.0	1.6	2.1	2.4
Highlands	17.5	9.6	12.2	14.2
Holmes	1.4	0.7	0.9	1.1
Jefferson	1.4	0.7	0.9	1.1
Lafayette	0.1	0.0	0.0	0.0
Levy	7.0	3.8	4.9	5.7
Liberty	0.2	0.1	0.1	0.1
Marion	49.2	27.2	34.5	40.2
Martin	26.3	14.5	18.4	21.5
Sumter	6.8	3.8	4.8	5.6
Union	0.0	0.0	0.0	0.0
Washington	1.3	0.7	0.9	1.1
Total	\$144.8	\$79.9	\$101.4	\$118.2

Note: The transient facility taxable sales figure includes meals, beverages, and miscellaneous sales in addition to room rentals.

Source: Department of Revenue (6/99)

1 OR 2 PERCENT TAX
Section 125.0104(3)(c), *Florida Statutes*

Brief Overview

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Local Governments Eligible to Levy

All counties are eligible to levy the tax. As of July 1, 1999, forty-six counties were levying this tax. All of those counties were levying at the maximum rate of 2 percent.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. This subsection states that the tax proceeds shall be used by the 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, or 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 news 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.

ADDITIONAL 1 PERCENT TAX
Section 125.0104(3)(d), *Florida Statutes*

Brief Overview

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or by referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. No county shall levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of the additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax shall only be levied within the district. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Local Governments Eligible to Levy

Only those counties that have levied the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of the additional 1 percent tax are authorized to levy this additional tax. As of July 1, 1999, thirty-eight counties were eligible to levy this tax, and twenty-seven counties were levying.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. This subsection states that the tax proceeds shall be used by the 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, or 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. Revenues raised by this tax shall not

- be used for debt service on or refinancing of existing facilities unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing body;
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 news 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.

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.

PROFESSIONAL SPORTS FRANCHISE FACILITY TAX

Section 125.0104(3)(1), *Florida Statutes*

Brief Overview

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax.

1999 General Law Amendments

The following amended s. 125.0104(3)(1), F.S., dealing with the authorized uses of the Professional Sports Franchise Facility Tax.

Chapter 99-287, *Laws of Florida*, (CS/HB 519)

revises provisions relating to the use of the tax proceeds. Section 1 authorizes the use of the tax proceeds to pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility. The term 'retained spring training franchise' means a spring training franchise that had a location in this state on or before December 31, 1998, and that has continuously remained at that location for at least the 10 years preceding that date. Section 2 would have appropriated to the Office of Tourism, Trade, and Economic Development (OTTED) from the General Revenue Fund \$3.75 million in both fiscal years 1999-00 and 2000-01 to be used as a grant to a unit of local government for the acquisition, construction, reconstruction, or renovation of a privately owned retained spring training franchise facility; however, the Governor vetoed the supplemental appropriation. These changes are effective as of July 1, 1999.

Local Governments Eligible to Levy

All counties are eligible to levy this tax. Since the tax proceeds may only be used to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility; retained spring training franchise facility; or convention center; this condition effectively limits the number of counties eligible to levy the tax. As of July 1, 1999, thirteen counties were levying this tax.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(3)(1), F.S., is prohibited. The tax proceeds shall be used by the county 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, or the acquisition, construction, reconstruction, or renovation of a retained spring training 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. The proceeds may also be used 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. The proceeds may also be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax for the purposes described here.

HIGH TOURISM IMPACT TAX
Section 125.0104(3)(m), *Florida Statutes*

Brief Overview

In addition to any other tourist development tax imposed, a ‘high tourism impact’ county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the county’s governing body. The proceeds are to be used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax.

A county is considered to be a ‘high tourism impact’ county after the Department of Revenue has certified to such county that the sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county’s total taxable sales under Chapter 212, *Florida Statutes*, where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax 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 period of time that the tax is levied.

Local Governments Eligible to Levy

Only those counties that have been certified as being ‘high tourism impact’ counties are eligible to levy this tax. Monroe, Orange, and Osceola counties are currently certified as being ‘high tourism impact’ counties. As of July 1, 1999, Orange and Osceola counties were levying this tax.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. This subsection states that the tax proceeds shall be used by the 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, or 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 news 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.

ADDITIONAL PROFESSIONAL SPORTS FRANCHISE FACILITY TAX

Section 125.0104(3)(n), *Florida Statutes*

Brief Overview

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(1), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax pursuant to s. 212.0305(4)(a), F.S., is permitted to levy this tax. This waiver is applicable only to Duval County.

1999 General Law Amendments

The following amended s. 125.0104(3)(n), F.S., dealing with the authorized uses of the Additional Professional Sports Franchise Facility Tax.

Chapter 99-287, *Laws of Florida*, (CS/HB 519)

revises provisions relating to the use of the tax proceeds. Section 1 authorizes the use of the tax proceeds to pay the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise. The term 'retained spring training franchise' means a spring training franchise that had a location in this state on or before December 31, 1998, and that has continuously remained at that location for at least the 10 years preceding that date. Section 2 would have appropriated to the Office of Tourism, Trade, and Economic Development (OTTED) from the General Revenue Fund \$3.75 million in both fiscal years 1999-00 and 2000-01 to be used as a grant to a unit of local government for the acquisition, construction, reconstruction, or renovation of a privately owned retained spring training franchise facility; however, the Governor vetoed the supplemental appropriation. These changes are effective as of July 1, 1999.

Local Governments Eligible to Levy

Any county, except for Miami-Dade and Volusia counties, that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(1), F.S., is eligible to levy this tax. As of July 1, 1999, twelve counties were eligible to levy this tax, and three counties: Broward, Duval, and Hillsborough, were levying this tax.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited. The tax proceeds shall be used by the county for the following purposes:

1. To pay the debt service on bonds issued to finance 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.
2. To pay the debt service on bonds issued to finance the acquisition, 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 retained spring training franchise.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of that facility.

TOURIST IMPACT TAX
Section 125.0108, *Florida Statutes*

Brief Overview

The Tourist Impact Tax may be levied by any county creating a land authority pursuant to s. 380.0663(1), F.S., which has authorized the levy by ordinance in designated areas of critical state concern. Additionally, the proposed levy must be approved by referendum. The tax shall be imposed 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.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect the levy and use of the Tourist Impact Tax.

Authorization to Levy

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 in the county seeking the levy.

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.

Local Governments Eligible to Levy

The areas of critical state concern include the Florida Keys and the City of Key West in Monroe County; the Big Cypress Swamp, primarily in Collier County; the Green Swamp in central Florida; and the Apalachicola Bay area in Franklin County. As of July 1, 1999, only Monroe County was levying the tax.

Administrative Procedures

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 six months or less, unless such establishment is exempt from the tax imposed by s. 212.03, F.S., 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.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an 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 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. 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.

The county 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 to the Department, 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 Chapter 212, *Florida Statutes*.

Reporting Requirements

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 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.

Distribution of Proceeds

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county and the land authority.

Authorized Uses of Proceeds

The proceeds 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.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax has been issued.

Estimated Tax Proceeds for the 1999-00 Fiscal Year

Due to the fact that the tax is locally administered, the Department does not calculate revenue estimates for this tax.

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CONVENTION DEVELOPMENT TAXES
Sections 212.0305 and 212.03055, *Florida Statutes*

Brief Overview

Three counties (Duval, Miami-Dade, and Volusia) are authorized to levy five separate convention development taxes on transient rental transactions pursuant to s. 212.0305, F.S. Of those five levies, three are applicable to three separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body. Tax rates are either 2 or 3 percent depending on the particular levy. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary according to the particular levy.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect the levy and use of the convention development taxes.

Authorization to Levy

Each of the three counties is eligible to levy and impose a separate convention development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by a vote of the governing body. The effective date of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.

One of the principal purposes of the tax is to promote tourism and use of hotel facilities by facilitating the improvement and construction of convention centers. Any municipality or county where the tax is levied is specifically authorized to adopt and implement a convention center booking policy to apply to convention centers owned or operated by a municipality or county. Such policy shall give priority to bookings in accordance with the minimum number of hotel rooms to be utilized in connection with such bookings or in accordance with the impact of such bookings on the amount of tax generated.

Administrative Procedures

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, tourist or trailer camp, mobile home park, recreational vehicle park, or condominium for a term of six 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 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. The Department shall promulgate such rules and publish such forms as necessary to enforce these taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an 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 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 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. 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.

The county 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 to the Department, 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 Chapter 212, *Florida Statutes*.

Reporting Requirements

For each levy, the county is responsible for furnishing the Department with a certified copy of the ordinance within 10 days after approval of such ordinance.

Distribution of Proceeds

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county which imposed the particular tax. The funds shall be placed in a specific trust fund or funds created by the county. This trust fund is not subject to the 7.3 percent General Revenue Service Charge.

Relevant Attorney General Opinions

A number of opinions specifically relevant to convention development 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.

The statutory language pertaining to convention development taxes has been amended numerous times since the original tax was authorized in 1983. Additional taxes and authorized uses have been added in the subsequent years. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 83-71

Is the Department of Revenue authorized to collect taxes imposed by ordinance pursuant to Chapters 83-354 and 83-356, *Laws of Florida*? If yes, is the Department authorized to pay over the collected monies to the county, municipality, or other local authority or entity, in the county where such tax is levied? If yes, is the Department authorized to deduct administrative costs for the collection of taxes imposed by a county? According to this opinion dated September 30, 1983, the Department is not authorized, until legislatively determined otherwise, to administer, collect, enforce, or disburse or distribute tax revenues realized through the imposition of the authorized convention development tax by certain counties.

The reader should note that current law provides for the administration, collection, enforcement, and distribution of convention development taxes by the county itself or the Department.

AGO 88-37

Is the Department of Revenue responsible for auditing the 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 convention development tax authorized in s. 212.0305, F.S., 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 the tax on a local basis to exempt administration of convention development tax from Part I, Chapter 212, *Florida Statutes*, this opinion, dated September 9, 1988, could not conclude that the Department of

Revenue was relieved from its responsibility to perform audits of such funds.

It should be noted that current 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 97-64

May the convention development tax be imposed on the overnight use of a space in a recreational vehicle park? According to this opinion dated September 19, 1997, the rental of an overnight space in a recreational vehicle park would constitute a taxable rental or lease. The language of s. 212.0305, F.S., makes the transient rental or lease of the accommodations in the enumerated facilities, which includes recreational vehicle parks, for a period of six months or less a taxable transaction.

AGO 98-34

Are rent revenues received by the Miami Sports and Exhibition Authority (MSEA) from leasing the land on which the Miami Arena is situated considered to be convention development tax monies subject to the restrictions placed on such monies by s. 212.0305(4)(b)2., F.S., or are such proceeds considered to be “other related sources of income” not subject to the same restrictions? [Note to reader: The MSEA is an independent and autonomous agency of the City of Miami created pursuant to s. 212.057, F.S. (1985), which authorized the levy of a convention development tax. Section 212.057, F.S., was repealed in 1986, and provisions for the levy of convention development taxes are now contained in s. 212.0305, F.S.] The authorized uses for charter county convention development tax monies, including accrued interest, appear to relate to convention development tax proceeds or revenues and accrued interest on such funds. Revenues derived from rent of the facilities are not tax revenues or proceeds from the tax levy and thus would not appear to be subject to the restrictions placed on such moneys by s. 212.0305(4)(b)2., F.S., according to this opinion dated May 12, 1998.

Optional Tourist Tax Revenue Estimating Tables

Please refer to the tables in the section on tourist development taxes. Specifically, **Table 4** can be used to produce an estimate of the revenue to be generated from a convention development tax levy.

Inquiries regarding the Department's administration or estimation of the convention development taxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

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CONSOLIDATED COUNTY CONVENTION DEVELOPMENT TAX

Section 212.0305(4)(a), *Florida Statutes*

Brief Overview

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the annual budget of the authority is subject to approval of the county's governing body.

Local Governments Eligible to Levy

Only a county operating under a government consolidated with one or more municipalities in the county is eligible to levy this tax. As of July 1, 1999, Duval County was levying this tax.

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, must be used in any of the following manners, although the use of the proceeds as 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 only be used by the municipality in the manner described in s. 212.0305(4)(a)3., F.S., but the municipality may enter into an interlocal agreement with the county

or any other municipality in the county to use such revenue to jointly finance any authorized project. This provision does not apply to the distribution to the county of any convention development tax revenues necessary to repay the principal or interest on any bonds issued pursuant to s. 212.0305(4)(a)4.a., F.S. If the governing body adopts a resolution stating that the municipality is unable to use such revenue for any other authorized purpose, the municipality may use the revenue to acquire and develop municipal parks, lifeguard stations, or athletic fields.

CHARTER COUNTY CONVENTION DEVELOPMENT TAX

Section 212.0305(4)(b), *Florida Statutes*

Brief Overview

Each county, as defined in s. 125.011(1), F.S., (referring only to Miami-Dade County), may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

Prior to the county enacting an ordinance imposing the levy, the county shall notify the governing body of each municipality in which projects are to be developed. As a precondition to the receipt of funding, the governing bodies of such municipalities shall designate or appoint an authority that shall have the power to approve the concept, location, program, and design of the facilities or improvements to be developed. In addition, such authority shall administer and disburse the tax proceeds and any other related source of revenue. However, the annual budget of the authority is subject to approval of the municipality's governing body.

The governing body of each municipality levying the Municipal Resort Tax may adopt a resolution prohibiting the imposition of this convention development tax within the municipality's jurisdiction. If a municipality adopts such a resolution, the tax shall be imposed by the county in all other areas of the county except such municipality. No funds collected from this convention development tax may be expended in a municipality which has adopted such a resolution.

Local Governments Eligible to Levy

Only a county, as defined in s. 125.011(1), F.S., (referring only to Miami-Dade County), is eligible to levy this tax. As of July 1, 1999, Miami-Dade County was levying this tax.

Authorized Uses of Proceeds

The tax proceeds, 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, 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.

SPECIAL DISTRICT CONVENTION DEVELOPMENT TAX
SPECIAL CONVENTION DEVELOPMENT TAX
SUBCOUNTY CONVENTION DEVELOPMENT TAX
Sections 212.0305(4)(c),(d),(e), and 212.03055, *Florida Statutes*

Brief Overview

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, (referring only to Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts; however, the combined effect is to authorize a countywide tax. The taxes shall be levied pursuant to an ordinance enacted by the county's governing body. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (majority plus one) vote of the county's governing body.

The Special District Convention Development Tax shall be imposed within the boundaries of the Volusia County special taxing district. The Special Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the southwest of State Road 415. The Subcounty Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the northwest of State Road 415.

For each levy, the county is authorized to designate or appoint an authority to administer and disburse the tax proceeds. The members of the authority shall be selected from persons involved in the tourism and lodging industries doing business within the special district. The majority of the members shall represent the lodging industry. The authority shall consist of 11 members and shall serve without compensation at the pleasure of the county's governing body. The authority's annual budget shall be subject to approval of the county's governing body as well.

Local Governments Eligible to Levy

Only a county, chartered under Article VIII, *Florida Constitution*, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (referring only to Volusia County) is eligible to levy this tax. As of July 1, 1999, the tax was levied at 3 percent in the West Volusia Convention Development Tax District and Halifax Advertising Tax District. In the remaining district, the tax was levied at 2 percent.

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, shall be used as follows:

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

APPENDIX ONE:
COUNTY AND MUNICIPAL POPULATION DATA

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COUNTY AND MUNICIPAL POPULATION DATA

Brief Overview

Both estimates and projections of local government populations have become increasingly important for planning purposes. 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 1972.¹

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 estimates and projections are made available to state officials for a variety of applications in the executive and legislative branches of government. The requirements placed on the local government population estimates generated by BEBR are specified in s. 186.901, F.S., as follows:

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, the Department of Health, or the Department of Children and Family Services shall not be considered to be residents of the governmental unit in which the institutions are

¹ Chapter 72-360, *Laws of Florida*, also known as the Revenue Sharing Act of 1972, initiated this requirement. The act designated separate revenue-sharing programs for counties and municipalities utilizing two separate formulas to distribute funds. Each formula requires an annual estimation of population for each county and municipality.

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.

Availability of Demographic Data and Methodology Used in Calculating Population Estimates

Figure 1 presents a time frame for the availability of demographic data produced by the BEBR during the 1999-00 state fiscal year. The methodology used to generate the population estimates is based on the housing unit method in which changes in population are reflected by changes in occupied housing units. Although this method is subject to certain statistical problems, it is one of the few methods suitable for making small-area population estimates. In addition, some form of the housing unit method is widely used by federal, state, and local agencies for making local population estimates.

The final population estimate for each county and municipality is determined as follows:

Population Estimate = [(# of permanently occupied housing units) x (average # of persons occupying such units)] + (# of persons living in group quarters)

The first component - 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. Research by the BEBR has found that estimates of current households based on electric customers are usually superior to those based on building permits. However, when good building permit data can be combined with good electric customer data, it is possible to produce population estimates superior to those based on either series alone.

The second component of the housing unit method is average household size, or the average number of permanent residents per occupied housing unit. Average household size can change substantially over time due to a number of factors. For each county and municipality in Florida, estimates of average household size were based on the average household size calculated from the 1990 census, the decline in average household size for the United States since 1990 (as calculated in the Current Population Survey), and the local change in the mix of single-family, multifamily, and mobile homes since 1990.

The third component of the housing unit method involves the estimation of the group quarters population. In most instances, the BEBR estimates that population by assuming it equals the same proportion of population in housing in the year of the estimate as it did in 1990. In places where group quarters population represents a substantial proportion of total population (college dormitories, prisons, military bases, or long-term health care facilities), actual population counts are obtained from the administrators of each facility.

Current County and Municipal Population Estimates and Projections

Table 1 displays the adjusted 1990 census counts as well as the official 1998 population estimates. The official population estimates are those published by BEBR in *Florida Estimates of Population 1998* (February 1999). 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 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 population estimates, reflecting the adjustments for annexations and special censuses, is also included in the table.

Questions regarding the population estimates appearing in this table 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 annually 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.

Additional demographic data pertaining to Florida is available via the Internet. Interested persons can access the on-line websites of the Legislature's Office of Economic and Demographic Research (EDR), the University of Florida's Bureau of Economic and Business Research (BEBR) and the U.S. Bureau of the Census, as follows:

EDR's on-line address: www.state.fl.us/edr/

BEBR's on-line address: www.cba.ufl.edu/bebr/

U.S. Census Bureau's on-line address: www.census.gov/

Figure 1
Availability of Demographic Data of Interest to Local Governments:
1999-00 State Fiscal Year

September 1999 Preliminary population estimates for counties, municipalities, and consolidated governments as of April 1, 1999 will be provided to the Legislature's Office of Economic and Demographic Research (EDR) by September 1, 1999.

The results of an electric utility company survey and active residential meter data, as of April 1, 1999, by counties and municipalities served by those utility companies will be provided to the Legislature's Office of Economic and Demographic Research by September 15, 1999.

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, 1999, will be provided to the Legislature's Office of Economic and Demographic Research no later than September 15, 1999.

November 1999 Final population estimates for counties, municipalities, and consolidated governments, as of April 1, 1999, will be provided to the Legislature's Office of Economic and Demographic Research by November 1, 1999.

Preliminary projections of total population for the state, by five-year intervals from April 1, 2010 to April 1, 2025, will be provided to the Legislature's Office of Economic and Demographic Research. The state population projections will be consistent with the April 1, 2005 state population projection made during the Fall 1999 Demographic Estimating Conference.

February 2000 Low, medium, and high projections of total population for each county, by five-year intervals from April 1, 2010 to April 1, 2025 consistent with the April 1, 2005 state population projection made by the Demographic Estimating Conference during the Fall 1999 meeting and with the state population projections made by BEBR, will be provided to the Legislature's Office of Economic and Demographic Research by February 15, 2000.

March 2000 BEBR will deliver to the Legislature's Office of Economic and Demographic Research, no later than March 1, 2000, copies of *Florida Estimates of Population*, reporting the finalized April 1, 1999 population estimates.

May 2000 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, 2015, will be made available to the Legislature's Office of Economic and Demographic Research. The term "age" will refer to five-year age groups up to age 85+ in addition to breakdowns for ages 15-17 and 18-19. The term "race" will refer to white and nonwhite.

June 2000 No later than June 1, 2000, the population of areas annexed between April 1, 1999 and March 31, 2000, as reported on the annexation ordinance and as estimated by BEBR, will be reported to the Legislature's Office of Economic and Demographic Research.

Table 1

1998 Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1998 Estimates	Total Change	April 1, 1990 Census	Inmates	April 1, 1998 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1998 Estimates Used for Revenue Sharing Purposes
ALACHUA	211,403	29,807	181,596	1,736	209,667		209,667
Alachua	5,948	1,401	4,547	0	5,948		5,948
Archer	1,455	83	1,372	0	1,455		1,455
Gainesville	100,315	15,240	85,075	1,315	99,000	179	99,179
Hawthorne	1,392	87	1,305	0	1,392		1,392
High Springs	3,789	645	3,144	0	3,789		3,789
LaCrosse	144	22	122	0	144		144
Micanopy	653	27	626	0	653		653
Newberry	2,495	851	1,644	0	2,495		2,495
Waldo	1,029	12	1,017	0	1,029		1,029
UNINCORPORATED	94,183	11,439	82,744	421	93,762	(179)	93,583
BAKER	21,131	2,645	18,486	1,450	19,681		19,681
Glen Saint Mary	455	(25)	480	0	455		455
Maccleddy	4,353	387	3,966	0	4,353		4,353
UNINCORPORATED	16,323	2,283	14,040	1,450	14,873		14,873
BAY	147,496	20,502	126,994	1,002	146,494		146,494
Callaway	14,174	1,921	12,253	0	14,174		14,174
Cedar Grove	2,153	674	1,479	0	2,153	512	2,665
Lynn Haven	12,224	2,926	9,298	0	12,224	18	12,242
Mexico Beach	1,042	50	992	0	1,042		1,042
Panama City	37,869	3,473	34,396	201	37,668	52	37,720
Panama City Beach	4,866	815	4,051	0	4,866		4,866
Parker	5,045	447	4,598	0	5,045		5,045
Springfield	9,441	722	8,719	0	9,441	13	9,454
UNINCORPORATED	60,682	9,474	51,208	801	59,881	(595)	59,286
BRADFORD	25,355	2,840	22,515	3,800	21,555		21,555
Brooker	334	22	312	0	334		334
Hampton	304	8	296	0	304		304
Lawtey	663	(13)	676	0	663		663
Starke	5,151	(75)	5,226	0	5,151		5,151
UNINCORPORATED	18,903	2,898	16,005	3,800	15,103		15,103
BREVARD	465,825	66,847	398,978	1,504	464,321		464,321
Cape Canaveral	8,731	717	8,014	0	8,731		8,731
Cocoa	17,933	211	17,722	0	17,933		17,933
Cocoa Beach	12,812	689	12,123	0	12,812		12,812
Indialantic	3,111	267	2,844	0	3,111		3,111
Indian Harbour Beach	7,853	920	6,933	0	7,853		7,853
Malabar	2,451	474	1,977	0	2,451		2,451
Melbourne	69,017	8,983	60,034	0	69,017	2	69,019
Melbourne Beach	3,263	185	3,078	0	3,263		3,263
Melbourne Village	616	25	591	0	616		616
Palm Bay	77,973	15,430	62,543	0	77,973		77,973
Palm Shores	572	362	210	0	572		572
Rockledge	19,395	3,372	16,023	16	19,379		19,379
Satellite Beach	10,227	338	9,889	0	10,227		10,227

Table 1

1998 Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1998 Estimates	Total Change	April 1, 1990 Census	Inmates	April 1, 1998 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1998 Estimates Used for Revenue Sharing Purposes
Titusville	41,706	2,312	39,394	62	41,644		41,644
West Melbourne	9,647	1,248	8,399	0	9,647	2	9,649
UNINCORPORATED	180,518	31,314	149,204	1,426	179,092	(4)	179,088
BROWARD	1,460,890	205,359	1,255,531	1,474	1,459,416		1,459,416
Coconut Creek	37,865	10,596	27,269	0	37,865		37,865
Cooper City	28,158	6,823	21,335	6	28,152		28,152
Coral Springs	107,156	28,292	78,864	0	107,156		107,156
Dania	17,705	4,522	13,183	0	17,705		17,705
Davie	62,738	15,595	47,143	14	62,724	4,261 *	66,985
Deerfield Beach	50,213	3,216	46,997	0	50,213		50,213
Fort Lauderdale	149,798	560	149,238	119	149,679		149,679
Hallandale	31,413	416	30,997	0	31,413		31,413
Hillsboro Beach	1,763	15	1,748	0	1,763		1,763
Hollywood	126,917	5,197	121,720	19	126,898		126,898
Lauderdale-by-the-Sea	3,796	806	2,990	0	3,796		3,796
Lauderdale Lakes	27,865	524	27,341	0	27,865		27,865
Lauderhill	50,131	1,116	49,015	15	50,116		50,116
Lazy Lake	35	2	33	0	35		35
Lighthouse Point	10,458	80	10,378	0	10,458		10,458
Margate	50,315	7,330	42,985	0	50,315		50,315
Miramar	52,882	12,219	40,663	0	52,882		52,882
North Lauderdale	29,057	2,584	26,473	0	29,057		29,057
Oakland Park	28,087	1,761	26,326	8	28,079		28,079
Parkland	12,072	8,299	3,773	0	12,072		12,072
Pembroke Park	4,789	(144)	4,933	0	4,789		4,789
Pembroke Pines	112,692	47,126	65,566	365	112,327	3	112,330
Plantation	78,952	12,138	66,814	0	78,952		78,952
Pompano Beach	74,248	1,837	72,411	92	74,156		74,156
Sea Ranch Lakes	616	(3)	619	0	616		616
Sunrise	77,025	11,342	65,683	0	77,025		77,025
Tamarac	51,488	6,666	44,822	0	51,488		51,488
Weston	38,610	38,610	0	0	38,610		38,610
Wilton Manors	11,841	37	11,804	0	11,841		11,841
UNINCORPORATED	132,205	(22,203)	154,408	836	131,369	(4,264)	127,105
CALHOUN	13,572	2,561	11,011	1,136	12,436		12,436
Altha	641	144	497	0	641		641
Blountstown	2,501	97	2,404	0	2,501		2,501
UNINCORPORATED	10,430	2,320	8,110	1,136	9,294		9,294
CHARLOTTE	133,655	22,680	110,975	766	132,889		132,889
Punta Gorda	12,768	2,131	10,637	30	12,738		12,738
UNINCORPORATED	120,887	20,549	100,338	736	120,151		120,151
CITRUS	112,424	18,911	93,513	105	112,319		112,319
Crystal River	4,326	276	4,050	0	4,326		4,326
Inverness	6,925	1,128	5,797	0	6,925		6,925

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COUNTY and Municipality	April 1, 1998 Estimates	Total Change	April 1, 1990 Census	Inmates	April 1, 1998 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1998 Estimates Used for Revenue Sharing Purposes
UNINCORPORATED	101,173	17,507	83,666	105	101,068		101,068
CLAY	134,534	28,548	105,986	0	134,534		134,534
Green Cove Springs	5,048	551	4,497	0	5,048		5,048
Keystone Heights	1,358	43	1,315	0	1,358		1,358
Orange Park	9,645	157	9,488	0	9,645		9,645
Penney Farms	682	73	609	0	682		682
UNINCORPORATED	117,801	27,724	90,077	0	117,801		117,801
COLLIER	210,095	57,996	152,099	115	209,980		209,980
Everglades	557	236	321	0	557		557
Marco Island	12,155	12,155	0	0	12,155		12,155
Naples	21,233	1,728	19,505	0	21,233		21,233
UNINCORPORATED	176,150	43,877	132,273	115	176,035		176,035
COLUMBIA	55,368	12,755	42,613	2,091	53,277		53,277
Fort White	520	52	468	0	520		520
Lake City	10,304	678	9,626	432	9,872		9,872
UNINCORPORATED	44,544	12,025	32,519	1,659	42,885		42,885
DESOTO	27,927	4,062	23,865	1,722	26,205		26,205
Arcadia	6,453	(35)	6,488	0	6,453		6,453
UNINCORPORATED	21,474	4,097	17,377	1,722	19,752		19,752
DIXIE	13,196	2,611	10,585	864	12,332		12,332
Cross City	2,066	25	2,041	0	2,066		2,066
Horseshoe Beach	209	(43)	252	0	209		209
UNINCORPORATED	10,921	2,629	8,292	864	10,057		10,057
DUVAL	753,823	80,852	672,971	498	753,325		753,325
Atlantic Beach	13,562	1,926	11,636	0	13,562		13,562
Baldwin	1,589	139	1,450	0	1,589		1,589
Jacksonville Beach	20,600	2,761	17,839	0	20,600		20,600
Neptune Beach	7,477	661	6,816	0	7,477		7,477
Jacksonville (Duval)	710,595	75,365	635,230	498	710,097		710,097
ESCAMBIA	296,164	33,366	262,798	2,012	294,152		294,152
Century	2,007	18	1,989	0	2,007		2,007
Pensacola	61,113	1,915	59,198	144	60,969		60,969
UNINCORPORATED	233,044	31,433	201,611	1,868	231,176		231,176
FLAGLER	43,441	14,740	28,701	0	43,441		43,441

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Beverly Beach	324	10	314	0	324		324
Bunnell	2,082	209	1,873	0	2,082		2,082
Flagler Beach (part)	4,357	539	3,818	0	4,357		4,357
Marineland (part)	17	(4)	21	0	17		17
UNINCORPORATED	36,661	13,986	22,675	0	36,661		36,661
FRANKLIN	10,739	1,772	8,967	196	10,543		10,543
Apalachicola	2,856	254	2,602	0	2,856		2,856
Carrabelle	1,413	213	1,200	0	1,413		1,413
UNINCORPORATED	6,470	1,305	5,165	196	6,274		6,274
GADSDEN	50,820	9,704	41,116	2,458	48,362		48,362
Chattahoochee	3,889	(493)	4,382	1,347	2,542		2,542
Greensboro	619	33	586	0	619		619
Gretna	2,854	873	1,981	775	2,079		2,079
Havana	1,804	87	1,717	0	1,804		1,804
Midway	1,183	207	976	0	1,183		1,183
Quincy	7,796	344	7,452	336	7,460		7,460
UNINCORPORATED	32,675	8,653	24,022	0	32,675		32,675
GILCHRIST	13,140	3,473	9,667	871	12,269		12,269
Bell	282	15	267	0	282		282
Fanning Springs (part)	257	27	230	0	257		257
Trenton	1,357	70	1,287	0	1,357		1,357
UNINCORPORATED	11,244	3,361	7,883	871	10,373		10,373
GLADES	9,875	2,284	7,591	747	9,128		9,128
Moore Haven	1,575	143	1,432	0	1,575		1,575
UNINCORPORATED	8,300	2,141	6,159	747	7,553		7,553
GULF	14,260	2,756	11,504	1,256	13,004		13,004
Port Saint Joe	4,096	52	4,044	0	4,096		4,096
Wewahitchka	1,974	195	1,779	0	1,974		1,974
UNINCORPORATED	8,190	2,509	5,681	1,256	6,934		6,934
HAMILTON	14,120	3,190	10,930	1,609	12,511		12,511
Jasper	2,128	29	2,099	0	2,128		2,128
Jennings	806	94	712	0	806		806
White Springs	832	128	704	0	832		832
UNINCORPORATED	10,354	2,939	7,415	1,609	8,745		8,745
HARDEE	22,801	3,302	19,499	1,488	21,313		21,313
Bowling Green	1,780	(56)	1,836	0	1,780		1,780

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Wauchula	3,562	319	3,243	0	3,562		3,562
Zolfo Springs	1,268	49	1,219	0	1,268		1,268
UNINCORPORATED	16,191	2,990	13,201	1,488	14,703		14,703
HENDRY	30,364	4,591	25,773	1,047	29,317		29,317
Clewiston	6,348	263	6,085	0	6,348		6,348
La Belle	3,192	489	2,703	0	3,192		3,192
UNINCORPORATED	20,824	3,839	16,985	1,047	19,777		19,777
HERNANDO	125,008	23,893	101,115	472	124,536		124,536
Brooksville	7,863	274	7,589	0	7,863		7,863
Weeki Wachee	7	(4)	11	0	7		7
UNINCORPORATED	117,138	23,623	93,515	472	116,666		116,666
HIGHLANDS	80,458	12,026	68,432	24	80,434		80,434
Avon Park	8,226	148	8,078	0	8,226		8,226
Lake Placid	1,408	250	1,158	0	1,408		1,408
Sebring	8,872	31	8,841	0	8,872		8,872
UNINCORPORATED	61,952	11,597	50,355	24	61,928		61,928
HILLSBOROUGH	942,322	108,268	834,054	1,292	941,030		941,030
Plant City	27,855	5,101	22,754	0	27,855		27,855
Tampa	293,390	13,375	280,015	798	292,592		292,592
Temple Terrace	20,370	3,926	16,444	0	20,370		20,370
UNINCORPORATED	600,707	85,866	514,841	494	600,213		600,213
HOLMES	17,949	2,171	15,778	1,196	16,753		16,753
Bonifay	2,821	209	2,612	0	2,821		2,821
Esto	350	97	253	0	350		350
Noma	229	22	207	0	229		229
Ponce de Leon	468	62	406	0	468		468
Westville	315	58	257	0	315		315
UNINCORPORATED	13,766	1,723	12,043	1,196	12,570		12,570
INDIAN RIVER	106,690	16,482	90,208	370	106,320		106,320
Fellsmere	2,549	370	2,179	0	2,549		2,549
Indian River Shores	2,739	461	2,278	0	2,739		2,739
Orchid	60	50	10	0	60		60
Sebastian	15,115	4,867	10,248	0	15,115		15,115
Vero Beach	17,745	395	17,350	0	17,745		17,745
UNINCORPORATED	68,482	10,339	58,143	370	68,112		68,112
JACKSON	49,670	8,295	41,375	4,793	44,877		44,877

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Alford	583	101	482	0	583		583
Bascom	107	17	90	0	107		107
Campbellton	253	51	202	0	253		253
Cottdale	1,143	243	900	0	1,143		1,143
Graceville	2,654	(21)	2,675	0	2,654		2,654
Grand Ridge	729	193	536	0	729		729
Greenwood	635	161	474	0	635	12	647
Jacob City	339	78	261	0	339		339
Malone	2,331	1,566	765	1,456	875		875
Marianna	6,651	359	6,292	192	6,459		6,459
Sneads	2,235	489	1,746	0	2,235		2,235
UNINCORPORATED	32,010	5,058	26,952	3,145	28,865	(12)	28,853
JEFFERSON	14,207	2,911	11,296	903	13,304		13,304
Monticello	2,917	314	2,603	0	2,917		2,917
UNINCORPORATED	11,290	2,597	8,693	903	10,387		10,387
LAFAYETTE	6,998	1,420	5,578	905	6,093		6,093
Mayo	980	63	917	0	980		980
UNINCORPORATED	6,018	1,357	4,661	905	5,113		5,113
LAKE	196,073	43,969	152,104	908	195,165		195,165
Astatula	1,283	302	981	0	1,283		1,283
Clermont	8,202	1,292	6,910	0	8,202		8,202
Eustis	14,889	2,033	12,856	0	14,889		14,889
Fruitland Park	3,018	303	2,715	0	3,018	12	3,030
Groveland	2,553	253	2,300	0	2,553		2,553
Howey-in-the-Hills	825	101	724	0	825		825
Lady Lake	12,621	4,550	8,071	0	12,621	10	12,631
Leesburg	15,658	875	14,783	0	15,658	6	15,664
Mascotte	2,492	731	1,761	0	2,492		2,492
Minneola	3,597	2,082	1,515	0	3,597		3,597
Montverde	1,167	277	890	0	1,167		1,167
Mount Dora	8,912	1,596	7,316	0	8,912		8,912
Tavares	8,438	1,055	7,383	0	8,438	53	8,491
Umatilla	2,489	139	2,350	0	2,489		2,489
UNINCORPORATED	109,929	28,380	81,549	908	109,021	(81)	108,940
LEE	405,637	70,524	335,113	634	405,003		405,003
Cape Coral	93,786	18,795	74,991	30	93,756		93,756
Fort Myers	46,506	1,559	44,947	116	46,390		46,390
Fort Myers Beach	6,010	6,010	0	0	6,010		6,010
Sanibel	5,975	507	5,468	0	5,975		5,975
UNINCORPORATED	253,360	43,653	209,707	488	252,872		252,872
LEON	233,232	40,739	192,493	1,599	231,633		231,633
Tallahassee	143,237	18,464	124,773	1,449	141,788		141,788

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UNINCORPORATED	89,995	22,275	67,720	150	89,845		89,845
LEVY	32,416	6,504	25,912	191	32,225		32,225
Bronson	887	12	875	0	887		887
Cedar Key	755	87	668	0	755	10	765
Chiefland	2,003	86	1,917	0	2,003		2,003
Fanning Springs (part)	293	30	263	0	293		293
Inglis	1,344	103	1,241	0	1,344		1,344
Otter Creek	117	(19)	136	0	117		117
Williston	2,288	120	2,168	0	2,288		2,288
Yankeetown	610	(25)	635	0	610		610
UNINCORPORATED	24,119	6,110	18,009	191	23,928	(10)	23,918
LIBERTY	7,708	2,139	5,569	1,276	6,432		6,432
Bristol	1,222	285	937	75	1,147		1,147
UNINCORPORATED	6,486	1,854	4,632	1,201	5,285		5,285
MADISON	19,277	2,708	16,569	1,338	17,939		17,939
Greenville	992	42	950	0	992		992
Lee	334	28	306	0	334		334
Madison	3,436	91	3,345	42	3,394		3,394
UNINCORPORATED	14,515	2,547	11,968	1,296	13,219		13,219
MANATEE	247,028	35,321	211,707	389	246,639		246,639
Anna Maria	1,869	125	1,744	0	1,869		1,869
Bradenton	48,029	4,260	43,769	189	47,840	5	47,845
Bradenton Beach	1,700	43	1,657	0	1,700		1,700
Holmes Beach	5,081	271	4,810	0	5,081		5,081
Longboat Key (part)	2,656	112	2,544	0	2,656		2,656
Palmetto	10,353	1,085	9,268	25	10,328		10,328
UNINCORPORATED	177,340	29,425	147,915	175	177,165	(5)	177,160
MARION	242,357	47,522	194,835	2,280	240,077		240,077
Belleview	3,507	829	2,678	6	3,501	8	3,509
Dunnellon	1,806	167	1,639	0	1,806		1,806
McIntosh	423	12	411	0	423		423
Ocala	44,718	2,673	42,045	92	44,626	41	44,667
Reddick	547	(7)	554	0	547		547
UNINCORPORATED	191,356	43,848	147,508	2,182	189,174	(49)	189,125
MARTIN	119,370	18,470	100,900	1,578	117,792		117,792
Jupiter Island	573	24	549	0	573		573
Ocean Breeze Park	501	(18)	519	0	501		501
Sewalls Point	1,781	193	1,588	0	1,781		1,781
Stuart	13,795	1,859	11,936	84	13,711	610	14,321

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UNINCORPORATED	102,720	16,412	86,308	1,494	101,226	(610)	100,616
MIAMI-DADE	2,090,314	153,120	1,937,194	8,482	2,081,832		2,081,832
Aventura	20,349	20,349	0	0	20,349		20,349
Bal Harbour	3,151	106	3,045	0	3,151		3,151
Bay Harbor Islands	4,618	(85)	4,703	0	4,618		4,618
Biscayne Park	3,032	(36)	3,068	0	3,032		3,032
Coral Gables	41,624	1,533	40,091	0	41,624		41,624
El Portal	2,528	71	2,457	0	2,528		2,528
Florida City	6,153	175	5,978	0	6,153		6,153
Golden Beach	838	64	774	0	838		838
Hialeah	209,415	21,407	188,008	0	209,415		209,415
Hialeah Gardens	17,076	9,349	7,727	0	17,076		17,076
Homestead	27,084	390	26,694	0	27,084		27,084
Indian Creek	52	8	44	0	52		52
Islandia	13	0	13	0	13		13
Key Biscayne	9,471	9,471	0	0	9,471		9,471
Medley	867	204	663	0	867		867
Miami	364,765	6,117	358,648	2,545	362,220		362,220
Miami Beach	93,464	825	92,639	0	93,464		93,464
Miami Shores	10,199	115	10,084	0	10,199		10,199
Miami Springs	13,304	36	13,268	0	13,304		13,304
North Bay	6,058	675	5,383	0	6,058		6,058
North Miami	50,422	421	50,001	201	50,221		50,221
North Miami Beach	36,727	1,366	35,361	0	36,727		36,727
Opa-locka	15,555	272	15,283	0	15,555		15,555
Pinecrest	17,986	17,986	0	0	17,986		17,986
South Miami	10,518	114	10,404	0	10,518		10,518
Sunny Isles Beach	13,871	13,871	0	0	13,871		13,871
Surfside	4,319	211	4,108	0	4,319		4,319
Sweetwater	14,015	106	13,909	0	14,015		14,015
Virginia Gardens	2,278	66	2,212	0	2,278		2,278
West Miami	5,890	163	5,727	0	5,890		5,890
UNINCORPORATED	1,084,672	47,770	1,036,902	5,736	1,078,936		1,078,936
MONROE	85,646	7,622	78,024	56	85,590		85,590
Islamorada	7,632	7,632	0	0	7,632		7,632
Key Colony Beach	1,059	82	977	0	1,059		1,059
Key West	27,522	2,690	24,832	0	27,522		27,522
Layton	218	35	183	0	218		218
UNINCORPORATED	49,215	(2,817)	52,032	56	49,159		49,159
NASSAU	54,538	10,597	43,941	44	54,494		54,494
Callahan	1,007	61	946	0	1,007		1,007
Fernandina Beach	10,684	1,919	8,765	20	10,664		10,664
Hilliard	2,510	234	2,276	0	2,510		2,510
UNINCORPORATED	40,337	8,383	31,954	24	40,313		40,313
OKALOOSA	175,568	31,791	143,777	1,866	173,702		173,702
Cinco Bayou	420	34	386	0	420		420
Crestview	13,546	3,660	9,886	0	13,546		13,546

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Destin	11,363	3,273	8,090	0	11,363		11,363
Fort Walton Beach	22,052	645	21,407	0	22,052		22,052
Laurel Hill	606	63	543	0	606		606
Mary Esther	4,414	275	4,139	0	4,414		4,414
Niceville	11,942	1,433	10,509	0	11,942		11,942
Shalimar	662	321	341	0	662		662
Valparaiso	6,700	384	6,316	0	6,700		6,700
UNINCORPORATED	103,863	21,703	82,160	1,866	101,997		101,997
OKEECHOBEE	35,059	5,432	29,627	1,462	33,597		33,597
Okeechobee	5,060	117	4,943	0	5,060		5,060
UNINCORPORATED	29,999	5,315	24,684	1,462	28,537		28,537
ORANGE	824,095	146,604	677,491	2,566	821,529		821,529
Apopka	21,165	7,554	13,611	0	21,165	68	21,233
Bay Lake	24	5	19	0	24		24
Belle Isle	5,655	383	5,272	0	5,655		5,655
Eatonville	2,496	(9)	2,505	64	2,432		2,432
Edgewood	1,469	407	1,062	0	1,469		1,469
Lake Buena Vista	23	(1,753)	1,776	0	23		23
Maitland	10,022	1,090	8,932	0	10,022		10,022
Oakland	812	112	700	0	812		812
Ocoee	21,653	8,875	12,778	0	21,653		21,653
Orlando	180,462	15,788	164,674	62	180,400	192	180,592
Windermere	1,782	411	1,371	0	1,782		1,782
Winter Garden	12,875	3,012	9,863	0	12,875	20	12,895
Winter Park	24,951	2,328	22,623	56	24,895		24,895
UNINCORPORATED	540,706	108,401	432,305	2,384	538,322	(280)	538,042
OSCEOLA	148,712	40,984	107,728	204	148,508		148,508
Kissimmee	39,330	8,993	30,337	0	39,330	3	39,333
Saint Cloud	17,198	4,514	12,684	0	17,198	2	17,200
UNINCORPORATED	92,184	27,477	64,707	204	91,980	(5)	91,975
PALM BEACH	1,020,521	157,018	863,503	3,117	1,017,404		1,017,404
Atlantis	1,700	47	1,653	0	1,700		1,700
Belle Glade	16,717	540	16,177	0	16,717	25	16,742
Boca Raton	68,850	7,364	61,486	8	68,842		68,842
Boynton Beach	53,635	7,351	46,284	0	53,635	3	53,638
Briny Breezes	397	(3)	400	0	397		397
Cloud Lake	112	(9)	121	0	112		112
Delray Beach	53,471	6,287	47,184	0	53,471		53,471
Glen Ridge	223	16	207	0	223		223
Golf	189	5	184	0	189		189
Golfview	0	(153)	153	0	0		0
Greenacres	24,813	6,130	18,683	0	24,813		24,813
Gulf Stream	710	20	690	0	710		710
Haverhill	1,192	134	1,058	0	1,192		1,192
Highland Beach	3,396	187	3,209	0	3,396		3,396

Table 1

1998 Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1998 Estimates	Total Change	April 1, 1990 Census	Inmates	April 1, 1998 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1998 Estimates Used for Revenue Sharing Purposes
Hypoluxo	1,420	613	807	0	1,420		1,420
Juno Beach	2,867	695	2,172	0	2,867		2,867
Jupiter	31,419	6,512	24,907	0	31,419		31,419
Jupiter Inlet Colony	412	7	405	0	412		412
Lake Clarke Shores	3,641	277	3,364	0	3,641		3,641
Lake Park	6,858	154	6,704	0	6,858		6,858
Lake Worth	30,424	1,860	28,564	0	30,424		30,424
Lantana	8,873	481	8,392	133	8,740		8,740
Manalapan	333	21	312	0	333		333
Mangonia Park	1,373	(80)	1,453	0	1,373		1,373
North Palm Beach	12,277	934	11,343	0	12,277		12,277
Ocean Ridge	1,653	83	1,570	0	1,653		1,653
Pahokee	7,001	179	6,822	0	7,001		7,001
Palm Beach	9,722	(92)	9,814	0	9,722		9,722
Palm Beach Gardens	33,824	10,834	22,990	0	33,824		33,824
Palm Beach Shores	1,021	(14)	1,035	0	1,021		1,021
Palm Springs	10,297	534	9,763	0	10,297	263	10,560
Riviera Beach	28,654	1,008	27,646	0	28,654		28,654
Royal Palm Beach	18,537	3,005	15,532	0	18,537	16	18,553
South Bay	3,334	(224)	3,558	0	3,334		3,334
South Palm Beach	1,504	24	1,480	0	1,504		1,504
Tequesta	5,036	537	4,499	0	5,036		5,036
Wellington	28,585	28,585	0	0	28,585		28,585
West Palm Beach	80,901	13,137	67,764	243	80,658		80,658
UNINCORPORATED	465,150	60,032	405,118	2,733	462,417	(307)	462,110
PASCO	321,074	39,943	281,131	399	320,675		320,675
Dade City	6,131	498	5,633	0	6,131		6,131
New Port Richey	14,693	649	14,044	0	14,693		14,693
Port Richey	2,667	146	2,521	0	2,667		2,667
Saint Leo	706	(303)	1,009	0	706		706
San Antonio	912	136	776	31	881		881
Zephyrhills	9,098	878	8,220	0	9,098		9,098
UNINCORPORATED	286,867	37,939	248,928	368	286,499		286,499
PINELLAS	892,178	40,519	851,659	1,194	890,984		890,984
Belleair	4,117	154	3,963	0	4,117		4,117
Belleair Beach	2,152	82	2,070	0	2,152		2,152
Belleair Bluffs	2,220	(14)	2,234	0	2,220		2,220
Belleair Shore	60	0	60	0	60		60
Clearwater	102,874	4,090	98,784	30	102,844		102,844
Dunedin	35,700	1,273	34,427	0	35,700		35,700
Gulfport	11,964	255	11,709	0	11,964		11,964
Indian Rocks Beach	4,242	279	3,963	0	4,242		4,242
Indian Shores	1,465	60	1,405	0	1,465		1,465
Kenneth City	4,388	43	4,345	0	4,388		4,388
Largo	68,244	2,334	65,910	53	68,191	200	68,391
Madeira Beach	4,162	(63)	4,225	0	4,162		4,162
North Redington Beach	1,134	(1)	1,135	0	1,134		1,134
Oldsmar	10,867	2,506	8,361	0	10,867		10,867
Pinellas Park	44,877	1,306	43,571	30	44,847	90	44,937
Redington Beach	1,621	(5)	1,626	0	1,621		1,621
Redington Shores	2,361	(5)	2,366	0	2,361		2,361
Safety Harbor	17,157	2,037	15,120	0	17,157	21	17,178

Table 1

1998 Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1998 Estimates	Total Change	April 1, 1990 Census	Inmates	April 1, 1998 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1998 Estimates Used for Revenue Sharing Purposes
Saint Petersburg	241,625	1,307	240,318	285	241,340		241,340
Saint Petersburg Beach	9,654	454	9,200	0	9,654		9,654
Seminole	9,785	534	9,251	8	9,777		9,777
South Pasadena	5,906	262	5,644	0	5,906		5,906
Tarpon Springs	20,161	2,287	17,874	0	20,161	2	20,163
Treasure Island	7,347	81	7,266	0	7,347		7,347
UNINCORPORATED	278,095	21,263	256,832	788	277,307	(313)	276,994
POLK	465,858	60,476	405,382	3,008	462,850		462,850
Auburndale	9,460	614	8,846	0	9,460	10	9,470
Bartow	15,108	392	14,716	354	14,754		14,754
Davenport	2,127	598	1,529	0	2,127		2,127
Dundee	2,631	296	2,335	0	2,631		2,631
Eagle Lake	1,923	165	1,758	0	1,923		1,923
Fort Meade	5,457	464	4,993	0	5,457		5,457
Frostproof	2,879	4	2,875	0	2,879		2,879
Haines City	13,494	1,811	11,683	0	13,494		13,494
Highland Park	155	0	155	0	155		155
Hillcrest Heights	237	16	221	0	237		237
Lake Alfred	3,812	190	3,622	0	3,812		3,812
Lake Hamilton	1,144	16	1,128	0	1,144		1,144
Lake Wales	10,028	358	9,670	0	10,028		10,028
Lakeland	77,113	6,537	70,576	0	77,113	34	77,147
Mulberry	3,325	337	2,988	0	3,325		3,325
Polk City	1,818	379	1,439	0	1,818		1,818
Winter Haven	25,847	1,122	24,725	0	25,847	66	25,913
UNINCORPORATED	289,300	47,177	242,123	2,654	286,646	(110)	286,536
PUTNAM	71,454	6,384	65,070	417	71,037		71,037
Crescent City	1,845	(14)	1,859	0	1,845		1,845
Interlachen	1,400	240	1,160	0	1,400		1,400
Palatka	10,734	290	10,444	0	10,734		10,734
Pomona Park	753	27	726	0	753		753
Welaka	599	66	533	0	599		599
UNINCORPORATED	56,123	5,775	50,348	417	55,706		55,706
SAINT JOHNS	109,894	26,065	83,829	0	109,894		109,894
Hastings	668	73	595	0	668		668
Marineland (part)	1	1	0	0	1		1
Saint Augustine	12,481	786	11,695	0	12,481		12,481
Saint Augustine Beach	4,115	458	3,657	0	4,115		4,115
UNINCORPORATED	92,629	24,747	67,882	0	92,629		92,629
SAINT LUCIE	183,222	33,051	150,171	167	183,055		183,055
Fort Pierce	38,071	1,241	36,830	91	37,980	163	38,143
Port Saint Lucie	80,434	24,673	55,761	0	80,434		80,434
Saint Lucie Village	608	24	584	0	608		608
UNINCORPORATED	64,109	7,113	56,996	76	64,033	(163)	63,870

Table 1

1998 Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1998 Estimates	Total Change	April 1, 1990 Census	Inmates	April 1, 1998 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1998 Estimates Used for Revenue Sharing Purposes
SANTA ROSA	107,814	26,206	81,608	1,003	106,811		106,811
Gulf Breeze	6,154	624	5,530	0	6,154		6,154
Jay	672	6	666	0	672		672
Milton	7,722	506	7,216	75	7,647		7,647
UNINCORPORATED	93,266	25,070	68,196	928	92,338		92,338
SARASOTA	316,023	38,247	277,776	40	315,983		315,983
Longboat Key (part)	4,074	681	3,393	0	4,074		4,074
North Port	17,672	5,699	11,973	0	17,672		17,672
Sarasota	51,650	753	50,897	22	51,628		51,628
Venice	19,069	2,017	17,052	0	19,069	30	19,099
UNINCORPORATED	223,558	29,097	194,461	18	223,540	(30)	223,510
SEMINOLE	345,166	57,645	287,521	190	344,976		344,976
Altamonte Springs	39,623	4,456	35,167	0	39,623		39,623
Casselberry	24,587	5,738	18,849	6	24,581	193	24,774
Lake Mary	9,506	3,577	5,929	0	9,506		9,506
Longwood	13,851	535	13,316	0	13,851		13,851
Oviedo	21,674	10,560	11,114	0	21,674		21,674
Sanford	36,274	3,887	32,387	63	36,211	25	36,236
Winter Springs	28,404	6,253	22,151	0	28,404		28,404
UNINCORPORATED	171,247	22,639	148,608	121	171,126	(218)	170,908
SUMTER	47,907	16,330	31,577	5,155	42,752		42,752
Bushnell	2,423	425	1,998	0	2,423		2,423
Center Hill	791	56	735	0	791		791
Coleman	824	(33)	857	0	824		824
Webster	831	85	746	0	831		831
Wildwood	4,077	517	3,560	0	4,077		4,077
UNINCORPORATED	38,961	15,280	23,681	5,155	33,806		33,806
SUWANNEE	33,746	6,966	26,780	8	33,738		33,738
Branford	644	(26)	670	0	644		644
Live Oak	6,589	257	6,332	0	6,589		6,589
UNINCORPORATED	26,513	6,735	19,778	8	26,505		26,505
TAYLOR	19,527	2,416	17,111	1,070	18,457		18,457
Perry	7,218	67	7,151	0	7,218		7,218
UNINCORPORATED	12,309	2,349	9,960	1,070	11,239		11,239
UNION	13,459	3,207	10,252	3,897	9,562		9,562
Lake Butler	2,068	(48)	2,116	0	2,068		2,068
Raiford	244	46	198	20	224		224

Table 1

1998 Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1998 Estimates	Total Change	April 1, 1990 Census	Inmates	April 1, 1998 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1998 Estimates Used for Revenue Sharing Purposes
Worthington Springs	200	22	178	0	200		200
UNINCORPORATED	10,947	3,187	7,760	3,877	7,070		7,070
VOLUSIA	420,431	49,694	370,737	1,569	418,862		418,862
Daytona Beach	65,016	3,025	61,991	56	64,960		64,960
Daytona Beach Shores	2,926	729	2,197	0	2,926		2,926
DeBary	12,819	12,819	0	0	12,819		12,819
DeLand	18,505	1,883	16,622	0	18,505	6	18,511
Deltona	59,717	59,717	0	0	59,717		59,717
Edgewater	18,255	2,904	15,351	0	18,255		18,255
Flagler Beach (part)	93	93	0	0	93		93
Holly Hill	11,323	182	11,141	0	11,323	2	11,325
Lake Helen	2,536	192	2,344	0	2,536		2,536
New Smyrna Beach	18,503	1,954	16,549	0	18,503	1,024	19,527
Oak Hill	1,120	203	917	0	1,120	305	1,425
Orange City	6,292	945	5,347	0	6,292	1	6,293
Ormond Beach	34,791	5,070	29,721	6	34,785	14	34,799
Pierson	1,240	(1,748)	2,988	0	1,240		1,240
Ponce Inlet	2,430	726	1,704	0	2,430		2,430
Port Orange	44,033	8,634	35,399	0	44,033	125	44,158
South Daytona	13,110	622	12,488	0	13,110		13,110
UNINCORPORATED	107,722	(48,256)	155,978	1,507	106,215	(1,477)	104,738
WAKULLA	19,828	5,626	14,202	607	19,221		19,221
Saint Marks	307	0	307	0	307		307
Sopchoppy	456	89	367	0	456		456
UNINCORPORATED	19,065	5,537	13,528	607	18,458		18,458
WALTON	38,304	10,545	27,759	1,222	37,082		37,082
DeFuniak Springs	5,598	398	5,200	40	5,558		5,558
Freeport	1,145	302	843	0	1,145		1,145
Paxton	637	37	600	0	637		637
UNINCORPORATED	30,924	9,808	21,116	1,182	29,742		29,742
WASHINGTON	21,319	4,400	16,919	1,268	20,051		20,051
Caryville	332	(299)	631	92	240		240
Chipley	4,096	230	3,866	0	4,096		4,096
Ebro	271	16	255	0	271		271
Vernon	934	156	778	40	894		894
Wausau	382	69	313	0	382		382
UNINCORPORATED	15,304	4,228	11,076	1,136	14,168		14,168
FLORIDA	15,000,475	2,062,404	12,938,071	89,106	14,911,369		14,911,369

* Adjustment to the Town of Davie's population estimate pursuant to Senate Bill 2628 which was signed into law during the 1999 regular legislative session. The legislation specified that the Town of Davie's population estimate, beginning with fiscal year 1998-99, shall

Table 1

1998 Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1998 Estimates	Total Change	April 1, 1990 Census	Inmates	April 1, 1998 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1998 Estimates Used for Revenue Sharing Purposes
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include all of the new residents added to the town as a result of the enactment of Chapters 98-509, 98-510, 98-511, and 98-513, *Laws of Florida*.

Footnote:

The April 1, 1990 Census figures reflect the permanent resident population enumerated in the 1990 Census and include all official revisions made through September 30, 1998. The April 1, 1998 official estimates include the estimated number of inmates and patients in institutions operated by the federal government, the Florida Department of Corrections, and the Florida Department of Children and Family Services as of April 1, 1998. These inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations, pursuant to state law. In addition, adjustments are made to reflect the results of annexations and special censuses. The adjusted population estimates are those used by the Florida Department of Revenue to calculate state revenue-sharing distributions to county and municipal governments for the 1999-2000 fiscal year and should not be used for other official purposes.

Source: Executive Office of the Governor as prepared by the Bureau of Economic and Business Research, University of Florida.

APPENDIX TWO:
ESTIMATED SALARIES
OF COUNTY CONSTITUTIONAL OFFICERS
AND ELECTED SCHOOL DISTRICT OFFICIALS
IN FISCAL YEAR 1999-00
PURSUANT TO THE SALARY FORMULA
IN CHAPTER 145, *FLORIDA STATUTES*

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**ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS
AND ELECTED SCHOOL DISTRICT OFFICIALS IN FISCAL YEAR 1999-00
PURSUANT TO THE SALARY FORMULA IN CHAPTER 145, *FLORIDA STATUTES***
Chapter 145; Sections 230.202 and 230.303, *Florida Statutes*

Brief Overview

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and has been maintained in Article II, Section 5, *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 and elected school district officials.

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.

In expressing its intent, the Legislature determined that a uniform, rather than arbitrary and discriminatory, salary law was needed to replace the haphazard, preferential, inequitable, and probably unconstitutional local law method of paying elected county officers. In addition, the Legislature expressed its intention to provide by general law for such uniform compensation of county officials having substantially equal duties and responsibilities. The Legislature determined that salary schedules, based on a classification of counties according to countywide population, would be the most practical basis from which to arrive at an adequate, uniform salary formula.

Pursuant to s. 145.012, F.S., the provisions of Chapter 145, *Florida Statutes*, apply to all designated officers in all counties of the state, except those officials whose salaries are not subject to being set by the Legislature due to the provisions of a county home rule charter and except officials (other than the property appraiser, clerk of the circuit court, superintendent of schools, sheriff, supervisor of elections, and tax collector who if qualified shall receive in addition to their salaries a special qualification salary as provided) of counties which have a chartered consolidated form of government as provided in Chapter 67-1320, *Laws of Florida*.

The adoption of a charter provides the county's electors with a mechanism to fundamentally alter the form of county government and the status of constitutional officers. However, it should be noted that the same result can be achieved in a non-charter county via a special act approved by the electors pursuant to the authority granted by Article VIII, Section 1, *Florida Constitution*.

In Chapter 73-173, *Laws of Florida*, the Legislature established the current salary formula methodology and specified 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 formula component, the initial factor, is specified in s. 145.19, F.S. The remaining two components, the annual factor and cumulative annual factor, are certified annually by the Department of Management Services, typically during the month of August or September.

During the 1984 legislative session, the statute requiring the Florida Department of Community Affairs to compute the annual salaries for county constitutional officers was deleted. Although not officially required by law, the Legislative Committee on Intergovernmental Relations (LCIR) agreed to compute the salaries of county constitutional officers and elected school district officials as a service to governmental units.

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 government and school district officials upon request in order to provide them with information necessary to prepare annual budgets. 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. By definition, the estimated cumulative annual factor is the product of the certified annual and cumulative annual factors used in the previous year's calculations.

As of late August, the Department of Management Services had not yet certified the factors due to delayed release of data from the Governor's Office of Planning and Budget. Subsequent to the receipt of written notification of the certified factors by the Department, the LCIR staff will compute and distribute the actual salary figures. Initially, the actual salary figures will be posted to the LCIR's website. Subsequent to the LCIR's publication of the actual salaries report, sufficient copies of the report will be distributed to the various state associations representing county constitutional officers and elected school district officials. Interested parties should contact their respective association to receive a copy of the report. In addition, the actual salaries report will be posted to the LCIR's website.

The Committee's website address is: <http://fcn.state.fl.us/lcir>

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*,

authorized 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 elected school district officials 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.

1999 General Law Amendments

Legislation passed during the 1999 regular legislative session did not affect provisions related to the calculation of county constitutional officers' and elected school district officials' salaries.

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 brackets.

"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.]

Salary Computation Method

The first step is to determine which population group number corresponds with the estimated population of the county. **Table 1** lists the official 1998 county population estimates used to compute the 1999-00 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:

Group Number	Minimum Population	Maximum Population
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+	

SET 2: For county commissioners and school board members:

Group Number	Minimum Population	Maximum Population
I	0	9,999
II	10,000	49,999
III	50,000	99,999
IV	100,000	199,999
V	200,000	399,999
VI	400,000	999,999
VII	1,000,000+	

The second step is to determine which base salary and group rate corresponds to the population group number determined in the first step. **Table 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.

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

Due to the fact that the certified factors for calculating the actual salaries were not available at this writing, the sample computation below illustrates the calculation of an estimated salary.

Sample Computation of Estimated Salary

Alachua County Tax Collector

1998 Population Estimate:	211,403
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	0.01575
Initial Factor:	1.292

Estimated Annual Factor:	1.0510
Estimated Cumulative Annual Factor:	2.5247

$$\begin{aligned} \text{Estimated Salary} &= [\$30,175 + [(211,403 - 200,000) \times 0.01575]] \times 1.292 \times 1.0510 \times 2.5247 \\ &= \$104,064 \end{aligned}$$

Estimated Salaries of County Constitutional Officers and Elected District School Officials

Table 3 displays the estimated salaries for the seven county constitutional officers and elected district school officials. 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.

General Provisions of 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. In past years, the annual factor and cumulative annual factor have typically not been certified by the Department until the month of August or September. Therefore, the certification process is tailored to the local government fiscal year and presents no difficulties for most county officials.

In light of the uncertainty regarding the effective date of school 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; however, the actual salary figures have not yet been finalized by that date. Therefore, school districts have initially relied on the estimated salary figures. Once the actual salary figures have been finalized by August or September, the school districts have made the necessary payroll adjustments to ensure that the correct salary is paid to elected superintendents of school and school board members by the end of the fiscal year.

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.

Once 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 that particular officer. Section 230.303 and Chapter 145, *Florida Statutes*, specify the departments of state government responsible for certifying officers and offering courses of continuing education.

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

Upon successful completion of both phases and demonstrated successful performance, as determined by the FCEM, an elected superintendent of schools shall be issued a Chief Executive Officer Leadership Development Certificate and shall be given an annual performance salary incentive of not less than \$3,000 or more than \$7,500 based upon the performance evaluation. The continued receipt of the annual performance salary incentive is contingent upon the superintendent's continued performance assessment and follow-up training prescribed by the FCEM.

Payment of Group Insurance Premiums or Charges

The payment of premiums or charges for group insurance for those county officers whose compensation is fixed by Chapter 145, *Florida Statutes*, is expressly authorized by s. 112.14, F.S. All or any portion of the payment of the costs of life, health, accident, hospitalization, or annuity insurance, as authorized in s. 112.08, F.S., for county officers shall not be deemed to be compensation pursuant to s. 145.131(3), F.S. Such payments shall be made from county or school district funds.

Relevant Attorney General Opinions

The following opinions relevant to the salary issue 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.

The statutory language pertaining to the salary formula has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 77-131

Are school board members ‘officers’ within the context of s. 112.08, F.S. (1976 Supp.)?

According to this opinion dated December 20, 1977, district school board members are officers within the context and purview of s. 112.08, F.S.; therefore, district school boards are authorized to provide and pay out of available school district funds all or part of the premiums for the designated group insurance for school board members.

AGO 79-66

If the net income of a county fee officer is insufficient to pay to himself or herself, after

operating expenses, the maximum personal compensation to which he or she is entitled under the compensation schedule set forth in Chapter 145, *Florida Statutes*, is the Board of County Commissioners obliged to pay the deficiency under the provisions of s. 145.141, F.S.? And if so, do the provisions of s. 145.141, F.S., authorize the Board to make up a deficiency not only in the county fee officer's personal compensation but also in expenses of the office of the fee officer. When the net income of the office is insufficient to pay, after operating expenses, the total annual compensation to be paid pursuant to Chapter 145, *Florida Statutes*, the Board of County Commissioners shall pay such deficiency in salary from the county's general fund. However, the Board is not authorized to pay any deficiency in the operating expenses of the clerk's office, according to this opinion dated July 11, 1979.

AGO 79-87

Among other questions, on what date does the adjustment in salaries for county officers listed in Chapter 145, *Florida Statutes*, and provided for in section 1 of Chapter 79-327, *Laws of Florida*, take place? According to this opinion dated September 21, 1979, the salary adjustment for a particular county officer or school district officer takes effect when the fiscal year for that particular office begins. If the fiscal year begins on October 1st, the salary adjustment takes effect on that date. If the fiscal year begins on July 1st, the salary adjustment begins on that date.

AGO 82-68

Is an elected county sheriff eligible to receive salary incentive benefits pursuant to s. 943.22, F.S., as well as the \$2,000 special qualifications salary pursuant to s. 145.071, F.S., in light of the compensation limitation set forth in s. 147.17, F.S.? Pending legislative or judicial clarification to the contrary, the Legislature did not view the salary incentive benefits bestowed upon meeting specific qualifications outlined in s. 943.22, F.S., to be additional compensation prohibited by s. 145.17, F.S., according to this opinion dated September 14, 1982.

AGO 91-68

If a county commissioner withdraws from the Florida Retirement System pursuant to s. 121.051, F.S. (1990 Supp.), can the public funds which were allocated to fund the commissioner's retirement plan be used to fund a private retirement plan of the commissioner's choice? According to this opinion dated September 13, 1991, the county funds which were allocated to fund the employer's portion of the commissioner's retirement plan may not be used to fund an alternative retirement plan in the event the commissioner chooses not to participate in the Florida Retirement System.

AGO 93-31

When a tax collector operates as a fee officer whose salary is paid by the county commission

due to insufficient collection of fees to cover the salary expense, should excess fees be paid to governmental units pursuant to s. 218.36, F.S., or to the county? According to this opinion dated April 22, 1993, fees collected by a tax collector operating as a fee officer must first be used to pay the office personnel and expenses and the tax collector's salary. Only those fees collected in excess of the amount necessary to cover such expenses and salaries must be paid to governmental units as provided in s. 218.36, F.S.

AGO 93-94

Does Chapter 145, *Florida Statutes*, preclude payment of Class C travel expenses to county officials who otherwise receive the maximum salary? The payment of Class C travel expenses, while treated as personal income for purposes of federal tax liability, is not additional compensation precluded under Chapter 145, *Florida Statutes*, which establishes a maximum salary for county officials, according to this opinion dated December 29, 1993.

Table 1

**1998 FLORIDA ESTIMATES OF POPULATION
BY COUNTY**

#	County	Total Population
1	Alachua	211,403
2	Baker	21,131
3	Bay	147,496
4	Bradford	25,355
5	Brevard	465,825
6	Broward	1,460,890
7	Calhoun	13,572
8	Charlotte	133,655
9	Citrus	112,424
10	Clay	134,534
11	Collier	210,095
12	Columbia	55,368
13	DeSoto	27,927
14	Dixie	13,196
15	Duval	753,823
16	Escambia	296,164
17	Flagler	43,441
18	Franklin	10,739
19	Gadsden	50,820
20	Gilchrist	13,140
21	Glades	9,875
22	Gulf	14,260
23	Hamilton	14,120
24	Hardee	22,801
25	Hendry	30,364
26	Hernando	125,008
27	Highlands	80,458
28	Hillsborough	942,322
29	Holmes	17,949
30	Indian River	106,690
31	Jackson	49,670
32	Jefferson	14,207
33	Lafayette	6,998
34	Lake	196,073
35	Lee	405,637
36	Leon	233,232
37	Levy	32,416
38	Liberty	7,708
39	Madison	19,277
40	Manatee	247,028
41	Marion	242,357
42	Martin	119,370
43	Miami-Dade	2,090,314
44	Monroe	85,646
45	Nassau	54,538
46	Okaloosa	175,568
47	Okeechobee	35,059

Table 1

1998 FLORIDA ESTIMATES OF POPULATION
BY COUNTY

#	County	Total Population
48	Orange	824,095
49	Osceola	148,712
50	Palm Beach	1,020,521
51	Pasco	321,074
52	Pinellas	892,178
53	Polk	465,858
54	Putnam	71,454
55	Saint Johns	109,894
56	Saint Lucie	183,222
57	Santa Rosa	107,814
58	Sarasota	316,023
59	Seminole	345,166
60	Sumter	47,907
61	Suwannee	33,746
62	Taylor	19,527
63	Union	13,459
64	Volusia	420,431
65	Wakulla	19,828
66	Walton	38,304
67	Washington	21,319
	Florida Total	15,000,475

Source: Bureau of Economic and Business Research,
University of Florida

Table 2

SALARY COMPUTATION STATISTICS

County Officer(s)	Population Group Numbers	Base Salary	Group Rate
<u>Set I</u>			
Clerk of Circuit 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 3

**ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND ELECTED SCHOOL DISTRICT OFFICIALS
FOR FISCAL YEAR 1999-00 (1)**

Calculated by the Legislative Committee on Intergovernmental Relations, January 1999 (2)

	County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners	Elected Superintendent of Schools	School Board Members
a *	ALACHUA	\$ 104,064	\$ 104,064	\$ 104,064	\$ 104,064	\$ 88,789	\$ 111,263	\$ 57,153	\$ 104,064	\$ 28,731
	BAKER	78,556	78,556	78,556	78,556	64,495	85,755	23,432	78,556	20,792
	BAY	98,723	98,723	98,723	98,723	83,703	105,922	48,467	98,723	27,068
	BRADFORD	79,696	79,696	79,696	79,696	65,582	86,895	24,518	79,696	21,094
a *	BREVARD	115,432	115,432	115,432	115,432	99,616	122,631	67,980	115,432	31,737
a *	BROWARD	131,366	131,366	131,366	131,366	115,092	138,566	77,136	131,366	34,283
	CALHOUN	76,515	76,515	76,515	76,515	62,552	83,714	21,488	76,515	20,252
a *	CHARLOTTE	97,478	97,478	97,478	97,478	82,516	104,677	46,331	97,478	26,673
	CITRUS	95,567	95,567	95,567	95,567	80,697	102,766	43,056	95,567	26,067
*	CLAY	97,557	97,557	97,557	97,557	82,592	104,756	46,467	97,557	26,698
a	COLLIER	103,993	103,993	103,993	103,993	88,722	111,192	57,086	103,993	28,712
	COLUMBIA	84,809	84,809	84,809	84,809	70,451	92,009	31,959	84,809	23,160
	DE SOTO	80,390	80,390	80,390	80,390	66,243	87,590	25,179	80,390	21,277
	DIXIE	76,413	76,413	76,413	76,413	62,455	83,613	21,391	76,413	20,225
a *	DUVAL	120,615	120,615	120,615	120,615	104,552	127,815	72,916	120,615	33,110
	ESCAMBIA	108,640	108,640	108,640	108,640	93,148	115,840	61,512	108,640	29,941
a	FLAGLER	84,579	84,579	84,579	84,579	70,232	91,778	29,168	84,579	22,385
	FRANKLIN	75,750	75,750	75,750	75,750	61,823	82,949	20,760	75,750	20,050
	GADSDEN	83,827	83,827	83,827	83,827	69,516	91,026	31,023	83,827	22,900
	GILCHRIST	76,398	76,398	76,398	76,398	62,441	83,598	21,377	76,398	20,221
	GLADES	75,517	75,517	75,517	75,517	61,601	82,716	20,505	75,517	19,961
	GULF	76,701	76,701	76,701	76,701	62,729	83,900	21,665	76,701	20,301
	HAMILTON	76,663	76,663	76,663	76,663	62,693	83,862	21,629	76,663	20,291
	HARDEE	79,006	79,006	79,006	79,006	64,925	86,206	23,861	79,006	20,911
	HENDRY	81,048	81,048	81,048	81,048	66,869	88,248	25,806	81,048	21,451
a	HERNANDO	96,699	96,699	96,699	96,699	81,775	103,899	44,997	96,699	26,426
	HIGHLANDS	90,228	90,228	90,228	90,228	75,612	97,428	37,120	90,228	24,595
a *	HILLSBOROUGH	124,008	124,008	124,008	124,008	107,783	131,207	76,147	124,008	34,008
	HOLMES	77,697	77,697	77,697	77,697	63,677	84,896	22,613	77,697	20,565
a	INDIAN RIVER	95,051	95,051	95,051	95,051	80,205	102,250	42,171	95,051	25,903
	JACKSON	86,260	86,260	86,260	86,260	71,833	93,460	30,770	86,260	22,830
	JEFFERSON	76,686	76,686	76,686	76,686	62,715	83,886	21,651	76,686	20,298
	LAFAYETTE	74,740	74,740	74,740	74,740	60,862	81,939	19,026	74,740	19,140
	LAKE	103,095	103,095	103,095	103,095	87,866	110,294	55,961	103,095	28,456
a *	LEE	114,349	114,349	114,349	114,349	98,584	121,548	66,948	114,349	31,450
	LEON	105,242	105,242	105,242	105,242	89,911	112,442	58,275	105,242	29,042
	LEVY	81,602	81,602	81,602	81,602	67,397	88,802	26,333	81,602	21,598
	LIBERTY	74,932	74,932	74,932	74,932	61,044	82,131	19,391	74,932	19,343
	MADISON	78,055	78,055	78,055	78,055	64,019	85,254	22,955	78,055	20,660
a	MANATEE	105,987	105,987	105,987	105,987	90,621	113,187	58,985	105,987	29,239

Table 3

**ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND ELECTED SCHOOL DISTRICT OFFICIALS
FOR FISCAL YEAR 1999-00 (1)**

Calculated by the Legislative Committee on Intergovernmental Relations, January 1999 (2)

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners	Elected Superintendent of Schools	School Board Members
MARION	105,735	105,735	105,735	105,735	90,381	112,934	58,745	105,735	29,173
MARTIN	96,192	96,192	96,192	96,192	81,292	103,391	44,127	96,192	26,265
a * MIAMI-DADE	139,998	139,998	139,998	139,998	123,724	147,197	77,136	139,998	34,283
MONROE	91,349	91,349	91,349	91,349	76,679	98,548	38,187	91,349	24,891
NASSAU	84,630	84,630	84,630	84,630	70,280	91,829	31,788	84,630	23,112
OKALOOSA	101,249	101,249	101,249	101,249	86,109	108,449	52,797	101,249	27,870
a OKEECHOBEE	82,316	82,316	82,316	82,316	68,077	89,515	27,013	82,316	21,787
a * ORANGE	121,880	121,880	121,880	121,880	105,757	129,080	74,121	121,880	33,444
a * OSCEOLA	98,833	98,833	98,833	98,833	83,807	106,032	48,654	98,833	27,103
a * PALM BEACH	125,328	125,328	125,328	125,328	109,054	132,527	77,136	125,328	34,283
PASCO	109,985	109,985	109,985	109,985	94,429	117,185	62,793	109,985	30,297
a * PINELLAS	123,106	123,106	123,106	123,106	106,924	130,305	75,288	123,106	33,769
POLK	115,432	115,432	115,432	115,432	99,616	122,632	67,980	115,432	31,737
PUTNAM	88,283	88,283	88,283	88,283	73,760	95,483	35,267	88,283	24,080
a ST. JOHNS	95,339	95,339	95,339	95,339	80,480	102,539	42,666	95,339	25,995
a ST. LUCIE	101,938	101,938	101,938	101,938	86,765	109,138	53,978	101,938	28,089
SANTA ROSA	95,152	95,152	95,152	95,152	80,302	102,351	42,345	95,152	25,935
a * SARASOTA	109,713	109,713	109,713	109,713	94,169	116,912	62,533	109,713	30,224
a * SEMINOLE	111,286	111,286	111,286	111,286	95,668	118,486	64,031	111,286	30,641
SUMTER	85,784	85,784	85,784	85,784	71,380	92,984	30,316	85,784	22,704
SUWANNEE	81,961	81,961	81,961	81,961	67,739	89,161	26,675	81,961	21,693
TAYLOR	78,123	78,123	78,123	78,123	64,083	85,322	23,019	78,123	20,677
UNION	76,484	76,484	76,484	76,484	62,523	83,684	21,459	76,484	20,244
a * VOLUSIA	114,615	114,615	114,615	114,615	98,838	121,814	67,201	114,615	31,521
WAKULLA	78,204	78,204	78,204	78,204	64,160	85,403	23,097	78,204	20,699
WALTON	83,192	83,192	83,192	83,192	68,911	90,391	27,847	83,192	22,018
WASHINGTON	78,606	78,606	78,606	78,606	64,544	85,806	23,480	78,606	20,805

a Denotes a school district having an appointed superintendent of schools as of January 1999.

* Denotes a charter county.

(1) These figures do not include the \$2,000 salary supplement for those officers who have completed a certification program.

(2) The estimated cumulative annual factor of 2.5247 is the product of the actual cumulative annual factor (2.4015) and the actual annual factor (1.0513) used in the FY 1998-99 calculations. The estimated annual factor of 1.0510 is an average of the actual annual factors used in the calculations from the preceding five years.

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APPENDIX THREE:
PROFILE OF LOCAL GOVERNMENT
REVENUES AND EXPENDITURES
FOR FISCAL YEAR 1996-97

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PROFILE OF LOCAL GOVERNMENT REVENUES AND EXPENDITURES FOR FISCAL YEAR 1996-97

Brief Overview

An overview of the revenue and expenditure patterns of Florida's local governments for fiscal year 1996-97 is provided here. The information presented in this part was compiled by LCIR staff using financial information reported annually by counties, municipalities, and special districts to the Florida Department of Banking and Finance as required by law and represents the most current information available from the Department.¹

Prior to discussing any patterns, it is important to acknowledge certain limitations of the financial information reported by local governments and summarized here. First, the information is self-reported by each local government based on a uniform classification of accounts. This classification scheme is derived from governmental accounting, auditing, and financial reporting standards generally accepted by the public accounting profession. In general, the classification of accounts collapses or rolls up detailed accounts and minimizes variation allowable under generally accepted accounting principles (GAAP) to allow for general statistical comparison. However, this collapse of data masks variations among the constituent components.

Second, some local governments do not submit their annual reports each year or fail to submit them in a timely fashion. Since the number of reporting entities can vary from one year to the next, the aggregate data should be interpreted with caution. Additionally, the number of local governments varies from one year to the next as new municipal incorporations occur or special districts are created or dissolved.

Third, each local government has its own unique mix of revenues and expenditures. The aggregate data for a particular government type may not necessarily mirror one of its constituent units. Furthermore, the revenue and expenditure data does not illustrate the unmet needs of the local governments. No indication of level of service provision is provided by this data.

In spite of these limitations, the financial information reported by local governments provides insight into their revenue and expenditure patterns. Although the aggregate data may not accurately describe any specific county, municipality, or special district, certain generalities pertaining to and distinctions among the government types are apparent. Finally, on the revenue side, it is important to note that the chart of accounts reflects a generic accounting scheme rather than an analytical construct that mirrors the organizational format (i.e., constitutional, home rule, and legislative authorities for revenue collection) of this year's *Handbook*. In other words, the *Handbook* and the Chart of Accounts organize and present the revenue information differently.

¹ Section 218.32, *Florida Statutes*.

Governmental Funds vs. Enterprise Funds

Knowledge of the definitions of two basic funds contained in the uniform classification of accounts is important to understanding the financial information reported by local governments in Florida. The general fund types utilized in this accounting scheme include *general government* as well as *enterprise* revenues and expenditures. Enterprise funds account for operations financed and operated in a manner similar to private business enterprises. Some relevant examples include electric utilities, parking garages, and airports. General government funds account for all other governmental operations, except for funds legally required to be accounted for in a separate fund, such as debt proceeds, capital asset acquisition funds, and trust fund receipts or expenditures.

The labeling of an account as an enterprise or general government operation is decided by the local government, depending on the jurisdiction's view of the activity. Therefore, parks and recreation activities may be accounted for as general government funds in one jurisdiction and as enterprise funds in another. Since the labeling of an account may not be consistent from one jurisdiction to the next, this represents another potential limitation of these data.

Classification of Local Government Revenues

Based on the Uniform Accounting System Manual's Chart of Accounts developed by the Department of Banking and Finance, local government revenues are classified into one of six major categories: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeitures, and miscellaneous revenues. In order to better understand the local government revenue information that is presented here, it is necessary to provide a description of each category and explain how the various revenue sources are classified into these six categories.

Taxes are defined as charges levied by the local unit of government against the wealth or income of a person, whether natural or corporate. Within this broad revenue category, five subcategories exist. They include ad valorem taxes; sales and use taxes (local option sales, fuel, and tourist taxes as well as the insurance premium tax); franchise fees; utility service tax (also known as the public service tax); and other taxes.

The category of *licenses and permits* reflects those revenues derived from the issuance of local professional, occupational, and other licenses as well as building permits. The revenue category is further classified into the following subcategories: professional/occupational, building permits, and other licenses and permits.

All revenues received by a local unit from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes would be included in the *intergovernmental revenues* category. The category is further classified into eight subcategories: federal grants, federal payments in lieu of taxes (PILOT), state grants, state shared revenues, state PILOT, local grants, local shared revenues, and local PILOT. If a particular grant is funded from

separate intergovernmental sources, then the revenue would be recorded proportionately.

All revenues resulting from a local unit's *charges for services* are reflected in this category and include those charges received from private individuals or other governmental units. Such charges are classified by the following functional areas: general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, court-related revenues, and other charges for services.

The category of *finer and forfeitures* reflects those penalties and fines imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeitures include revenues resulting from the confiscation of deposits or bonds held as performance guarantees as well as proceeds from the sale of contraband property seized by law enforcement agencies.

Miscellaneous revenues are classified as the following: interest earnings, rents and royalties, special assessments and impact fees, disposition of fixed assets, sales of surplus materials and scrap, contributions and donations from private sources, gain or loss on the sale of investments, pension fund contributions, and other miscellaneous revenues.

Sources of County Revenue

Table 1 illustrates the total reported county revenues for the 1996-97 fiscal year. Combined governmental and enterprise revenues totaled approximately \$14.1 billion.² By far, the largest revenue sources for counties, in percentage terms, were taxes, 39.2 percent, and charges for services, 32.3 percent. Together, these sources constituted nearly 72 percent of total reported county revenues.

When county enterprise revenues are excluded from consideration, the relative contribution of particular revenues changed. In relative terms, taxes became more important, representing 53.5 percent of total governmental revenues. Intergovernmental revenues replaced charges for services as the second largest category at 21.1 percent. Conversely, the bulk of total county enterprise revenue was derived from charges for services at 88.8 percent.

Interestingly, ad valorem taxes represented 39.5 percent of total county governmental revenues. Besides being important for the amount of revenue that it generates for counties, the ad valorem tax is the only tax not preempted by the constitution to the state. However, it is a limited revenue source for counties since the millage assessed against the value of property is capped at 10 mills.

² Revenue data for the consolidated Duval County/City of Jacksonville government is not included in the county totals since it is reported with the municipal data.

Sources of Municipal Revenue

Table 2 illustrates the total reported municipal revenues for the 1996-97 fiscal year. Combined governmental and enterprise revenues totaled approximately \$12.2 billion. In percentage terms, the largest revenue sources for municipalities were charges for services, 38.2 percent, and miscellaneous revenues, 26.5 percent. Together, these sources constituted nearly 65 percent of total reported municipal revenues.

When municipal enterprise revenues are excluded from consideration, the relative contribution of particular revenues changed. In relative terms, miscellaneous revenues became more important, representing 34.2 percent of total governmental revenues. Taxes represented the second largest category at 32.2 percent. As with counties, the bulk of total municipal enterprise revenue was derived from charges for services at 91.2 percent.

Ad valorem taxes represented 17.1 percent of total municipal governmental revenues. On a proportional basis, municipalities derive less of their total revenue from ad valorem taxes than do counties. Perhaps this is due in part to the ability of counties to impose additional millage if they are providing municipal services within the unincorporated area. As with county governments, municipalities are also constrained by a 10 mill cap.

Sources of Special District Revenue

Table 3 illustrates the total reported special district revenues for the 1996-97 fiscal year. Combined governmental and enterprise revenues totaled approximately \$4.5 billion. In percentage terms, the largest revenue sources for special districts were charges for services, 67.5 percent, and taxes, 16.0 percent. Together, these sources constituted about 84 percent of total reported special district revenues.

When special district enterprise revenues are excluded from consideration, the relative contribution of particular revenues changed. In relative terms, taxes became more important, representing 47.1 percent of total governmental revenues. Miscellaneous revenues represented the second largest category at 27.4 percent. As with counties and municipalities, the bulk of total special district enterprise revenue was derived from charges for services at 87.5 percent.

TABLE 1

TOTAL REPORTED COUNTY REVENUE
FOR GOVERNMENTAL AND ENTERPRISE FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 1997

<u>TYPE OF REVENUE</u>	<u>County Governmental Revenues</u>	<u>County Enterprise Revenues</u>	<u>Total County Revenues</u>	<u>Revenue Type as % of Total County Revenue</u>
Total Taxes	\$5,420,592,572	\$102,838,525	\$5,523,431,097	39.2
Property Taxes	4,003,001,730	7,012,822	4,010,014,552	28.5
Sales & Use Taxes	1,021,259,432	87,732,301	1,108,991,733	7.9
Franchise Fees	116,923,741	7,498,259	124,422,000	0.9
Utility Service Taxes	211,282,952	0	211,282,952	1.5
Other Taxes	68,124,717	595,143	68,719,860	0.5
Total Licenses & Permits	185,604,027	6,506,202	192,110,229	1.4
Professional/Occupational	37,291,110	93,620	37,384,730	0.3
Building Permits	125,935,091	4,191,187	130,126,278	0.9
Other Licenses & Permits	22,377,826	2,221,395	24,599,221	0.2
Total Intergov'tal Revenues	2,140,585,281	91,063,048	2,231,648,329	15.8
Federal Grants	584,218,714	32,440,894	616,659,608	4.4
Federal Shared/PILOT	4,238,216	51,286	4,289,502	0.0
State Grants	219,804,414	57,743,587	277,548,001	2.0
State Shared/PILOT	1,277,223,903	360,506	1,277,584,409	9.1
Local Grants	19,581,125	447,723	20,028,848	0.1
Local Shared/PILOT	35,518,909	19,052	35,537,961	0.3
Total Charges for Services	1,051,517,105	3,503,580,436	4,555,097,541	32.3
General Government	498,284,275	756,934	499,041,209	3.5
Public Safety	290,179,808	13,233,252	303,413,060	2.2
Electric	178,590	9,433,482	9,612,072	0.1
Gas	0	472,405	472,405	0.0
Water	7,911,069	175,580,088	183,491,157	1.3
Garbage/Solid Waste	26,700,417	813,398,028	840,098,445	6.0
Sewer	1,112,535	133,806,722	134,919,257	1.0
Water/Sewer Combined	2,132,843	814,275,811	816,408,654	5.8
Other Physical Environment	52,932,580	1,445,332	54,377,912	0.4
Transportation	24,981,478	860,773,154	885,754,632	6.3
Economic Environment	18,073,166	3,341,000	21,414,166	0.2
Human Services	12,039,870	627,643,345	639,683,215	4.5
Recreation/Culture	55,880,326	49,020,096	104,900,422	0.7
Other Charges for Services	61,110,148	400,787	61,510,935	0.4
Total Fines & Forfeitures	135,929,869	49,219	135,979,088	1.0
Total Miscellaneous Revenues	1,202,527,861	241,843,490	1,444,371,351	10.3
Interest Earnings	400,726,461	136,803,910	537,530,371	3.8
Rents & Royalties	27,980,718	7,104,508	35,085,226	0.2
Special Assess./Impact Fees	394,231,081	69,203,495	463,434,576	3.3
Sales & Comp. for Loss of Assets	30,914,231	2,740,079	33,654,310	0.2
Contributions & Donations	24,983,155	238,147	25,221,302	0.2
Other Miscellaneous Revenue	<u>323,692,215</u>	<u>25,753,351</u>	<u>349,445,566</u>	<u>2.5</u>
Total Revenues	\$10,136,756,715	\$3,945,880,920	\$14,082,637,635	100.0

Note: The figures above do not include the revenue data for the consolidated City of Jacksonville/Duval County which are included with the municipal totals. Data for all other counties are reflected here.

Compiled by the Legislative Committee on Intergovernmental Relations (3/99) using annual financial reporting data submitted by counties to the Department of Banking and Finance.

TABLE 2

TOTAL REPORTED MUNICIPAL REVENUE
FOR GOVERNMENTAL AND ENTERPRISE FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 1997

<u>TYPE OF REVENUE</u>	<u>Municipal Governmental Revenues</u>	<u>Municipal Enterprise Revenues</u>	<u>Total Municipal Revenues</u>	<u>Revenue Type as % of Total Municipal Revenue</u>
Total Taxes	\$2,778,548,453	\$12,853,737	\$2,791,402,190	22.9
Property Taxes	1,479,759,605	1,798,869	1,481,558,474	12.2
Sales & Use Taxes	330,014,756	2,906,636	332,921,392	2.7
Franchise Fees	333,104,296	4,825,523	337,929,819	2.8
Utility Service Taxes	611,405,828	3,322,709	614,728,537	5.1
Other Taxes	24,263,968	0	24,263,968	0.2
Total Licenses & Permits	204,067,852	3,096,202	207,164,054	1.7
Professional/Occupational	86,548,923	4,327	86,553,250	0.7
Building Permits	103,877,719	2,016,553	105,894,272	0.9
Other Licenses & Permits	13,641,210	1,075,322	14,716,532	0.1
Total Intergov'tal Revenues	1,172,797,370	16,934,865	1,189,732,235	9.8
Federal Grants	253,731,533	6,207,283	259,938,816	2.1
Federal Shared/PILOT	79,459	0	79,459	0.0
State Grants	91,310,559	4,589,394	95,899,953	0.8
State Shared/PILOT	650,162,624	1,879,148	652,041,772	5.4
Local Grants	49,374,520	4,034,863	53,409,383	0.4
Local Shared/PILOT	128,138,675	224,177	128,362,852	1.1
Total Charges for Services	1,432,740,448	3,219,146,917	4,651,887,365	38.2
General Government	62,070,577	341,219	62,411,796	0.5
Public Safety	133,560,695	8,251,701	141,812,396	1.2
Electric	823,237,383	812,103,983	1,635,341,366	13.4
Gas	9,348,448	106,412,042	115,760,490	1.0
Water	12,568,718	452,529,613	465,098,331	3.8
Garbage/Solid Waste	65,825,935	387,544,653	453,370,588	3.7
Sewer	13,696,934	541,279,760	554,976,694	4.6
Water/Sewer Combined	40,472,011	621,383,645	661,855,656	5.4
Other Physical Environment	31,535,554	67,527,810	99,063,364	0.8
Transportation	93,226,859	93,354,961	186,581,820	1.5
Economic Environment	5,592,064	1,244,860	6,836,924	0.1
Human Services	1,394,748	5,461,300	6,856,048	0.1
Recreation/Culture	71,154,068	115,148,713	186,302,781	1.5
Other Charges for Services	69,056,454	6,562,657	75,619,111	0.6
Total Fines & Forfeitures	89,829,811	10,380,801	100,210,612	0.8
Total Miscellaneous Revenues	2,956,383,014	268,797,331	3,225,180,345	26.5
Interest Earnings	2,123,915,283	171,029,244	2,294,944,527	18.9
Rents & Royalties	30,952,134	20,720,420	51,672,554	0.4
Special Assess./Impact Fees	95,026,518	24,175,348	119,201,866	1.0
Sales & Comp. for Loss of Assets	25,277,640	6,648,758	31,926,398	0.3
Contributions & Donations	48,091,371	6,004,058	54,095,429	0.4
Other Miscellaneous Revenue	<u>633,120,068</u>	<u>40,219,503</u>	<u>673,339,571</u>	<u>5.5</u>
Total Revenues	\$8,634,366,948	\$3,531,209,853	\$12,165,576,801	100.0

Note: The figures above reflect revenue data for the 380 reporting municipalities.

Compiled by the Legislative Committee on Intergovernmental Relations (3/99) using annual financial reporting data submitted by municipalities to the Department of Banking and Finance.

TABLE 3

TOTAL REPORTED SPECIAL DISTRICT REVENUE
FOR GOVERNMENTAL AND ENTERPRISE FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 1997

<u>TYPE OF REVENUE</u>	<u>Special District Governmental Revenues</u>	<u>Special District Enterprise Revenues</u>	<u>Total Special District Revenues</u>	<u>Revenue Type as % of Total Special District Revenue</u>
Total Taxes	\$553,197,760	\$172,704,889	\$725,902,649	16.0
Property Taxes	525,603,339	164,485,041	690,088,380	15.3
Sales & Use Taxes	20,391	8,219,848	8,240,239	0.2
Franchise Fees	109,116	0	109,116	0.0
Utility Service Taxes	0	0	0	0.0
Other Taxes	27,464,914	0	27,464,914	0.6
Total Licenses & Permits	6,844,210	64,320	6,908,530	0.2
Professional/Occupational	0	0	0	0.0
Building Permits	1,343,504	0	1,343,504	0.0
Other Licenses & Permits	5,500,706	64,320	5,565,026	0.1
Total Intergov'tal Revenues	171,505,792	67,785,622	239,291,414	5.3
Federal Grants	56,357,857	27,744,191	84,102,048	1.9
Federal Shared/PILOT	21,810	0	21,810	0.0
State Grants	92,052,410	13,032,425	105,084,835	2.3
State Shared/PILOT	5,145,811	2,128,179	7,273,990	0.2
Local Grants	14,405,061	19,557,211	33,962,272	0.8
Local Shared/PILOT	3,522,843	5,323,616	8,846,459	0.2
Total Charges for Services	120,257,795	2,930,913,520	3,051,171,315	67.5
General Government	1,397,624	2,290,223	3,687,847	0.1
Public Safety	11,254,339	237,550	11,491,889	0.3
Electric	0	271,850,878	271,850,878	6.0
Gas	0	34,900,277	34,900,277	0.8
Water	545,874	103,705,092	104,250,966	2.3
Garbage/Solid Waste	0	22,752,129	22,752,129	0.5
Sewer	4,067,913	63,619,927	67,687,840	1.5
Water/Sewer Combined	0	31,386,176	31,386,176	0.7
Other Physical Environment	1,782,246	32,458,053	34,240,299	0.8
Transportation	8,807,525	466,502,566	475,310,091	10.5
Economic Environment	26,713,702	2,723,771	29,437,473	0.7
Human Services	59,447,273	1,837,235,708	1,896,682,981	41.9
Recreation/Culture	4,149,987	29,926,479	34,076,466	0.8
Other Charges for Services	2,091,312	31,324,691	33,416,003	0.7
Total Fines & Forfeitures	730,560	25,023	755,583	0.0
Total Miscellaneous Revenues	321,965,866	177,277,825	499,243,691	11.0
Interest Earnings	70,424,581	74,701,810	145,126,391	3.2
Rents & Royalties	7,860,942	13,828,454	21,689,396	0.5
Special Assess./Impact Fees	174,978,207	2,001,740	176,979,947	3.9
Sales & Comp. for Loss of Assets	4,349,377	19,579,763	23,929,140	0.5
Contributions & Donations	47,835,182	236,667	48,071,849	1.1
Other Miscellaneous Revenue	<u>16,517,577</u>	<u>66,929,391</u>	<u>83,446,968</u>	<u>1.8</u>
Total Revenues	\$1,174,501,983	\$3,348,771,199	\$4,523,273,182	100.0

Note: The figures above reflect revenue data for the 342 reporting special districts.

Compiled by the Legislative Committee on Intergovernmental Relations (3/99) using annual financial reporting data submitted by special districts to the Department of Banking and Finance.

Classification of Local Government Expenditures

The Chart of Accounts classifies local government expenditures into one of eight major categories: general government services, public safety, physical environment, transportation, economic environment, human services, culture and recreation, and debt service.

General government services reflect those expenditures resulting from services provided by the legislative, judicial, and administrative branches of local government for the benefit of the public and governmental body as a whole. Those administrative services provided by a specific department in support of services properly included in another major expenditure category are not included in this category. The nine expenditure subcategories of general government services are: legislative, executive, financial and administrative, legal counsel, comprehensive planning, judicial, pension benefits, and other general government services.

The category of *public safety* reflects those expenditures related to the security of persons and property. This expenditure category is further classified into the following subcategories: law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, medical examiners, consumer affairs, and other public safety.

All expenditures reflecting the costs of providing a satisfactory living environment by controlling and utilizing elements of the environment would be included in the *physical environment* category. The category is further classified into nine subcategories: electric utility services, gas utility services, water utility services, garbage/solid waste control services, sewer/wastewater services, water-sewer combination services, conservation and resource management, flood control/stormwater management, and other physical environment.

Those expenditures reflecting the costs of providing safe and adequate flow of vehicles, travelers, and pedestrians are included in the *transportation* category. Such expenditures are further classified by the following functional areas: road and street facilities, airports, water transportation systems, transit systems, parking facilities, and other transportation services. This expenditure category does not include those expenditures incidental to transportation but directly related to public safety such as traffic control, law enforcement, and highway safety projects.

The category of *economic environment* reflects those costs of providing services which develop and improve the economic condition of the community and its citizens, excluding welfare which is classified under the human services category. The category is further classified into five subcategories: employment opportunity and development, industry development, veterans' services, housing and urban development, and other economic development.

Human services reflect those costs of providing services for the care, treatment, and control of human illness, injury, or handicap as well as for the welfare of the community as a whole and its individuals. These expenditures are further classified as the following: hospitals, health, mental health, public assistance, developmental disabilities, and other human services.

The category *culture and recreation* reflects those costs of providing and maintaining cultural and recreational facilities as well as activities for the benefit of citizens and visitors. The six subcategories are: libraries, parks and recreation, cultural services, special events, special recreational facilities, and other culture/recreation.

The category of *debt service* reflects those outlays for local government debt.

Sources of County Expenditure

Table 4 illustrates the total reported county expenditures for the 1996-97 fiscal year. Combined governmental and enterprise expenditures totaled approximately \$13.8 billion.³ The four largest sources of county expenditures, in percentage terms, were public safety, 26.1 percent; general government services, 15.0 percent; transportation, 17.1 percent; and physical environment, 15.7 percent. Together, these sources constituted 74 percent of total reported county expenditures.

When county enterprise expenditures are excluded from consideration, the relative contribution of particular expenditure categories changed. In relative terms, public safety and general government expenditures represented 36.1 and 20.9 percent of total governmental expenditures, respectively. However, 45 percent of total county enterprise expenditures were attributable to physical environment.

Sources of Municipal Expenditure

Table 5 illustrates the total reported municipal expenditures for the 1996-97 fiscal year. Combined governmental and enterprise expenditures totaled approximately \$10.1 billion. The four largest sources of municipal expenditures, in percentage terms, were physical environment, 39.4 percent; public safety, 23.1 percent; general government services, 12.4 percent; and culture and recreation, 9.8 percent. Together, these sources constituted nearly 85 percent of total reported municipal expenditures.

When municipal enterprise expenditures are excluded from consideration, the relative contribution of particular expenditure categories changed. In relative terms, public safety expenditures became the largest share, representing 33.7 percent of total governmental expenditures. General government

³ Expenditure data for the consolidated Duval County/City of Jacksonville government is not included in the county totals since it is reported with the municipal data.

services represented the second largest category at 17.7 percent. Conversely, 88.7 percent of total municipal enterprise expenditures were attributable to physical environment.

Sources of Special District Expenditure

Table 6 illustrates the total reported special district expenditures for the 1996-97 fiscal year. Combined governmental and enterprise expenditures totaled approximately \$4.6 billion. The three largest sources of special district expenditures, in percentage terms, were human services, 49.7 percent; physical environment, 25.0 percent; and transportation, 14.5 percent. Together, these sources constituted 89 percent of total reported special district expenditures.

When special district enterprise expenditures are excluded from consideration, the relative contribution of particular expenditure categories changed. Physical environment expenditures represented 42.3 percent of total governmental expenditures. Human services represented the second largest category at 17.3 percent. Additionally, 63.1 percent of total special district enterprise expenditures were attributable to human services.

TABLE 4

TOTAL REPORTED COUNTY EXPENDITURES
FOR GOVERNMENTAL AND ENTERPRISE FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 1997

<u>TYPE OF EXPENDITURE</u>	<u>County Governmental Expenditures</u>	<u>County Enterprise Expenditures</u>	<u>Total County Expenditures</u>	<u>Expenditure Type as % of Total County Expenditures</u>
Total General Gov't Services	\$2,058,928,401	\$8,199,212	\$2,067,127,613	15.0
Legislative	84,094,906	30,629	84,125,535	0.6
Executive	55,553,036	2,228,823	57,781,859	0.4
Financial & Administrative	695,211,149	3,676,261	698,887,410	5.1
Legal	44,259,749	325,102	44,584,851	0.3
Comprehensive Planning	82,811,672	181,925	82,993,597	0.6
Judicial	394,366,866	0	394,366,866	2.9
Other General Govt. Services	702,631,023	1,756,472	704,387,495	5.1
Total Public Safety	3,567,969,714	25,060,482	3,593,030,196	26.1
Law Enforcement	1,638,274,167	0	1,638,274,167	11.9
Fire Control	500,367,719	310,162	500,677,881	3.6
Detention &/or Correction	873,613,561	72,132	873,685,693	6.3
Protective Inspections	133,365,928	5,841,398	139,207,326	1.0
Ambulance & Rescue	177,900,221	18,770,774	196,670,995	1.4
Other Public Safety	244,448,118	66,016	244,514,134	1.8
Total Physical Environment	410,009,635	1,752,728,754	2,162,738,389	15.7
Electric	404,706	4,718,145	5,122,851	0.0
Gas	0	488,466	488,466	0.0
Water	11,755,156	89,435,513	101,190,669	0.7
Garbage/Solid Waste	73,249,031	798,881,727	872,130,758	6.3
Sewer	6,015,774	54,931,966	60,947,740	0.4
Water/Sewer Combined	14,347,565	788,433,561	802,781,126	5.8
Flood Control	40,380,525	10,436,080	50,816,605	0.4
Other Physical Environment	263,856,878	5,403,296	269,260,174	2.0
Total Transportation	1,163,661,189	1,191,141,658	2,354,802,847	17.1
Road & Street Facilities	1,101,941,402	63,271,502	1,165,212,904	8.5
Airports	9,119,187	602,842,111	611,961,298	4.4
Water Transportation	7,387,484	108,826,944	116,214,428	0.8
Transit Systems	36,014,167	412,748,101	448,762,268	3.3
Parking & Other Transport	9,198,949	3,453,000	12,651,949	0.1
Total Economic Environment	630,515,925	51,251,764	681,767,689	5.0
Employment Opportunity/Dev	11,086,906	0	11,086,906	0.1
Downtown/Indust Dev/Improv	108,398,125	42,549,993	150,948,118	1.1
Housing/Urban Development	324,525,203	5,353,000	329,878,203	2.4
Other Economic Environment	186,505,691	3,348,771	189,854,462	1.4
Total Human Services	736,109,168	790,028,096	1,526,137,264	11.1
Hospitals	91,941,932	772,921,281	864,863,213	6.3
Health	280,745,719	9,121,542	289,867,261	2.1
Mental Health	29,425,276	0	29,425,276	0.2
Welfare	141,284,539	7,985,273	149,269,812	1.1
Other Human Services	192,711,702	0	192,711,702	1.4
Total Culture & Recreation	772,133,268	23,944,082	796,077,350	5.8
Libraries	208,397,943	0	208,397,943	1.5
Park & Recreation	372,385,079	14,120,339	386,505,418	2.8
Other Recreation	191,350,246	9,823,743	201,173,989	1.5
Debt Service	532,361,515	52,647,297	585,008,812	4.2
Total Expenditures	\$9,871,688,815	\$3,895,001,345	\$13,766,690,160	100.0

Note: The figures above do not include the expenditure data for the consolidated City of Jacksonville/Duval County which are included with the municipal totals. Data for all other counties are reflected here.

Compiled by the Legislative Committee on Intergovernmental Relations (3/99) using annual financial reporting data submitted by counties to the Department of Banking and Finance.

TABLE 5

TOTAL REPORTED MUNICIPAL EXPENDITURES
FOR GOVERNMENTAL AND ENTERPRISE FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 1997

<u>TYPE OF EXPENDITURE</u>	<u>Municipal Governmental Expenditures</u>	<u>Municipal Enterprise Expenditures</u>	<u>Total Municipal Expenditures</u>	<u>Expenditure Type as % of Total Municipal Expenditures</u>
Total General Gov't Services	\$1,221,980,701	\$28,167,768	\$1,250,148,469	12.4
Legislative	42,230,785	25,277	42,256,062	0.4
Executive	100,743,323	185,423	100,928,746	1.0
Financial & Administrative	430,395,822	8,601,742	438,997,564	4.3
Legal	44,712,946	20,540	44,733,486	0.4
Comprehensive Planning	79,246,726	0	79,246,726	0.8
Judicial	751,010	0	751,010	0.0
Other General Govt. Services	523,900,089	19,334,786	543,234,875	5.4
Total Public Safety	2,321,365,957	6,033,833	2,327,399,790	23.1
Law Enforcement	1,402,005,517	(189)	1,402,005,328	13.9
Fire Control	648,316,350	857,986	649,174,336	6.4
Detention &/or Correction	43,197,756	0	43,197,756	0.4
Protective Inspections	104,553,568	1,777,519	106,331,087	1.1
Ambulance & Rescue	59,868,205	3,184,397	63,052,602	0.6
Other Public Safety	63,424,561	214,120	63,638,681	0.6
Total Physical Environment	1,138,151,369	2,840,617,542	3,978,768,911	39.4
Electric	770,993,317	737,968,160	1,508,961,477	15.0
Gas	8,431,586	93,029,576	101,461,162	1.0
Water	12,449,207	305,384,528	317,833,735	3.1
Garbage/Solid Waste	74,074,828	407,395,982	481,470,810	4.8
Sewer	18,043,754	425,057,015	443,100,769	4.4
Water/Sewer Combined	54,450,484	824,697,173	879,147,657	8.7
Flood Control	29,926,713	21,045,412	50,972,125	0.5
Other Physical Environment	169,781,480	26,039,696	195,821,176	1.9
Total Transportation	773,155,699	134,591,580	907,747,279	9.0
Road & Street Facilities	540,325,575	11,565,969	551,891,544	5.5
Airports	47,143,835	46,680,389	93,824,224	0.9
Water Transportation	49,896,460	5,988,345	55,884,805	0.6
Transit Systems	65,253,639	15,864,194	81,117,833	0.8
Parking & Other Transport	70,536,190	54,492,683	125,028,873	1.2
Total Economic Environment	309,861,310	4,543,148	314,404,458	3.1
Employment Opportunity/Dev	7,118,896	0	7,118,896	0.1
Downtown/Indust Dev/Improv	63,745,055	2,181,123	65,926,178	0.7
Housing/Urban Development	188,999,202	753,339	189,752,541	1.9
Other Economic Environment	49,998,157	1,608,686	51,606,843	0.5
Total Human Services	92,563,474	5,442,085	98,005,559	1.0
Hospitals	22,880,083	77,055	22,957,138	0.2
Health	15,521,688	5,106,530	20,628,218	0.2
Mental Health	8,093,061	0	8,093,061	0.1
Welfare	3,720,929	0	3,720,929	0.0
Other Human Services	42,347,713	258,500	42,606,213	0.4
Total Culture & Recreation	813,699,236	174,440,724	988,139,960	9.8
Libraries	61,891,482	0	61,891,482	0.6
Park & Recreation	496,133,092	49,480,349	545,613,441	5.4
Other Recreation	255,674,662	124,960,375	380,635,037	3.8
Debt Service	<u>218,245,022</u>	<u>10,451,249</u>	<u>228,696,271</u>	<u>2.3</u>
Total Expenditures	\$6,889,022,768	\$3,204,287,929	\$10,093,310,697	100.0

Note: The figures above reflect expenditure data for the 380 reporting municipalities.

Compiled by the Legislative Committee on Intergovernmental Relations (3/99) using annual financial reporting data submitted by municipalities to the Department of Banking and Finance.

TABLE 6

TOTAL REPORTED SPECIAL DISTRICT EXPENDITURES
FOR GOVERNMENTAL AND ENTERPRISE FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 1997

<u>TYPE OF EXPENDITURE</u>	<u>Special District Governmental Expenditures</u>	<u>Special District Enterprise Expenditures</u>	<u>Total Special District Expenditures</u>	<u>Expenditure Type as % of Total Special District Expenditures</u>
Total General Gov't Services	\$70,574,990	\$18,044,861	\$88,619,851	1.9
Legislative	3,630,085	24,360	3,654,445	0.1
Executive	3,424,332	39,534	3,463,866	0.1
Financial & Administrative	43,757,392	3,708,059	47,465,451	1.0
Legal	598,108	256,952	855,060	0.0
Comprehensive Planning	6,499,308	1,776,506	8,275,814	0.2
Judicial	0	0	0	0.0
Other General Govt. Services	12,665,765	12,239,450	24,905,215	0.5
Total Public Safety	111,388,404	377,165	111,765,569	2.4
Law Enforcement	635,752	0	635,752	0.0
Fire Control	100,985,436	0	100,985,436	2.2
Detention &/or Correction	0	0	0	0.0
Protective Inspections	1,357,344	0	1,357,344	0.0
Ambulance & Rescue	7,483,549	0	7,483,549	0.2
Other Public Safety	926,323	377,165	1,303,488	0.0
Total Physical Environment	566,892,856	581,569,233	1,148,462,089	25.0
Electric	15,837	293,266,893	293,282,730	6.4
Gas	351	40,132,863	40,133,214	0.9
Water	741,213	65,118,001	65,859,214	1.4
Garbage/Solid Waste	210,095	22,253,075	22,463,170	0.5
Sewer	8,845,286	39,542,389	48,387,675	1.1
Water/Sewer Combined	3,450,670	104,857,154	108,307,824	2.4
Flood Control	269,322,730	0	269,322,730	5.9
Other Physical Environment	284,306,674	16,398,858	300,705,532	6.5
Total Transportation	161,460,022	507,321,345	668,781,367	14.5
Road & Street Facilities	101,455,661	3,011,860	104,467,521	2.3
Airports	358,617	334,582,125	334,940,742	7.3
Water Transportation	18,532,499	28,637,237	47,169,736	1.0
Transit Systems	38,566,194	138,167,343	176,733,537	3.8
Parking & Other Transport	2,547,051	2,922,780	5,469,831	0.1
Total Economic Environment	43,126,405	31,245,188	74,371,593	1.6
Employment Opportunity/Dev	1,369,582	0	1,369,582	0.0
Downtown/Indust Dev/Improv	574,907	116,149	691,056	0.0
Housing/Urban Development	40,862,216	31,038,890	71,901,106	1.6
Other Economic Environment	319,700	90,149	409,849	0.0
Total Human Services	231,994,359	2,057,034,030	2,289,028,389	49.7
Hospitals	101,847,617	2,036,621,149	2,138,468,766	46.5
Health	68,677,809	19,524,167	88,201,976	1.9
Mental Health	669,145	0	669,145	0.0
Welfare	25,001	0	25,001	0.0
Other Human Services	60,774,787	888,714	61,663,501	1.3
Total Culture & Recreation	51,634,260	39,554,635	91,188,895	2.0
Libraries	25,352,310	0	25,352,310	0.6
Park & Recreation	23,125,621	14,384,575	37,510,196	0.8
Other Recreation	3,156,329	25,170,060	28,326,389	0.6
Debt Service	103,915,682	26,060,913	129,976,595	2.8
Total Expenditures	\$1,340,986,978	\$3,261,207,370	\$4,602,194,348	100.0

Note: The figures above reflect expenditure data for the 342 reporting special districts.

Compiled by the Legislative Committee on Intergovernmental Relations (3/99) using annual financial reporting data submitted by special districts to the Department of Banking and Finance.