

2021
Local Government Financial
Information Handbook

November 2021

The Florida Legislature's
Office of Economic and Demographic Research



2021 Local Government Financial Information Handbook

November 2021

**Includes Revenue Estimating Conference Results
and Data through August 2021**

**Prepared by the Florida Legislature's
Office of Economic and Demographic Research (EDR)
with assistance provided by the
Florida Department of Revenue's Office of Tax Research.**

Acknowledgments

The Florida Legislature's Office of Economic and Demographic Research (EDR) is responsible for the publication of this annual report. This report includes county and municipal revenue estimates calculated by the Florida Department of Revenue's Office of Tax Research.

Questions pertaining to the estimated distributions of select state-shared revenues and local option taxes to individual county and municipal governments should be directed to the Department's Office of Tax Research at (850) 617-8322.

General inquiries or suggested improvements that will make future editions of this publication more informative and useful as a resource document are always welcome. Please direct any such comments or questions to the EDR at the following address.

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Introduction

The *Local Government Financial Information Handbook* is a reference for many of the revenue sources available to local governments and contains items useful for local government budgeting purposes, including descriptions of revenue sources, estimated revenue distributions, and adjusted population estimates used for revenue-sharing calculations. This publication serves as a guide to understanding constitutional and statutory provisions pertaining to these revenue sources; however, questions of legal interpretation should be directed to appropriate legal counsel.

The Florida Legislature's Office of Economic and Demographic Research (EDR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Tax Research. The EDR staff updated the descriptions of local revenue sources, summarized relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Tax Research prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the 2021-22 fiscal year. The reader should note that the estimated distributions presented in this report do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to future change.

The discussion of local government revenue sources in this report is organized as follows:

- Part One: Revenue Source Authorized by the Constitution
- Part Two: Revenue Sources Based on Home Rule Authority
- Part Three: Revenue Sources Authorized by the Legislature

Adjusted 2020 county and municipal population estimates used for the 2021-22 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2019 and 2020 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2020-21 and 2021-22 is provided in Appendix B. Finally, a listing of the 2021 federal, state, and county tax rates on motor fuel and diesel fuel by county is provided in Appendix C.

Additional information and data of potential interest to state and local officials can be found on the EDR's website.¹ The EDR utilizes the Local Government–Data A to Z section of the website to supplement this report by posting files summarizing historical collections or distributions for individual revenue sources.² These files are updated annually as the most recent data become available.

Section 218.32, F.S., requires county and municipal governments to complete an Annual Financial Report for the previous fiscal year no later than nine months after the end of the fiscal year and submit the report to the Florida Department of Financial Services. Using these data, the EDR continues to update expenditure and revenue profiles of individual county and municipal governments and post these files to the Local Government–Expenditures and Revenues Reported by Florida's Local Governments section of the website.³ These files serve as another source of local government fiscal data.

1. <http://edr.state.fl.us/Content/index.cfm>

2. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

3. <http://edr.state.fl.us/Content/local-government/data/revenues-expenditures/index.cfm>

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Part One: Revenue Source Authorized in the State Constitution

The ability of local governments to raise revenue for their operations is limited 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

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

These constitutional provisions expressly authorize counties, municipalities, and school districts to levy ad valorem taxes. A discussion of the ad valorem tax is the subject of Part One of this report. These constitutional provisions also preserve legislative discretion for the levy of all other taxes by requiring general law authorization.

However, not all local government revenue sources are taxes requiring general law authorization. When a county or municipal revenue source is imposed by ordinance, the judicial question is whether the charge meets the legal sufficiency test for a valid assessment or fee. As long as the charge is not deemed a tax, the imposition of the assessment or fee by ordinance is within the constitutional and statutory home rule powers of county and municipal governments. These home rule revenue sources are addressed in Part Two of this report.

If the charge fails the legal sufficiency test for a valid assessment or fee, it is deemed a revenue source requiring general law authorization. Part Three of this report addresses local government revenue sources authorized by general law.

1. Article VII, s. 1(a), Fla. Const.

2. Article VII, s. 9(a), Fla. Const.

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Ad Valorem Tax

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

Summary:

The ability of local governments to raise revenue for governmental operations is limited by the state constitution.

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.¹

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 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.²

With the exception of the ad valorem tax and constitutionally and statutorily authorized home-rule revenue sources (i.e., fees and assessments), local governments are dependent on the Legislature for the authority to levy other forms of taxation. Therefore, the relative importance of the ad valorem tax as a local government revenue source is increased.

To summarize, local governments may levy ad valorem taxes 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.
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.

1. Article VII, s. 9(a), Fla. Const.

2. Article VII, s. 9(b), Fla. Const.

County Millages:

County government millages are composed of four categories of millage rates.³

1. County general millage is the nonvoted millage rate set by the county's governing body.
2. County debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to Article VII, s. 12, Fla. Const.
3. County voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to Article VII, s. 9(b), Fla. Const.
4. County dependent special district millage is set by the county's governing body pursuant to s. 200.001(5), F.S., and added to the county's millage to which the district is dependent. A dependent special district is defined as a special district that meets at least one of four criteria specified in law.⁴

County Furnishing Municipal Services:

General law implements the constitutional provision authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes via the establishment of municipal service taxing or benefit units.⁵ The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSTU is the correct terminology when the mechanism used to fund the county services is derived through taxes rather than service charges or special assessments (i.e., MSBU). 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.

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 that is less than countywide in order to fund municipal-type 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 may levy up to ten mills.⁶

Municipal Millages:

Municipal government millages are composed of four categories of millage rates.⁷

1. Municipal general millage is the nonvoted millage rate set by the municipality's governing body.
2. Municipal debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to Article VII, s. 12, Fla. Const.
3. Municipal voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to Article VII, s. 9(b), Fla. Const.
4. Municipal dependent special district millage is set by the municipality's governing body pursuant to s. 200.001(5), F.S., and added to the municipality's millage to which the district is dependent and included as municipal millage for the purpose of the ten-mill cap.

3. Section 200.001(1), F.S.

4. Section 189.012(2), F.S.

5. Section 125.01(1)(q), F.S.

6. Section 200.071(3), F.S.

7. Section 200.001(2), F.S.

School District Millages:

As previously stated, the state constitution restricts the levy of nonvoted ad valorem tax levies for school purposes to ten mills.⁸ The voted levies, which are constitutionally available to counties and municipalities as well as school districts, do not count toward the ten-mill cap. School district millage rates are composed of five categories.⁹

1. Nonvoted required school operating millage necessary to meet Required Local Effort (RLE) is determined by the Commissioner of Education and set by the school board. For operating purposes, it is imposed pursuant to s. 1011.60(6), F.S., and reflects the minimum financial effort required for support of the Florida Education Finance Program (FEFP) as prescribed in the current year's General Appropriations Act.
2. Nonvoted discretionary school operating millage is the rate set by the school board for operating purposes other than the required local effort millage rate imposed pursuant to s. 1011.60(6), F.S., and the nonvoted capital improvement millage rate imposed pursuant to s. 1011.71(2), F.S. The Legislature annually prescribes in the appropriations act the maximum amount of millage a district may levy.¹⁰
3. Nonvoted district school capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 1011.71(2), F.S. General law limits the maximum rate at 1.5 mills.¹¹ However, a district school board is authorized to levy an additional millage of up to 0.25 mills for fixed capital outlay under certain circumstances.¹²
4. Voted district school operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
5. Voted district school debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to Section 12, Art. VII, State Constitution.

The Florida Department of Education's *2020-21 Funding for Florida School Districts*, provides an overview of school district funding and discussion of school district millages.¹³

Independent Special District Millages:

Independent special district millages are the rates set by the district's governing body, and the following issues must be addressed.¹⁴

1. Whether the millage authorized by a special act is approved by the electors pursuant to Article VII, s. 9(b), Fla. Const.; authorized pursuant to Article XII, s. 15, Fla. Const.; or otherwise authorized.
2. Whether the tax is to be levied countywide, less than countywide, or on a multicounty basis.

8. Counties, municipalities, and school districts may levy taxes in excess of the ten-mill limit to pay bonds or for periods no longer than two years when authorized by a vote of the electorate, pursuant to Article VII, s. 9(b), Fla. Const. In addition to the maximum millage levied pursuant to s. 1011.71, F.S., and the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in Article VII, s. 9(b), Fla. Const. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit.

9. Section 200.001(3), F.S.

10. Section 1011.71(1), F.S.

11. Section 1011.71(2), F.S.

12. Section 1011.71(3), F.S.

13. <https://www.fldoe.org/core/fileparse.php/7507/urlt/Fefpdist.pdf>

14. Section 200.001(4), F.S.

Adjustments to the Tax Base:

The ad valorem taxable base is the fair market value of locally assessed real estate, tangible personal property, and state assessed railroad property, less certain exclusions, differentials, exemptions, credits and deferrals.¹⁵ Intangible personal property is excluded because it is separately assessed and taxed by the state. Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. Differentials are reductions in assessments that result from a valuation standard other than fair market value. Exemptions are deductions from the assessed value that are typically specified as a dollar amount (e.g., homestead exemption of \$25,000). Credits are deductions from the tax liability of a particular taxpayer and may take the form of allowances, discounts, and rebates. Deferrals allow for changes in the timing of payments but do not reduce the taxpayer's overall tax liability.

General Law Amendments:

The list below represents the legislation enacted during the 2021 Regular Legislative Session that amended provisions in one or more of the following chapters of the Florida Statutes, which address the ad valorem tax, its administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 195, administration of property assessments; Chapter 196, exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage. These chapter laws are available via the Department of State's Division of Elections website.¹⁶

<u>Chapter Law #</u>	<u>Subject</u>
2021-7	Farming Operations
2021-17	Legal Notices
2021-31	Taxation
2021-116	Clerks of the Circuit Court
2021-208	Homestead Exemption for Seniors 65 and Older
2021-209	Petition for Objection to Assessment

Eligibility Requirements:

Florida's constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. At its discretion, the Legislature may authorize special districts to levy ad valorem taxes. Millage rates are fixed only by ordinance or resolution of the taxing authority's governing body in the manner specifically provided by general law or special law.¹⁷ Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures:

The DOR and units of local government administer the ad valorem tax. Two county constitutional officers, the property appraiser and tax collector, have primary responsibility for the administration and collection of ad valorem taxes at the local level. The property appraiser is charged with determining the fair market value, the assessed value, and the values of applicable exemptions to arrive at the taxable value of all property within the county, pursuant to constitutional and statutory requirements. The property appraiser is also tasked with maintaining appropriate records related to the valuation of such property. The tax collector is charged with the

15. See the Florida Revenue Estimating Conference's *2021 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 200-213 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2021.pdf> for additional detail.

16. <http://laws.flrules.org/>

17. Section 200.001(7), F.S.

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 DOR has general supervision of the assessment and valuation of property so that all property is placed on the tax rolls and valued according to its just valuation. Additionally, the DOR prescribes and furnishes all forms as well as prescribes 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.

Distribution of Proceeds:

The tax collector distributes taxes to each taxing authority.¹⁸

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. An independent special district may be restricted in the expenditure of the revenue for the purpose associated with the district's creation. 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.

Attorney General Opinions:

Florida's Attorney General has issued hundreds of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹⁹ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *ad valorem tax*. Local government officials seeking more clarification should review the opinions in their entirety. 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.

Prior Years' Revenues:

The DOR annually publishes online its *Florida Property Valuations & Tax Data*, which details property valuations and tax data by local jurisdiction.²⁰ Using data obtained from these annual reports, several summaries that profile historical millage rates and ad valorem taxes levied by counties, municipalities, and school districts have been compiled.²¹

18. Section 197.383, F.S.

19. <http://myfloridalegal.com/ago.nsf/Opinions>

20. http://floridarevenue.com/property/Pages/DataPortal_DataBook.aspx

21. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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Part Two: Revenue Sources Based on Home Rule Authority

Under Florida's Constitution, local governments possess expansive home rule powers. Given these powers, local governments may impose proprietary fees, regulatory fees, and special assessments to pay the cost of providing a facility or service or regulating an activity. Each fee imposed under a local government's home rule powers should be analyzed in the context of requirements established in Florida case law that are applicable to its validity.

Proprietary fees are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees. The guiding legal principle is that the imposed proprietary fee is reasonable in relation to the government-provided privilege or service or the fee payer receives a special benefit.

Regulatory fees may be imposed pursuant to a local government's police powers in the exercise of a sovereign function. Examples of regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. A regulatory fee should not exceed the regulated activity's cost and is generally required to be applied solely to the regulated activity's cost for which the fee is imposed.

Special assessments are used to construct and maintain capital facilities and to fund certain services. Generally, the courts have deemed special assessments to be valid if the assessed property has derived a special benefit from the improvement or service and the assessment has been fairly and reasonably apportioned among the properties receiving the special benefit.

In summary, all local government revenue sources are not taxes requiring general law authorization. When a county or municipal revenue source is imposed by ordinance, the question is whether or not the charge meets the legal sufficiency test for a valid assessment or fee. If the charge does not meet the test, it is considered a tax and requires general law authorization. If the charge is not deemed a tax, the imposition of the assessment or fee is within the constitutional and statutory home rule powers of county and municipal governments.

Summaries of Select Court Rulings:

One resource containing a discussion of local revenues based on home rule authority, including summaries of significant case law and recent legal developments, is a publication entitled *Primer on Home Rule & Local Government Revenue Sources*, which is produced by the law firm of Nabors, Giblin, & Nickerson, P.A. Persons interested in its availability should contact the firm's Tallahassee office directly at (850) 224-4070.

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Proprietary Fees

Home Rule Authority

Summary:

Proprietary fees are home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees. Each proprietary fee imposed under a local government's home rule powers should be considered in context with rules applicable to its validity that have been set forth in case law. The guiding legal principle is that the imposed fee is reasonable in relation to the government-provided privilege or service or that the fee payer receives a special benefit.

Local governments, for example, may exercise their home rule authority to impose a franchise 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. The fee is considered fair rent for the use of such rights-of-way and consideration for the local government's agreement not to provide competing utility services during the term of the franchise agreement. The imposition of the fee requires the adoption of a franchise agreement, which grants a special privilege that is not available to the general public. Typically, the franchise fee is calculated as a percentage of the utility's gross revenues within a defined geographic area. A fee imposed by a municipality is based upon the gross revenues received from the incorporated areas while a fee imposed by a county is generally based upon the gross revenues received from the unincorporated areas.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.¹ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *franchise fees*, *user fees*, or *utility fees*. Local government officials seeking more clarification should review the opinions in their entirety. 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.

Prior Years' Revenues:

Summaries of prior years' franchise fee revenues as reported by local governments are available.²

1. <http://myfloridalegal.com/ago/nsf/Opinions>

2. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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Regulatory Fees

Home Rule Authority

Sections 163.31801 and 403.0893, Florida Statutes

Summary:

Regulatory fees are home rule revenue sources that may be imposed pursuant to a local government's police powers in the exercise of a sovereign function. Examples of regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. Two principles guide the application and use of regulatory fees. The fee should not exceed the regulated activity's cost and is generally required to be applied solely to the regulated activity's cost for which the fee is imposed.

As one type of regulatory fee, impact fees are charges imposed by local governments against new development to provide for capital facilities' costs made necessary by such growth. Until 2006, the characteristics and limitations of impact fees in Florida were found in case law rather than state statute. As developed under case law, an impact fee imposed by a local government should meet the *dual rational nexus test* in order to withstand legal challenge. First, a reasonable connection, or rational nexus, should exist between the anticipated need for additional capital facilities and the population growth generated by the new development. Second, a rational nexus should exist between the local government's expenditure of impact fee proceeds and the benefits accruing to the new development from those proceeds.

In response to local governments' reliance on impact fees and the growth of impact fee collections, the Florida Legislature adopted the Florida Impact Fee Act in 2006, which requires local governing authorities to satisfy certain requirements when imposing impact fees.¹ The Act was subsequently amended in 2009, 2011, 2019, 2020, and 2021 to impose additional requirements or restrictions on local governments and school districts.²

With respect to a school impact fee, the fee is imposed by the respective board of county commissioners at the request of the school board. The fee amount is usually determined after a study of the actual impact/costs of new residential construction on the school district has been made. As previously mentioned, state law and legal precedent require a rational nexus between the impact fee and actual costs associated with the new construction.

General Law Amendments:

Chapter 2021-63, L.O.F., (CS/CS/CS/HB 337) amends s. 163.31801, F.S., (i.e., the Florida Impact Fee Act) to define the terms *infrastructure* and *public facilities*; make changes to impact fee credits; and provide limitations on impact fee increases imposed by a local government, school district, or special district. Additionally, the legislation requires a local government, school district, or special district to submit with its annual financial report or financial audit report an affidavit attesting that all impact fees were collected and expended in compliance with the Act. These changes became effective April 4, 2021. On June 21, 2021, the Revenue Estimating Conference adopted a negative indeterminate fiscal impact to local governments resulting from these changes.³

1. Section 163.31801, F.S.

2. Chapters 2009-49, 2009-96, 2011-14, 2011-149, 2019-106, 2019-165, 2020-27, and 2020-58, L.O.F.

3. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2021/_pdf/page525-531.pdf

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.⁴ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees*, *impact fees*, *inspection fees*, or *stormwater fees*. Local government officials seeking more clarification should review the opinions in their entirety. 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.

Prior Years' Revenues:

Summaries of prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available.⁵

4. <http://myfloridalegal.com/ago.nsf/Opinions>

5. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Special Assessments

Home Rule Authority

Sections 125.01, 125.271, and Chapter 170, Florida Statutes

Summary:

Special assessments are a home rule revenue source used to construct and maintain capital facilities and to fund certain services. Additionally, state law authorizes the levy of special assessments for county and municipal governments¹ and county emergency medical services.² Special districts derive their authority to levy special assessments through general law or special act creating the district.³ As established by Florida case law, two requirements exist for the imposition of a valid special assessment. First, the assessed property must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

In order for an assessed property to derive a special benefit from the service provided, there should be a logical relationship between the provided service and the benefit to real property. This logical relationship to property legal test defines those services that can be funded by special assessments versus those that cannot. General government services, such as general law enforcement and indigent health care, fail to satisfy the logical relationship to property test and cannot be funded by special assessments.

Many improvements and services have been upheld by the courts as providing a special benefit to assessed properties. Examples of such improvements and services include beach renourishment and restoration, downtown redevelopment, garbage disposal, fire and rescue services, fire protection, parking facilities, sewer improvements, stormwater management services, street improvements, and water and sewer line extensions. Once the service or capital facility satisfies the special benefit test, the assessment should be fairly apportioned among the benefited property in a manner consistent with the logical relationship embodied in the special benefit requirement.

Whether imposed to fund capital projects or services, a special assessment is generally collected on the annual ad valorem tax bill. Under this collection procedure, the special assessment is characterized as a non-ad valorem assessment.⁴

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.⁵ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase: *special assessments*. Local government officials seeking clarification should review the opinions in their entirety. The reader should keep

1. For county governments, sections 125.01(1)(r), F.S.; for municipal governments, chapter 170, F.S.

2. Section 125.271, F.S.

3. For example, s. 153.73, F.S., for county water and sewer districts; s. 163.514, F.S., for neighborhood improvement districts; s. 190.021, F.S., for community development districts; and s. 191.009, F.S., for independent special fire control districts.

4. Section 197.3632, F.S.

5. <http://myfloridalegal.com/ago.nsf/Opinions>

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.

Prior Years' Revenues:

A summary of prior years' revenues as reported by local governments is available.⁶

6. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Part Three: Revenue Sources Authorized by the Legislature

In addition to constitutionally authorized and home rule revenue sources, local governments have other available revenue sources that have been authorized by the Legislature. For purposes of discussion, these revenue sources are grouped into two categories: 1) state-imposed fees or taxes shared with local governments or school districts, or 2) other local revenue sources. Generally, state-shared revenue programs allocate all or some portion of a state-collected fee or tax to specified local governments based on eligibility requirements. In some cases, a formula has been developed for the allocation of funds between units of local government. While general law restricts the use of several shared revenues, proceeds derived from other shared revenues may be used for the general revenue needs of local governments.

Several revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria. One such criterion requires that the local government have levied ad valorem taxes to produce the revenue equivalent to a millage rate of 3 mills on the dollar based on 1973 taxable values, 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 a remittance from the county pursuant to s. 125.01(6)(a), F.S., collecting an occupational license tax or a utility tax; or levying an ad valorem tax.¹

The category of state-shared revenues includes the following sources, which are discussed in greater detail within this document.

Alcoholic Beverage License Tax
Cardroom Revenues
Constitutional Fuel Tax
County Fuel Tax
County Revenue Sharing Program (Derives Funding from Transfers of 2.9 Percent of Net Cigarette Tax Collections and 2.0810 Percent of Sales and Use Tax Collections)
Distribution of Sales and Use Taxes to Counties
Emergency Management Assistance
Enhanced 911 Fee
Fuel Tax Refunds and Credits
Indian Gaming Revenues
Insurance License Tax
Intergovernmental Radio Communication Program
Local Government Half-cent Sales Tax Program (Derives Funding from Separate Transfers of Net Sales Tax Proceeds)
Miami-Dade County Lake Belt Mitigation Fee
Mobile Home License Tax
Municipal Revenue Sharing Program (Derives Funding from Transfers of 1.3653 Percent of Sales and Use Tax Collections and Net Collections from the Municipal Fuel Tax)
Oil, Gas, and Sulfur Production Tax
Payments from State Forest Timber Sales to Eligible Fiscally Constrained County Governments
Phosphate Rock Severance Tax
State Housing Initiatives Partnership Program
Support for School Capital Outlay Purposes
Vessel Registration Fee

1. Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts.² During the 2018-19 fiscal year, school districts received 39.90 percent of their financial support from state sources; 48.79 percent from local sources, including the Required Local Effort (RLE) portion of the Florida Education Finance Program (FEFP); and 11.31 percent from federal sources. Funds for state support to school districts are provided primarily by legislative appropriations. However, the Florida Constitution authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the State Constitution, guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service (CO&DS) funds. Additionally, Article XII, Section (a)(2), of the State Constitution, provides that school districts may share in the proceeds from gross receipts taxes, referred to as Public Education Capital Outlay (PECO) funds, as provided by legislative appropriation.

Minor state funding sources include the sum of \$29,915,500, which is divided equally among Florida's counties in accordance with s. 212.20(6)(d)6.a., F.S. This distribution of funds to county governments may be shared with their respective school districts pursuant to local or special law. Additional minor funding sources include the distribution of 15 percent of gross receipts from timber sales within select state forests to the board of county commissioners and the school board of each eligible fiscally constrained counties in accordance with s. 589.081, F.S., and proceeds from mobile home licenses that are distributed to school districts and county and municipal governments pursuant to s. 320.081(5), F.S.

In addition to state-shared revenue sources, the Legislature has authorized a number of other local revenue sources. In many instances, the local government must enact an ordinance providing for the levy and collection of the fee, tax, or surcharge. However, in some cases, referendum approval is required. For a number of revenue sources included in this category, general law restricts the expenditure use of the generated funds. The following revenues are included in the category of other local revenue sources.

Communications Services Tax

Convention Development Taxes

Discretionary Surtax on Documents

Green Utility Fee

Gross Receipts Tax on Commercial Hazardous Waste Facilities

Highway Safety Fees - Red Light Cameras

Insurance Premium Tax

Local Business Tax (Including Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants)

Local Discretionary Sales Surtaxes

Local Option Food and Beverage Taxes

Motor Fuel and Diesel Fuel Taxes (Ninth-Cent, 1-6 Cents, and 1-5 Cents Local Option Fuel Taxes)

Municipal Pari-mutuel Tax

Municipal Parking Facility Space Surcharges

Municipal Resort Tax

Public Service Tax

Tourist Development Taxes

Tourist Impact Tax

2. Refer to the Florida Department of Education's September 2020 report *Financial Profiles of Florida School Districts: 2018-19 Financial Data Statistical Report* for an overview of school district funding available at <http://www.fldoe.org/core/fileparse.php/7507/urlt/1819Profiles.pdf>.

Alcoholic Beverage License Tax

Section 561.342, Florida Statutes

Summary:

A portion of an annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality is shared with those local governments. An annual license tax is imposed on the following: 1) any person operating a bottle club;¹ 2) vendors of malt beverages containing alcohol 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;² 3) 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;³ 4) 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;⁴ and 5) authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4)-(5), F.S.⁵

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

A county or municipality where the license taxes are collected is eligible to receive a portion of the proceeds.

Administrative Procedures:

The tax is administered, collected, and enforced by the Department of Business and Professional Regulation's Division of Alcoholic Beverages and Tobacco.⁶

Distribution of Proceeds:

Twenty-four percent of the eligible taxes collected within each county is returned to that county's tax collector.⁷ Thirty-eight percent of the eligible taxes collected within an incorporated municipality is returned to the appropriate municipal officer.⁸

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

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1. Section 561.14(6), F.S.
 2. Section 563.02, F.S.
 3. Section 564.02, F.S.
 4. Section 565.02(1),(4),(5), F.S.
 5. Section 565.03, F.S.
 6. Section 561.02, F.S.
 7. Section 561.342(1), F.S.
 8. Section 561.342(2), F.S.

<u>Opinion #</u>	<u>Subject</u>
79-36	Municipal taxation, alcoholic beverage distribution
74-131	Taxation and local sales, cigarette, or alcohol tax

The full texts of these opinions are available via a searchable on-line database.⁹ Local government officials seeking more clarification should review the opinions in their entirety. 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.

Prior Years' Revenues:

A summary of prior years' distributions is available.¹⁰

9. <http://myfloridalegal.com/ago.nsf/Opinions>

10. <http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm>

Cardroom Revenues

Section 849.086, Florida Statutes

Summary:

An eligible county or municipality receives a portion of taxes imposed on licensed cardroom operators. Located at licensed pari-mutuel facilities, cardrooms are “rooms” where authorized games are played for money or anything of value to which the public is invited to participate and charged a participation fee by the facility operator. An authorized game means a game or series of games of poker or dominoes, which are played in a nonbanking manner. These games are considered pari-mutuel style games rather than casino gaming because the participants play against each other instead of against the “house” (i.e., the cardroom operator and all employees of the cardroom operator).

Several taxes and fees are authorized in law; however, only a portion of the tax proceeds are shared with eligible local governments. An annual cardroom license fee for each facility is \$1,000 for each table to be operated at the cardroom.¹ The cardroom employee occupational license fee is no greater than \$50 per employee for any 12-month period, and the cardroom business occupational license fee is no greater than \$250 for any 12-month period.² The cardroom operator may charge a fee for the right to participate in cardroom games, and such fee may be either a flat fee or hourly rate for the use of a seat at a table or a rake (i.e., a set fee or percentage of the pot assessed by a cardroom operator for providing the services of a dealer, table, or location for playing the authorized game) subject to a posted maximum amount but may not be based on the amount won by players.³ Each cardroom operator pays a tax of 10 percent to the state of the cardroom operation’s monthly gross receipts.⁴ An admission tax, equal to the greater of 15 percent of any admission charge to the licensee’s cardroom facility or 10 cents, is imposed on each person entering the cardroom.⁵

General Law Amendments:

Chapter 2021-268, L.O.F., (CS/SB 2-A) requires poker games played in a designated player manner in which one player is permitted, but not required, to cover other players’ wagers to comply with specified restrictions. It prohibits a cardroom operator from having any direct economic interest in a poker game played in a designated player manner, except for the rake. A cardroom operator is prohibited from receiving any portion of the winnings of a poker game played in a designated player manner. No person licensed to operate a cardroom may operate any game that violates the exclusivity provided in the 2021 Gaming Compact. These changes became effective August 11, 2021, when the Department of Interior, Bureau of Indian Affairs, published a notice entitled *Indian Gaming: Approval by Operation of Law of Tribal-State Class III Gaming Compact in the State of Florida* in the Federal Register.⁶

Chapter 2021-271, L.O.F., (CS/SB 8-A) amends s. 849.086, F.S., to make various changes to the operation of cardrooms. These changes became effective May 25, 2021, but were linked to CS/SB 2-A above.

1. Section 849.086(5)(e), F.S.

2. Section 849.086(6)(i), F.S.

3. Section 849.086(10), F.S.

4. Section 849.086(13)(a), F.S.

5. Section 849.086(13)(b), F.S.

6. <https://www.govinfo.gov/content/pkg/FR-2021-08-11/pdf/2021-17055.pdf>

Eligibility Requirements:

A county or municipality, which has approved a cardroom, is eligible to receive a portion of the taxes deposited into the Pari-mutuel Wagering Trust Fund [hereinafter Trust Fund]. The Division of Pari-mutuel Wagering [hereinafter Division] of the Department of Business and Professional Regulation does not issue any initial license for cardroom gaming until the local government, where such cardroom gaming activity is to be conducted, has approved such activity by a majority vote of the municipality’s governing body, or the county’s governing body if the facility is located in the unincorporated area.⁷ Note that as of July 1, 2022, the Florida Gaming Control Commission will assume oversight.

Administrative Procedures:

The Division administers and regulates the operation of cardrooms and the proper collection of imposed taxes and fees.⁸ The Division may deny a license or the renewal thereof, or may suspend or revoke any license when the applicant has violated or failed to comply with the provisions of the section or any adopted rules pertaining to the administration and operation of cardrooms.⁹

Distribution of Proceeds:

By September 1st of each year, the Division determines the amount of taxes deposited into the Trust Fund from each cardroom licensee, the location by county of each cardroom, the location of each cardroom whether within an incorporated municipality or unincorporated area of the county, and the total amount to be distributed to each eligible county and municipality. By October 1st of each year, 25 percent of the taxes deposited into the Trust Fund are distributed to eligible local governments.¹⁰

Authorized Uses:

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

Attorney General Opinions:

Florida’s Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2007-48	Gambling – telephone card sweepstakes
2007-36	Indian Gaming Compact - Legislature
96-45	Gambling – ordinance necessary for cardroom gaming

The full texts of these opinions are available via a searchable on-line database.¹¹ Local government officials seeking more clarification should review the opinions in their entirety. 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.

Prior Years’ Revenues:

The Office of Economic and Demographic Research has no distribution data pertaining to this revenue source.

7. Section 849.086(16), F.S.

8. Section 849.086(4), F.S.

9. Section 849.086(14)(a), F.S.

10. Section 849.086(13)(h), F.S.

11. <http://myfloridalegal.com/ago.nsf/Opinions>

Constitutional Fuel Tax (2 Cents)

Article XII, Section 9(c), Florida Constitution

Sections 206.41(1)(a), 206.45, 206.47, 336.023, and 336.024, Florida Statutes

Summary:

Pursuant to constitutional authorization and statutory implementation, a state tax of 2 cents per gallon on motor fuel is levied.¹ The first call on the tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called the surplus funds, is also used, as necessary, to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to receive proceeds.

Administrative Procedures:

The tax is paid into the state treasury by the Department of Revenue (DOR) for deposit in the Fuel Tax Collection Trust Fund.² The DOR transmits the tax, as collected monthly, to the State Board of Administration (SBA).³ The SBA calculates a monthly allocation of the taxes received from the DOR based on the formula contained in Article XII, s. 9(c), Fla. Const., and credits to each county's account the amount of tax allocated by the formula.⁴

The allocation formula is comprised of three components: a geographic area component, a population component, and a collection component. A distribution factor, based on these three allocation components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly distribution, the monthly statewide tax receipts are multiplied by each county's distribution factor.

A county's estimated distribution is determined via the following steps. First, a county's distribution factor is calculated as the sum of the following three allocation components.

1/4	x	<u>County Area</u> Statewide Area
1/4	x	<u>County Population Based on the Latest Available Federal Census</u> Statewide Population Based on the Latest Available Federal Census
1/2	x	<u>County Constit. Fuel Tax Collected on Retail Sales or Use during the Previous FY</u> Statewide Constit. Fuel Tax Collected on Retail Sales or Use during the Previous FY

1. Article XII, s. 9(c), Fla. Const.

2. Section 206.45(1), F.S.

3. Section 206.47(2), F.S.

4. Section 206.47(6), F.S.

The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 30th for each fiscal year. On or before July 31st following the end of each fiscal year, the DOR furnishes the certificate to the SBA. This certificate is conclusive as to the tax collected in each county for the prior fiscal year.⁵

Second, a county's monthly distribution is calculated as follows.

Monthly Statewide Constitutional Fuel Tax Receipts x County's Distribution Factor

Distribution of Proceeds:

The taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Article IX, Section 16, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining taxes credited to each county are surplus fuel tax funds.⁶ These surplus fuel tax funds are divided into 80 percent and 20 percent portions.

In each fiscal year, the SBA distributes 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 are advanced monthly, to the extent practicable, to the Board of County Commissioners (BOCC) for use in the county.⁷ In each fiscal year, the SBA distributes 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 are advanced monthly, to the extent practicable, to the BOCC for use in the county.⁸

The SBA assumes responsibility for distribution of a county's 80 percent share in the same manner as the 20 percent share is currently distributed pursuant to s. 206.47, F.S. However, the SBA ensures that county funds are made available to the Department of Transportation and held in escrow for any construction underway on behalf of the county pursuant to resolution of the county's governing body.⁹

Authorized Uses:

As previously mentioned, the taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Article IX, Section 16, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining monies, or surplus fuel tax funds, are used for the acquisition, construction, and maintenance of roads. The term *maintenance* means periodic and routine maintenance, as defined in s. 334.03, F.S., and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.¹⁰

Periodic maintenance is defined as those 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

5. Section 206.47(5)(a), F.S.
6. Section 206.47(7), F.S.
7. Section 206.47(9), F.S.
8. Section 206.47(10), F.S.
9. Section 336.024, F.S.
10. Section 206.47(7), F.S.

systems, and the mineral sealing of lengthy sections of roadway.¹¹ *Routine maintenance* is defined as minor repairs and associated tasks necessary to maintain a safe and efficient transportation system and 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.¹²

Any county that 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 must provide the connecting road. Any surplus, not otherwise used to provide the connecting road, can be used on any road in the county at the discretion of the county's governing body.¹³

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2004-03	Surplus second gas tax funds used on roads in county
93-25	Surplus constitutional fuel tax, authorized use
85-93	Constitutional fuel tax, payment of service charges and administrative fees
85-53	Service charge charged by clerk from gas tax money
84-06	Surplus constitutional fuel tax, authorized use
83-26	Surplus constitutional fuel tax, authorized use
83-22	Surplus constitutional fuel tax, authorized use
82-55	Surplus constitutional fuel tax, authorized use
80-22	Surplus constitutional fuel tax, authorized use
79-104	Surplus constitutional fuel tax, authorized use
79-43	Surplus constitutional fuel tax, authorized use
79-41	County transportation trust funds, auditing

The full texts of these opinions are available via a searchable on-line database.¹⁴ Local government officials seeking more clarification should review the opinions in their entirety. 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.

Current Year's Revenues:

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for the local fiscal year ending 2022. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions. A summary of prior years' disbursements is available.¹⁵ A table listing the 2021 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

11. Section 334.03(19), F.S.

12. Section 334.03(24), F.S.

13. Section 336.023, F.S.

14. <http://myfloridalegal.com/ago.nsf/Opinions>

15. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Constitutional Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.63393%	0.31440%	0.40960%	1.35790%	\$ 3,165,604
Baker	0.09514%	0.03303%	0.24530%	0.37350%	\$ 870,722
Bay	0.51048%	0.20190%	0.36710%	1.07950%	\$ 2,516,584
Bradford	0.07607%	0.03325%	0.12260%	0.23190%	\$ 540,617
Brevard	2.00608%	0.70229%	0.54030%	3.24870%	\$ 7,573,532
Broward	4.19173%	2.23676%	0.51240%	6.94090%	\$ 16,180,973
Calhoun	0.03181%	0.01677%	0.24060%	0.28920%	\$ 674,198
Charlotte	0.47736%	0.21752%	0.33840%	1.03330%	\$ 2,408,881
Citrus	0.29596%	0.17293%	0.27480%	0.74370%	\$ 1,733,751
Clay	0.39308%	0.25418%	0.26040%	0.90770%	\$ 2,116,076
Collier	0.77372%	0.44852%	0.86260%	2.08480%	\$ 4,860,190
Columbia	0.37911%	0.08175%	0.33290%	0.79380%	\$ 1,850,546
DeSoto	0.07252%	0.04293%	0.26590%	0.38130%	\$ 888,906
Dixie	0.04734%	0.01929%	0.30930%	0.37590%	\$ 876,317
Duval	2.73962%	1.13687%	0.35900%	4.23550%	\$ 9,874,009
Escambia	0.74394%	0.37474%	0.31990%	1.43860%	\$ 3,353,736
Flagler	0.22170%	0.13217%	0.21280%	0.56670%	\$ 1,321,119
Franklin	0.03413%	0.01373%	0.32150%	0.36940%	\$ 861,164
Gadsden	0.21897%	0.05351%	0.22460%	0.49710%	\$ 1,158,864
Gilchrist	0.04000%	0.02115%	0.14920%	0.21030%	\$ 490,262
Glades	0.05868%	0.01575%	0.41210%	0.48650%	\$ 1,134,153
Gulf	0.03352%	0.01704%	0.27390%	0.32450%	\$ 756,491
Hamilton	0.24945%	0.01687%	0.21750%	0.48380%	\$ 1,127,859
Hardee	0.07710%	0.03177%	0.26760%	0.37650%	\$ 877,716
Hendry	0.13191%	0.04741%	0.49600%	0.67530%	\$ 1,574,293
Hernando	0.40388%	0.22248%	0.20730%	0.83370%	\$ 1,943,563
Highlands	0.24634%	0.12136%	0.45980%	0.82750%	\$ 1,929,109
Hillsborough	3.37441%	1.71184%	0.52040%	5.60660%	\$ 13,070,386
Holmes	0.04937%	0.02315%	0.20860%	0.28110%	\$ 655,314
Indian River	0.42217%	0.18387%	0.22120%	0.82720%	\$ 1,928,410
Jackson	0.26664%	0.05393%	0.39660%	0.71720%	\$ 1,671,973
Jefferson	0.06061%	0.01666%	0.25160%	0.32890%	\$ 766,748
Lafayette	0.01638%	0.01006%	0.23090%	0.25730%	\$ 599,831
Lake	0.75758%	0.42455%	0.48500%	1.66710%	\$ 3,886,427
Lee	1.71835%	0.86878%	0.42980%	3.01690%	\$ 7,033,148
Leon	0.64587%	0.34669%	0.29790%	1.29050%	\$ 3,008,478
Levy	0.11605%	0.04827%	0.48590%	0.65020%	\$ 1,515,779
Liberty	0.02628%	0.00993%	0.34770%	0.38390%	\$ 894,967
Madison	0.15330%	0.02194%	0.30000%	0.47520%	\$ 1,107,810
Manatee	0.88246%	0.46131%	0.35570%	1.69950%	\$ 3,961,959
Marion	1.07964%	0.42616%	0.68440%	2.19020%	\$ 5,105,904
Martin	0.42455%	0.18672%	0.28450%	0.89580%	\$ 2,088,334
Miami-Dade	5.26402%	3.27929%	0.91700%	9.46030%	\$ 22,054,324
Monroe	0.24995%	0.09009%	0.82010%	1.16010%	\$ 2,704,483
Nassau	0.19793%	0.10333%	0.27480%	0.57610%	\$ 1,343,033
Okaloosa	0.52550%	0.23610%	0.41760%	1.17920%	\$ 2,749,010
Okeechobee	0.15685%	0.04875%	0.37080%	0.57640%	\$ 1,343,733

Constitutional Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Orange	3.60296%	1.63833%	0.41850%	5.65980%	\$ 13,194,409
Osceola	0.89758%	0.44806%	0.62880%	1.97440%	\$ 4,602,820
Palm Beach	2.96996%	1.69764%	0.93300%	5.60060%	\$ 13,056,399
Pasco	1.14308%	0.62817%	0.32410%	2.09540%	\$ 4,884,901
Pinellas	1.85079%	1.13916%	0.18120%	3.17110%	\$ 7,392,627
Polk	1.73655%	0.82780%	0.83950%	3.40380%	\$ 7,935,109
Putnam	0.19000%	0.08534%	0.34560%	0.62090%	\$ 1,447,473
St. Johns	0.68033%	0.30318%	0.29250%	1.27600%	\$ 2,974,675
St. Lucie	0.74844%	0.37306%	0.25450%	1.37600%	\$ 3,207,800
Santa Rosa	0.37312%	0.21376%	0.48500%	1.07190%	\$ 2,498,867
Sarasota	0.84298%	0.50798%	0.24910%	1.60010%	\$ 3,730,233
Seminole	0.98483%	0.55187%	0.14620%	1.68290%	\$ 3,923,261
Sumter	0.46912%	0.16371%	0.24110%	0.87390%	\$ 2,037,279
Suwannee	0.16356%	0.05263%	0.28870%	0.50490%	\$ 1,177,048
Taylor	0.08867%	0.02597%	0.44040%	0.55500%	\$ 1,293,844
Union	0.03614%	0.01784%	0.10450%	0.15850%	\$ 369,503
Volusia	1.22348%	0.63853%	0.52300%	2.38500%	\$ 5,560,031
Wakulla	0.06728%	0.03934%	0.26040%	0.36700%	\$ 855,569
Walton	0.29767%	0.08650%	0.47960%	0.86380%	\$ 2,013,734
Washington	0.06198%	0.02933%	0.26040%	0.35170%	\$ 819,901
Totals					

Note: The dollar figures represent a 100 percent distribution of estimated monies.

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County Fuel Tax (1 Cent)
Sections 206.41(1) and 206.60, Florida Statutes

Summary:

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon.¹ The proceeds are to be used by counties for transportation-related expenses, including the reduction of bonded indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county ad valorem taxes.² The proceeds are allocated to each county via the same formula used for distributing the Constitutional Fuel Tax.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to receive proceeds.

Administrative Procedures:

The tax is administered by the Department of Revenue (DOR). Prior to distributing the proceeds to county governments, the DOR deducts the General Revenue Service Charge pursuant to s. 215.20, F.S., and transfers the service charge proceeds to the state’s General Revenue Fund.³ Additionally, the DOR is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction may not exceed 2 percent of collections.

Distribution of Proceeds:

The DOR distributes monthly the amount allocated to each county in the same manner as the Constitutional Fuel Tax. The allocation formula is comprised of three components: a geographic area component, a population component, and a collection component. A distribution factor, based on these three allocation components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county’s monthly distribution, the monthly statewide tax receipts are multiplied by each county’s distribution factor.

A county’s estimated distribution is determined via the following steps. First, a county’s distribution factor is calculated as the sum of the following three allocation components.

1/4	x	<u>County Area</u> Statewide Area
1/4	x	<u>County Population Based on the Latest Available Federal Census</u> Statewide Population Based on the Latest Available Federal Census
1/2	x	<u>County Constit. Fuel Tax Collected on Retail Sales or Use during the Previous FY</u> Statewide Constit. Fuel Tax Collected on Retail Sales or Use during the Previous FY

1. Section 206.41(1)(b), F.S.
2. Section 206.60(5), F.S.
3. Section 206.60(1)(a), F.S.

The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 30th for each fiscal year.

Second, a county's monthly distribution is calculated as follows.

Monthly Statewide County Fuel Tax Receipts x County's Distribution Factor

Authorized Uses:

The tax revenues are to be used solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways; or the reduction of bonded indebtedness incurred for road and bridge or other transportation purposes. In the event that the powers and duties related to transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways usually exercised by the county's governing body are performed by some other county board, that board receives the proceeds.⁴

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
80-22	County fuel tax, use of proceeds for projects within incorporated municipality

The full text of this opinion is available via a searchable on-line database.⁵ 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 any interpretations that have been articulated in Florida case law.

Current and Prior Years' Revenues:

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for local fiscal year ending 2022. The estimated distributions 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. A summary of prior years' distributions is available.⁶ A table listing the 2021 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

4. Section 206.60(1)(b), F.S.

5. <http://myfloridalegal.com/ago.nsf/Opinions>

6. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.63393%	0.31440%	0.40960%	1.35790%	\$ 1,395,921
Baker	0.09514%	0.03303%	0.24530%	0.37350%	\$ 383,958
Bay	0.51048%	0.20190%	0.36710%	1.07950%	\$ 1,109,726
Bradford	0.07607%	0.03325%	0.12260%	0.23190%	\$ 238,393
Brevard	2.00608%	0.70229%	0.54030%	3.24870%	\$ 3,339,664
Broward	4.19173%	2.23676%	0.51240%	6.94090%	\$ 7,135,245
Calhoun	0.03181%	0.01677%	0.24060%	0.28920%	\$ 297,298
Charlotte	0.47736%	0.21752%	0.33840%	1.03330%	\$ 1,062,232
Citrus	0.29596%	0.17293%	0.27480%	0.74370%	\$ 764,524
Clay	0.39308%	0.25418%	0.26040%	0.90770%	\$ 933,116
Collier	0.77372%	0.44852%	0.86260%	2.08480%	\$ 2,143,174
Columbia	0.37911%	0.08175%	0.33290%	0.79380%	\$ 816,026
DeSoto	0.07252%	0.04293%	0.26590%	0.38130%	\$ 391,976
Dixie	0.04734%	0.01929%	0.30930%	0.37590%	\$ 386,425
Duval	2.73962%	1.13687%	0.35900%	4.23550%	\$ 4,354,094
Escambia	0.74394%	0.37474%	0.31990%	1.43860%	\$ 1,478,881
Flagler	0.22170%	0.13217%	0.21280%	0.56670%	\$ 582,568
Franklin	0.03413%	0.01373%	0.32150%	0.36940%	\$ 379,743
Gadsden	0.21897%	0.05351%	0.22460%	0.49710%	\$ 511,019
Gilchrist	0.04000%	0.02115%	0.14920%	0.21030%	\$ 216,188
Glades	0.05868%	0.01575%	0.41210%	0.48650%	\$ 500,122
Gulf	0.03352%	0.01704%	0.27390%	0.32450%	\$ 333,586
Hamilton	0.24945%	0.01687%	0.21750%	0.48380%	\$ 497,346
Hardee	0.07710%	0.03177%	0.26760%	0.37650%	\$ 387,042
Hendry	0.13191%	0.04741%	0.49600%	0.67530%	\$ 694,208
Hernando	0.40388%	0.22248%	0.20730%	0.83370%	\$ 857,044
Highlands	0.24634%	0.12136%	0.45980%	0.82750%	\$ 850,670
Hillsborough	3.37441%	1.71184%	0.52040%	5.60660%	\$ 5,763,585
Holmes	0.04937%	0.02315%	0.20860%	0.28110%	\$ 288,971
Indian River	0.42217%	0.18387%	0.22120%	0.82720%	\$ 850,362
Jackson	0.26664%	0.05393%	0.39660%	0.71720%	\$ 737,282
Jefferson	0.06061%	0.01666%	0.25160%	0.32890%	\$ 338,109
Lafayette	0.01638%	0.01006%	0.23090%	0.25730%	\$ 264,504
Lake	0.75758%	0.42455%	0.48500%	1.66710%	\$ 1,713,779
Lee	1.71835%	0.86878%	0.42980%	3.01690%	\$ 3,101,373
Leon	0.64587%	0.34669%	0.29790%	1.29050%	\$ 1,326,634
Levy	0.11605%	0.04827%	0.48590%	0.65020%	\$ 668,406
Liberty	0.02628%	0.00993%	0.34770%	0.38390%	\$ 394,649
Madison	0.15330%	0.02194%	0.30000%	0.47520%	\$ 488,506
Manatee	0.88246%	0.46131%	0.35570%	1.69950%	\$ 1,747,086
Marion	1.07964%	0.42616%	0.68440%	2.19020%	\$ 2,251,526
Martin	0.42455%	0.18672%	0.28450%	0.89580%	\$ 920,882
Miami-Dade	5.26402%	3.27929%	0.91700%	9.46030%	\$ 9,725,188
Monroe	0.24995%	0.09009%	0.82010%	1.16010%	\$ 1,192,583
Nassau	0.19793%	0.10333%	0.27480%	0.57610%	\$ 592,231
Okaloosa	0.52550%	0.23610%	0.41760%	1.17920%	\$ 1,212,218
Okeechobee	0.15685%	0.04875%	0.37080%	0.57640%	\$ 592,539

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Orange	3.60296%	1.63833%	0.41850%	5.65980%	\$ 5,818,274
Osceola	0.89758%	0.44806%	0.62880%	1.97440%	\$ 2,029,683
Palm Beach	2.96996%	1.69764%	0.93300%	5.60060%	\$ 5,757,417
Pasco	1.14308%	0.62817%	0.32410%	2.09540%	\$ 2,154,071
Pinellas	1.85079%	1.13916%	0.18120%	3.17110%	\$ 3,259,891
Polk	1.73655%	0.82780%	0.83950%	3.40380%	\$ 3,499,106
Putnam	0.19000%	0.08534%	0.34560%	0.62090%	\$ 638,285
St. Johns	0.68033%	0.30318%	0.29250%	1.27600%	\$ 1,311,728
St. Lucie	0.74844%	0.37306%	0.25450%	1.37600%	\$ 1,414,528
Santa Rosa	0.37312%	0.21376%	0.48500%	1.07190%	\$ 1,101,913
Sarasota	0.84298%	0.50798%	0.24910%	1.60010%	\$ 1,644,903
Seminole	0.98483%	0.55187%	0.14620%	1.68290%	\$ 1,730,021
Sumter	0.46912%	0.16371%	0.24110%	0.87390%	\$ 898,369
Suwannee	0.16356%	0.05263%	0.28870%	0.50490%	\$ 519,037
Taylor	0.08867%	0.02597%	0.44040%	0.55500%	\$ 570,540
Union	0.03614%	0.01784%	0.10450%	0.15850%	\$ 162,938
Volusia	1.22348%	0.63853%	0.52300%	2.38500%	\$ 2,451,780
Wakulla	0.06728%	0.03934%	0.26040%	0.36700%	\$ 377,276
Walton	0.29767%	0.08650%	0.47960%	0.86380%	\$ 887,986
Washington	0.06198%	0.02933%	0.26040%	0.35170%	\$ 361,548
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 102,800,000

Note: The dollar figures represent a 100 percent distribution of estimated monies.

County Revenue Sharing Program

Sections 210.20(2), 212.20(6), 218.20-.26, and 409.915, Florida Statutes

Summary:

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.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties, which receives 2.9 percent of net cigarette tax collections and 2.0810 percent of net sales and use 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 other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

Section 409.915, F.S., requires county governments' participation in the cost of certain services provided to county residents through Florida's Medicaid program. Although the state is responsible for the full portion of the state's share of the matching funds required for the Medicaid program, the state charges county governments an annual contribution in order to acquire a certain portion of the funds. By June 1st of each year, the Department of Revenue shall notify each county of its required annual contribution. Each county shall pay its contribution in equal monthly installments to the Department by the 5th day of each month. If a county fails to remit the payment by the 5th day of the month, the Department shall reduce the monthly Local Government Half-cent Sales Tax Program distribution of that county pursuant to s. 218.61, F.S., and, if necessary, by the amount of the monthly County Revenue Sharing Program installment pursuant to s. 218.26, F.S. The payments and the amounts by which the distributions are reduced shall be transferred to the state's General Revenue Fund.²

General Law Amendments:

Chapter 2021-2, L.O.F., (CS/CS/SB 50) requires out-of-state retailers and marketplace providers with no physical presence in Florida to collect the Florida's sales tax on sales of taxable items delivered to purchasers in Florida if the out-of-state retailer or marketplace provider makes a substantial number of sales into Florida. The legislation defines *substantial number of remote sales* to mean conducting any number of taxable remote sales in an amount exceeding \$100,000 during the previous calendar year. These changes became effective on July 1, 2021. The March 8, 2021 Senate bill analysis states that the Revenue Estimating Conference determined that the bill will increase local government revenues by \$229.5 million in FY 2021-22 and by \$253.7 million each year thereafter.³

It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements:

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a county government must have satisfied a number of statutory requirements.⁴ As it relates to county revenue sharing, the term *minimum entitlement* is defined as the amount of revenue, as certified by the county

1. Chapter 72-360, L.O.F.

2. Section 409.915(4), F.S.

3. <https://www.flsenate.gov/Session/Bill/2021/50/Analyses/2021s00050.ap.PDF>

4. Section 218.23(1), F.S.

government and determined by the Department of Revenue (DOR), which must be shared with the county so that the county will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Counties [hereinafter Trust Fund].⁵

Administrative Procedures:

The county revenue sharing program is administered by the DOR, and monthly distributions are made to eligible county governments. The program is comprised of state cigarette and sales taxes that are collected and transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below, and the proportional contribution of each source during the state fiscal year ending 2022 is also noted.

2.9 percent of net cigarette tax collections ⁶ = 1.02 percent of total program funding

2.0810 percent of net sales and use tax collections ⁷ = 98.98 percent of total program funding

Distribution of Proceeds:

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.⁸ A *county population factor* is each eligible county’s percentage of the total population of all eligible counties in the state. Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Children and Families, and Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.⁹ An *unincorporated county population factor* is each eligible county’s percentage of the total population of the state residing in unincorporated areas of all eligible counties. A *county sales tax collections factor* is each eligible county’s percentage of total sales tax collections in all eligible counties during the preceding year.

A county’s apportionment factor is determined by the following formula.

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

Additionally, any unit of local government that is consolidated pursuant to the provisions contained in Article VIII, s. 6(e), Fla. Const., (i.e., the consolidated City of Jacksonville-Duval County government) receives an annual distribution from the Trust Fund equal to \$6.24 multiplied by its population.¹⁰

5. Section 218.21(7), F.S.
 6. Section 210.20(2)(a), F.S.
 7. Section 212.20(6)(d)4., F.S.
 8. Section 218.245(1), F.S.
 9. Section 186.901, F.S.
 10. Section 218.23(2), F.S.

The distribution to an eligible county is determined by the following procedure.¹¹ First, a county government's entitlement is computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1971-72 under then-existing statutory provisions. Third, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement plus the second guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1981-82 under then-existing statutory provisions. Fourth, the revenue to be shared via the formula in any fiscal year is adjusted so that all counties receive at least their minimum entitlement, which means the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies shall be distributed on the basis of additional money of each qualified county in proportion to the total additional money for all qualified counties.

Authorized Uses:

Statutory provisions exist that restrict the amount of funds that can be pledged for bonded indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.¹² Additionally, 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.¹³ However, in spite of these restrictions, a county may assign, pledge, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, an amount up to 50 percent of the funds received in the prior year.¹⁴ Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bonded indebtedness. Beyond these provisions, there are no other use restrictions on these revenues.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2002-36	Census correction, redistribution of sales tax
94-26	Nonpayment of incentive pay, eligibility to participate in revenue sharing
92-87	Distribution of trust fund monies in the event of revised population estimate
86-44	Authority to donate state revenue sharing funds to nonprofit club
79-18	Authority to borrow monies, use of state revenue sharing funds
77-14	Authority to repay loan with state revenue sharing funds
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
73-246	Revenue Sharing Act of 1972, applicability

The full texts of these opinions are available via a searchable on-line database.¹⁵ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

11. Section 218.23(3), F.S.

12. Section 218.25(1), F.S.

13. Section 218.25(2), F.S.

14. Section 218.25(4), F.S.

15. <http://myfloridalegal.com/ago.nsf/Opinions>

opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Current and Prior Years' Revenues:

The table included in this section lists the estimated distributions to county governments for state fiscal year ending 2022, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁶

16. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2022				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 4,932,015	\$ 6,193,430
Baker	\$ 28,273	\$ 90,639	\$ 555,175	\$ 674,087
Bay	\$ 154,793	\$ 684,481	\$ 4,321,429	\$ 5,160,703
Bradford	\$ 28,713	\$ 129,364	\$ 534,790	\$ 692,867
Brevard	\$ 464,254	\$ 1,807,775	\$ 11,393,086	\$ 13,665,115
Broward	\$ 3,573,165	\$ 4,779,269	\$ 26,722,650	\$ 35,075,084
Calhoun	\$ 14,713	\$ 68,369	\$ 239,763	\$ 322,845
Charlotte	\$ 187,080	\$ 493,387	\$ 5,309,324	\$ 5,989,791
Citrus	\$ 90,480	\$ 499,080	\$ 4,011,915	\$ 4,601,475
Clay	\$ 102,028	\$ 599,690	\$ 5,821,227	\$ 6,522,945
Collier	\$ 491,318	\$ 594,600	\$ 12,915,138	\$ 14,001,056
Columbia	\$ 72,308	\$ 288,232	\$ 1,770,631	\$ 2,131,171
DeSoto	\$ 30,961	\$ 132,516	\$ 747,014	\$ 910,491
Dixie	\$ 15,487	\$ 54,021	\$ 326,718	\$ 396,226
Duval	\$ 1,999,042	\$ 4,106,467	\$ 29,076,646	\$ 35,182,155
Escambia	\$ 728,024	\$ 1,779,956	\$ 7,856,873	\$ 10,364,853
Flagler	\$ 23,543	\$ 78,036	\$ 1,752,804	\$ 1,854,383
Franklin	\$ 18,862	\$ 41,026	\$ 254,720	\$ 314,608
Gadsden	\$ 80,864	\$ 239,311	\$ 709,021	\$ 1,029,196
Gilchrist	\$ 5,883	\$ 45,494	\$ 395,096	\$ 446,473
Glades	\$ 12,360	\$ 41,438	\$ 274,402	\$ 328,200
Gulf	\$ 68,034	\$ 19,920	\$ 273,130	\$ 361,084
Hamilton	\$ 23,270	\$ 109,630	\$ 181,229	\$ 314,129
Hardee	\$ 36,082	\$ 144,439	\$ 412,999	\$ 593,520
Hendry	\$ 28,673	\$ 148,507	\$ 865,401	\$ 1,042,581
Hernando	\$ 79,474	\$ 409,209	\$ 5,316,200	\$ 5,804,883
Highlands	\$ 104,948	\$ 349,039	\$ 2,419,952	\$ 2,873,939
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 37,511,929	\$ 44,264,405
Holmes	\$ 20,087	\$ 112,718	\$ 330,818	\$ 463,623
Indian River	\$ 205,850	\$ 425,545	\$ 3,872,611	\$ 4,504,006
Jackson	\$ 67,470	\$ 259,685	\$ 774,098	\$ 1,101,253
Jefferson	\$ 29,079	\$ 67,261	\$ 384,860	\$ 481,200
Lafayette	\$ 6,472	\$ 29,717	\$ 149,045	\$ 185,234
Lake	\$ 256,097	\$ 708,355	\$ 7,736,851	\$ 8,701,303
Lee	\$ 578,772	\$ 1,764,708	\$ 18,079,068	\$ 20,422,548
Leon	\$ 316,798	\$ 1,026,649	\$ 5,098,203	\$ 6,441,650
Levy	\$ 34,157	\$ 137,533	\$ 950,670	\$ 1,122,360
Liberty	\$ 8,441	\$ 28,423	\$ 139,674	\$ 176,538
Madison	\$ 34,591	\$ 95,970	\$ 310,773	\$ 441,334
Manatee	\$ 530,269	\$ 1,054,577	\$ 10,465,046	\$ 12,049,892
Marion	\$ 251,941	\$ 1,024,873	\$ 9,692,341	\$ 10,969,155
Martin	\$ 244,331	\$ 553,167	\$ 4,621,535	\$ 5,419,033
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 52,696,126	\$ 69,162,865
Monroe	\$ 246,464	\$ 455,801	\$ 2,261,326	\$ 2,963,591
Nassau	\$ 65,716	\$ 252,268	\$ 2,256,710	\$ 2,574,694
Okaloosa	\$ 147,680	\$ 859,331	\$ 5,154,502	\$ 6,161,513
Okeechobee	\$ 41,041	\$ 173,472	\$ 991,483	\$ 1,205,996
Orange	\$ 1,632,765	\$ 3,816,110	\$ 41,329,596	\$ 46,778,471
Osceola	\$ 95,114	\$ 414,462	\$ 9,765,379	\$ 10,274,955
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 32,100,265	\$ 37,436,869

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2022				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	\$ 310,426	\$ 1,782,481	\$ 14,584,654	\$ 16,677,561
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 15,880,253	\$ 21,701,230
Polk	\$ 857,616	\$ 2,627,126	\$ 15,388,502	\$ 18,873,244
Putnam	\$ 98,535	\$ 409,282	\$ 1,507,817	\$ 2,015,634
St. Johns	\$ 152,548	\$ 403,262	\$ 7,817,202	\$ 8,373,012
St. Lucie	\$ 187,010	\$ 618,973	\$ 5,270,882	\$ 6,076,865
Santa Rosa	\$ 77,885	\$ 448,253	\$ 4,788,866	\$ 5,315,004
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 10,561,102	\$ 12,829,251
Seminole	\$ 339,130	\$ 1,316,016	\$ 10,162,088	\$ 11,817,234
Sumter	\$ 35,653	\$ 182,301	\$ 3,657,984	\$ 3,875,938
Suwannee	\$ 32,719	\$ 175,516	\$ 1,010,339	\$ 1,218,574
Taylor	\$ 36,940	\$ 118,139	\$ 401,207	\$ 556,286
Union	\$ 18,615	\$ 33,326	\$ 217,231	\$ 269,172
Volusia	\$ 698,366	\$ 1,525,368	\$ 8,829,530	\$ 11,053,264
Wakulla	\$ 24,054	\$ 90,110	\$ 794,510	\$ 908,674
Walton	\$ 39,806	\$ 151,427	\$ 2,825,466	\$ 3,016,699
Washington	\$ 16,827	\$ 101,973	\$ 495,005	\$ 613,805
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 480,254,895	\$ 575,341,225

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies plus the additional Duval County distribution as discussed in Note 2.
- 2) Duval County's total distribution includes \$6,124,498 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2020 adjusted countywide population of 981,490).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in State FY 2021-22 has been estimated as follows: state sales tax, \$599.1 million or 98.98% and cigarette tax, \$6.2 million or 1.02%.
- 4) Unincorporated Duval County population is estimated based on data from prior to the incorporation of the entire county.

Distribution of Sales and Use Taxes to Counties

Section 212.20(6)(d)6.a., Florida Statutes

Summary:

Each fiscal year, the sum of \$29,915,500 is divided into as many equal parts as there are counties in the state, and one part equaling \$446,500 is distributed to each county. This distribution specifically is in lieu of funds distributed under the then-existing s. 550.135, F.S., (i.e., distribution of pari-mutuel tax revenues to counties) prior to July 1, 2000. A local ordinance or special act may provide for subsequent distributions to other governmental entities within the county. The use of the revenue is at the discretion of the governing body.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to receive proceeds.

Distribution of Proceeds:

Each fiscal year, the sum of \$29,915,500 is divided into 67 equal parts, and one part (i.e., \$446,500) is distributed to each county government. The distribution to counties begins each fiscal year on or before January 5th and continues monthly for a total of four months. It is possible that all or some portion of the \$446,500 received by a county government is subsequently distributed to one or more other governmental entities (i.e., district school board, municipal government, or special district) within the county pursuant to local ordinance or special act. If a local or special law required that any monies accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135, F.S., be paid directly to the district school board, special district, or a municipal government, such payment continues until the local or special law is amended or repealed.

Authorized Uses:

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

Attorney General Opinions:

No opinions specifically relevant to this revenue source have been issued.

Prior Years' Revenues:

A summary of prior years' distributions is available.¹

1. <http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm>

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Emergency Management Assistance

Sections 252.371-.373, Florida Statutes

Summary:

An annual surcharge of \$2 is imposed on every homeowner's, mobile home owner's, tenant homeowner's, and condominium unit owner's insurance policy in order to provide funds for emergency management, preparedness, and assistance. In addition, an annual \$4 surcharge is imposed on every new or renewed commercial fire, commercial multiple peril, and business owner's property insurance policy. A portion of the proceeds is distributed to counties and municipalities for the purpose of funding local emergency management agencies and programs.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

Any county or municipality that has created a local emergency management agency is eligible to receive funding. The term *local emergency management agency* is defined as an organization created in accordance with the provisions of ss. 252.31-252.90, F.S., to discharge the emergency management responsibilities and functions of a county or municipality.¹

Administrative Procedures:

The policyholder pays the surcharge to the insurer, and the insurer collects the surcharge and remits 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 policy cancellation. All surcharge proceeds are deposited in the Emergency Management, Preparedness, and Assistance Trust Fund [hereinafter Trust Fund] and cannot be used to supplant existing funding.² The Trust Fund is administered by the Division of Emergency Management within the Executive Office of the Governor.³

The Division allocates funds from the Trust Fund to local emergency management agencies and programs pursuant to criteria specified in rule. Such rules include, but are not limited to, requirements regarding the employment of an emergency management program director or coordinator, formula to establish base allocation and distribute excess funds, local match of state funding, and preferential funding for participation in mutual aid agreements.⁴ If adequate funding is available, every county receives funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.⁵

Distribution of Proceeds:

The Division allocates funds appropriated from the Trust Fund.

1. Section 252.34(6), F.S.

2. Section 252.372, F.S.

3. Section 252.371, F.S.

4. Section 252.373(2), F.S.

5. Section 252.373(3), F.S.

Authorized Uses:

Proceeds are used to implement and administer state and local emergency management programs, including administration, training, and operations; fund 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; and meet any matching requirements imposed as a condition of receiving federal disaster relief assistance.⁶

Attorney General Opinions:

No opinions specifically relevant to this revenue source have been issued.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁷

6. Section 252.373(1), F.S.

7. <http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm>

Enhanced 911 Fee

Sections 365.172-.173, Florida Statutes

Summary:

Each voice communications service provider collects an enhanced 911 (E911) fee monthly from wireless and non-wireless service subscribers. The fee is imposed on each retail transaction of prepaid wireless service. The fee rate cannot exceed 50 cents per month for each service identifier or 50 cents for each retail transaction of prepaid wireless service. Effective January 1, 2015, the fee rate is 40 cents, but it may be adjusted in the future by the E911 Board. The fee provides funds to county governments to pay certain costs associated with their 911 or E911 systems and reimburses wireless telephone service providers for costs incurred to provide 911 or E911 systems.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to receive three separate distributions, one based on the total number of wireless service identifiers in each county, a second based on the total number of non-wireless service identifiers in each county, and a third based on the total amount of fees on prepaid wireless services reported and paid in each county. Additionally, rural counties, defined as having a total population of less than 75,000, are eligible to receive separate distributions.

Administrative Procedures:

Each voice communications service provider collects the fee as described in s. 365.172(8), F.S. However, sellers of prepaid wireless service collect the fee as described in s. 365.173(9), F.S.

The revenues derived from the fee levied on subscribers under s. 365.172(8), F.S., are paid by the E911 Board [hereinafter, Board] into the State Treasury on or before the 15th day of each month. Such monies are accounted for in the designated Emergency Communications Number E911 System Fund [hereinafter, Fund]. The revenues derived from the fee levied on prepaid wireless service under s. 365.172(9), F.S., less the administrative costs associated with fee collections, are transferred by the Department of Revenue to the Fund on or before the 25th day of each month following the month of receipt. For accounting purposes, the Fund is segregated into three separate categories: 1) the wireless category, and 2) the non-wireless category, and 3) the prepaid wireless category. The Chief Financial Officer invests all monies, and the funds are not subject to the General Revenue Service Charges pursuant to s. 215.20, F.S.¹

The Board is charged with administering, with oversight by the Department of Management Services, the E911 fee, including receiving revenues derived from the fee; distributing portions of the revenues to wireless providers, counties; and Department; accounting for receipts, distributions, and income derived by the funds; and providing annual reports to the Governor and the Legislature on amounts collected and expended, the purposes for which expenditures have been made, and the status of E911 service in the state.²

1. Section 365.173(1), F.S.

2. Section 365.172(5), F.S.

Distribution of Proceeds:

As determined by the Board pursuant to s. 365.172(8)(g), F.S., and subject to any Board-approved modifications pursuant to s. 365.172(6)(a)3., or (8)(h), F.S., the monies in the wireless, non-wireless, and prepaid wireless categories of the fund are distributed as specified below.³

Monies in the wireless category of the fund:

1. Seventy-six percent are distributed monthly to counties based on the total number of service identifiers in each county.
2. Twenty percent are distributed to wireless providers in response to sworn invoices submitted to the Board by wireless providers.
3. Three percent are shall be distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.
4. One percent is retained by the Board.

Monies in the non-wireless category of the fund:

1. Ninety-six percent are distributed monthly to counties based on the total number of service identifiers in each county.
2. Three percent are distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.
3. One percent is retained by the Board.

Monies in the prepaid wireless category of the fund:

1. Sixty-one percent are distributed monthly to counties based on the total number of fees reported and paid in each county.
2. Thirty-five percent are retained by the Board to provide state E911 grants to be awarded to large (defined as any county that has a population of 750,000 or more), medium (defined as any county that has a population of 75,000 or more but less than 750,000), and rural (defined as any county that has a population of fewer than 75,000) counties.
3. Three percent are distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.
4. One percent is retained by the Board.

Authorized Uses:

The monies in the wireless, non-wireless, and prepaid wireless categories of the fund are used as specified below.⁴

Monies in the wireless category of the fund:

1. The proceeds of the 76 percent portion distributed to counties are used for the payment of authorized expenditures, as specified in s. 365.172(10), F.S.; and the costs to comply with the requirements for E911 service contained in the order and any future rules related to the order as defined in s. 365.172(3)(t), F.S.
2. The proceeds of the 20 percent portion distributed to wireless providers are used to reimburse such providers for the actual costs incurred to provide 911 or E911 service and may include costs and

3. Section 365.173(2), F.S.

4. Section 365.173(2), F.S.

expenses incurred to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide E911 service.

3. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
4. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31st of the following year, are redistributed as determined by the Board.

Monies in the non-wireless category of the fund:

1. The proceeds of the 96 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S.
2. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
3. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31st of the following year, are redistributed as determined by the Board.

Monies in the prepaid wireless category of the fund:

1. The proceeds of the 61 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S. The monies from prepaid wireless E911 fees identified as nonspecific in accordance with s. 365.172(9), F.S., are distributed as determined by the E911 Board.
2. The proceeds of the 35 percent portion retained by the Board are used to provide state E911 grants to be awarded to counties in accordance with the following order of priority.
 - a. Upgrade or replace E911 systems.
 - b. Develop and maintain statewide 911 routing, geographic, and management information systems.
 - c. Develop and maintain next-generation 911 services and equipment.
3. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
4. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31st of the following year, are redistributed as determined by the Board.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2005-66	Wireless 911 Board, authority to sue/collect fees
87-66	Payment of 911 fee by state

The full texts of these opinions are available via a searchable on-line database.⁵ 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 any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁶

5. <http://myfloridalegal.com/ago.nsf/Opinions>

6. <http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm>

Fuel Tax Refunds and Credits

Sections 206.41(4)(d)-(e), 206.625, and 206.874(4), Florida Statutes

Summary:

Eligible counties, municipalities, and school districts may be entitled to refunds or credits on taxes paid on motor or diesel fuel under separate statutory authorizations. Generally, the refunded monies are used to fund the construction, reconstruction, and maintenance of roads.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") 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 is refunded. When licensed as a local government user, a county or municipality is 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 that would otherwise be eligible for refund.¹

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") 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 is returned to the school district or to the nonpublic school. When licensed as a local government user, a school district is 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 that would otherwise be eligible for refund.²

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 for use in a motor vehicle operated by it are refunded to the governing body of the county, municipality, or school district.³

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.⁴

Administrative Procedures:

The Department of Revenue (DOR) administers the refund or credit of fuel taxes.

Distribution of Proceeds:

The DOR pays claims on a quarterly basis.

1. Section 206.41(4)(d), F.S.

2. Section 206.41(4)(e), F.S.

3. Section 206.625, F.S.

4. Section 206.874(4)(d), F.S.

Authorized Uses:

The refunds to the counties and municipalities are used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction.⁵ The refunds to school districts are 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.⁶ The school board selects the projects to be funded; however, the first priority is given to projects required as the result of the construction of new schools unless the affected county or municipal government grants a waiver. Refunds returned to nonpublic schools are used for transportation-related purposes.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
83-25	Eligibility for refund on motor fuel taxes
82-08	Authority of special district to refund tax
81-30	Refund provisions of ch. 206, F.S.
74-342	Return of gas taxes paid
74-341	Return of gas taxes paid

The full texts of these opinions are available via a searchable on-line database.⁷ Local government officials seeking more clarification should review the opinions in their entirety. 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.

5. Sections 206.41(4)(d) and 206.625(1), F.S.

6. Sections 206.41(4)(e) and 206.625(2), F.S.

7. <http://myfloridalegal.com/ago.nsf/Opinions>

Indian Gaming Revenues

Section 285.710, Florida Statutes

Summary:

Florida's Governor and the Seminole Tribe of Florida [hereinafter Tribe] executed a gaming compact on April 7, 2010, which was subsequently ratified by the Legislature and later approved by the U.S. Department of the Interior.¹ A new gaming compact, executed by the Governor and the Tribe on April 23, 2021, as amended on May 17, 2021, was ratified by the Legislature and later approved by the U.S. Department of the Interior.²

The compact allows for select gaming activity in tribal facilities and requires the Tribe to make payments to the State for the privilege of conducting gaming activity in facilities located in Broward, Collier, Glades, Hendry, and Hillsborough counties. Three percent of the monies paid by the Tribe to the State are designated as the local government share and distributed to select county and municipal governments in those counties where the tribal gaming facilities are located.

General Law Amendments:

Chapter 2021-268, L.O.F., (CS/SB 2-A) ratifies the 2021 Gaming Compact executed by the Seminole Tribe of Florida and the Governor on behalf of the State of Florida on April 23, 2021, as amended on May 21, 2021. The legislation was approved by the Governor on May 25, 2021. These changes became effective August 11, 2021, when the Department of Interior, Bureau of Indian Affairs, published a notice entitled *Indian Gaming: Approval by Operation of Law of Tribal-State Class III Gaming Compact in the State of Florida* in the Federal Register.³

Eligibility Requirements:

Select county and municipal governments in those counties where the tribal gaming facilities are located receive a portion of the proceeds received by the state.

Administrative Procedures:

The Division of Pari-mutuel Wagering [hereinafter Division] of the Department of Business and Professional Regulation is designated as the state compliance agency having the authority to carry out the state's oversight responsibilities under the compact.⁴ Note that as of July 1, 2022, the Florida Gaming Control Commission will assume oversight.

Distribution of Proceeds:

All monies paid by the Tribe to the State are deposited into the General Revenue Fund, with three percent of those monies designated as the local government share.⁵ The calculations necessary to determine the local government distributions are made by the Revenue Estimating Conference based upon the net win per facility as provided by the Tribe. The local government shares attributable to each casino are distributed in the following manner.

1. Chapter 2010-29, L.O.F.

2. Chapter 2021-268, L.O.F.

3. <https://www.govinfo.gov/content/pkg/FR-2021-08-11/pdf/2021-17055.pdf>

4. Section 285.710(7), F.S.

5. Section 285.710(9), F.S.

1. From the Seminole Indian Casino-Coconut Creek, Broward County receives 22.5 percent, the City of Coconut Creek receives 55 percent, the City of Coral Springs receives 12 percent, the City of Margate receives 8.5 percent, and the City of Parkland receives 2 percent.
2. From the Seminole Indian Casino-Hollywood, Broward County receives 25 percent, the City of Hollywood receives 42.5 percent, the Town of Davie receives 22.5 percent, and the City of Dania Beach receives 10 percent.
3. From the Seminole Hard Rock Hotel & Casino-Hollywood, Broward County receives 25 percent, the City of Hollywood receives 42.5 percent, the Town of Davie receives 22.5 percent, and the City of Dania Beach receives 10 percent.
4. From the Seminole Indian Casino-Immokalee, Collier County receives 75 percent and the Immokalee Fire Control District receives 25 percent.
5. From the Seminole Indian Casino-Brighton, Glades County receives 100 percent.
6. From the Seminole Indian Casino-Big Cypress, Hendry County receives 100 percent.
7. From the Seminole Hard Rock Hotel & Casino-Tampa, Hillsborough County receives 100 percent.
8. From the additional facilities authorized to be added to the Tribe's Hollywood Reservation, Broward County receives 25 percent, the City of Hollywood receives 35 percent, the Town of Davie receives 30 percent, and the City of Dania Beach receives 10 percent.⁶

Authorized Uses:

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

Attorney General Opinions:

No opinions specifically relevant to this revenue source have been issued.

Prior Years' Revenues:

The Office of Economic and Demographic Research has no distribution data pertaining to this revenue source.

6. Section 285.710(10), F.S.

Insurance License Tax

Sections 624.501-.508, Florida Statutes

Summary:

County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives and agents selling various types of insurance products.¹ The county tax portion is either \$6 or \$12 per original appointment or renewal. The county tax is paid by each insurer for each agent only for the county where the agent resides. If the agent's place of business is located in a county other than that of residence, then the county tax is paid based on where the place of business is located. If an agent maintains a place of business in more than one county, the county tax is paid by each insurer for each county where the agent represents the insurer and has a place of business.² A county tax of \$3 per year is paid by each insurer for each county in this state in which an agent who resides outside of this state represents and engages in person in the activities of an agent for the insurer.³ Municipal governments may also impose a tax on insurance agents not to exceed 50 percent of the applicable state tax.⁴ This tax may apply only to those agents having business offices within the municipal jurisdiction. If no such office is required, the tax may be imposed by the municipal government where the agent's place of residence is located. An authorized use of the county or municipal tax proceeds is not specified in current law.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

A county government receives proceeds if an agent does business within the county or has a business office located within the county. A municipal government may receive proceeds if an agent's office is located within the municipal jurisdiction or the agent's place of residence is located within the municipal jurisdiction if no office is required.

Administrative Procedures:

The Department of Financial Services administers this tax and deposits county monies in the Agents County Tax Trust Fund.⁵ The Department maintains a separate account for all monies collected for each county and, after applying the General Revenue Service Charge deduction authorized pursuant to s. 215.20, F.S., remits the balance to the counties. The payment and collection of the county tax by the state is in lieu of collection by the respective county tax collectors.⁶

Distribution of Proceeds:

The Chief Financial Officer (CFO) annually, as of January 1st following the date of collection and thereafter at such other dates that the CFO elects, draws warrants on the State Treasury payable to the respective counties for the full net amount due to those counties.⁷

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1. Section 624.501, F.S.
 2. Section 624.505(1), F.S.
 3. Section 624.505(2), F.S.
 4. Section 624.507, F.S.
 5. Section 624.506(1), F.S.
 6. Section 624.506(2), F.S.
 7. Section 624.506(3), F.S.

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
76-219	Power to levy regulatory fees on insurance agents
74-209	Occupational licensing of insurance companies

The full texts of these opinions are available via a searchable on-line database.⁸ Local government officials seeking more clarification should review the opinions in their entirety. 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.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁹

8. <http://myfloridalegal.com/ago.nsf/Opinions>

9. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Intergovernmental Radio Communication Program

Section 318.21(9), Florida Statutes

Summary:

A portion of civil penalties received by a county court, which result from traffic infractions pursuant to ch. 318, F.S., are paid monthly to local governments. From each violation, the amount of \$12.50 is used by the county to fund its participation in an intergovernmental radio communication program. If the county is not participating in such a program, the collected revenues are used to fund local law enforcement automation.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to participate in the program.

Administrative Procedures:

The clerk of circuit court remits \$12.50 from each moving traffic violation to the county, municipality, or special improvement district depending on the county's participation or lack of participation in an approved intergovernmental radio communication program.

Distribution of Proceeds:

If the county participates in an approved program, the funds are distributed to the county. If the county is not participating in an approved program, the funds are distributed to the municipality or special improvement district in which the violation occurred or to the county if the violation occurred in the unincorporated area.

Authorized Uses:

The county uses the revenues to fund its participation in an intergovernmental radio communication program approved by the Department of Management Services. If the county is not participating in such a program, the revenues are used to fund local law enforcement automation.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2009-21	Traffic fines, used for automation associated costs
2005-25	Traffic control, use of civil penalty
97-73	Civil penalty used for law enforcement automation
97-38	Clerks, distribution of civil penalties
94-38	Fees collected to upgrade the city's communications system

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. 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.

1. <http://myfloridalegal.com/ago.nsf/Opinions>

Prior Years' Revenues:

A summary of prior years' revenues reported by local governments is available.²

2. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Local Government Half-cent Sales Tax Program

Sections 202.18(2)(c), 212.20(6), 218.60-.67, and 409.915, Florida Statutes

Summary:

Authorized in 1982, the Local Government Half-cent Sales Tax Program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature.¹ It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. Additionally, the program distributes a portion of communications services tax revenue to eligible local governments. Allocation formulas serve as the basis for these separate distributions. 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 includes three distributions of state sales tax revenues collected pursuant to ch. 212, F.S. The *ordinary* distribution to eligible county and municipal governments is possible due to the transfer of 8.9744 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund [hereinafter Trust Fund].² The *emergency* and *supplemental* distributions are possible due to the transfer of 0.0966 percent of net sales tax proceeds to the Trust Fund.³ The emergency and supplemental distributions are available to select counties that meet certain fiscal-related eligibility requirements or have an inmate population of greater than seven percent of the total county population, respectively.

As of July 1, 2006, the program includes a separate distribution from the Trust Fund to select counties that meet statutory criteria to qualify as a *fiscally constrained county*.⁴ A fiscally constrained county is one that is entirely within a rural area of opportunity as designated by the Governor pursuant to s. 288.0656, F.S., or for which the value of one mill of property tax levy will raise no more than \$5 million in revenue based on the taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S. This separate distribution is in addition to the qualifying county's ordinary distribution and any emergency or supplemental distribution.

Section 409.915, F.S., requires county governments' participation in the cost of certain services provided to county residents through Florida's Medicaid program. Although the state is responsible for the full portion of the state's share of the matching funds required for the Medicaid program, the state charges county governments an annual contribution in order to acquire a certain portion of the funds. By June 1st of each year, the Department of Revenue shall notify each county of its required annual contribution. Each county shall pay its contribution in equal monthly installments to the Department by the 5th day of each month. If a county fails to remit the payment by the 5th day of the month, the Department shall reduce the monthly Local Government Half-cent Sales Tax Program distribution of that county pursuant to s. 218.61, F.S., and, if necessary, by the amount of the monthly County Revenue Sharing Program installment pursuant to s. 218.26, F.S. The payments and the amounts by which the distributions are reduced shall be transferred to the state's General Revenue Fund.⁵

1. Chapter 82-154, L.O.F.

2. Section 212.20(6)(d)2., F.S. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the Department of Revenue shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in s. 212.20(6)(d)3., F.S., and distributed accordingly.

3. Section 212.20(6)(d)3., F.S.

4. Section 218.67, F.S.

5. Section 409.915(4), F.S.

General Law Amendments:

Chapter 2021-2, L.O.F., (CS/CS/SB 50) requires out-of-state retailers and marketplace providers with no physical presence in Florida to collect the Florida's sales tax on sales of taxable items delivered to purchasers in Florida if the out-of-state retailer or marketplace provider makes a substantial number of sales into Florida. The legislation defines *substantial number of remote sales* to mean conducting any number of taxable remote sales in an amount exceeding \$100,000 during the previous calendar year. These changes became effective on July 1, 2021. The March 8, 2021 Senate bill analysis states that the Revenue Estimating Conference determined that the bill will increase local government revenues by \$229.5 million in FY 2021-22 and by \$253.7 million each year thereafter.⁶

It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements:

Only those county and municipal governments that meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., may participate in the program. However, a municipality incorporated subsequent to the effective date of ch. 82-154, L.O.F. (i.e., April 19, 1982), which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., cannot participate in the program, and distributions to eligible units of local government in that county will be made as though the nonparticipating municipality had not incorporated. Additionally, the monies that otherwise would be distributed to a unit of local government failing to certify compliance as required by s. 218.23(1), F.S., or having otherwise failed to meet the requirements of s. 200.065, F.S., are deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR). Furthermore, a county or municipality may not participate in the distribution of monies during the 12 months following a determination of noncompliance by the Department of Revenue as provided in s. 200.065(13)(e), F.S.⁷

A county government, which meets certain criteria, participates in the monthly emergency and supplemental distributions, and such qualification is determined annually at the start of the fiscal year.⁸ 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 that meets both conditions listed below.

1. The county has a population of 65,000 or less; and
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.

Any county having an inmate population greater than seven percent of its total population is eligible for a supplemental distribution for that year from funds expressly appropriated by the Legislature for that purpose. Inmate population means the latest official state estimate of the number of inmates and patients residing in institutions operated by the federal government, the Florida Department of Corrections, or the Florida Department of Children and Families.

6. <https://www.flsenate.gov/Session/Bill/2021/50/Analyses/2021s00050.ap.PDF>

7. Section 218.63, F.S.

8. Section 218.65, F.S.

At the beginning of each fiscal year, the DOR calculates a supplemental allocation for each eligible county equal to the current per capita limitation pursuant to s. 218.65(4), F.S., multiplied by the county's inmate population. If monies appropriated for the current year's distribution are less than the sum of the supplemental allocations, each eligible county receives a share of the appropriated total that is proportional to its supplemental allocation. Otherwise, each eligible county receives an amount equal to its supplemental allocation.

Administrative Procedures:

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund are earmarked for distribution to the governing body of that county and each municipality within that county.⁹ Such distributions are made after funding is provided pursuant to s. 218.64(3), F.S. Monies in the Trust Fund are appropriated to the DOR and distributed monthly to participating units of local government.

Distribution of Proceeds:

Each participating county and municipal government receives a proportion of monies earmarked for distribution within that county.¹⁰ Except in the case of error of population figures certified pursuant to s. 186.901, F.S., the apportionment factors remain in effect for the fiscal year. Any adjustments to revenue distributions to correct for population error are made subsequent to receipt by the DOR of the corrected certified population figures.

Calculation of the Ordinary Distribution to Eligible County and Municipal Governments:

The allocation factor for each county government is computed by dividing the sum of the county's unincorporated area population plus two-thirds of the county's incorporated area population by the sum of the county's total population plus two-thirds of the county's incorporated area population. Each county's distribution is determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within that county.

The allocation factor for each municipal government is computed by dividing the municipality's total population by the sum of the county's total population plus two-thirds of the county's incorporated population. Each municipality's distribution is determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within its respective county.

Calculation of the Emergency Distribution to Eligible County Governments:

The monthly emergency distribution to each eligible county is made as follows.¹¹

STEP #1. The 2021-22 state fiscal year per capita limitation of \$60.44 is multiplied by the latest official estimate of total county population. 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 Trust Fund, excluding monies appropriated for supplemental distributions pursuant to s. 218.65(8), F.S., for the current year are less than or equal to the sum of the base allocations, each eligible county receives a share of the appropriated amount proportional to its base allocation.

9. Section 218.61, F.S.

10. Section 218.62, F.S.

11. Section 218.65(5), F.S.

STEP #3. If the monies deposited into the Trust Fund for the current year exceed the sum of base allocations, each eligible county receives its base allocation. Any excess monies, less any amounts distributed pursuant to s. 218.65(6), F.S., are distributed equally among the eligible counties on a per capita basis.

Calculation of the Supplemental Distribution to Eligible County Governments:

The monthly supplemental distribution to each eligible county is made as follows.¹²

STEP #1. The 2021-22 state fiscal year per capita limitation of \$60.44 is multiplied by the county's inmate population.

STEP #2. If the monies available for supplemental distribution in the current year are less than the sum of supplemental allocations, each eligible county receives a share of the available revenue proportional to its supplemental allocation. Otherwise, each eligible county receives an amount equal to its supplemental allocation.

Calculation of the Distribution to Eligible Fiscally Constrained County Governments:

The amount to be distributed to each fiscally constrained county is determined by the DOR at the beginning of the fiscal year, using the prior fiscal year's July 1st taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S.; tax data; population as defined in s. 218.21, F.S.; and the millage rate levied for the prior fiscal year. The distributions are allocated based upon the following factors.¹³

The *relative revenue-raising capacity factor* represents the ability of an eligible county to generate ad valorem revenues from 1 mill of taxation on a per capita basis. A county that raises no more than \$25 per capita from 1 mill is assigned a value of 1. A county that raises more than \$25 but no more than \$30 per capita from 1 mill is assigned a value of 0.75. A county that raises more than \$30 but no more than \$50 per capita from 1 mill is assigned a value of 0.5. No value is assigned to counties that raise more than \$50 per capita from 1 mill of ad valorem taxation.

The *local effort factor* is a measure of the eligible county's relative level of local effort as indicated by the millage rate levied for the prior fiscal year. The local effort factor is the eligible county's most recently adopted countywide operating millage rate multiplied by 0.1.

Each eligible county's proportional allocation of the total amount available for distribution to all eligible counties is in the same proportion as the sum of the county's two factors is to the sum of the two factors for all eligible counties.

Transitional Provisions of the Emergency and Fiscally Constrained Counties Distributions:

If monies deposited into the Trust Fund for the purpose of making the emergency distribution exceed the amount necessary to provide the base allocation to each eligible county, these monies may be used to provide a transitional distribution to certain counties whose population has exceeded the 65,000 limit.¹⁴ Beginning on July 1st of the year following the year in which the county no longer qualifies for an emergency distribution, the

12. Section 218.65(8), F.S.

13. Section 218.67(3), F.S.

14. Section 218.65(6), F.S.

county receives two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the county no longer qualifies for an emergency distribution, the county receives one-third of the amount received in the last year that the county qualified for the emergency distribution. If insufficient monies are available in the Trust Fund to fully provide such a transitional distribution to each eligible county, then that county receives a share of the available monies proportional to the amount it would have received had monies been sufficient to fully fund the transitional distribution to all eligible counties.

For those counties that will no longer qualify for the fiscally constrained county distribution after July 1, 2006, there is a two-year phase-out period.¹⁵ Beginning on July 1st of the year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the two-year phase-out period, the county is no longer eligible to receive any such distributions unless the county subsequently qualifies as being fiscally constrained.

Special Distribution for Contested Property Taxes:

If an action contesting a tax assessment is brought by a taxpayer in a participating county or municipality and the difference between the good faith payment made by that taxpayer pursuant to s. 194.171(3), F.S., and the taxes that would have been paid on the property appraiser's tax assessment is greater than 6 percent of the total assessed taxes for the county or municipality, the county or municipality qualifies for a special distribution of funds from the Trust Fund.¹⁶

Authorized Uses:

The proportion of the total proceeds received by a county government based on two-thirds of the incorporated area population is deemed countywide revenues and expended only for countywide tax relief or countywide programs. The remaining county government portion is deemed county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.¹⁷

Using Alachua County as an example, the following illustrates the calculation to determine the proportion of the county government's ordinary distribution based on two-thirds of the incorporated area population and the remaining proportion derived on behalf of the unincorporated area population.

2020 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 270,456
Total unincorporated population: 107,295
Total incorporated population: 163,161

The county government's distribution factor is calculated using the formula below.

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

15. Section 218.67(4), F.S.

16. Section 218.66, F.S.

17. Section 218.64(1), F.S.

$$\frac{107,295 + (2/3 \times 163,161)}{270,456 + (2/3 \times 163,161)} = 0.56975714$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2022 ordinary distribution amount by the county government's distribution factor.

$$\$24,569,906 \times 0.56975714 = \$13,998,879$$

In order to determine the county government's portions derived on behalf of two-thirds of the incorporated area population and on behalf of the unincorporated area population, it is necessary to calculate two ratios. For purposes here, these ratios will be referred to as A and B.

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

$$A = \frac{(2/3 \times 163,161)}{[270,456 + (2/3 \times 163,161)]} = 0.28682857$$

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

$$B = \frac{107,295}{[270,456 + (2/3 \times 163,161)]} = 0.28292857$$

The formula listed below, based on the ratios illustrated above, is used to calculate the proportion of the county government's ordinary distribution derived on behalf of two-thirds of the incorporated population.

$$\text{Proportion} = [A / (A + B)] = [0.28682857 / (0.28682857 + 0.28292857)] = 0.50342251$$

To determine Alachua County Government's portion of the ordinary distribution based on two-thirds of the incorporated area population that is deemed countywide revenues and expended only for countywide tax relief or countywide programs, multiply the county government's ordinary distribution amount by the proportion illustrated above.

$$\$13,998,879 \times 0.50342251 = \$7,047,351$$

The formula listed below, based on the ratios illustrated above, is used to calculate the proportion of the county government's ordinary distribution derived on behalf of the unincorporated population.

$$\text{Proportion} = [B / (A + B)] = [0.28292857 / (0.28682857 + 0.28292857)] = 0.49657749$$

To determine Alachua County Government's portion of the ordinary distribution based on the unincorporated area population that is deemed county revenues but may be expended on a countywide basis, multiply the county government's ordinary distribution amount by the proportion illustrated above.

$$\$13,998,879 \times 0.49657749 = \$6,951,528$$

Municipalities are directed to expend their portions only for municipal-wide programs, for reimbursing the state as required pursuant to s. 288.11625, F.S., or for municipal-wide property tax or municipal utility tax relief. All utility tax rate reductions afforded by participation in the program are applied uniformly across all types of taxed utility services.¹⁸

Subject to ordinances enacted by the majority of members of the county governing authority and the majority of members of the municipal governing authorities representing at least 50 percent of the municipal population of such county, a county may use up to \$3 million of the tax proceeds allocated annually to that county for any of the following purposes.

1. Funding a certified applicant as a facility for a new or retained professional sports franchise under s. 288.1162, F.S., or a certified applicant as defined in s. 288.11621, F.S., for a facility for a spring training franchise.
2. Funding a certified applicant as a motorsport entertainment complex as provided for in s. 288.1171, F.S.
3. Reimbursing the state as required under s. 288.11625, F.S.¹⁹

A county or municipality may pledge the proceeds for the payment of principal and interest on any capital project.²⁰ For any eligible county receiving a fiscally constrained distribution, the revenues may be used for any public purpose, except to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness.²¹

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2002-36	Census correction, redistribution of sales tax
94-67	City of Port LaBelle referendum, eligibility for half-cent sales tax monies
92-87	Distribution of trust fund monies in the event of revised population estimate
82-41	Depositing sales tax money, procedures used by the Department of Revenue

The full texts of these opinions are available via a searchable on-line database.²² Local government officials seeking more clarification should review the opinions in their entirety. 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.

18. Section 218.64(2), F.S.

19. Section 218.64(3), F.S.

20. Section 218.64(4), F.S.

21. Section 218.67(5), F.S.

22. <http://myfloridalegal.com/ago.nsf/Opinions>

Current and Prior Years' Revenues:

The table included in this section lists the estimated ordinary, emergency, supplemental, fiscally constrained, and total distributions to eligible county or municipal governments for local fiscal year ending 2022 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Summaries of prior years' distributions are also available.²³

23. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 13,998,880	\$ -	\$ -	\$ -	\$ 13,998,880
Alachua	\$ 678,340	\$ -	\$ -	\$ -	\$ 678,340
Archer	\$ 78,006	\$ -	\$ -	\$ -	\$ 78,006
Gainesville	\$ 8,709,835	\$ -	\$ -	\$ -	\$ 8,709,835
Hawthorne	\$ 94,786	\$ -	\$ -	\$ -	\$ 94,786
High Springs	\$ 430,976	\$ -	\$ -	\$ -	\$ 430,976
La Crosse	\$ 25,592	\$ -	\$ -	\$ -	\$ 25,592
Micanopy	\$ 43,344	\$ -	\$ -	\$ -	\$ 43,344
Newberry	\$ 448,080	\$ -	\$ -	\$ -	\$ 448,080
Waldo	\$ 62,068	\$ -	\$ -	\$ -	\$ 62,068
Countywide Total	\$ 24,569,906	\$ -	\$ -	\$ -	\$ 24,569,906
BAKER BOCC	\$ 1,102,752	\$ 1,413,177	\$ 37,150	\$ 539,240	\$ 3,092,319
Glen St. Mary	\$ 21,390	\$ -	\$ -	\$ -	\$ 21,390
Macclenny	\$ 336,765	\$ -	\$ -	\$ -	\$ 336,765
Countywide Total	\$ 1,460,908	\$ 1,413,177	\$ 37,150	\$ 539,240	\$ 3,450,475
BAY BOCC	\$ 16,897,990	\$ -	\$ -	\$ -	\$ 16,897,990
Callaway	\$ 1,755,877	\$ -	\$ -	\$ -	\$ 1,755,877
Lynn Haven	\$ 2,422,684	\$ -	\$ -	\$ -	\$ 2,422,684
Mexico Beach	\$ 92,572	\$ -	\$ -	\$ -	\$ 92,572
Panama City	\$ 4,121,916	\$ -	\$ -	\$ -	\$ 4,121,916
Panama City Beach	\$ 1,639,593	\$ -	\$ -	\$ -	\$ 1,639,593
Parker	\$ 462,861	\$ -	\$ -	\$ -	\$ 462,861
Springfield	\$ 1,072,184	\$ -	\$ -	\$ -	\$ 1,072,184
Countywide Total	\$ 28,465,677	\$ -	\$ -	\$ -	\$ 28,465,677
BRADFORD BOCC	\$ 1,467,366	\$ -	\$ 58,725	\$ 619,032	\$ 2,145,123
Brooker	\$ 21,462	\$ -	\$ -	\$ -	\$ 21,462
Hampton	\$ 32,453	\$ -	\$ -	\$ -	\$ 32,453
Lawtey	\$ 47,346	\$ -	\$ -	\$ -	\$ 47,346
Starke	\$ 354,376	\$ -	\$ -	\$ -	\$ 354,376
Countywide Total	\$ 1,923,002	\$ -	\$ 58,725	\$ 619,032	\$ 2,600,759
BREVARD BOCC	\$ 30,294,098	\$ -	\$ -	\$ -	\$ 30,294,098
Cape Canaveral	\$ 653,412	\$ -	\$ -	\$ -	\$ 653,412
Cocoa	\$ 1,221,088	\$ -	\$ -	\$ -	\$ 1,221,088
Cocoa Beach	\$ 719,688	\$ -	\$ -	\$ -	\$ 719,688
Grant-Valkaria	\$ 283,807	\$ -	\$ -	\$ -	\$ 283,807
Indialantic	\$ 182,086	\$ -	\$ -	\$ -	\$ 182,086
Indian Harbour Beach	\$ 552,892	\$ -	\$ -	\$ -	\$ 552,892
Malabar	\$ 191,626	\$ -	\$ -	\$ -	\$ 191,626
Melbourne	\$ 5,330,724	\$ -	\$ -	\$ -	\$ 5,330,724
Melbourne Beach	\$ 199,018	\$ -	\$ -	\$ -	\$ 199,018
Melbourne Village	\$ 42,773	\$ -	\$ -	\$ -	\$ 42,773
Palm Bay	\$ 7,491,179	\$ -	\$ -	\$ -	\$ 7,491,179
Palm Shores	\$ 71,836	\$ -	\$ -	\$ -	\$ 71,836
Rockledge	\$ 1,764,567	\$ -	\$ -	\$ -	\$ 1,764,567
Satellite Beach	\$ 687,846	\$ -	\$ -	\$ -	\$ 687,846
Titusville	\$ 3,075,498	\$ -	\$ -	\$ -	\$ 3,075,498
West Melbourne	\$ 1,603,836	\$ -	\$ -	\$ -	\$ 1,603,836
Countywide Total	\$ 54,365,974	\$ -	\$ -	\$ -	\$ 54,365,974
BROWARD BOCC	\$ 90,341,360	\$ -	\$ -	\$ -	\$ 90,341,360
Coconut Creek	\$ 4,109,657	\$ -	\$ -	\$ -	\$ 4,109,657
Cooper City	\$ 2,376,211	\$ -	\$ -	\$ -	\$ 2,376,211
Coral Springs	\$ 9,034,006	\$ -	\$ -	\$ -	\$ 9,034,006
Dania Beach	\$ 2,251,460	\$ -	\$ -	\$ -	\$ 2,251,460
Davie	\$ 7,341,374	\$ -	\$ -	\$ -	\$ 7,341,374

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Deerfield Beach	\$ 5,603,525	\$ -	\$ -	\$ -	\$ 5,603,525
Fort Lauderdale	\$ 13,229,067	\$ -	\$ -	\$ -	\$ 13,229,067
Hallandale Beach	\$ 2,791,699	\$ -	\$ -	\$ -	\$ 2,791,699
Hillsboro Beach	\$ 135,374	\$ -	\$ -	\$ -	\$ 135,374
Hollywood	\$ 10,610,342	\$ -	\$ -	\$ -	\$ 10,610,342
Lauderdale-By-The-Sea	\$ 440,647	\$ -	\$ -	\$ -	\$ 440,647
Lauderdale Lakes	\$ 2,552,820	\$ -	\$ -	\$ -	\$ 2,552,820
Lauderhill	\$ 5,067,410	\$ -	\$ -	\$ -	\$ 5,067,410
Lazy Lake	\$ 1,957	\$ -	\$ -	\$ -	\$ 1,957
Lighthouse Point	\$ 736,346	\$ -	\$ -	\$ -	\$ 736,346
Margate	\$ 4,147,956	\$ -	\$ -	\$ -	\$ 4,147,956
Miramar	\$ 9,705,635	\$ -	\$ -	\$ -	\$ 9,705,635
North Lauderdale	\$ 3,183,354	\$ -	\$ -	\$ -	\$ 3,183,354
Oakland Park	\$ 3,194,536	\$ -	\$ -	\$ -	\$ 3,194,536
Parkland	\$ 2,476,711	\$ -	\$ -	\$ -	\$ 2,476,711
Pembroke Park	\$ 445,400	\$ -	\$ -	\$ -	\$ 445,400
Pembroke Pines	\$ 11,764,063	\$ -	\$ -	\$ -	\$ 11,764,063
Plantation	\$ 6,346,021	\$ -	\$ -	\$ -	\$ 6,346,021
Pompano Beach	\$ 7,883,500	\$ -	\$ -	\$ -	\$ 7,883,500
Sea Ranch Lakes	\$ 47,664	\$ -	\$ -	\$ -	\$ 47,664
Southwest Ranches	\$ 544,152	\$ -	\$ -	\$ -	\$ 544,152
Sunrise	\$ 6,592,798	\$ -	\$ -	\$ -	\$ 6,592,798
Tamarac	\$ 4,618,865	\$ -	\$ -	\$ -	\$ 4,618,865
West Park	\$ 1,064,263	\$ -	\$ -	\$ -	\$ 1,064,263
Weston	\$ 4,713,145	\$ -	\$ -	\$ -	\$ 4,713,145
Wilton Manors	\$ 898,557	\$ -	\$ -	\$ -	\$ 898,557
Countywide Total	\$ 224,249,878	\$ -	\$ -	\$ -	\$ 224,249,878
CALHOUN BOCC	\$ 385,724	\$ 885,168	\$ 24,076	\$ 653,672	\$ 1,948,640
Altha	\$ 17,320	\$ -	\$ -	\$ -	\$ 17,320
Blountstown	\$ 78,006	\$ -	\$ -	\$ -	\$ 78,006
Countywide Total	\$ 481,050	\$ 885,168	\$ 24,076	\$ 653,672	\$ 2,043,967
CHARLOTTE BOCC	\$ 16,698,873	\$ -	\$ -	\$ -	\$ 16,698,873
Punta Gorda	\$ 1,894,665	\$ -	\$ -	\$ -	\$ 1,894,665
Countywide Total	\$ 18,593,538	\$ -	\$ -	\$ -	\$ 18,593,538
CITRUS BOCC	\$ 10,402,202	\$ -	\$ -	\$ -	\$ 10,402,202
Crystal River	\$ 227,681	\$ -	\$ -	\$ -	\$ 227,681
Inverness	\$ 526,379	\$ -	\$ -	\$ -	\$ 526,379
Countywide Total	\$ 11,156,262	\$ -	\$ -	\$ -	\$ 11,156,262
CLAY BOCC	\$ 13,062,600	\$ -	\$ -	\$ -	\$ 13,062,600
Green Cove Springs	\$ 493,304	\$ -	\$ -	\$ -	\$ 493,304
Keystone Heights	\$ 84,831	\$ -	\$ -	\$ -	\$ 84,831
Orange Park	\$ 532,382	\$ -	\$ -	\$ -	\$ 532,382
Penney Farms	\$ 48,326	\$ -	\$ -	\$ -	\$ 48,326
Countywide Total	\$ 14,221,443	\$ -	\$ -	\$ -	\$ 14,221,443
COLLIER BOCC	\$ 51,686,530	\$ -	\$ -	\$ -	\$ 51,686,530
Everglades	\$ 59,361	\$ -	\$ -	\$ -	\$ 59,361
Marco Island	\$ 2,428,975	\$ -	\$ -	\$ -	\$ 2,428,975
Naples	\$ 2,907,730	\$ -	\$ -	\$ -	\$ 2,907,730
Countywide Total	\$ 57,082,597	\$ -	\$ -	\$ -	\$ 57,082,597
COLUMBIA BOCC	\$ 6,121,836	\$ -	\$ -	\$ 570,976	\$ 6,692,812
Fort White	\$ 58,889	\$ -	\$ -	\$ -	\$ 58,889
Lake City	\$ 1,169,210	\$ -	\$ -	\$ -	\$ 1,169,210
Countywide Total	\$ 7,349,934	\$ -	\$ -	\$ 570,976	\$ 7,920,910
DESOTO BOCC	\$ 1,369,829	\$ 2,012,757	\$ -	\$ 373,163	\$ 3,755,749

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Arcadia	\$ 340,857	\$ -	\$ -	\$ -	\$ 340,857
Countywide Total	\$ 1,710,686	\$ 2,012,757	\$ -	\$ 373,163	\$ 4,096,606
DIXIE BOCC	\$ 438,360	\$ 1,015,019	\$ 25,749	\$ 658,059	\$ 2,137,187
Cross City	\$ 52,713	\$ -	\$ -	\$ -	\$ 52,713
Horseshoe Beach	\$ 5,161	\$ -	\$ -	\$ -	\$ 5,161
Countywide Total	\$ 496,234	\$ 1,015,019	\$ 25,749	\$ 658,059	\$ 2,195,061
JACKSONVILLE-DUVAL	\$ 111,930,563	\$ -	\$ -	\$ -	\$ 111,930,563
Atlantic Beach	\$ 1,601,435	\$ -	\$ -	\$ -	\$ 1,601,435
Baldwin	\$ 164,383	\$ -	\$ -	\$ -	\$ 164,383
Jacksonville Beach	\$ 2,710,068	\$ -	\$ -	\$ -	\$ 2,710,068
Neptune Beach	\$ 833,270	\$ -	\$ -	\$ -	\$ 833,270
Countywide Total	\$ 117,239,720	\$ -	\$ -	\$ -	\$ 117,239,720
ESCAMBIA BOCC	\$ 30,834,817	\$ -	\$ -	\$ -	\$ 30,834,817
Century	\$ 181,780	\$ -	\$ -	\$ -	\$ 181,780
Pensacola	\$ 5,659,060	\$ -	\$ -	\$ -	\$ 5,659,060
Countywide Total	\$ 36,675,657	\$ -	\$ -	\$ -	\$ 36,675,657
FLAGLER BOCC	\$ 3,156,072	\$ -	\$ -	\$ -	\$ 3,156,072
Beverly Beach	\$ 14,793	\$ -	\$ -	\$ -	\$ 14,793
Bunnell	\$ 135,812	\$ -	\$ -	\$ -	\$ 135,812
Flagler Beach (part)	\$ 182,012	\$ -	\$ -	\$ -	\$ 182,012
Marineland (part)	\$ -	\$ -	\$ -	\$ -	\$ -
Palm Coast	\$ 3,463,530	\$ -	\$ -	\$ -	\$ 3,463,530
Countywide Total	\$ 6,952,220	\$ -	\$ -	\$ -	\$ 6,952,220
FRANKLIN BOCC	\$ 907,327	\$ -	\$ 19,212	\$ 253,401	\$ 1,179,939
Apalachicola	\$ 229,823	\$ -	\$ -	\$ -	\$ 229,823
Carrabelle	\$ 161,658	\$ -	\$ -	\$ -	\$ 161,658
Countywide Total	\$ 1,298,807	\$ -	\$ 19,212	\$ 253,401	\$ 1,571,420
GADSDEN BOCC	\$ 1,720,124	\$ 2,488,894	\$ -	\$ 610,082	\$ 4,819,101
Chattahoochee	\$ 105,982	\$ -	\$ -	\$ -	\$ 105,982
Greensboro	\$ 28,118	\$ -	\$ -	\$ -	\$ 28,118
Gretna	\$ 76,714	\$ -	\$ -	\$ -	\$ 76,714
Havana	\$ 86,516	\$ -	\$ -	\$ -	\$ 86,516
Midway	\$ 159,549	\$ -	\$ -	\$ -	\$ 159,549
Quincy	\$ 345,881	\$ -	\$ -	\$ -	\$ 345,881
Countywide Total	\$ 2,522,884	\$ 2,488,894	\$ -	\$ 610,082	\$ 5,621,861
GILCHRIST BOCC	\$ 488,699	\$ 1,141,383	\$ -	\$ 412,384	\$ 2,042,466
Bell	\$ 16,115	\$ -	\$ -	\$ -	\$ 16,115
Fanning Springs (part)	\$ 11,566	\$ -	\$ -	\$ -	\$ 11,566
Trenton	\$ 66,420	\$ -	\$ -	\$ -	\$ 66,420
Countywide Total	\$ 582,800	\$ 1,141,383	\$ -	\$ 412,384	\$ 2,136,567
GLADES BOCC	\$ 320,975	\$ 927,495	\$ 14,700	\$ 400,833	\$ 1,664,003
Moore Haven	\$ 47,328	\$ -	\$ -	\$ -	\$ 47,328
Countywide Total	\$ 368,302	\$ 927,495	\$ 14,700	\$ 400,833	\$ 1,711,331
GULF BOCC	\$ 849,751	\$ -	\$ 16,695	\$ 311,481	\$ 1,177,928
Port St. Joe	\$ 271,123	\$ -	\$ -	\$ -	\$ 271,123
Wewahitchka	\$ 144,367	\$ -	\$ -	\$ -	\$ 144,367
Countywide Total	\$ 1,265,242	\$ -	\$ 16,695	\$ 311,481	\$ 1,593,418
HAMILTON BOCC	\$ 493,336	\$ 738,579	\$ 35,217	\$ 438,706	\$ 1,705,838
Jasper	\$ 71,124	\$ -	\$ -	\$ -	\$ 71,124
Jennings	\$ 38,366	\$ -	\$ -	\$ -	\$ 38,366
White Springs	\$ 36,291	\$ -	\$ -	\$ -	\$ 36,291
Countywide Total	\$ 639,116	\$ 738,579	\$ 35,217	\$ 438,706	\$ 1,851,618
HARDEE BOCC	\$ 798,719	\$ 1,700,510	\$ -	\$ 386,228	\$ 2,885,458
Bowling Green	\$ 103,626	\$ -	\$ -	\$ -	\$ 103,626

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Wauchula	\$ 186,405	\$ -	\$ -	\$ -	\$ 186,405
Zolfo Springs	\$ 63,677	\$ -	\$ -	\$ -	\$ 63,677
Countywide Total	\$ 1,152,426	\$ 1,700,510	\$ -	\$ 386,228	\$ 3,239,165
HENDRY BOCC	\$ 1,767,130	\$ 2,200,689	\$ -	\$ 339,997	\$ 4,307,816
Clewiston	\$ 387,671	\$ -	\$ -	\$ -	\$ 387,671
LaBelle	\$ 248,958	\$ -	\$ -	\$ -	\$ 248,958
Countywide Total	\$ 2,403,759	\$ 2,200,689	\$ -	\$ 339,997	\$ 4,944,445
HERNANDO BOCC	\$ 11,572,025	\$ -	\$ -	\$ -	\$ 11,572,025
Brooksville	\$ 551,473	\$ -	\$ -	\$ -	\$ 551,473
Countywide Total	\$ 12,123,498	\$ -	\$ -	\$ -	\$ 12,123,498
HIGHLANDS BOCC	\$ 5,676,998	\$ -	\$ -	\$ 375,094	\$ 6,052,091
Avon Park	\$ 660,541	\$ -	\$ -	\$ -	\$ 660,541
Lake Placid	\$ 169,720	\$ -	\$ -	\$ -	\$ 169,720
Sebring	\$ 681,181	\$ -	\$ -	\$ -	\$ 681,181
Countywide Total	\$ 7,188,439	\$ -	\$ -	\$ 375,094	\$ 7,563,533
HILLSBOROUGH BOCC	\$ 125,609,434	\$ -	\$ -	\$ -	\$ 125,609,434
Plant City	\$ 3,779,334	\$ -	\$ -	\$ -	\$ 3,779,334
Tampa	\$ 37,204,659	\$ -	\$ -	\$ -	\$ 37,204,659
Temple Terrace	\$ 2,543,571	\$ -	\$ -	\$ -	\$ 2,543,571
Countywide Total	\$ 169,136,999	\$ -	\$ -	\$ -	\$ 169,136,999
HOLMES BOCC	\$ 509,479	\$ 1,282,474	\$ 22,849	\$ 745,432	\$ 2,560,233
Bonifay	\$ 80,583	\$ -	\$ -	\$ -	\$ 80,583
Esto	\$ 10,917	\$ -	\$ -	\$ -	\$ 10,917
Noma	\$ 5,414	\$ -	\$ -	\$ -	\$ 5,414
Ponce de Leon	\$ 16,093	\$ -	\$ -	\$ -	\$ 16,093
Westville	\$ 10,560	\$ -	\$ -	\$ -	\$ 10,560
Countywide Total	\$ 633,046	\$ 1,282,474	\$ 22,849	\$ 745,432	\$ 2,683,800
INDIAN RIVER BOCC	\$ 11,534,539	\$ -	\$ -	\$ -	\$ 11,534,539
Fellsmere	\$ 463,127	\$ -	\$ -	\$ -	\$ 463,127
Indian River Shores	\$ 357,722	\$ -	\$ -	\$ -	\$ 357,722
Orchid	\$ 34,971	\$ -	\$ -	\$ -	\$ 34,971
Sebastian	\$ 2,096,736	\$ -	\$ -	\$ -	\$ 2,096,736
Vero Beach	\$ 1,378,350	\$ -	\$ -	\$ -	\$ 1,378,350
Countywide Total	\$ 15,865,445	\$ -	\$ -	\$ -	\$ 15,865,445
JACKSON BOCC	\$ 2,439,990	\$ 1,709,097	\$ 85,471	\$ 545,970	\$ 4,780,528
Alford	\$ 32,806	\$ -	\$ -	\$ -	\$ 32,806
Bascom	\$ 8,034	\$ -	\$ -	\$ -	\$ 8,034
Campbellton	\$ 14,328	\$ -	\$ -	\$ -	\$ 14,328
Cottondale	\$ 57,645	\$ -	\$ -	\$ -	\$ 57,645
Graceville	\$ 148,901	\$ -	\$ -	\$ -	\$ 148,901
Grand Ridge	\$ 55,905	\$ -	\$ -	\$ -	\$ 55,905
Greenwood	\$ 45,326	\$ -	\$ -	\$ -	\$ 45,326
Jacob City	\$ 18,345	\$ -	\$ -	\$ -	\$ 18,345
Malone	\$ 28,789	\$ -	\$ -	\$ -	\$ 28,789
Marianna	\$ 394,547	\$ -	\$ -	\$ -	\$ 394,547
Sneads	\$ 113,885	\$ -	\$ -	\$ -	\$ 113,885
Countywide Total	\$ 3,358,502	\$ 1,709,097	\$ 85,471	\$ 545,970	\$ 5,699,040
JEFFERSON BOCC	\$ 1,573,151	\$ -	\$ -	\$ 348,771	\$ 1,921,922
Monticello	\$ 300,648	\$ -	\$ -	\$ -	\$ 300,648
Countywide Total	\$ 1,873,799	\$ -	\$ -	\$ 348,771	\$ 2,222,570
LAFAYETTE BOCC	\$ 175,034	\$ 524,472	\$ 21,437	\$ 644,898	\$ 1,365,841
Mayo	\$ 31,010	\$ -	\$ -	\$ -	\$ 31,010
Countywide Total	\$ 206,044	\$ 524,472	\$ 21,437	\$ 644,898	\$ 1,396,851
LAKE BOCC	\$ 18,928,297	\$ -	\$ -	\$ -	\$ 18,928,297

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Astatula	\$ 121,438	\$ -	\$ -	\$ -	\$ 121,438
Clermont	\$ 2,800,544	\$ -	\$ -	\$ -	\$ 2,800,544
Eustis	\$ 1,365,408	\$ -	\$ -	\$ -	\$ 1,365,408
Fruitland Park	\$ 645,185	\$ -	\$ -	\$ -	\$ 645,185
Groveland	\$ 1,296,565	\$ -	\$ -	\$ -	\$ 1,296,565
Howey-in-the-Hills	\$ 107,594	\$ -	\$ -	\$ -	\$ 107,594
Lady Lake	\$ 996,099	\$ -	\$ -	\$ -	\$ 996,099
Leesburg	\$ 1,551,264	\$ -	\$ -	\$ -	\$ 1,551,264
Mascotte	\$ 407,555	\$ -	\$ -	\$ -	\$ 407,555
Minneola	\$ 833,254	\$ -	\$ -	\$ -	\$ 833,254
Montverde	\$ 120,174	\$ -	\$ -	\$ -	\$ 120,174
Mount Dora	\$ 960,887	\$ -	\$ -	\$ -	\$ 960,887
Tavares	\$ 1,099,773	\$ -	\$ -	\$ -	\$ 1,099,773
Umatilla	\$ 265,445	\$ -	\$ -	\$ -	\$ 265,445
Countywide Total	\$ 31,499,482	\$ -	\$ -	\$ -	\$ 31,499,482
LEE BOCC	\$ 56,837,996	\$ -	\$ -	\$ -	\$ 56,837,996
Bonita Springs	\$ 5,076,677	\$ -	\$ -	\$ -	\$ 5,076,677
Cape Coral	\$ 17,087,923	\$ -	\$ -	\$ -	\$ 17,087,923
Estero	\$ 3,021,973	\$ -	\$ -	\$ -	\$ 3,021,973
Fort Myers	\$ 8,447,655	\$ -	\$ -	\$ -	\$ 8,447,655
Fort Myers Beach	\$ 598,372	\$ -	\$ -	\$ -	\$ 598,372
Sanibel	\$ 624,924	\$ -	\$ -	\$ -	\$ 624,924
Countywide Total	\$ 91,695,520	\$ -	\$ -	\$ -	\$ 91,695,520
LEON BOCC	\$ 14,172,529	\$ -	\$ -	\$ -	\$ 14,172,529
Tallahassee	\$ 12,035,610	\$ -	\$ -	\$ -	\$ 12,035,610
Countywide Total	\$ 26,208,139	\$ -	\$ -	\$ -	\$ 26,208,139
LEVY BOCC	\$ 1,977,963	\$ 1,999,109	\$ -	\$ 394,836	\$ 4,371,907
Bronson	\$ 60,613	\$ -	\$ -	\$ -	\$ 60,613
Cedar Key	\$ 37,261	\$ -	\$ -	\$ -	\$ 37,261
Chiefland	\$ 113,784	\$ -	\$ -	\$ -	\$ 113,784
Fanning Springs (part)	\$ 26,534	\$ -	\$ -	\$ -	\$ 26,534
Inglis	\$ 66,977	\$ -	\$ -	\$ -	\$ 66,977
Otter Creek	\$ 6,056	\$ -	\$ -	\$ -	\$ 6,056
Williston	\$ 149,145	\$ -	\$ -	\$ -	\$ 149,145
Yankeetown	\$ 26,124	\$ -	\$ -	\$ -	\$ 26,124
Countywide Total	\$ 2,464,456	\$ 1,999,109	\$ -	\$ 394,836	\$ 4,858,400
LIBERTY BOCC	\$ 170,601	\$ 488,455	\$ 26,838	\$ 628,433	\$ 1,314,327
Bristol	\$ 23,856	\$ -	\$ -	\$ -	\$ 23,856
Countywide Total	\$ 194,457	\$ 488,455	\$ 26,838	\$ 628,433	\$ 1,338,183
MADISON BOCC	\$ 511,772	\$ 1,195,801	\$ 20,470	\$ 658,059	\$ 2,386,103
Greenville	\$ 23,081	\$ -	\$ -	\$ -	\$ 23,081
Lee	\$ 10,520	\$ -	\$ -	\$ -	\$ 10,520
Madison	\$ 91,037	\$ -	\$ -	\$ -	\$ 91,037
Countywide Total	\$ 636,410	\$ 1,195,801	\$ 20,470	\$ 658,059	\$ 2,510,740
MANATEE BOCC	\$ 30,672,526	\$ -	\$ -	\$ -	\$ 30,672,526
Anna Maria	\$ 133,607	\$ -	\$ -	\$ -	\$ 133,607
Bradenton	\$ 4,840,591	\$ -	\$ -	\$ -	\$ 4,840,591
Bradenton Beach	\$ 98,160	\$ -	\$ -	\$ -	\$ 98,160
Holmes Beach	\$ 323,317	\$ -	\$ -	\$ -	\$ 323,317
Longboat Key (part)	\$ 204,996	\$ -	\$ -	\$ -	\$ 204,996
Palmetto	\$ 1,128,761	\$ -	\$ -	\$ -	\$ 1,128,761
Countywide Total	\$ 37,401,959	\$ -	\$ -	\$ -	\$ 37,401,959
MARION BOCC	\$ 27,439,298	\$ -	\$ -	\$ -	\$ 27,439,298
Bellevue	\$ 430,433	\$ -	\$ -	\$ -	\$ 430,433

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dunnellon	\$ 150,672	\$ -	\$ -	\$ -	\$ 150,672
McIntosh	\$ 39,285	\$ -	\$ -	\$ -	\$ 39,285
Ocala	\$ 4,996,010	\$ -	\$ -	\$ -	\$ 4,996,010
Reddick	\$ 46,640	\$ -	\$ -	\$ -	\$ 46,640
Countywide Total	\$ 33,102,338	\$ -	\$ -	\$ -	\$ 33,102,338
MARTIN BOCC	\$ 18,117,453	\$ -	\$ -	\$ -	\$ 18,117,453
Indiantown	\$ 822,647	\$ -	\$ -	\$ -	\$ 822,647
Jupiter Island	\$ 102,138	\$ -	\$ -	\$ -	\$ 102,138
Ocean Breeze	\$ 51,611	\$ -	\$ -	\$ -	\$ 51,611
Sewall's Point	\$ 256,489	\$ -	\$ -	\$ -	\$ 256,489
Stuart	\$ 2,022,130	\$ -	\$ -	\$ -	\$ 2,022,130
Countywide Total	\$ 21,372,469	\$ -	\$ -	\$ -	\$ 21,372,469
MIAMI-DADE BOCC	\$ 180,985,449	\$ -	\$ -	\$ -	\$ 180,985,449
Aventura	\$ 3,010,641	\$ -	\$ -	\$ -	\$ 3,010,641
Bal Harbour	\$ 232,044	\$ -	\$ -	\$ -	\$ 232,044
Bay Harbor Islands	\$ 482,054	\$ -	\$ -	\$ -	\$ 482,054
Biscayne Park	\$ 251,751	\$ -	\$ -	\$ -	\$ 251,751
Coral Gables	\$ 4,046,768	\$ -	\$ -	\$ -	\$ 4,046,768
Cutler Bay	\$ 3,599,378	\$ -	\$ -	\$ -	\$ 3,599,378
Doral	\$ 5,643,932	\$ -	\$ -	\$ -	\$ 5,643,932
El Portal	\$ 169,839	\$ -	\$ -	\$ -	\$ 169,839
Florida City	\$ 1,060,898	\$ -	\$ -	\$ -	\$ 1,060,898
Golden Beach	\$ 74,631	\$ -	\$ -	\$ -	\$ 74,631
Hialeah	\$ 18,990,597	\$ -	\$ -	\$ -	\$ 18,990,597
Hialeah Gardens	\$ 1,871,233	\$ -	\$ -	\$ -	\$ 1,871,233
Homestead	\$ 6,039,880	\$ -	\$ -	\$ -	\$ 6,039,880
Indian Creek	\$ 6,885	\$ -	\$ -	\$ -	\$ 6,885
Key Biscayne	\$ 1,022,910	\$ -	\$ -	\$ -	\$ 1,022,910
Medley	\$ 78,746	\$ -	\$ -	\$ -	\$ 78,746
Miami	\$ 39,173,625	\$ -	\$ -	\$ -	\$ 39,173,625
Miami Beach	\$ 7,452,089	\$ -	\$ -	\$ -	\$ 7,452,089
Miami Gardens	\$ 9,050,916	\$ -	\$ -	\$ -	\$ 9,050,916
Miami Lakes	\$ 2,555,337	\$ -	\$ -	\$ -	\$ 2,555,337
Miami Shores	\$ 856,079	\$ -	\$ -	\$ -	\$ 856,079
Miami Springs	\$ 1,128,169	\$ -	\$ -	\$ -	\$ 1,128,169
North Bay Village	\$ 717,343	\$ -	\$ -	\$ -	\$ 717,343
North Miami	\$ 5,151,273	\$ -	\$ -	\$ -	\$ 5,151,273
North Miami Beach	\$ 3,776,814	\$ -	\$ -	\$ -	\$ 3,776,814
Opa-locka	\$ 1,431,679	\$ -	\$ -	\$ -	\$ 1,431,679
Palmetto Bay	\$ 1,968,261	\$ -	\$ -	\$ -	\$ 1,968,261
Pinecrest	\$ 1,473,545	\$ -	\$ -	\$ -	\$ 1,473,545
South Miami	\$ 1,020,932	\$ -	\$ -	\$ -	\$ 1,020,932
Sunny Isles Beach	\$ 1,889,040	\$ -	\$ -	\$ -	\$ 1,889,040
Surfside	\$ 474,615	\$ -	\$ -	\$ -	\$ 474,615
Sweetwater	\$ 1,768,665	\$ -	\$ -	\$ -	\$ 1,768,665
Virginia Gardens	\$ 193,027	\$ -	\$ -	\$ -	\$ 193,027
West Miami	\$ 705,551	\$ -	\$ -	\$ -	\$ 705,551
Countywide Total	\$ 308,354,597	\$ -	\$ -	\$ -	\$ 308,354,597
MONROE BOCC	\$ 13,258,240	\$ -	\$ -	\$ -	\$ 13,258,240
Islamorada	\$ 1,324,975	\$ -	\$ -	\$ -	\$ 1,324,975
Key Colony Beach	\$ 164,587	\$ -	\$ -	\$ -	\$ 164,587
Key West	\$ 5,148,357	\$ -	\$ -	\$ -	\$ 5,148,357
Layton	\$ 38,507	\$ -	\$ -	\$ -	\$ 38,507
Marathon	\$ 1,883,328	\$ -	\$ -	\$ -	\$ 1,883,328

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Countywide Total	\$ 21,817,994	\$ -	\$ -	\$ -	\$ 21,817,994
NASSAU BOCC	\$ 5,890,358	\$ -	\$ -	\$ -	\$ 5,890,358
Callahan	\$ 95,359	\$ -	\$ -	\$ -	\$ 95,359
Fernandina Beach	\$ 957,625	\$ -	\$ -	\$ -	\$ 957,625
Hilliard	\$ 217,761	\$ -	\$ -	\$ -	\$ 217,761
Countywide Total	\$ 7,161,103	\$ -	\$ -	\$ -	\$ 7,161,103
OKALOOSA BOCC	\$ 19,689,238	\$ -	\$ -	\$ -	\$ 19,689,238
Cinco Bayou	\$ 47,507	\$ -	\$ -	\$ -	\$ 47,507
Crestview	\$ 2,968,777	\$ -	\$ -	\$ -	\$ 2,968,777
Destin	\$ 1,528,381	\$ -	\$ -	\$ -	\$ 1,528,381
Fort Walton Beach	\$ 2,388,265	\$ -	\$ -	\$ -	\$ 2,388,265
Laurel Hill	\$ 66,895	\$ -	\$ -	\$ -	\$ 66,895
Mary Esther	\$ 457,834	\$ -	\$ -	\$ -	\$ 457,834
Niceville	\$ 1,697,999	\$ -	\$ -	\$ -	\$ 1,697,999
Shalimar	\$ 95,694	\$ -	\$ -	\$ -	\$ 95,694
Valparaiso	\$ 613,166	\$ -	\$ -	\$ -	\$ 613,166
Countywide Total	\$ 29,553,755	\$ -	\$ -	\$ -	\$ 29,553,755
OKEECHOBEE BOCC	\$ 2,872,396	\$ -	\$ -	\$ 350,965	\$ 3,223,361
Okeechobee	\$ 432,239	\$ -	\$ -	\$ -	\$ 432,239
Countywide Total	\$ 3,304,635	\$ -	\$ -	\$ 350,965	\$ 3,655,599
ORANGE BOCC	\$ 185,754,628	\$ -	\$ -	\$ -	\$ 185,754,628
Apopka	\$ 8,045,834	\$ -	\$ -	\$ -	\$ 8,045,834
Belle Isle	\$ 1,106,842	\$ -	\$ -	\$ -	\$ 1,106,842
Eatonville	\$ 343,244	\$ -	\$ -	\$ -	\$ 343,244
Edgewood	\$ 422,004	\$ -	\$ -	\$ -	\$ 422,004
Maitland	\$ 3,167,357	\$ -	\$ -	\$ -	\$ 3,167,357
Oakland	\$ 572,474	\$ -	\$ -	\$ -	\$ 572,474
Ocoee	\$ 7,471,560	\$ -	\$ -	\$ -	\$ 7,471,560
Orlando	\$ 44,762,754	\$ -	\$ -	\$ -	\$ 44,762,754
Windermere	\$ 453,658	\$ -	\$ -	\$ -	\$ 453,658
Winter Garden	\$ 7,273,235	\$ -	\$ -	\$ -	\$ 7,273,235
Winter Park	\$ 4,596,591	\$ -	\$ -	\$ -	\$ 4,596,591
Countywide Total	\$ 263,970,182	\$ -	\$ -	\$ -	\$ 263,970,182
OSCEOLA BOCC	\$ 23,702,682	\$ -	\$ -	\$ -	\$ 23,702,682
Kissimmee	\$ 5,190,991	\$ -	\$ -	\$ -	\$ 5,190,991
St. Cloud	\$ 3,500,668	\$ -	\$ -	\$ -	\$ 3,500,668
Countywide Total	\$ 32,394,340	\$ -	\$ -	\$ -	\$ 32,394,340
PALM BEACH BOCC	\$ 100,131,706	\$ -	\$ -	\$ -	\$ 100,131,706
Atlantis	\$ 173,059	\$ -	\$ -	\$ -	\$ 173,059
Belle Glade	\$ 1,514,080	\$ -	\$ -	\$ -	\$ 1,514,080
Boca Raton	\$ 8,012,015	\$ -	\$ -	\$ -	\$ 8,012,015
Boynton Beach	\$ 6,610,361	\$ -	\$ -	\$ -	\$ 6,610,361
Briny Breezes	\$ 50,528	\$ -	\$ -	\$ -	\$ 50,528
Cloud Lake	\$ 11,622	\$ -	\$ -	\$ -	\$ 11,622
Delray Beach	\$ 5,656,472	\$ -	\$ -	\$ -	\$ 5,656,472
Glen Ridge	\$ 19,790	\$ -	\$ -	\$ -	\$ 19,790
Golf	\$ 23,159	\$ -	\$ -	\$ -	\$ 23,159
Greenacres	\$ 3,363,920	\$ -	\$ -	\$ -	\$ 3,363,920
Gulf Stream	\$ 86,909	\$ -	\$ -	\$ -	\$ 86,909
Haverhill	\$ 176,007	\$ -	\$ -	\$ -	\$ 176,007
Highland Beach	\$ 307,970	\$ -	\$ -	\$ -	\$ 307,970
Hypoluxo	\$ 238,157	\$ -	\$ -	\$ -	\$ 238,157
Juno Beach	\$ 291,632	\$ -	\$ -	\$ -	\$ 291,632
Jupiter	\$ 5,321,301	\$ -	\$ -	\$ -	\$ 5,321,301

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jupiter Inlet Colony	\$ 34,865	\$ -	\$ -	\$ -	\$ 34,865
Lake Clarke Shores	\$ 288,516	\$ -	\$ -	\$ -	\$ 288,516
Lake Park	\$ 750,513	\$ -	\$ -	\$ -	\$ 750,513
Lake Worth	\$ 3,273,811	\$ -	\$ -	\$ -	\$ 3,273,811
Lantana	\$ 1,015,787	\$ -	\$ -	\$ -	\$ 1,015,787
Loxahatchee Groves	\$ 288,516	\$ -	\$ -	\$ -	\$ 288,516
Manalapan	\$ 36,043	\$ -	\$ -	\$ -	\$ 36,043
Mangonia Park	\$ 172,638	\$ -	\$ -	\$ -	\$ 172,638
North Palm Beach	\$ 1,079,031	\$ -	\$ -	\$ -	\$ 1,079,031
Ocean Ridge	\$ 156,132	\$ -	\$ -	\$ -	\$ 156,132
Pahokee	\$ 463,934	\$ -	\$ -	\$ -	\$ 463,934
Palm Beach	\$ 708,154	\$ -	\$ -	\$ -	\$ 708,154
Palm Beach Gardens	\$ 4,775,680	\$ -	\$ -	\$ -	\$ 4,775,680
Palm Beach Shores	\$ 105,351	\$ -	\$ -	\$ -	\$ 105,351
Palm Springs	\$ 2,009,930	\$ -	\$ -	\$ -	\$ 2,009,930
Riviera Beach	\$ 3,036,496	\$ -	\$ -	\$ -	\$ 3,036,496
Royal Palm Beach	\$ 3,351,793	\$ -	\$ -	\$ -	\$ 3,351,793
South Bay	\$ 283,127	\$ -	\$ -	\$ -	\$ 283,127
South Palm Beach	\$ 122,952	\$ -	\$ -	\$ -	\$ 122,952
Tequesta	\$ 494,672	\$ -	\$ -	\$ -	\$ 494,672
Wellington	\$ 5,275,994	\$ -	\$ -	\$ -	\$ 5,275,994
West Palm Beach	\$ 9,820,675	\$ -	\$ -	\$ -	\$ 9,820,675
Westlake	\$ -	\$ -	\$ -	\$ -	\$ -
Countywide Total	\$ 169,533,297	\$ -	\$ -	\$ -	\$ 169,533,297
PASCO BOCC	\$ 38,442,537	\$ -	\$ -	\$ -	\$ 38,442,537
Dade City	\$ 541,108	\$ -	\$ -	\$ -	\$ 541,108
New Port Richey	\$ 1,237,164	\$ -	\$ -	\$ -	\$ 1,237,164
Port Richey	\$ 222,594	\$ -	\$ -	\$ -	\$ 222,594
St. Leo	\$ 100,814	\$ -	\$ -	\$ -	\$ 100,814
San Antonio	\$ 98,111	\$ -	\$ -	\$ -	\$ 98,111
Zephyrhills	\$ 1,248,633	\$ -	\$ -	\$ -	\$ 1,248,633
Countywide Total	\$ 41,890,962	\$ -	\$ -	\$ -	\$ 41,890,962
PINELLAS BOCC	\$ 52,522,509	\$ -	\$ -	\$ -	\$ 52,522,509
Belleair	\$ 287,633	\$ -	\$ -	\$ -	\$ 287,633
Belleair Beach	\$ 114,140	\$ -	\$ -	\$ -	\$ 114,140
Belleair Bluffs	\$ 147,785	\$ -	\$ -	\$ -	\$ 147,785
Belleair Shore	\$ 7,586	\$ -	\$ -	\$ -	\$ 7,586
Clearwater	\$ 8,291,897	\$ -	\$ -	\$ -	\$ 8,291,897
Dunedin	\$ 2,659,495	\$ -	\$ -	\$ -	\$ 2,659,495
Gulfport	\$ 884,883	\$ -	\$ -	\$ -	\$ 884,883
Indian Rocks Beach	\$ 292,058	\$ -	\$ -	\$ -	\$ 292,058
Indian Shores	\$ 103,885	\$ -	\$ -	\$ -	\$ 103,885
Kenneth City	\$ 361,385	\$ -	\$ -	\$ -	\$ 361,385
Largo	\$ 5,945,250	\$ -	\$ -	\$ -	\$ 5,945,250
Madeira Beach	\$ 312,357	\$ -	\$ -	\$ -	\$ 312,357
North Redington Beach	\$ 107,537	\$ -	\$ -	\$ -	\$ 107,537
Oldsmar	\$ 1,054,793	\$ -	\$ -	\$ -	\$ 1,054,793
Pinellas Park	\$ 3,808,270	\$ -	\$ -	\$ -	\$ 3,808,270
Redington Beach	\$ 105,852	\$ -	\$ -	\$ -	\$ 105,852
Redington Shores	\$ 153,264	\$ -	\$ -	\$ -	\$ 153,264
Safety Harbor	\$ 1,242,545	\$ -	\$ -	\$ -	\$ 1,242,545
St. Pete Beach	\$ 669,457	\$ -	\$ -	\$ -	\$ 669,457
St. Petersburg	\$ 19,008,546	\$ -	\$ -	\$ -	\$ 19,008,546
Seminole	\$ 1,384,710	\$ -	\$ -	\$ -	\$ 1,384,710

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
South Pasadena	\$ 356,678	\$ -	\$ -	\$ -	\$ 356,678
Tarpon Springs	\$ 1,822,516	\$ -	\$ -	\$ -	\$ 1,822,516
Treasure Island	\$ 486,763	\$ -	\$ -	\$ -	\$ 486,763
Countywide Total	\$ 102,131,793	\$ -	\$ -	\$ -	\$ 102,131,793
POLK BOCC	\$ 43,148,549	\$ -	\$ -	\$ -	\$ 43,148,549
Auburndale	\$ 1,192,403	\$ -	\$ -	\$ -	\$ 1,192,403
Bartow	\$ 1,435,829	\$ -	\$ -	\$ -	\$ 1,435,829
Davenport	\$ 510,811	\$ -	\$ -	\$ -	\$ 510,811
Dundee	\$ 359,323	\$ -	\$ -	\$ -	\$ 359,323
Eagle Lake	\$ 193,974	\$ -	\$ -	\$ -	\$ 193,974
Fort Meade	\$ 406,267	\$ -	\$ -	\$ -	\$ 406,267
Frostproof	\$ 240,918	\$ -	\$ -	\$ -	\$ 240,918
Haines City	\$ 1,899,696	\$ -	\$ -	\$ -	\$ 1,899,696
Highland Park	\$ 18,527	\$ -	\$ -	\$ -	\$ 18,527
Hillcrest Heights	\$ 16,925	\$ -	\$ -	\$ -	\$ 16,925
Lake Alfred	\$ 443,042	\$ -	\$ -	\$ -	\$ 443,042
Lake Hamilton	\$ 108,375	\$ -	\$ -	\$ -	\$ 108,375
Lake Wales	\$ 1,141,280	\$ -	\$ -	\$ -	\$ 1,141,280
Lakeland	\$ 7,608,394	\$ -	\$ -	\$ -	\$ 7,608,394
Mulberry	\$ 285,564	\$ -	\$ -	\$ -	\$ 285,564
Polk City	\$ 173,428	\$ -	\$ -	\$ -	\$ 173,428
Winter Haven	\$ 3,276,949	\$ -	\$ -	\$ -	\$ 3,276,949
Countywide Total	\$ 62,460,253	\$ -	\$ -	\$ -	\$ 62,460,253
PUTNAM BOCC	\$ 3,779,206	\$ -	\$ -	\$ 414,156	\$ 4,193,362
Crescent City	\$ 88,121	\$ -	\$ -	\$ -	\$ 88,121
Interlachen	\$ 76,087	\$ -	\$ -	\$ -	\$ 76,087
Palatka	\$ 597,271	\$ -	\$ -	\$ -	\$ 597,271
Pomona Park	\$ 48,968	\$ -	\$ -	\$ -	\$ 48,968
Welaka	\$ 40,095	\$ -	\$ -	\$ -	\$ 40,095
Countywide Total	\$ 4,629,750	\$ -	\$ -	\$ 414,156	\$ 5,043,906
ST. JOHNS BOCC	\$ 22,734,101	\$ -	\$ -	\$ -	\$ 22,734,101
Marineland (part)	\$ -	\$ -	\$ -	\$ -	\$ -
St. Augustine	\$ 1,367,928	\$ -	\$ -	\$ -	\$ 1,367,928
St. Augustine Beach	\$ 612,377	\$ -	\$ -	\$ -	\$ 612,377
Countywide Total	\$ 24,714,407	\$ -	\$ -	\$ -	\$ 24,714,407
ST. LUCIE BOCC	\$ 11,641,402	\$ -	\$ -	\$ -	\$ 11,641,402
Fort Pierce	\$ 2,160,782	\$ -	\$ -	\$ -	\$ 2,160,782
Port St. Lucie	\$ 9,863,443	\$ -	\$ -	\$ -	\$ 9,863,443
St. Lucie Village	\$ 32,131	\$ -	\$ -	\$ -	\$ 32,131
Countywide Total	\$ 23,697,758	\$ -	\$ -	\$ -	\$ 23,697,758
SANTA ROSA BOCC	\$ 10,307,481	\$ -	\$ -	\$ -	\$ 10,307,481
Gulf Breeze	\$ 350,147	\$ -	\$ -	\$ -	\$ 350,147
Jay	\$ 31,223	\$ -	\$ -	\$ -	\$ 31,223
Milton	\$ 633,346	\$ -	\$ -	\$ -	\$ 633,346
Countywide Total	\$ 11,322,197	\$ -	\$ -	\$ -	\$ 11,322,197
SARASOTA BOCC	\$ 37,374,453	\$ -	\$ -	\$ -	\$ 37,374,453
Longboat Key (part)	\$ 449,151	\$ -	\$ -	\$ -	\$ 449,151
North Port	\$ 7,545,297	\$ -	\$ -	\$ -	\$ 7,545,297
Sarasota	\$ 5,610,940	\$ -	\$ -	\$ -	\$ 5,610,940
Venice	\$ 2,336,327	\$ -	\$ -	\$ -	\$ 2,336,327
Countywide Total	\$ 53,316,168	\$ -	\$ -	\$ -	\$ 53,316,168
SEMINOLE BOCC	\$ 28,336,518	\$ -	\$ -	\$ -	\$ 28,336,518
Altamonte Springs	\$ 3,264,513	\$ -	\$ -	\$ -	\$ 3,264,513
Casselberry	\$ 2,187,751	\$ -	\$ -	\$ -	\$ 2,187,751

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Lake Mary	\$ 1,270,598	\$ -	\$ -	\$ -	\$ 1,270,598
Longwood	\$ 1,155,737	\$ -	\$ -	\$ -	\$ 1,155,737
Oviedo	\$ 2,892,766	\$ -	\$ -	\$ -	\$ 2,892,766
Sanford	\$ 4,453,685	\$ -	\$ -	\$ -	\$ 4,453,685
Winter Springs	\$ 2,792,966	\$ -	\$ -	\$ -	\$ 2,792,966
Countywide Total	\$ 46,354,533	\$ -	\$ -	\$ -	\$ 46,354,533
SUMTER BOCC	\$ 8,309,943	\$ -	\$ -	\$ -	\$ 8,309,943
Bushnell	\$ 169,532	\$ -	\$ -	\$ -	\$ 169,532
Center Hill	\$ 76,635	\$ -	\$ -	\$ -	\$ 76,635
Coleman	\$ 48,325	\$ -	\$ -	\$ -	\$ 48,325
Webster	\$ 52,012	\$ -	\$ -	\$ -	\$ 52,012
Wildwood	\$ 1,145,309	\$ -	\$ -	\$ -	\$ 1,145,309
Countywide Total	\$ 9,801,755	\$ -	\$ -	\$ -	\$ 9,801,755
SUWANNEE BOCC	\$ 2,249,693	\$ 1,995,060	\$ -	\$ 614,189	\$ 4,858,942
Branford	\$ 40,837	\$ -	\$ -	\$ -	\$ 40,837
Live Oak	\$ 378,854	\$ -	\$ -	\$ -	\$ 378,854
Countywide Total	\$ 2,669,384	\$ 1,995,060	\$ -	\$ 614,189	\$ 5,278,633
TAYLOR BOCC	\$ 1,317,838	\$ -	\$ 35,032	\$ 317,737	\$ 1,670,607
Perry	\$ 512,416	\$ -	\$ -	\$ -	\$ 512,416
Countywide Total	\$ 1,830,254	\$ -	\$ 35,032	\$ 317,737	\$ 2,183,023
UNION BOCC	\$ 335,892	\$ 699,900	\$ 73,533	\$ 767,736	\$ 1,877,061
Lake Butler	\$ 60,097	\$ -	\$ -	\$ -	\$ 60,097
Raiford	\$ 8,273	\$ -	\$ -	\$ -	\$ 8,273
Worthington Springs	\$ 12,888	\$ -	\$ -	\$ -	\$ 12,888
Countywide Total	\$ 417,150	\$ 699,900	\$ 73,533	\$ 767,736	\$ 1,958,319
VOLUSIA BOCC	\$ 24,697,538	\$ -	\$ -	\$ -	\$ 24,697,538
Daytona Beach	\$ 4,276,650	\$ -	\$ -	\$ -	\$ 4,276,650
Daytona Beach Shores	\$ 273,443	\$ -	\$ -	\$ -	\$ 273,443
DeBary	\$ 1,338,463	\$ -	\$ -	\$ -	\$ 1,338,463
DeLand	\$ 2,294,143	\$ -	\$ -	\$ -	\$ 2,294,143
Deltona	\$ 5,706,240	\$ -	\$ -	\$ -	\$ 5,706,240
Edgewater	\$ 1,450,971	\$ -	\$ -	\$ -	\$ 1,450,971
Flagler Beach (part)	\$ 3,655	\$ -	\$ -	\$ -	\$ 3,655
Holly Hill	\$ 755,334	\$ -	\$ -	\$ -	\$ 755,334
Lake Helen	\$ 173,544	\$ -	\$ -	\$ -	\$ 173,544
New Smyrna Beach	\$ 1,743,907	\$ -	\$ -	\$ -	\$ 1,743,907
Oak Hill	\$ 128,955	\$ -	\$ -	\$ -	\$ 128,955
Orange City	\$ 757,526	\$ -	\$ -	\$ -	\$ 757,526
Ormond Beach	\$ 2,544,804	\$ -	\$ -	\$ -	\$ 2,544,804
Pierson	\$ 113,848	\$ -	\$ -	\$ -	\$ 113,848
Ponce Inlet	\$ 195,229	\$ -	\$ -	\$ -	\$ 195,229
Port Orange	\$ 3,827,348	\$ -	\$ -	\$ -	\$ 3,827,348
South Daytona	\$ 792,308	\$ -	\$ -	\$ -	\$ 792,308
Countywide Total	\$ 51,073,906	\$ -	\$ -	\$ -	\$ 51,073,906
WAKULLA BOCC	\$ 1,423,637	\$ 1,549,277	\$ 45,590	\$ 350,965	\$ 3,369,469
St. Marks	\$ 15,986	\$ -	\$ -	\$ -	\$ 15,986
Sopchoppy	\$ 23,864	\$ -	\$ -	\$ -	\$ 23,864
Countywide Total	\$ 1,463,487	\$ 1,549,277	\$ 45,590	\$ 350,965	\$ 3,409,319
WALTON BOCC	\$ 13,985,327	\$ -	\$ -	\$ -	\$ 13,985,327
DeFuniak Springs	\$ 1,136,669	\$ -	\$ -	\$ -	\$ 1,136,669
Freeport	\$ 1,164,339	\$ -	\$ -	\$ -	\$ 1,164,339
Paxton	\$ 122,796	\$ -	\$ -	\$ -	\$ 122,796
Countywide Total	\$ 16,409,130	\$ -	\$ -	\$ -	\$ 16,409,130
WASHINGTON BOCC	\$ 978,976	\$ 1,339,726	\$ 30,214	\$ 592,253	\$ 2,941,169

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Caryville	\$ 13,255	\$ -	\$ -	\$ -	\$ 13,255
Chipley	\$ 162,911	\$ -	\$ -	\$ -	\$ 162,911
Ebro	\$ 10,858	\$ -	\$ -	\$ -	\$ 10,858
Vernon	\$ 33,161	\$ -	\$ -	\$ -	\$ 33,161
Wausau	\$ 14,025	\$ -	\$ -	\$ -	\$ 14,025
Countywide Total	\$ 1,213,187	\$ 1,339,726	\$ 30,214	\$ 592,253	\$ 3,175,380
STATEWIDE TOTALS	\$ 2,363,675,000	\$ 27,307,042	\$ 592,958	\$ 14,316,750	\$ 2,405,891,750

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies and contain no adjustment for county contributions to Medicaid pursuant to s. 409.915, F.S.
- 2) The Ordinary Distribution amounts are estimated for the local fiscal year from October 1 to September 30.
- 3) The Emergency, Supplemental, and Fiscally Constrained distribution amounts are for the state fiscal year as these distributions require that eligibility to receive these distributions be determined at the start of each state fiscal year. It is possible that a county eligible for one or more of these distributions for state fiscal year 2021-22 will not be eligible for state fiscal year 2022-23 or, if still eligible, will receive a different amount for the final three months of local fiscal year 2021-22.
- 4) These estimates reflect the impact of Executive Order 21-149, which grants a fiscally constrained distribution to Highlands County.

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Miami-Dade County Lake Belt Mitigation Fee

Section 373.41492, Florida Statutes

Summary:

A mitigation fee is imposed on each ton of limerock and sand, extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting such material from within the Miami-Dade County Lake Belt Area and certain sections of two separate townships. Originally, the mitigation fee was 45 cents per ton. However, the fee was reduced from 45 cents to 25 cents beginning January 1, 2016, from 25 cents to 15 cents beginning January 1, 2017, and from 15 cents to 5 cents beginning January 1, 2018. The proceeds are used to provide for the mitigation of wetland resources lost to mining activities and conduct water quality monitoring within the Miami-Dade County Lake Belt Area.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

The fee is imposed on each ton of limerock and sand extracted by any person who engages in the business of extracting these resources from within the Miami-Dade County Lake Belt Area and the east one-half of sections 24 and 25 and all of sections 35 and 36, Township 53 South, Range 39 East. The fee is imposed on each ton of limerock and sand from within the properties where the fee applies in raw, processed, or manufactured form, including, but not limited to, sized aggregate, asphalt, cement, concrete, and other limerock and concrete products.

Administrative Procedures:

The Department of Revenue administers, collects, and enforces the fee. The limerock or sand miner, or its subsidiary or affiliate, who sells the limerock or sand product collects the fee and forwards the proceeds to the Department on or before the 20th day of the month following the calendar month in which the sale occurred. The Department is authorized to deduct for administrative costs, which may not exceed 3 percent of the total revenues collected and may equal only those administrative costs reasonably attributable to the fees. However, the Department is not currently deducting for administrative costs.

An interagency committee annually prepares and submits a report to the South Florida Water Management District's governing board, which evaluates the mitigation costs and revenues generated by the mitigation fee. This interagency committee consists of representatives from the Miami-Dade County Department of Environmental Resource Management, the Florida Department of Environmental Protection, the South Florida Water Management District, and the Florida Fish and Wildlife Conservation Commission. Additionally, the limerock mining industry selects a representative to serve as a nonvoting member, and additional members may be added at the discretion of the committee to represent federal regulatory, environmental, and fish and wildlife agencies. No sooner than January 31, 2010, and no more frequently than every 2 years thereafter, the committee submits to the Legislature a report recommending any needed adjustments to the mitigation fee.

Distribution of Proceeds:

The fee proceeds, less administrative costs, are transferred by the Department of Revenue to the South Florida Water Management District and deposited into the Lake Belt Mitigation Trust Fund.

Authorized Uses:

The fee proceeds are used to conduct mitigation activities that are appropriate to offset the loss of value and functions of wetlands as a result of mining activities and water quality monitoring to ensure the protection of water resources within the Lake Belt Area. Such mitigation may include the purchase, enhancement, restoration, and management of wetlands and uplands in the Everglades watershed, the purchase of mitigation credit from a permitted mitigation bank, and any structural modifications to the existing drainage system to enhance the hydrology of the Miami-Dade County Lake Belt Area or the Everglades watershed. Funds may also be used to reimburse other funding sources, including the Save Our Rivers Land Acquisition Program, the Internal Improvement Trust Fund, the South Florida Water Management District and Miami-Dade County, for the purchase of lands that were acquired in areas appropriate for mitigation due to rock mining and to reimburse governmental agencies that exchanged land under s. 373.4149, F.S., for mitigation due to rock mining.

Attorney General Opinions:

No opinions specifically relevant to this revenue source have been issued.

Prior Years' Revenues:

A summary of prior years' distributions is available.¹

1. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z.index.cfm>

Mobile Home License Tax

Sections 320.08, 320.08015, and 320.081, Florida Statutes

Summary:

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, and a sticker is issued as evidence of payment.¹ Half of the net proceeds are remitted to the respective district school board. The other half is distributed to the respective municipalities depending on the location of such units or the county if the units are located in the unincorporated area. The use of the revenue is at the discretion of the governing body.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

A county government receives proceeds if taxable units are located within its unincorporated area. If taxable units are located within a municipal jurisdiction, then the municipal government receives proceeds. The district school board receives proceeds if taxable units are located within the respective county.

Administrative Procedures:

The taxes are collected by the county tax collectors and remitted to the Department of Highway Safety and Motor Vehicles (DHSMV). The amount of the state license tax depends on the mobile home's length according to the following schedule.

*Park Trailers, Travel Trailers, Fifth-Wheel Trailers*²

1. Any park trailer, as defined in s. 320.01(1)(b)7., F.S.: \$25.
2. A travel trailer or fifth-wheel trailer, as defined in s. 320.01(1)(b), F.S., that exceeds 35 feet: \$25.

*Mobile Homes*³

1. Not extending 35 feet in length: \$20.
2. Over 35 feet in length, but not exceeding 40 feet: \$25.
3. Over 40 feet in length, but not exceeding 45 feet: \$30.
4. Over 45 feet in length, but not exceeding 50 feet: \$35.
5. Over 50 feet in length, but not exceeding 55 feet: \$40.
6. Over 55 feet in length, but not exceeding 60 feet: \$45.
7. Over 60 feet in length, but not exceeding 65 feet: \$50.
8. Over 65 feet in length: \$80.

Two deductions are made from the tax collections prior to the remaining balance being transferred into the License Tax Collection Trust Fund for distribution to governmental entities.⁴ The first is a deduction of \$1.50

1. Section 320.081(2), F.S.
2. Section 320.08(10), F.S.
3. Section 320.08(11), F.S.

for each sticker issued with the proceeds deposited into the State General Revenue Fund. The second deduction is for the \$1.00 surcharge for each sticker issued, authorized pursuant to s. 320.08015, F.S., with the proceeds deposited into the Florida Mobile Home Relocation Trust Fund.

The DHSMV keeps records showing the total number of stickers issued to each type of unit, the total amount of license taxes collected, the county or municipality where each unit is located, and the amount derived from license taxes in each county and its respective municipalities. The tax collections, less the amounts corresponding to the two deductions previously discussed, are paid monthly to counties, municipalities, or school districts.⁵

Distribution of Proceeds:

All proceeds, available for distribution within a county, are distributed in the following manner. Fifty percent is distributed to the district school board. The remaining fifty percent is distributed to the county government for taxable units located within its unincorporated area or to any municipal government within the county for taxable units located within its corporate limits.

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
88-20	Registration of mobile homes
75-42	Mobile home taxable as personal property
74-282	Owner of mobile home eligible for tax credit

The full texts of these opinions are available via a searchable on-line database.⁶ Local government officials seeking more clarification should review the opinions in their entirety. 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.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁷

4. Section 320.081(4), F.S.

5. Section 320.081(5), F.S.

6. <http://myfloridalegal.com/ago.nsf/Opinions>

7. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Municipal Revenue Sharing Program

Sections 206.605(1), 206.9955, 206.997, 212.20(6), and 218.20-.26, Florida Statutes

Summary:

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.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives 1.3653 percent of net sales and use tax collections and the net collections from the one-cent municipal fuel tax. Effective January 1, 2014, the trust fund no longer receives 12.5 percent of the state alternative fuel user decal fee collections due to the repeal of the annual decal fee program for motor vehicles powered by alternative fuels. However, beginning January 1, 2024, 25 percent of the 4 cents of excise tax levied upon each motor fuel equivalent gallon of natural gas fuel, pursuant to s. 206.9955(2)(a), F.S., shall be transferred to the trust fund.² An allocation formula serves as the basis for revenue distribution to each municipality that meets strict eligibility requirements. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures. Additionally, there are statutory limitations on the use of the funds as a pledge for bonded indebtedness.

General Law Amendments:

Chapter 2021-2, L.O.F., (CS/CS/SB 50) requires out-of-state retailers and marketplace providers with no physical presence in Florida to collect the Florida's sales tax on sales of taxable items delivered to purchasers in Florida if the out-of-state retailer or marketplace provider makes a substantial number of sales into Florida. The legislation defines *substantial number of remote sales* to mean conducting any number of taxable remote sales in an amount exceeding \$100,000 during the previous calendar year. These changes became effective on July 1, 2021. The March 8, 2021 Senate bill analysis states that the Revenue Estimating Conference determined that the bill will increase local government revenues by \$229.5 million in FY 2021-22 and by \$253.7 million each year thereafter.³

It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements:

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a municipal government must have satisfied a number of statutory requirements.⁴ As it relates to municipal revenue sharing, the minimum entitlement is defined as the amount of revenue, as certified by the municipal government and determined by the Department of Revenue (DOR), which must be shared with the municipality so that the municipality will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Municipalities [hereinafter Trust Fund].⁵

1. Chapter 72-360, L.O.F.

2. Section 206.997, F.S.

3. <https://www.flsenate.gov/Session/Bill/2021/50/Analyses/2021s00050.ap.PDF>

4. Section 218.23(1), F.S.

5. Section 218.21(7), F.S.

Administrative Procedures:

The municipal revenue sharing program is administered by the DOR, and monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes and municipal fuel taxes that are collected and transferred to the Trust Fund. The percentage of each revenue source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year ending 2022, as determined by the DOR, is also noted.

1.3653 percent of net sales and use tax collections ⁶ = 79.6 percent of total program funding

One-cent municipal fuel tax on motor fuel ⁷ = 20.4 percent of total program funding

Once each fiscal year, the DOR computes apportionment factors for use during the fiscal year.⁸ The computation is made prior to July 25th of each fiscal year and based upon information submitted and certified to the DOR prior to June 1st of each year. Except in the case of error, the apportionment factors remain in effect for the fiscal year. It is the duty of the local government to submit the certified information required for the program's administration to the DOR in a timely manner. A local government's failure to provide timely information authorizes the DOR to utilize the best information available or, if no such information is available, to take any necessary action, including partial or entire disqualification. Additionally, the local government waives its right to challenge the DOR's determination as to the jurisdiction's share of program revenues.

Distribution of Proceeds:

An apportionment factor is calculated for each eligible municipality using a formula consisting of the following equally weighted factors: *adjusted municipal population, derived municipal sales tax collections, and municipality's relative ability to raise revenue.*⁹

Adjusted Municipal Population:

The adjusted municipal population factor is calculated by multiplying a given municipality's population by the appropriate adjustment factor and dividing that product by the total adjusted statewide municipal population. Depending on the municipality's population, one of the following adjustment factors is used.

<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

Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Health, and Children and Families are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.¹⁰

6. Section 212.20(6)(d)5., F.S.

7. Section 206.605(1), F.S.

8. Section 218.26, F.S.

9. Section 218.245(2), F.S.

10. Section 186.901, F.S.

Derived Municipal Sales Tax Collections:

In order to calculate the municipal sales tax collection factor, it is first necessary to allocate a share of the sales tax collected within a county to each of its respective municipalities. This allocation is derived on the basis of population. First, the municipality’s population is divided by the total countywide population. Second, the resulting quotient is multiplied by the countywide sales tax collections to determine the sales tax collected within a given municipality. The municipal sales tax collection factor is then calculated by dividing the sales tax collected within a given municipality by the total sales tax collected within all eligible municipalities in the state.

Municipality’s Relative Ability to Raise Revenue:

The municipality’s relative ability to raise revenue factor is determined by a three-step process involving a series of calculations. First, the per capita taxable real and personal property valuation of all eligible municipalities in the state is divided by the per capita taxable real and personal property valuation of a given municipality. Second, a given municipality’s quotient, as calculated in the first step, is multiplied by the municipality’s population. This product is referred to as the recalculated population. Third, a given municipality’s recalculated population is divided by the total recalculated population of all eligible municipalities in the state. This quotient represents the municipality’s relative ability to raise revenue factor.

Consequently, a municipality’s apportionment factor is determined by the following formula.

$$\text{Apportionment Factor} = \frac{\text{Proportion of Adjusted Municipal Population} + \text{Proportion of Derived Municipal Sales Tax Collections} + \text{Proportion of Municipality’s Relative Ability to Raise Revenue}}{3}$$

Adjustment for a Metropolitan or Consolidated Government:

For a metropolitan or consolidated government, as provided in Article VIII, Section 3, 6(e) or (f), Fla. Const., (i.e., Miami-Dade County and City of Jacksonville-Duval County), the factors are further adjusted by multiplying the adjusted or recalculated population or sales tax collections, as the case may be, by a percentage that is derived by dividing 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 by the total amount of ad valorem taxes levied on real and personal property by the county and municipal governments.¹¹

Section 212.20(6)(d)5., F.S., Distribution:

This distribution was authorized in ch. 2000-355, L.O.F., which restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state’s General Revenue Fund and provided for a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.

If the total revenue to be distributed is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no

11. Section 218.245(2)(d), F.S.

municipality receives less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality receives an amount proportionate to the amount it was due in state fiscal year 1999-2000.

Section 218.245(3), F.S., Distribution:

This distribution was authorized in ch. 2004-265, L.O.F. A prior year's law, ch. 2003-402, L.O.F., which addressed state funding of the judicial system, included reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Ch. 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.

Each eligible local government's allocation is based on the amount it received from the Local Government Half-cent Sales Tax Program under s. 218.61, F.S., in the prior state fiscal year divided by the total receipts under the same authority in the prior state fiscal year for all eligible local governments provided. However, for the purpose of calculating this distribution, the amount received in the prior state fiscal year by a consolidated unit of local government (i.e., City of Jacksonville/Duval County) is reduced by 50 percent for such local government and for the total receipts. For eligible municipalities that began participating in this allocation in the previous state fiscal year, their annual receipts are calculated by dividing their actual receipts by the number of months they participated, and the results multiplied by 12.

In summary, the distribution to an eligible municipality is determined by the following procedure.¹² First, a municipal government's entitlement is computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is adjusted so that no municipality receives fewer funds than its guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1971-72 under then-existing statutory provisions. Third, the revenue to be shared via the formula in any fiscal year is adjusted so that all municipalities receive at least their minimum entitlement, which means the amount of revenue necessary for a municipality to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies are distributed on the basis of the additional money of each qualified municipality in proportion to the total additional money for all qualified municipalities.

Authorized Uses:

A few statutory restrictions exist regarding the authorized use of municipal revenue sharing proceeds. Funds derived from the municipal fuel tax on motor fuel are used only for the purchase of transportation facilities and road and street rights-of-way; construction, reconstruction, and maintenance of roads, streets, bicycle paths, and pedestrian pathways; adjustment of city-owned utilities as required by road and street construction; and construction, reconstruction, transportation-related public safety activities, maintenance, and operation of

12. Section 218.23(3), F.S.

transportation facilities.¹³ Municipalities are authorized to expend these funds in conjunction with other municipalities, counties, state government, or the federal government in joint projects. According to the DOR, municipalities may assume that 20.4 percent of their estimated 2021-22 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution should be expended on those previously mentioned, transportation-related purposes.

Municipalities are restricted as to the amount of program funds that can 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, and there is no other use restriction on these shared revenues.¹⁴ Municipalities may assign, pledge, or set aside as trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness an amount up to 50 percent of the funds received in the prior year.¹⁵ Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for bonded indebtedness.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2007-09	Municipalities, minimum millage
2000-37	Municipal fuel tax, use of proceeds
94-26	Nonpayment of incentive pay to law enforcement officers
92-87	Distribution of trust fund monies in the event of revised population estimate
86-44	Authority to donate funds to non-profit club
85-16	Funding firefighters' supplemental compensation program
85-15	Funding for firefighter's supplemental compensation
83-32	Municipal fuel tax, use of proceeds for channel maintenance dredging
82-94	Municipal fuel tax, use of proceeds for sewer system repairs
78-110	Municipalities, financing restrictions
77-21	State revenue sharing trust fund, charter counties
76-223	Revenue-sharing for trust fund
75-231	Franchise fees and taxation
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
73-246	Revenue Sharing Act of 1972, applicability

The full texts of these opinions are available via a searchable on-line database.¹⁶ Local government officials seeking more clarification should review the opinions in their entirety. 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.

13. Section 206.605, F.S.

14. Section 218.25(1), F.S.

15. Section 218.25(4), F.S.

16. <http://myfloridalegal.com/ago.nsf/Opinions>

Current and Prior Years' Revenues:

The table included in this section lists the estimated distributions to municipal governments for state fiscal year ending 2022, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁷

17. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2022

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Alachua	Alachua	\$ 49,626	\$ 88,764	\$ 157,982	\$ 63,022	\$ 359,393
Archer	Alachua	\$ 18,029	\$ 33,656	\$ 1,178	\$ 7,338	\$ 60,201
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 2,106,736	\$ 811,006	\$ 5,723,423
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 20,056	\$ 8,887	\$ 69,753
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 133,323	\$ 39,229	\$ 278,836
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 12,874	\$ 2,403	\$ 19,585
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ 3,879	\$ 3,760	\$ 26,746
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 136,983	\$ 39,877	\$ 243,957
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ 5,881	\$ 5,892	\$ 52,037
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 2,122	\$ 20,947
Macclenny	Baker	\$ 53,341	\$ 79,062	\$ 131,885	\$ 32,445	\$ 296,733
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 331,508	\$ 162,720	\$ 935,602
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 542,489	\$ 234,043	\$ 1,109,984
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 971	\$ 9,373	\$ 31,249
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 396,307	\$ 397,909	\$ 1,909,841
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 267,192	\$ 156,105	\$ 532,476
Parker	Bay	\$ 32,217	\$ 121,916	\$ 31,227	\$ 45,603	\$ 230,964
Springfield	Bay	\$ 65,328	\$ 385,113	\$ 169,045	\$ 96,861	\$ 716,348
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ 2,260	\$ 2,170	\$ 18,432
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 15,819	\$ 3,287	\$ 33,770
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ 11,254	\$ 4,882	\$ 43,194
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 58,821	\$ 36,887	\$ 261,893
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 87,606	\$ 62,025	\$ 330,761
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ 140,144	\$ 117,038	\$ 791,946
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ 16,366	\$ 68,861	\$ 360,624
Grant-Valkaria	Brevard	\$ -	\$ -	\$ 102,638	\$ 26,203	\$ 128,841
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ 5,109	\$ 17,269	\$ 88,103
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 80,866	\$ 52,164	\$ 289,136
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 36,658	\$ 17,930	\$ 97,841
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 1,165,459	\$ 502,895	\$ 3,398,418
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 16,216	\$ 18,825	\$ 95,211
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 8,057	\$ 4,077	\$ 22,613
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 2,890,027	\$ 694,816	\$ 5,567,523
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 18,639	\$ 6,823	\$ 35,355
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 502,558	\$ 164,712	\$ 1,121,973
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 82,274	\$ 63,923	\$ 378,114
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 794,666	\$ 289,194	\$ 2,224,933
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 574,571	\$ 140,641	\$ 910,112
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 1,151,024	\$ 374,259	\$ 2,355,526
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 475,786	\$ 216,759	\$ 1,314,529
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 2,025,135	\$ 823,102	\$ 5,146,009
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 542,437	\$ 202,683	\$ 1,124,726
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 1,831,966	\$ 663,638	\$ 3,954,752
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 1,312,032	\$ 505,956	\$ 3,064,666
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 1,784,754	\$ 1,183,149	\$ 6,558,224
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 418,247	\$ 253,080	\$ 1,435,364
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 14,056	\$ 12,343	\$ 51,088
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 1,603,042	\$ 960,124	\$ 5,748,050
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 891,212	\$ 233,927	\$ 1,892,792
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 73,736	\$ 39,738	\$ 184,843
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 1,812,876	\$ 461,106	\$ 3,574,353
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 166	\$ 3,529
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 54,196	\$ 67,515	\$ 343,440
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 1,001,094	\$ 376,103	\$ 2,638,313
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 3,282,118	\$ 883,462	\$ 5,433,765
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 1,216,662	\$ 287,941	\$ 2,300,427
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 822,868	\$ 290,387	\$ 1,794,188
Parkland	Broward	\$ 511	\$ 211,574	\$ 731,666	\$ 215,733	\$ 1,159,484
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 63,478	\$ 40,854	\$ 223,065
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 3,070,614	\$ 1,063,227	\$ 6,637,340
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 1,183,154	\$ 575,461	\$ 3,450,315
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 1,713,959	\$ 711,775	\$ 4,101,161
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 4,400	\$ 64,202
Southwest Ranches	Broward	\$ -	\$ -	\$ 178,031	\$ 49,159	\$ 227,191
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 1,432,789	\$ 594,753	\$ 3,763,183
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 1,194,058	\$ 416,154	\$ 2,805,782
West Park	Broward	\$ -	\$ -	\$ 561,516	\$ 96,672	\$ 658,188
Weston	Broward	\$ -	\$ 734,078	\$ 1,216,902	\$ 429,032	\$ 2,380,012

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2022

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ 28,974	\$ 81,960	\$ 476,364
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ 1,102	\$ 1,584	\$ 35,667
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ 26,471	\$ 7,295	\$ 116,517
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ 138,796	\$ 183,840	\$ 759,123
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 23,866	\$ 201,854
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ -	\$ 51,455	\$ 329,575
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 76,052	\$ 47,678	\$ 292,735
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ 115	\$ 8,269	\$ 55,370
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ -	\$ 52,696	\$ 359,623
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ 9,111	\$ 4,694	\$ 51,659
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 5,819	\$ 23,610
Marco Island	Collier	\$ -	\$ 313,452	\$ 161,870	\$ 237,357	\$ 712,679
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 285,525	\$ 950,137
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ 2,869	\$ 5,298	\$ 30,010
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ 82,035	\$ 114,573	\$ 536,127
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 159,782	\$ 32,934	\$ 408,278
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 4,970	\$ 110,013
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 506	\$ 5,247
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 112,944	\$ 152,474	\$ 554,494
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 22,635	\$ 15,713	\$ 78,960
Jacksonville	Duval	\$ -	\$ 9,147,024	\$ 8,123,367	\$ -	\$ 17,270,391
Jacksonville (Duval)	Duval	\$ 5,826,077	\$ 1,493,270	\$ 9,323,991	\$ 5,274,805	\$ 21,918,144
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 210,752	\$ 259,518	\$ 961,236
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 52,013	\$ 80,234	\$ 295,106
Century	Escambia	\$ 53,674	\$ 37,553	\$ 13,730	\$ 16,090	\$ 121,047
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ 173,210	\$ 546,894	\$ 2,656,414
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ 448	\$ 1,458	\$ 8,548
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 41,284	\$ 12,783	\$ 109,701
Palm Coast	Flagler	\$ -	\$ -	\$ 2,519,835	\$ 341,424	\$ 2,861,259
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ 102	\$ -	\$ 102
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,266	\$ 13,644	\$ 18,988	\$ 117,059
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ 4,686	\$ 22,921	\$ 106,412
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ 15,097	\$ 14,819	\$ 68,635
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 81,889	\$ 9,249	\$ 193,086
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 21,411	\$ 2,447	\$ 50,684
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 7,212	\$ 214,945
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ 20,755	\$ 8,127	\$ 77,076
Midway	Gadsden	\$ -	\$ 44,305	\$ 59,215	\$ 14,980	\$ 118,501
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 119,775	\$ 32,844	\$ 372,325
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 9,369	\$ 1,736	\$ 20,545
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 47,967	\$ 6,816	\$ 93,605
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 12,273	\$ 3,849	\$ 30,697
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 34,166	\$ 4,376	\$ 82,933
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ 30,377	\$ 26,910	\$ 133,905
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ 31,202	\$ 15,216	\$ 109,027
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ 4,876	\$ 6,478	\$ 77,512
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 29,848	\$ 3,490	\$ 62,448
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ 12,077	\$ 3,235	\$ 45,842
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 130,561	\$ 9,961	\$ 211,952
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 134,441	\$ 17,820	\$ 263,909
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 54,593	\$ 6,101	\$ 108,192
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 159,001	\$ 38,479	\$ 378,949
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 95,159	\$ 24,580	\$ 200,708
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 52,937	\$ 426,352
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 244,192	\$ 65,401	\$ 588,847
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ 13,733	\$ 15,861	\$ 93,458
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ 126,443	\$ 64,778	\$ 449,217
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 648,609	\$ 360,010	\$ 1,807,977
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 4,434,312	\$ 3,538,952	\$ 16,564,193
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 392,855	\$ 243,506	\$ 1,191,563
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ 26,053	\$ 7,864	\$ 119,893
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 7,910	\$ 1,128	\$ 25,238
Noma	Holmes	\$ -	\$ 15,105	\$ 1,855	\$ 570	\$ 17,530
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 9,575	\$ 1,546	\$ 25,330
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 11,389	\$ 1,092	\$ 25,298
Fellsmere	Indian River	\$ 16,285	\$ 84,024	\$ 230,688	\$ 45,622	\$ 376,619
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 37,393	\$ 34,942	\$ 119,350
Orchid	Indian River	\$ 30	\$ 943	\$ 6,139	\$ 3,457	\$ 10,569

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2022

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 524,987	\$ 203,997	\$ 1,122,773
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ -	\$ 135,288	\$ 604,375
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 2,964	\$ 35,415
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 3,806	\$ 690	\$ 9,485
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 1,288	\$ 12,335
Cottondale	Jackson	\$ 15,086	\$ 31,905	\$ 7,529	\$ 5,174	\$ 59,695
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ 8,343	\$ 13,321	\$ 105,122
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 11,037	\$ 5,540	\$ 55,200
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 17,113	\$ 4,001	\$ 43,717
Jacob City	Jackson	\$ -	\$ 17,421	\$ 2,971	\$ 1,794	\$ 22,185
Malone	Jackson	\$ 15,027	\$ 22,857	\$ -	\$ 2,848	\$ 40,732
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ 41,186	\$ 35,125	\$ 275,118
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ 11,198	\$ 10,924	\$ 117,630
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ 26,299	\$ 33,118	\$ 149,005
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 26,385	\$ 3,130	\$ 66,655
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 37,964	\$ 12,313	\$ 90,484
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 1,104,331	\$ 257,164	\$ 1,551,664
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 395,975	\$ 135,836	\$ 921,773
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 205,673	\$ 62,679	\$ 347,608
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 607,887	\$ 113,654	\$ 793,854
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 29,287	\$ 10,107	\$ 56,743
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 178,620	\$ 98,864	\$ 565,110
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 424,617	\$ 152,024	\$ 971,750
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 188,511	\$ 39,014	\$ 313,187
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 333,404	\$ 81,399	\$ 498,450
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 28,407	\$ 11,932	\$ 69,369
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 226,789	\$ 94,637	\$ 524,787
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 350,522	\$ 112,822	\$ 664,441
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 93,148	\$ 26,389	\$ 187,174
Bonita Springs	Lee	\$ -	\$ -	\$ 1,439,693	\$ 484,634	\$ 1,924,327
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 3,847,559	\$ 1,665,077	\$ 7,912,050
Estero	Lee	\$ -	\$ -	\$ 842,745	\$ 291,191	\$ 1,133,936
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 1,793,312	\$ 780,439	\$ 3,943,796
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 47,823	\$ 58,591	\$ 221,254
Sanibel	Lee	\$ -	\$ 110,861	\$ 54,658	\$ 60,836	\$ 226,354
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 3,311,234	\$ 1,094,207	\$ 7,801,245
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 13,556	\$ 6,050	\$ 49,525
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 3,729	\$ 27,575
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 11,649	\$ 94,110
Inglis	Levy	\$ 16,801	\$ 20,816	\$ 3,533	\$ 6,824	\$ 47,974
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 629	\$ 5,477
Williston	Levy	\$ 47,202	\$ 27,271	\$ 34,539	\$ 15,173	\$ 124,184
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 2,649	\$ 17,788
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ -	\$ 2,339	\$ 50,414
Greenville	Madison	\$ 23,475	\$ 19,599	\$ 9,017	\$ 2,285	\$ 54,375
Lee	Madison	\$ 5,990	\$ 8,796	\$ 1,442	\$ 1,013	\$ 17,240
Madison	Madison	\$ 86,118	\$ 15,919	\$ 16,743	\$ 9,044	\$ 127,824
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 13,540	\$ 48,693
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 730,377	\$ 475,203	\$ 2,507,240
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 10,047	\$ 47,117
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 32,886	\$ 144,666
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 144,615	\$ 111,351	\$ 555,777
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ 41,948	\$ 64,280	\$ 243,656
Belleview	Marion	\$ 57,775	\$ 58,904	\$ 84,297	\$ 43,047	\$ 244,022
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 14,863	\$ 85,138
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ 4,181	\$ 3,916	\$ 22,556
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 642,338	\$ 501,257	\$ 2,528,490
Reddick	Marion	\$ 5,166	\$ 18,464	\$ 8,422	\$ 4,563	\$ 36,615
Indiantown	Martin	\$ -	\$ -	\$ 162,455	\$ 81,167	\$ 243,621
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ 4,865	\$ 10,000	\$ 28,801
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 3,256	\$ 20,366
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ 11,017	\$ 25,198	\$ 80,129
Stuart	Martin	\$ 276,026	\$ 205,673	\$ 66,086	\$ 198,754	\$ 746,539
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 601,781	\$ 267,788	\$ 1,188,480
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 8,960	\$ 20,610	\$ 79,594
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 66,710	\$ 42,388	\$ 188,790
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 29,515	\$ 22,554	\$ 118,538
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 484,334	\$ 356,995	\$ 1,669,833

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2022

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Cutler Bay	Miami-Dade	\$ -	\$ -	\$ 1,473,628	\$ 320,114	\$ 1,793,742
Doral	Miami-Dade	\$ -	\$ -	\$ 1,720,025	\$ 493,341	\$ 2,213,366
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ 223	\$ 15,144	\$ 82,522
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 341,022	\$ 93,132	\$ 583,757
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 6,615	\$ 6,659	\$ 24,022
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 3,917,037	\$ 1,688,972	\$ 11,146,748
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 441,450	\$ 166,596	\$ 995,937
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 2,232,101	\$ 533,934	\$ 3,501,261
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 201	\$ 609	\$ 2,253
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 142,306	\$ 91,056	\$ 366,716
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 5,762	\$ 5,965	\$ 24,175
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 5,755,952	\$ 3,426,782	\$ 18,192,508
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 462,443	\$ 660,507	\$ 3,120,207
Miami Gardens	Miami-Dade	\$ -	\$ -	\$ 4,212,600	\$ 804,806	\$ 5,017,406
Miami Lakes	Miami-Dade	\$ -	\$ -	\$ 859,110	\$ 221,581	\$ 1,080,690
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 80,046	\$ 76,150	\$ 387,997
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 133,612	\$ 100,312	\$ 533,745
North Bay Village	Miami-Dade	\$ 66,164	\$ 63,889	\$ 117,225	\$ 63,841	\$ 311,119
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 1,073,506	\$ 456,742	\$ 2,904,931
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 668,460	\$ 333,231	\$ 1,956,056
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 204,866	\$ 127,734	\$ 734,517
Palmetto Bay	Miami-Dade	\$ -	\$ -	\$ 640,993	\$ 171,330	\$ 812,323
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 164,850	\$ 130,475	\$ 573,037
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 53,027	\$ 90,973	\$ 443,884
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 335,445	\$ 162,861	\$ 714,280
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 29,860	\$ 42,291	\$ 180,729
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 311,692	\$ 156,222	\$ 869,768
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 13,882	\$ 17,199	\$ 83,236
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 115,336	\$ 55,159	\$ 343,498
Islamorada	Monroe	\$ -	\$ 178,167	\$ 75,160	\$ 122,949	\$ 376,276
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 6,078	\$ 15,140	\$ 44,455
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 278,769	\$ 499,164	\$ 1,573,573
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 1,584	\$ 3,644	\$ 10,737
Marathon	Monroe	\$ -	\$ -	\$ 321,861	\$ 169,902	\$ 491,763
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ 6,317	\$ 9,140	\$ 46,563
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ 72,297	\$ 89,498	\$ 403,198
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 43,625	\$ 21,061	\$ 149,082
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 4,650	\$ 28,233
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 718,598	\$ 286,799	\$ 1,386,647
Destin	Okaloosa	\$ -	\$ 196,895	\$ 164,566	\$ 150,704	\$ 512,165
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 246,621	\$ 235,190	\$ 1,070,931
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ 1,422	\$ 6,418	\$ 37,778
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 49,313	\$ 45,005	\$ 184,895
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 228,837	\$ 164,750	\$ 690,682
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 10,449	\$ 9,369	\$ 33,638
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ 31,967	\$ 59,879	\$ 301,025
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 41,256	\$ 288,879
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 1,423,911	\$ 617,378	\$ 2,739,476
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 96,690	\$ 85,976	\$ 344,930
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ 2,657	\$ 27,018	\$ 109,288
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 21,196	\$ 32,072	\$ 124,072
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 407,369	\$ 243,243	\$ 947,021
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 93,565	\$ 39,155	\$ 158,146
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 1,298,405	\$ 557,637	\$ 2,544,986
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 4,977,870	\$ 3,422,165	\$ 14,227,820
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 40,111	\$ 34,968	\$ 120,795
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 1,332,942	\$ 552,577	\$ 2,329,531
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 253,647	\$ 357,019	\$ 1,411,433
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 1,529,469	\$ 457,869	\$ 3,125,702
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 1,223,212	\$ 293,539	\$ 2,024,267
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 18,723	\$ 16,075	\$ 62,991
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 437,004	\$ 141,514	\$ 1,250,773
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 1,126,040	\$ 745,392	\$ 3,330,205
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 1,342,862	\$ 612,829	\$ 3,257,960
Briny Breezes	Palm Beach	\$ 4,322	\$ 4,722	\$ 7,332	\$ 4,836	\$ 21,213
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 881	\$ 1,096	\$ 6,004
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 724,007	\$ 529,758	\$ 2,498,808

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2022

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 2,281	\$ 1,832	\$ 8,834
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 2,425	\$ 2,039	\$ 7,526
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 882,124	\$ 314,427	\$ 1,845,392
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 9,143	\$ 8,115	\$ 28,128
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 43,998	\$ 16,599	\$ 88,444
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 23,759	\$ 29,002	\$ 107,463
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 46,303	\$ 21,974	\$ 92,238
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 25,791	\$ 27,194	\$ 103,008
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 1,095,150	\$ 493,554	\$ 2,227,097
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 1,916	\$ 3,216	\$ 11,753
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 28,991	\$ 27,049	\$ 133,366
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ 31,743	\$ 70,360	\$ 371,989
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 601,879	\$ 303,948	\$ 1,825,906
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 130,393	\$ 90,081	\$ 459,691
Loxahatchee Groves	Palm Beach	\$ -	\$ -	\$ 85,038	\$ 26,885	\$ 111,923
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 2,982	\$ 3,361	\$ 11,638
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 28,076	\$ 16,277	\$ 71,272
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 87,179	\$ 99,772	\$ 448,277
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 11,752	\$ 14,504	\$ 53,057
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 87,935	\$ 43,823	\$ 461,834
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ 2,172	\$ 65,759	\$ 269,059
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 845,354	\$ 436,748	\$ 1,973,254
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 7,559	\$ 9,475	\$ 35,928
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 538,164	\$ 186,123	\$ 1,052,488
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 345,106	\$ 282,077	\$ 1,339,975
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 871,135	\$ 304,680	\$ 1,594,376
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 73,588	\$ 26,335	\$ 228,710
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 7,948	\$ 11,369	\$ 44,297
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ 20,267	\$ 46,274	\$ 208,088
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 1,200,916	\$ 493,133	\$ 2,290,295
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 1,521,236	\$ 905,362	\$ 4,517,635
Westlake	Palm Beach	\$ -	\$ -	\$ 19,041	\$ -	\$ 19,041
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ 38,389	\$ 53,867	\$ 362,060
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ 113,477	\$ 118,331	\$ 831,835
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ -	\$ 21,211	\$ 109,074
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ 4,766	\$ 9,724	\$ 53,576
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 122,648	\$ 9,796	\$ 171,510
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 256,521	\$ 121,964	\$ 726,230
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 26,055	\$ 26,765	\$ 122,288
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ 18	\$ 10,548	\$ 46,337
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 13,890	\$ 86,082
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 1,034	\$ 772	\$ 2,687
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 1,258,384	\$ 772,254	\$ 4,492,205
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 381,744	\$ 248,635	\$ 1,535,073
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 97,135	\$ 83,402	\$ 480,038
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 12,493	\$ 29,392	\$ 123,649
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 5,914	\$ 9,735	\$ 38,991
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 69,230	\$ 33,892	\$ 259,682
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 1,253,403	\$ 555,226	\$ 3,622,561
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 29,302	\$ 214,218
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 11,368	\$ 9,937	\$ 40,838
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 201,257	\$ 97,762	\$ 523,774
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 773,282	\$ 353,650	\$ 2,215,562
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ 4,977	\$ 9,814	\$ 41,827
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ 7,173	\$ 14,676	\$ 63,352
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 183,495	\$ 116,559	\$ 672,553
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 329,664	\$ 128,166	\$ 708,379
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ 13,312	\$ 33,710	\$ 180,500
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ 12,766	\$ 63,137	\$ 300,246
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 2,764,275	\$ 1,778,558	\$ 10,992,862
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 375,177	\$ 169,104	\$ 1,032,730
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ 21,554	\$ 45,562	\$ 218,378
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 246,801	\$ 115,105	\$ 616,291
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 409,247	\$ 135,732	\$ 1,017,600
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 165,106	\$ 41,533	\$ 273,214
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 124,136	\$ 34,172	\$ 225,949
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 36,531	\$ 18,481	\$ 127,822
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 113,873	\$ 40,777	\$ 369,983

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2022

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 53,689	\$ 22,238	\$ 152,244
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 549,164	\$ 176,509	\$ 1,161,720
Highland Park	Polk	\$ -	\$ 2,740	\$ 5,702	\$ 1,830	\$ 10,272
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 1,932	\$ 1,785	\$ 9,147
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 154,832	\$ 43,025	\$ 302,047
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 18,696	\$ 9,915	\$ 57,902
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 281,799	\$ 111,833	\$ 683,485
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 1,574,210	\$ 748,594	\$ 4,479,726
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 42,790	\$ 27,650	\$ 160,837
Polk City	Polk	\$ 15,070	\$ 51,140	\$ 10,401	\$ 15,847	\$ 92,458
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 875,301	\$ 310,268	\$ 1,927,740
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 8,430	\$ 69,960
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ 5,839	\$ 7,206	\$ 55,263
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ 41,802	\$ 57,255	\$ 467,740
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 10,523	\$ 4,695	\$ 37,268
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ 3,205	\$ 3,828	\$ 21,948
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ -	\$ 36,133	\$ 200,360
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 3,219	\$ 31,362
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ 168,865	\$ 64,151	\$ 500,147
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 2,229,677	\$ 697,264	\$ 3,386,907
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ 304,440	\$ 539,763	\$ 2,301,205
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 222,656	\$ 221,674	\$ 927,794
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 587,092	\$ 304,017	\$ 1,772,956
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 459,879	\$ 201,517	\$ 1,320,401
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 253,340	\$ 116,210	\$ 544,882
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 182,754	\$ 105,489	\$ 600,175
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 743,480	\$ 268,668	\$ 1,527,566
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 1,204,228	\$ 403,205	\$ 2,594,622
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 615,932	\$ 258,000	\$ 1,561,489
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 130,943	\$ 603,515
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 60,149	\$ 60,867	\$ 223,780
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 488,026	\$ 218,231	\$ 1,742,652
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 4,886,354	\$ 953,403	\$ 7,542,663
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ 4,788	\$ 3,219	\$ 18,567
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ 5,199	\$ 17,867	\$ 97,438
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ 20,268	\$ 8,093	\$ 63,844
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 5,154	\$ 46,149
Webster	Sumter	\$ 17,618	\$ 18,676	\$ 499	\$ 5,817	\$ 42,610
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 265,974	\$ 84,946	\$ 484,898
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ 6,448	\$ 3,908	\$ 34,664
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ 47,775	\$ 36,548	\$ 355,547
Perry	Taylor	\$ 180,555	\$ 57,391	\$ 69,430	\$ 48,183	\$ 355,558
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ 22,117	\$ 5,786	\$ 103,562
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 791	\$ 10,542
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 11,636	\$ 1,221	\$ 19,772
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 658,239	\$ 398,980	\$ 2,741,785
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ -	\$ 25,902	\$ 125,662
DeBary	Volusia	\$ -	\$ 241,559	\$ 383,229	\$ 125,410	\$ 750,198
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 857,583	\$ 210,409	\$ 1,528,811
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 2,863,033	\$ 543,780	\$ 4,955,790
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 453,130	\$ 139,383	\$ 1,053,926
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 139,450	\$ 72,025	\$ 510,565
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 43,481	\$ 16,480	\$ 126,877
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 359,306	\$ 160,692	\$ 919,484
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 28,457	\$ 12,113	\$ 77,401
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 253,113	\$ 72,032	\$ 455,265
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 515,203	\$ 245,413	\$ 1,527,713
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 49,623	\$ 10,377	\$ 91,275
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 27,750	\$ 18,690	\$ 84,176
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 1,158,786	\$ 365,727	\$ 2,598,528
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 159,242	\$ 76,102	\$ 560,448
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 1,636	\$ 26,670
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 2,392	\$ 35,333
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ 86,207	\$ 123,978	\$ 427,434
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 191,548	\$ 93,000	\$ 327,082
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 20,028	\$ 13,654	\$ 54,517
Caryville	Washington	\$ 11,357	\$ 1,616	\$ 9,413	\$ 1,315	\$ 23,701
Chipley	Washington	\$ 67,615	\$ 46,974	\$ 15,134	\$ 15,046	\$ 144,768

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2022

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 1,008	\$ 9,873
Vernon	Washington	\$ 12,365	\$ 26,926	\$ -	\$ 3,145	\$ 42,436
Wausau	Washington	\$ 4,597	\$ 16,650	\$ -	\$ 1,543	\$ 22,790
Statewide Totals		\$ 124,665,452	\$ 113,752,619	\$ 177,715,724	\$ 77,566,205	\$ 493,700,000

Notes:

- 1) These estimates represent a 100 percent distribution of trust fund monies.
- 2) The column labeled "Section 212.20(6)(d)5., F.S. Distribution" reflects the distribution authorized in Chapter 2000-355, L.O.F. This law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and providing a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.
- 3) The column labeled "Section 218.245(3), F.S. Distribution" reflects the distribution authorized in Chapter 2004-265, L.O.F. Chapter 2003-402, L.O.F., which addressed state funding of the judicial system, including reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Chapter 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.
- 4) The proportional contributions of each revenue source comprising the Municipal Revenue Sharing Program in State FY 2021-22 has been estimated to be as follows: state sales tax, \$393.1 million or 79.6% and municipal fuel tax, \$100.6 million or 20.4%.
- 5) Unincorporated Duval County population is estimated based on data from prior to the incorporation of the entire county.

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Oil, Gas, and Sulfur Production Tax

Section 211.06(2)(b), Florida Statutes

Summary:

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. An authorized use of the proceeds is not specified in current law.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

Only those counties where the resources are 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.

Distribution of Proceeds:

The tax proceeds, subject to the service charge imposed under ch. 215, F.S., is credited to the general revenue fund of the county government where the gas, oil, or sulfur is produced, according to the following percentages: 12.5 percent of the tax proceeds on oil production;¹ 20 percent of the tax proceeds on small well oil, tertiary oil, and mature field recovery oil;² 20 percent of the tax proceeds on gas;³ and 20 percent of the tax proceeds on sulfur.⁴

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
79-05	Levy on irreplaceable minerals
74-310	Solid minerals severance tax

The full texts of these opinions are available via a searchable on-line database.⁵ Local government officials seeking more clarification should review the opinions in their entirety. 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.

1. Imposed pursuant to Section 211.02(1)(c), F.S.

2. Imposed pursuant to Section 211.02(1)(a)-(b), F.S.

3. Imposed pursuant to Section 211.025, F.S.

4. Imposed pursuant to Section 211.026, F.S.

5. <http://myfloridalegal.com/ago.nsf/Opinions>

Prior Years' Revenues:

A summary of prior years' distributions is available.⁶

6. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Payments from State Forest Timber Sales to Eligible Fiscally Constrained County Governments

Section 589.08, Florida Statutes

Summary:

Two separate statutory authorizations provide that a portion of the gross receipts of timber sales within state forests are paid to eligible fiscally constrained counties. Section 589.08(2), F.S., provides that 15 percent of the gross receipts from a state forest's timber sales are paid to the fiscally constrained county or counties, as described in s. 218.67(1), F.S., in which the forest is located in proportion to the acreage located in each county for use by the county or counties for school purposes. Section 589.08(3), F.S., provides that 15 percent of the gross receipts from timber sales within the Goethe State Forests are paid to each fiscally constrained county in which a portion of the respective forest is located in proportion to the forest acreage located in such county. The funds are divided equally between the board of county commissioners and the school board of each fiscally constrained county. Although separate tracts of Goethe State Forest are located within Alachua and Levy counties, only Levy County is currently fiscally constrained. Consequently, separate and equal payments are made to the county's board of county commissioners and school board.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

As specified below, there are 38 state forests and 1 ranch in Florida that total approximately 1.15 million acres.¹ Only 14 of those forests are located within the geographic boundaries of one or more of the 29 counties that are currently fiscally constrained.²

State Forest	Location	Fiscally Constrained County?
Babcock Ranch	Charlotte County	No
Belmore	Clay County	No
Big Shoals	Hamilton County	Yes
Blackwater River	Okaloosa and Santa Rosa counties	No
Carl Duval Moore	Putnam County	Yes
Cary	Duval and Nassau counties	No
Charles H. Bronson	Orange and Seminole counties	No
Deep Creek	St. Johns County	No
Etoniah Creek	Putnam County	Yes
Four Creeks	Nassau County	No
Goethe	Alachua and Levy counties	Levy only

1. <http://www.fdacs.gov/Divisions-Offices/Florida-Forest-Service/Our-Forests/State-Forests>

2. The Department of Revenue determined the following 29 counties to be fiscally constrained for the 2021-22 fiscal year: Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Okeechobee, Putnam, Suwannee, Taylor, Union, Wakulla, and Washington.

State Forest	Location	Fiscally Constrained County?
Holopaw	Osceola County	No
Indian Lake	Marion County	No
Jennings	Clay and Duval counties	No
John M. Bethea	Baker County	Yes
Kissimmee Bend		
Lake George	Volusia County	No
Lake Talquin	Gadsden, Leon, and Liberty counties	Gadsden and Liberty only
Lake Wales Ridge	Polk County	No
Little Big Econ	Seminole County	No
Matanzas	St. Johns County	No
Myakka	Sarasota County	No
Newnans Lake	Alachua County	No
Okaloacoochee Slough	Collier and Hendry counties	Hendry only
Peace River	DeSoto County	Yes
Picayune Strand	Collier County	No
Pine Log	Bay and Washington counties	Washington only
Plant Road	Jefferson and Leon counties	Jefferson only
Point Washington	Walton County	No
Ralph E. Simmons	Nassau County	No
Ross Prairie	Marion County	No
Seminole	Lake County	No
Tate's Hell	Franklin and Liberty counties	Yes
Tiger Bay	Volusia County	No
Twin Rivers	Hamilton, Madison, and Suwannee counties	Yes
Wakulla	Leon and Wakulla counties	Wakulla only
Watson Island	St. Johns County	No
Welaka	Putnam County	Yes
Withlacoochee	Citrus, Hernando, Pasco, and Sumter counties	No

Administrative Procedures:

The Florida Forest Service of the Department of Agriculture and Consumer Services is charged with protecting and managing the state's forest resources and administering these annual payments to eligible fiscally constrained counties.

Distribution of Proceeds:

Two conditions must be satisfied in order for payment to be made in any given fiscal year. First, all or part of a state forest must be located within a fiscally constrained county. Second, timber sales must have occurred within such forest. Consequently, not all fiscally constrained counties have received payments in prior years.³

Authorized Uses:

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

Attorney General Opinions:

No opinions specifically relevant to this revenue source have been issued.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁴

3. Chapter 2009-66, L.O.F., amended ss. 589.08 and 589.081, F.S., to restrict payments to eligible fiscally constrained counties rather than to all eligible counties, which was the situation prior to this law change.

4. <http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm>

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Phosphate Rock Severance Tax

Section 211.3103, Florida Statutes

Summary:

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. A portion of the total net tax proceeds are returned to those counties where phosphate rock is severed. Counties use the tax proceeds for phosphate-related expenses or, in a particular circumstance, purposes related to local economic development.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

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.¹ 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.² For the period of January 1, 2015, until December 31, 2022, the tax rate is \$1.80 per ton severed. Thereafter, the tax rate will be \$1.61 per ton severed.³ This severance tax is in addition to any ad valorem taxes levied upon the separately assessed mineral interest in the real property upon which the site of severance is located, or any other tax, permit, or license fee imposed by the state or its political subdivisions.⁴

Distribution of Proceeds:

From July 1, 2015, until December 31, 2022, the proceeds from the severance taxes, interest, and penalties will be exempt from the General Revenue Service Charge provided in s. 215.20, F.S., and paid into the State Treasury as follows:

1. 22.8 percent to the State Park Trust Fund;
2. 31.9 percent to the state's General Revenue Fund;
3. 11.5 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
4. 8.9 percent for payment to counties that have been designated a rural area of opportunity pursuant to s. 288.0656, F.S., in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary. These particular payments are made to the counties unless the Legislature by special act creates a local authority to promote and direct the county's economic development. If such an authority exists, payments are made to that authority;
5. 16.1 percent to the Nonmandatory Land Reclamation Trust Fund;
6. 5.6 percent to the Phosphate Research Trust Fund of the Department of Education; and
7. 3.2 percent to the Minerals Trust Fund.⁵

1. Section 211.3103(1), F.S.

2. Section 211.3103(3), F.S.

3. Section 211.3103(2), F.S.

4. Section 211.3103(4), F.S.

5. Section 211.3103(6)(b), F.S.

Beginning January 1, 2023, the proceeds from the severance taxes, interest, and penalties are exempt from the General Revenue Service Charge provided in s. 215.20, F.S., and paid into the State Treasury as follows:

1. 25.5 percent to the State Park Trust Fund;
2. 35.7 percent to the state's General Revenue Fund;
3. 12.8 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
4. 10.0 percent for payment to counties that have been designated a rural area of opportunity pursuant to s. 288.0656, F.S., in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary. These particular payments are made to the counties unless the Legislature by special act creates a local authority to promote and direct the county's economic development. If such an authority exists, payments are made to that authority;
5. 6.2 percent to the Nonmandatory Land Reclamation Trust Fund;
6. 6.2 percent to the Phosphate Research Trust Fund of the Department of Education; and
7. 3.6 percent to the Minerals Trust Fund.⁶

Authorized Uses:

The tax proceeds received by counties are used for phosphate-related expenses. The term *phosphate-related expenses* means those expenses that provide for infrastructure or services in support of the phosphate industry, including environmental education, reclamation or restoration of phosphate lands, maintenance and restoration of reclaimed lands and county-owned environmental lands which were formerly phosphate lands, community infrastructure on such reclaimed lands and county-owned environmental lands which were formerly phosphate lands, and similar expenses directly related to support of the industry.⁷

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
79-99	Severance tax, solid minerals
79-05	Levy on irreplaceable minerals
74-310	Solid minerals severance tax

The full texts of these opinions are available via a searchable on-line database.⁸ Local government officials seeking more clarification should review the opinions in their entirety. 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.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁹

6. Section 211.3103(6)(a), F.S.

7. Section 211.3103(6)(c), F.S.

8. <http://myfloridalegal.com/ago.nsf/Opinions>

9. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

Summary:

The State Housing Initiatives Partnership (SHIP) 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. Portions of the documentary stamp tax are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans.

General Law Amendments:

Chapter 2021-39, L.O.F., (SB 2512) amends s. 201.15, F.S., to revise the documentary stamp tax distributions. Among other changes, the legislation reduces the percentage of the first distribution to the State Housing Trust Fund and the Local Government Housing Trust Fund from 11.24 percent to 4.5 percent. Additionally, it reduces the percentage of the second distribution to the housing trust funds from 12.93 percent to 5.20254 percent. Furthermore, it prohibits distributions to the housing trust funds from being transferred to the General Revenue Fund in the General Appropriations Act. These changes became effective on July 1, 2021.

Eligibility Requirements:

A county or eligible municipality, as defined in s. 420.9071, F.S., must satisfy a number of requirements in order to be eligible to receive funds under the program.¹

Administrative Procedures:

A portion of the documentary stamp tax revenues as provided in s. 201.15, F.S., monies received from any other source for the purposes of this program, and all proceeds derived from the investment of such monies are deposited into the Local Government Housing Trust Fund. The Florida Housing Finance Corporation (FHFC), on behalf of the Department of Economic Opportunity, administers this trust fund for the purpose of implementing this program.²

After the distributions specified in s. 201.15(1)-(4)(b), F.S., 4.5 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. Half of that amount is paid to the credit of the Local Government Housing Trust Fund.³ After the distributions specified in s. 201.15(1)-(4)(c), F.S., 5.20254 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. From those funds, 87.5 percent are paid to the credit of the Local Government Housing Trust Fund.⁴

A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing specified provisions.⁵ Additional procedures exist regarding the local government's submission of its local housing assistance plan.⁶

1. Section 420.9072(2)(a), F.S.

2. Section 420.9079, F.S.

3. Section 201.15(4)(c), F.S.

4. Section 201.15(4)(d), F.S.

5. Section 420.9072(2)(b), F.S.

6. Section 420.9072(3), F.S.

Distribution of Proceeds:

Monies in the Local Government Housing Trust Fund are distributed by the FHFC to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions are allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement between the county and eligible municipality. If no interlocal agreement exists, the allocation is made according to population. The portion for each eligible municipality is computed by multiplying the total monies earmarked for a county by a fraction - the numerator is the population of the eligible municipality, and the denominator is the county's total population. The remaining proceeds are distributed to the county.⁷ Local housing distributions are disbursed on a quarterly or more frequent basis, subject to the availability of funds.⁸ Each county's share of funds to be distributed from the portion of funds received pursuant to s. 201.15(4)(c), F.S., are calculated for each fiscal year pursuant to the procedure specified in s. 420.9073, F.S.

Authorized Uses:

A county or eligible municipality expends its portion of the local housing distribution only to implement a local housing assistance plan or as provided in s. 420.9072(7), F.S. Proceeds may not be expended for the purpose of providing ongoing rent subsidies, except for: 1) security and utility deposit assistance; 2) eviction prevention not to exceed 6 months of rent; or 3) a rent subsidy program for very low-income households with at least one adult who is a person with special needs as defined in s. 420.0004, F.S., or homeless as defined in s. 420.621, F.S. This period of rental assistance may not exceed 12 months for any eligible household.⁹ Additionally, funds may not be pledged to pay the debt service on any bonds.¹⁰

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2008-66	Sunshine Law, community land trust

The full text of this opinion is available via a searchable on-line database.¹¹ Local government officials seeking more clarification should review the opinions in their entirety. 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.

Prior Years' Revenues:

A summary of prior years' disbursement allocations is available.¹²

7. Section 420.9072(4), F.S.

8. Section 420.9073(1), F.S.

9. Section 420.9072(7), F.S.

10. Section 420.9072(8), F.S.

11. <http://myfloridalegal.com/ago.nsf/Opinions>

12. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Support for School Capital Outlay Purposes

Gross Receipts Tax on Utilities

Article XII, Section 9(a), Florida Constitution
Chapter 203, Florida Statutes

Motor Vehicle License Tax

Article XII, Section 9(d), Florida Constitution
Chapter 320, Florida Statutes

Summary:

Pursuant to constitutional authorization and statutory implementation, two state taxes are levied that support school capital outlay purposes. The first is a gross receipts tax.¹ The tax consists of four separate rates.²

1. The rate applied to utility services is 2.5 percent.
2. The rate applied to communications services is 2.37 percent.
3. An additional rate of 0.15 percent is applied to communications services subject to the tax levied pursuant to s. 202.12(1)(a),(c)-(d), F.S.
4. The rate applied to electrical power or energy taxed under s. 203.01(1)(a)3., F.S., is 2.6 percent.

The tax proceeds are placed in the Public Education Capital Outlay and Debt Service Trust Fund. The Public Education Capital Outlay or PECO program provides funding for educational facilities construction and fixed capital outlay needs for school districts, the Florida College System, the State University System, and other public education programs.

The monies in the trust fund in each fiscal year may only be used for the following purposes and in the following order of priority.

1. The payment of principal and interest on any bonds due in the fiscal year.
2. The deposit into any reserve funds established for the issuance of bonds.
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.³

The second source of revenue is a portion of the revenues derived from the licensing of motor vehicles and mobile homes.⁴ 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 based on the constitutional formula.

The following lists the order of priority and purposes for which the distributed monies are used in each fiscal year.

1. Section 9(a)(2), Art. XII, State Constitution.
2. Section 203.01(1)(b), F.S.
3. Section 9(a)(2), Art. XII, State Constitution.
4. Section 9(d), Art. XII, State Constitution.

1. The compliance with bond obligations based on motor vehicle tax anticipation certificates issued prior to the 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.

Vessel Registration Fees

Sections 328.66 and 328.72, Florida Statutes

Summary:

Vessel owners are required to pay annually a state registration fee, and the fee amount varies by vessel class. A portion of the state fee, derived from recreational vessels only, is distributed to county governments for expenditure on a variety of recreational boating-related purposes. In addition, any county government may impose an optional annual registration fee on vessels registered, operated, used, or stored on the water of this state within its jurisdiction. This optional fee is 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S. A municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee. Monies received from the fee are 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.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to impose the optional fee subject to an ordinance adopted by the governing body. A municipality that was imposing a registration fee before April 1, 1984, is permitted to continue levying its fee.¹

Administrative Procedures:

County tax collectors collect both the state and any optional county fees.² Except as provided in s. 328.72(18), F.S., the amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule. The county portion of the state fee, which is derived from recreational vessels only, is noted as well.³

1. Class A-1 (less than 12 feet in length; and all canoes to which propulsion motors have been attached, regardless of length): The state fee is \$5.50 with no distribution to the county.
2. Class A-2 (12 feet or more and less than 16 feet in length): The state fee is \$16.25 of which \$2.85 is distributed to the county.
3. Class 1 (16 feet or more and less than 26 feet in length): The state fee is \$28.75 of which \$8.85 is distributed to the county.
4. Class 2 (26 feet or more and less than 40 feet in length): The state fee is \$78.25 of which \$32.85 is distributed to the county.
5. Class 3 (40 feet or more and less than 65 feet in length): The state fee is \$127.75 of which \$56.85 is distributed to the county.
6. Class 4 (65 feet or more and less than 110 feet in length): The state fee is \$152.75 of which \$68.85 is distributed to the county.
7. Class 5 (110 feet or more in length): The state fee is \$189.75 of which \$86.85 is distributed to the county.
8. Dealer Registration Certificate: The state fee is \$25.50 with no distribution to the county.

1. Section 328.66(1), F.S.

2. Section 328.73(1), F.S.

3. Section 328.72(1), F.S.

Pursuant to s. 328.72(18), F.S., the state fee for a recreational vessel equipped with an emergency position-indicating radio beacon, or for a recreational vessel the owner of which owns a personal locator beacon, shall be the following.

1. Class A-1: \$2.95.
2. Class A-2: \$11.00.
3. Class 1: \$20.40.
4. Class 2: \$57.50.
5. Class 3: \$94.95.
6. Class 4: \$113.40.
7. Class 5: \$141.15.

If a county government imposes the optional fee on vessels registered, operated, used, or stored on the waters of this state within its jurisdiction, the optional fee is 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S., and not the reduced state registration fee specified in s. 328.72(18), F.S.⁴

Distribution of Proceeds:

The county portion of the state fee is distributed by the tax collector to the board of county commissioners.⁵ From the vessel registration fees designated for use by counties, the following remittances are made.

1. \$1 shall be remitted to the state for deposit into the Save the Manatee Trust Fund.
2. \$1 shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund a grant program for public launching facilities pursuant to s. 206.606, F.S., giving priority consideration to counties with more than 35,000 registered vessels.
3. For each 12 month period registered, the following amounts shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund derelict vessel removal grants, as appropriated by the Legislature, pursuant to s. 376.15, F.S.
 - a. Class A-2: \$0.25.
 - b. Class 1: \$2.06.
 - c. Class 2: \$9.26.
 - d. Class 3: \$16.45.
 - e. Class 4: \$20.06.
 - f. Class 5: \$25.46.
4. Any undisbursed balances identified pursuant to s. 216.301, F.S., shall be available for reappropriation to fund the Florida Boating Improvement Program or public boating access in accordance with s. 206.606, F.S.

The county retains the optional registration fee proceeds less \$1, which is remitted to the state for deposit in the Save the Manatee Trust Fund.⁶ Any county that imposes the optional 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

4. Section 328.66(1), F.S.
5. Section 328.72(15), F.S.
6. Section 328.66(1), F.S.

or municipalities.⁷

Authorized Uses:

The portion of the state fees returned to county governments are for the sole purposes of providing, maintaining, or operating recreational channel marking and other uniform waterway markers, public boat ramps, lifts, and hoists, marine railways, boat piers, docks, mooring buoys, and other public launching facilities; and removing derelict vessels, debris that specifically impede boat access, not including the dredging of channels, and vessels and floating structures deemed a hazard to public safety and health for failure to comply with s. 327.53, F.S.⁸

County governments shall demonstrate through an annual detailed accounting report of vessel registration revenues that the registration fees were spent as provided, and this report is to be provided to the Fish and Wildlife Conservation Commission no later than November 1st of each year. If a county's report is not provided to the Commission by January 1st of the year following the November 1st deadline, the county's tax collector may not distribute the designated monies to the board of county commissioners for the next calendar year but shall remit the monies to the State for deposit into the Marine Resources Conservation Trust Fund. If the county complies with the reporting requirement within the calendar year, the monies are returned to the county. If not, the monies remain in the Trust Fund and may be appropriated for specified purposes.

The optional fee proceeds are expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters and for other boating-related activities of such county or municipality.⁹

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2005-51	Boats, exemption for non-motored powered boats
92-88	Operation of commercial mullet vessels
90-60	Municipality's regulation of resident vessels

The full texts of these opinions are available via a searchable on-line database.¹⁰ 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 any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' fee revenues retained by county governments is available.¹¹

7. Section 328.66(2), F.S.

8. Section 328.72(15), F.S.

9. Section 328.66(1), F.S.

10. <http://myfloridalegal.com/ago.nsf/Opinions>

11. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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Communications Services Tax

Chapter 202 and Section 337.401, Florida Statutes

Summary:

The Communications Services Tax (CST) applies to telecommunications, video, direct-to-home satellite, and related services. The definition of *communications services* encompasses voice, data, audio, video, or any other information or signals transmitted by any medium. Examples of services subject to the tax include, but are not limited to, local, long distance, and toll telephone; voice over Internet protocol telephone; video services; video streaming; direct-to-home satellite; mobile communications; private line services; pager and beeper; telephone charges made at a hotel or motel; facsimiles; and telex, telegram, and teletype. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. The tax is comprised of two parts: the Florida CST and the local CST. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

Florida Communications Services Tax:

The Florida CST includes both a state tax and a gross receipts tax. Although the gross receipts tax on communications services is imposed under Chapter 203, F.S., it is administered under Chapter 202, F.S. Communications services, except direct-to-home satellite service, are subject to the state tax of 4.92 percent and the gross receipts tax of 2.52 percent for a combined rate of 7.44 percent.¹ Direct-to-home satellite service is subject to the state tax of 9.07 percent and the gross receipts tax of 2.37 percent for a combined rate of 11.44 percent.²

Local Communications Services Tax:

A county or municipality may authorize by ordinance the levy of a local CST.³ The local tax rates vary depending on the type of local government entity. For municipalities and charter counties that have not chosen to levy permit fees, the tax may be levied at a rate of up to 5.1 percent. For municipalities and charter counties that have chosen to levy permit fees, the tax may be levied at a rate of up to 4.98 percent. Non-charter counties may levy the tax at a rate of up to 1.6 percent. These maximum rates do not include add-ons of up to 0.12 percent for municipalities and charter counties or up to 0.24 percent for non-charter counties that have elected not to require and collect permit fees authorized pursuant to s. 337.401, F.S., nor do they supersede conversion or emergency rates authorized by s. 202.20, F.S., which are in excess of these maximum rates.⁴ In addition to the local CST, any local option sales tax that a county or school board has levied pursuant to s. 212.055, F.S., is imposed as a local CST, and the rate is determined in accordance with s. 202.20(3), F.S.⁵

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

1. Sections 202.12(1)(a), 203.01(b), F.S.

2. Sections 202.12(1)(b), 203.01(b), F.S.

3. Section 202.19(1), F.S.

4. Section 202.19(2), F.S.

5. Section 202.19(5), F.S.

Eligibility Requirements:

County and municipal governments receive proceeds of the Florida CST via the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program. Counties, municipalities, and school boards may be eligible to receive proceeds of the local CST.

Administrative Procedures:

The CST, as imposed pursuant to Chapters 202 and 203, F.S., (i.e., the gross receipts tax on communications services) is paid by the purchaser and collected from the purchaser by the dealer of such services. Each dealer who makes retail sales of communications services adds the amount of applicable taxes to the price of services sold and states the taxes separately from the price of services on all invoices.⁶ The Department of Revenue (DOR) administers the statewide collection of the state and local tax payments. Dealers who collect local CST notify the DOR of the method employed to accurately assign addresses to the appropriate taxing jurisdiction. The DOR maintains a database that provides the local taxing jurisdiction for all addresses in Florida. The database contains county and municipal names for every address and is based on information provided by the local taxing jurisdiction and updated at least once every six months.⁷

The amount of collected revenue is dependent on the jurisdiction's local CST rate. A county government's local CST is charged to those billable customers residing within the unincorporated area. A municipal government's local CST is charged to those billable customers residing within the incorporated area. The proceeds of each local CST levied by a county or municipality, less the DOR's costs of administration, is transferred to the Local Communications Services Tax Clearing Trust Fund for distribution to counties and municipalities. The amount deducted for administrative costs may not exceed 1 percent of the total revenue generated for all taxing jurisdictions, and the total administrative costs are prorated among those taxing jurisdictions on the basis of the amount collected for a particular jurisdiction relative to the amount collected for all such jurisdictions.⁸

Any adoption, repeal, or change in the rate of a local CST imposed under s. 202.19, F.S., is effective with respect to taxable services included on bills that are dated on or after the January 1st subsequent to such adoption, repeal, or change. The local government must notify the DOR of the adoption, repeal, or change by the September 1st that immediately precedes the January 1st effective date.⁹

Use of Public Rights-of-Way by Communications Services Providers:

Section 337.401(3)-(9), F.S., governs the use of public rights-of-way by providers of communications services. It is the Legislature's intent that county and municipal governments treat providers of communications services in a nondiscriminatory and competitively neutral manner when imposing rules or regulations governing the placement or maintenance of communications facilities in the public roads or rights-of-way and take into account the distinct engineering, construction, operation, maintenance, public works and safety requirements of the provider's facilities when imposing such rules or regulations.

As of January 1, 2019, any county or municipality that elected to require permit fees from any provider of communications services that uses or occupies county or municipal roads or rights-of-way pursuant to former s. 337.401(3)(c) or (j), F.S. (2018), may continue to require and collect such fees. According to the DOR, only

6. Section 202.16, F.S.

7. Section 202.22, F.S.

8. Section 202.18(3), F.S.

9. Section 202.21, F.S.

three local governments: the City of Bowling Green in Hardee County, Collier County, and Orange County, impose permit fees as of January 1, 2019.¹⁰ However, a county or municipality that had not elected, as of January 1, 2019, to require such permit fees may not elect to impose them in the future.

Distribution of Proceeds:

Florida Communications Services Tax:

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction.¹¹ The proceeds derived from the 4.92 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax, as prescribed in s. 212.20(6), F.S., which directs portions of the available proceeds to the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program via their separate trust funds.¹² The proceeds derived from the 9.07 percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.¹³ This provision specifies that 55.9 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 44.1 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent shall be allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

Local Communications Services Tax:

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's taxable sales and local tax rate. The tax revenues, less the DOR's administrative cost deduction, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5), F.S., are distributed in the same manner as the local option sales taxes.¹⁴

Authorized Uses:

The tax revenues raised by or distributed to a county or municipal government tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. However, any revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., (i.e., a local option sales tax imposed on communications services) is used for the same purposes as the underlying local option sales tax imposed by the county or school board pursuant to s. 212.055, F.S.¹⁵

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2008-14	Records, lease payments as proprietary information

10. http://floridarevenue.com/taxes/Documents/cst_rate_table.xlsx

11. Sections 202.18(1)(a), 202.18(2)(a), F.S.

12. Section 202.18(1)(b), F.S.

13. Section 202.12(1)(b), F.S.

14. Section 202.18(3), F.S.

15. Section 202.19(8), F.S.

The full text of this opinion is available via a searchable on-line database.¹⁶ 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 any interpretations that have been articulated in Florida case law.

Local Tax Rates and Current Year’s Revenues:

The DOR maintains a list of historical, current, and upcoming local tax rates.¹⁷ The table included in this section lists the estimated local CST distributions for local fiscal year ending 2022 as calculated by the DOR.

Additional Detail:

Compilations of communications services taxable sales within county unincorporated areas and municipal jurisdictions as well as local CST distributions to counties and municipalities by fiscal year, as compiled from DOR source data, can be found on the EDR’s website.¹⁸

16. <http://myfloridalegal.com/ago.nsf/Opinions>

17. <http://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx>

18. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2022

Local Government	Estimated CST Base LFY 2021-22	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2020 Revenue Sharing Population	Per Capita Consumption (See Note 3)
ALACHUA BOCC	\$ 58,600,172	6.90%	\$ 4,047,307	107,295	\$ 546
Alachua	\$ 6,402,939	5.22%	\$ 336,801	10,470	\$ 612
Archer	\$ 608,016	5.22%	\$ 32,027	1,204	\$ 505
Gainesville	\$ 65,165,406	5.57%	\$ 3,684,481	134,434	\$ 485
Hawthorne	\$ 844,981	5.22%	\$ 44,325	1,463	\$ 578
High Springs	\$ 3,439,462	5.22%	\$ 180,367	6,652	\$ 517
La Crosse	\$ 291,000	3.42%	\$ 10,312	395	\$ 737
Micanopy	\$ 454,078	5.10%	\$ 23,213	669	\$ 679
Newberry	\$ 3,518,564	5.22%	\$ 185,901	6,916	\$ 509
Waldo	\$ 430,552	5.22%	\$ 22,657	958	\$ 449
BAKER BOCC	\$ 6,113,977	1.84%	\$ 107,121	18,459	\$ 331
Glen St. Mary	\$ 539,894	5.30%	\$ 28,724	457	\$ 1,181
Macclenny	\$ 4,459,123	6.02%	\$ 265,596	7,195	\$ 620
BAY BOCC	\$ 42,523,344	1.84%	\$ 793,147	76,707	\$ 554
Callaway	\$ 5,256,514	5.22%	\$ 284,846	14,662	\$ 359
Lynn Haven	\$ 10,505,678	5.22%	\$ 568,299	20,230	\$ 519
Mexico Beach	\$ 899,567	2.88%	\$ 26,279	773	\$ 1,164
Panama City	\$ 29,349,419	5.22%	\$ 1,571,211	34,419	\$ 853
Panama City Beach	\$ 19,067,585	5.22%	\$ 1,028,099	13,691	\$ 1,393
Parker	\$ 1,548,335	5.22%	\$ 84,175	3,865	\$ 401
Springfield	\$ 2,673,212	5.22%	\$ 141,040	8,953	\$ 299
BRADFORD BOCC	\$ 5,011,340	0.64%	\$ 33,906	17,892	\$ 280
Brooker	\$ 227,669	3.00%	\$ 6,912	330	\$ 690
Hampton	\$ 187,432	2.20%	\$ 4,246	499	\$ 376
Lawtey	\$ 257,732	1.10%	\$ 2,929	728	\$ 354
Starke	\$ 3,309,096	5.22%	\$ 172,144	5,449	\$ 607
BREVARD BOCC	\$ 122,913,301	5.22%	\$ 6,442,761	225,484	\$ 545
Cape Canaveral	\$ 7,028,174	5.22%	\$ 369,575	10,342	\$ 680
Cocoa	\$ 11,860,765	5.22%	\$ 624,886	19,327	\$ 614
Cocoa Beach	\$ 8,860,305	5.22%	\$ 466,039	11,391	\$ 778
Grant-Valkaria	\$ 2,285,947	5.22%	\$ 120,419	4,492	\$ 509
Indialantic	\$ 2,796,407	5.80%	\$ 164,423	2,882	\$ 970
Indian Harbour Beach	\$ 4,699,206	5.22%	\$ 246,682	8,751	\$ 537
Malabar	\$ 1,992,943	5.22%	\$ 104,613	3,033	\$ 657
Melbourne	\$ 61,895,452	5.93%	\$ 3,711,512	84,373	\$ 734
Melbourne Beach	\$ 2,532,546	5.22%	\$ 133,686	3,150	\$ 804
Melbourne Village	\$ 371,292	5.22%	\$ 19,382	677	\$ 548
Palm Bay	\$ 49,898,326	5.22%	\$ 2,633,283	118,568	\$ 421
Palm Shores	\$ 949,471	5.22%	\$ 50,138	1,137	\$ 835
Rockledge	\$ 18,414,417	5.22%	\$ 970,128	27,929	\$ 659
Satellite Beach	\$ 7,319,160	5.22%	\$ 387,428	10,887	\$ 672
Titusville	\$ 24,289,284	5.22%	\$ 1,282,478	48,678	\$ 499
West Melbourne	\$ 12,467,196	5.52%	\$ 692,739	25,385	\$ 491
BROWARD BOCC	\$ 29,227,413	5.22%	\$ 1,532,960	15,296	\$ 1,911
Coconut Creek	\$ 29,695,512	5.22%	\$ 1,564,447	58,803	\$ 505
Cooper City	\$ 15,257,796	5.22%	\$ 805,114	34,000	\$ 449
Coral Springs	\$ 57,007,465	5.22%	\$ 3,006,547	129,263	\$ 441
Dania Beach	\$ 17,905,491	5.32%	\$ 960,838	32,215	\$ 556
Davie	\$ 53,845,946	5.20%	\$ 2,827,697	105,044	\$ 513
Deerfield Beach	\$ 50,008,660	5.22%	\$ 2,639,464	80,178	\$ 624
Fort Lauderdale	\$ 207,966,135	5.22%	\$ 10,974,470	189,288	\$ 1,099
Hallandale Beach	\$ 21,383,686	5.22%	\$ 1,125,426	39,945	\$ 535
Hillsboro Beach	\$ 1,904,258	1.20%	\$ 22,364	1,937	\$ 983

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2022

Local Government	Estimated CST Base LFY 2021-22	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2020 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Hollywood	\$ 86,824,265	5.22%	\$ 4,574,678	151,818	\$ 572
Lauderdale-By-The-Sea	\$ 5,680,262	5.22%	\$ 299,125	6,305	\$ 901
Lauderdale Lakes	\$ 11,495,724	5.32%	\$ 618,929	36,527	\$ 315
Lauderhill	\$ 24,336,400	5.22%	\$ 1,284,306	72,507	\$ 336
Lazy Lake	\$ 365,722	0.60%	\$ 2,151	28	\$ 13,062
Lighthouse Point	\$ 7,844,851	6.22%	\$ 484,569	10,536	\$ 745
Margate	\$ 28,503,948	5.32%	\$ 1,530,718	59,351	\$ 480
Miramar	\$ 65,551,158	5.22%	\$ 3,458,169	138,873	\$ 472
North Lauderdale	\$ 13,478,331	5.22%	\$ 713,671	45,549	\$ 296
Oakland Park	\$ 27,310,016	5.42%	\$ 1,490,215	45,709	\$ 597
Parkland	\$ 20,278,558	5.22%	\$ 1,069,657	35,438	\$ 572
Pembroke Park	\$ 2,584,751	5.22%	\$ 136,251	6,373	\$ 406
Pembroke Pines	\$ 79,295,803	5.42%	\$ 4,343,244	168,326	\$ 471
Plantation	\$ 59,108,836	5.22%	\$ 3,112,446	90,802	\$ 651
Pompano Beach	\$ 74,483,564	5.22%	\$ 3,931,362	112,801	\$ 660
Sea Ranch Lakes	\$ 557,646	5.22%	\$ 29,160	682	\$ 818
Southwest Ranches	\$ 5,673,683	5.22%	\$ 300,410	7,786	\$ 729
Sunrise	\$ 55,969,538	5.22%	\$ 2,926,498	94,333	\$ 593
Tamarac	\$ 34,455,693	5.22%	\$ 1,813,299	66,089	\$ 521
West Park	\$ 4,064,685	5.22%	\$ 216,734	15,228	\$ 267
Weston	\$ 36,234,991	5.22%	\$ 1,913,188	67,438	\$ 537
Wilton Manors	\$ 8,314,941	5.62%	\$ 471,541	12,857	\$ 647
CALHOUN BOCC	\$ 2,776,783	1.84%	\$ 51,058	9,970	\$ 279
Altha	\$ 288,781	5.22%	\$ 15,234	536	\$ 539
Blountstown	\$ 1,354,651	5.22%	\$ 71,449	2,414	\$ 561
CHARLOTTE BOCC	\$ 89,166,105	5.22%	\$ 4,669,558	166,255	\$ 536
Punta Gorda	\$ 15,880,756	5.22%	\$ 834,874	20,407	\$ 778
CITRUS BOCC	\$ 67,978,184	2.24%	\$ 1,538,339	138,700	\$ 490
Crystal River	\$ 4,037,490	5.22%	\$ 212,042	3,190	\$ 1,266
Inverness	\$ 5,718,913	5.32%	\$ 308,311	7,375	\$ 775
CLAY BOCC	\$ 88,020,705	5.92%	\$ 5,245,779	200,655	\$ 439
Green Cove Springs	\$ 7,496,236	5.22%	\$ 393,077	8,054	\$ 931
Keystone Heights	\$ 1,640,275	5.22%	\$ 86,531	1,385	\$ 1,184
Orange Park	\$ 11,135,279	5.22%	\$ 591,559	8,692	\$ 1,281
Penney Farms	\$ 279,026	5.22%	\$ 14,567	789	\$ 354
COLLIER BOCC	\$ 188,887,209	2.10%	\$ 3,983,918	348,348	\$ 542
Everglades	\$ 375,690	3.90%	\$ 14,646	430	\$ 874
Marco Island	\$ 16,678,325	2.10%	\$ 356,834	17,595	\$ 948
Naples	\$ 54,936,947	5.22%	\$ 2,869,468	21,063	\$ 2,608
COLUMBIA BOCC	\$ 20,605,534	5.22%	\$ 1,076,613	54,482	\$ 378
Fort White	\$ 941,045	0.60%	\$ 5,715	605	\$ 1,555
Lake City	\$ 11,687,827	5.22%	\$ 616,830	12,012	\$ 973
DESOTO BOCC	\$ 6,274,701	2.34%	\$ 146,758	26,770	\$ 234
Arcadia	\$ 3,369,305	5.22%	\$ 178,514	7,986	\$ 422
DIXIE BOCC	\$ 2,736,387	1.84%	\$ 50,476	13,090	\$ 209
Cross City	\$ 740,259	2.50%	\$ 18,796	1,726	\$ 429
Horseshoe Beach	\$ 97,133	6.20%	\$ 6,038	169	\$ 575
DUVAL - Jacksonville	\$ 566,385,745	5.22%	\$ 29,865,656	935,660	\$ 605
Atlantic Beach	\$ 9,026,407	5.22%	\$ 475,943	13,824	\$ 653
Baldwin	\$ 739,726	6.22%	\$ 45,363	1,419	\$ 521
Jacksonville Beach	\$ 21,470,742	5.22%	\$ 1,126,411	23,394	\$ 918
Neptune Beach	\$ 4,669,776	5.22%	\$ 245,463	7,193	\$ 649

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2022

Local Government	Estimated CST Base LFY 2021-22	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2020 Revenue Sharing Population	Per Capita Consumption (See Note 3)
ESCAMBIA BOCC	\$ 114,619,383	1.84%	\$ 2,127,416	264,103	\$ 434
Century	\$ 833,028	2.10%	\$ 17,766	1,782	\$ 467
Pensacola	\$ 60,042,707	5.22%	\$ 3,162,193	55,476	\$ 1,082
FLAGLER BOCC	\$ 11,292,193	1.84%	\$ 208,297	16,141	\$ 700
Beverly Beach	\$ 303,686	5.10%	\$ 15,576	382	\$ 795
Bunnell	\$ 2,573,691	5.75%	\$ 149,184	3,507	\$ 734
Flagler Beach (part)	\$ 3,374,045	5.10%	\$ 173,098	4,700	\$ 718
Marineland (part)	\$ 532,611	0.40%	\$ 2,136	6	\$ 88,769
Palm Coast	\$ 45,857,173	5.22%	\$ 2,414,946	89,437	\$ 513
FRANKLIN BOCC	\$ 4,639,358	0.90%	\$ 41,992	6,609	\$ 702
Apalachicola	\$ 1,706,392	3.60%	\$ 61,844	2,350	\$ 726
Carrabelle	\$ 911,485	5.82%	\$ 53,624	1,653	\$ 551
GADSDEN BOCC	\$ 7,019,987	1.84%	\$ 127,678	25,749	\$ 273
Chattahoochee	\$ 984,594	5.22%	\$ 51,970	2,303	\$ 428
Greensboro	\$ 190,079	5.12%	\$ 9,776	611	\$ 311
Gretna	\$ 426,668	4.02%	\$ 17,364	1,667	\$ 256
Havana	\$ 1,105,695	5.22%	\$ 58,322	1,880	\$ 588
Midway	\$ 1,557,790	3.70%	\$ 58,401	3,467	\$ 449
Quincy	\$ 4,471,081	5.22%	\$ 234,785	7,516	\$ 595
GILCHRIST BOCC	\$ 3,839,226	1.84%	\$ 70,648	14,327	\$ 268
Bell	\$ 363,029	4.50%	\$ 16,597	542	\$ 670
Fanning Springs (part)	\$ 297,927	5.62%	\$ 17,091	389	\$ 766
Trenton	\$ 783,926	5.22%	\$ 41,389	2,234	\$ 351
GLADES BOCC	\$ 2,954,421	1.84%	\$ 54,628	10,873	\$ 272
Moore Haven	\$ 1,012,055	1.20%	\$ 12,403	1,778	\$ 569
GULF BOCC	\$ 4,703,505	1.84%	\$ 86,571	7,903	\$ 595
Port St. Joe	\$ 2,643,001	5.22%	\$ 138,670	3,741	\$ 706
Wewahitchka	\$ 995,297	5.22%	\$ 52,569	1,992	\$ 500
HAMILTON BOCC	\$ 2,049,924	0.30%	\$ 6,152	8,973	\$ 228
Jasper	\$ 1,222,400	4.80%	\$ 59,474	1,611	\$ 759
Jennings	\$ 502,771	5.10%	\$ 25,654	869	\$ 579
White Springs	\$ 497,261	5.00%	\$ 24,901	822	\$ 605
HARDEE BOCC	\$ 3,310,896	1.34%	\$ 44,373	15,824	\$ 209
Bowling Green	\$ 631,558	5.10%	\$ 32,795	2,913	\$ 217
Wauchula	\$ 2,820,724	5.10%	\$ 144,474	5,240	\$ 538
Zolfo Springs	\$ 625,178	2.32%	\$ 14,789	1,790	\$ 349
HENDRY BOCC	\$ 6,055,108	1.84%	\$ 113,204	27,781	\$ 218
Clewiston	\$ 3,639,300	5.22%	\$ 192,831	8,021	\$ 454
LaBelle	\$ 3,181,147	4.22%	\$ 135,767	5,151	\$ 618
HERNANDO BOCC	\$ 81,474,574	1.84%	\$ 1,526,819	182,692	\$ 446
Brooksville	\$ 9,046,190	5.22%	\$ 476,360	8,992	\$ 1,006
HIGHLANDS BOCC	\$ 29,380,719	1.84%	\$ 532,092	79,180	\$ 371
Avon Park	\$ 3,932,902	5.22%	\$ 208,043	11,201	\$ 351
Lake Placid	\$ 2,148,469	5.22%	\$ 113,448	2,878	\$ 747
Sebring	\$ 8,108,150	5.22%	\$ 427,039	11,551	\$ 702
HILLSBOROUGH BOCC	\$ 468,633,589	4.00%	\$ 18,925,553	1,018,934	\$ 460
Plant City	\$ 19,207,063	5.72%	\$ 1,111,540	39,868	\$ 482
Tampa	\$ 315,858,498	5.22%	\$ 16,676,719	392,470	\$ 805
Temple Terrace	\$ 19,228,748	5.40%	\$ 1,046,344	26,832	\$ 717
HOLMES BOCC	\$ 2,993,925	1.84%	\$ 55,093	14,358	\$ 209
Bonifay	\$ 1,746,243	5.82%	\$ 102,406	2,709	\$ 645
Esto	\$ 65,708	0.80%	\$ 526	367	\$ 179

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2022

Local Government	Estimated CST Base LFY 2021-22	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2020 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Noma	\$ 66,947	0.10%	\$ 67	182	\$ 368
Ponce de Leon	\$ 180,964	2.70%	\$ 4,916	541	\$ 334
Westville	\$ 91,068	0.90%	\$ 830	355	\$ 257
INDIAN RIVER BOCC	\$ 58,790,600	1.84%	\$ 1,091,312	105,830	\$ 556
Fellsmere	\$ 1,465,755	5.22%	\$ 77,597	5,668	\$ 259
Indian River Shores	\$ 5,458,547	5.22%	\$ 285,693	4,378	\$ 1,247
Orchid	\$ 570,540	2.10%	\$ 12,040	428	\$ 1,333
Sebastian	\$ 15,344,662	5.22%	\$ 806,759	25,661	\$ 598
Vero Beach	\$ 24,227,937	5.12%	\$ 1,260,795	16,869	\$ 1,436
JACKSON BOCC	\$ 8,461,734	1.84%	\$ 153,546	27,298	\$ 310
Alford	\$ 224,988	1.50%	\$ 3,391	490	\$ 459
Bascom	\$ 39,496	1.32%	\$ 527	120	\$ 329
Campbellton	\$ 110,840	5.22%	\$ 5,805	214	\$ 518
Cottondale	\$ 442,280	5.22%	\$ 23,100	861	\$ 514
Graceville	\$ 1,449,916	5.22%	\$ 76,254	2,224	\$ 652
Grand Ridge	\$ 464,195	5.22%	\$ 24,261	835	\$ 556
Greenwood	\$ 298,604	5.22%	\$ 15,627	677	\$ 441
Jacob City	\$ 45,344	5.22%	\$ 2,367	274	\$ 165
Malone	\$ 254,421	5.22%	\$ 13,552	430	\$ 592
Marianna	\$ 4,103,756	5.22%	\$ 216,117	5,893	\$ 696
Sneads	\$ 846,414	5.22%	\$ 44,533	1,701	\$ 498
JEFFERSON BOCC	\$ 3,674,728	1.14%	\$ 41,897	11,127	\$ 330
Monticello	\$ 1,280,934	4.50%	\$ 58,124	2,437	\$ 526
LAFAYETTE BOCC	\$ 1,494,464	1.84%	\$ 27,504	6,073	\$ 246
Mayo	\$ 857,180	2.00%	\$ 17,355	1,220	\$ 703
LAKE BOCC	\$ 73,686,050	1.94%	\$ 1,436,115	166,848	\$ 442
Astatula	\$ 603,900	4.40%	\$ 26,974	1,921	\$ 314
Clermont	\$ 25,540,258	5.22%	\$ 1,348,162	44,301	\$ 577
Eustis	\$ 10,157,567	5.22%	\$ 536,661	21,599	\$ 470
Fruitland Park	\$ 4,923,445	5.22%	\$ 258,803	10,206	\$ 482
Groveland	\$ 7,731,898	5.22%	\$ 408,606	20,510	\$ 377
Howey-in-the-Hills	\$ 973,145	5.22%	\$ 51,145	1,702	\$ 572
Lady Lake	\$ 10,665,808	5.22%	\$ 561,577	15,757	\$ 677
Leesburg	\$ 16,356,529	5.22%	\$ 862,658	24,539	\$ 667
Mascotte	\$ 1,989,851	5.22%	\$ 104,150	6,447	\$ 309
Minneola	\$ 5,514,951	5.22%	\$ 291,158	13,181	\$ 418
Montverde	\$ 1,101,047	5.10%	\$ 56,654	1,901	\$ 579
Mount Dora	\$ 9,660,413	5.22%	\$ 508,694	15,200	\$ 636
Tavares	\$ 9,341,857	5.32%	\$ 502,241	17,397	\$ 537
Umatilla	\$ 2,430,756	5.22%	\$ 127,898	4,199	\$ 579
LEE BOCC	\$ 183,744,359	3.61%	\$ 6,690,446	368,243	\$ 499
Bonita Springs	\$ 36,028,648	3.61%	\$ 1,314,664	55,639	\$ 648
Cape Coral	\$ 92,978,031	5.22%	\$ 4,907,457	187,279	\$ 496
Estero	\$ 24,095,551	3.61%	\$ 878,542	33,120	\$ 728
Fort Myers	\$ 67,985,749	5.22%	\$ 3,574,173	92,584	\$ 734
Fort Myers Beach	\$ 10,165,270	5.22%	\$ 532,547	6,558	\$ 1,550
Sanibel	\$ 9,667,418	5.22%	\$ 508,053	6,849	\$ 1,412
LEON BOCC	\$ 51,845,707	5.22%	\$ 2,709,151	100,857	\$ 514
Tallahassee	\$ 114,540,399	6.10%	\$ 7,041,248	197,417	\$ 580
LEVY BOCC	\$ 7,458,862	1.84%	\$ 138,279	32,220	\$ 231
Bronson	\$ 567,316	2.50%	\$ 14,431	1,181	\$ 480
Cedar Key	\$ 495,530	2.10%	\$ 10,417	726	\$ 683

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2022

Local Government	Estimated CST Base LFY 2021-22	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2020 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Chiefland	\$ 1,479,670	5.22%	\$ 77,845	2,217	\$ 667
Fanning Springs (part)	\$ 67,246	5.62%	\$ 3,779	517	\$ 130
Inglis	\$ 697,010	5.22%	\$ 36,630	1,305	\$ 534
Otter Creek	\$ 113,699	0.70%	\$ 796	118	\$ 964
Williston	\$ 1,384,790	5.22%	\$ 73,165	2,906	\$ 477
Yankeetown	\$ 303,906	5.72%	\$ 17,556	509	\$ 597
LIBERTY BOCC	\$ 1,827,307	0.60%	\$ 10,973	5,914	\$ 309
Bristol	\$ 491,516	5.22%	\$ 25,792	912	\$ 539
MADISON BOCC	\$ 3,709,316	1.84%	\$ 68,261	13,651	\$ 272
Greenville	\$ 407,003	4.62%	\$ 18,813	735	\$ 554
Lee	\$ 315,658	5.22%	\$ 16,528	335	\$ 942
Madison	\$ 1,728,630	5.22%	\$ 90,778	2,899	\$ 596
MANATEE BOCC	\$ 159,348,026	1.84%	\$ 2,948,067	316,923	\$ 503
Anna Maria	\$ 2,019,150	5.22%	\$ 105,803	1,617	\$ 1,249
Bradenton	\$ 37,772,077	5.72%	\$ 2,186,178	58,584	\$ 645
Bradenton Beach	\$ 1,519,762	5.72%	\$ 87,445	1,188	\$ 1,279
Holmes Beach	\$ 4,288,117	5.22%	\$ 224,582	3,913	\$ 1,096
Longboat Key (part)	\$ 4,055,403	5.22%	\$ 214,031	2,481	\$ 1,635
Palmetto	\$ 7,317,713	5.42%	\$ 402,319	13,661	\$ 536
MARION BOCC	\$ 123,062,343	1.735%	\$ 2,140,678	292,753	\$ 420
Belleview	\$ 3,122,089	5.12%	\$ 165,478	5,325	\$ 586
Dunnellon	\$ 2,366,673	5.22%	\$ 124,735	1,864	\$ 1,270
McIntosh	\$ 490,218	5.22%	\$ 25,612	486	\$ 1,009
Ocala	\$ 51,059,617	5.22%	\$ 2,691,617	61,807	\$ 826
Reddick	\$ 270,084	1.30%	\$ 3,558	577	\$ 468
MARTIN BOCC	\$ 80,082,259	1.84%	\$ 1,485,794	132,248	\$ 606
Indiantown	\$ 1,348,421	5.22%	\$ 71,607	6,822	\$ 198
Jupiter Island	\$ 2,030,721	5.22%	\$ 107,000	847	\$ 2,398
Ocean Breeze	\$ 151,748	2.20%	\$ 3,342	428	\$ 355
Sewall's Point	\$ 1,579,376	3.12%	\$ 49,647	2,127	\$ 743
Stuart	\$ 20,475,963	5.22%	\$ 1,078,305	16,769	\$ 1,221
MIAMI-DADE BOCC	\$ 489,058,184	5.22%	\$ 25,381,989	1,213,928	\$ 403
Aventura	\$ 30,932,966	5.20%	\$ 1,618,341	38,041	\$ 813
Bal Harbour	\$ 4,605,941	5.22%	\$ 241,040	2,932	\$ 1,571
Bay Harbor Islands	\$ 3,178,586	5.22%	\$ 167,026	6,091	\$ 522
Biscayne Park	\$ 1,294,089	5.22%	\$ 68,188	3,181	\$ 407
Coral Gables	\$ 52,396,048	5.22%	\$ 2,731,073	51,133	\$ 1,025
Cutler Bay	\$ 17,932,489	5.22%	\$ 945,605	45,480	\$ 394
Doral	\$ 65,839,276	5.22%	\$ 3,469,408	71,314	\$ 923
El Portal	\$ 799,701	5.60%	\$ 45,536	2,146	\$ 373
Florida City	\$ 3,378,962	5.42%	\$ 186,114	13,405	\$ 252
Golden Beach	\$ 872,037	2.12%	\$ 18,489	943	\$ 925
Hialeah	\$ 79,491,977	5.87%	\$ 4,713,472	239,956	\$ 331
Hialeah Gardens	\$ 6,249,553	5.22%	\$ 332,218	23,644	\$ 264
Homestead	\$ 28,048,204	5.42%	\$ 1,533,805	76,317	\$ 368
Indian Creek	\$ 314,980	0.70%	\$ 2,205	87	\$ 3,620
Key Biscayne	\$ 12,103,961	5.22%	\$ 636,842	12,925	\$ 936
Medley	\$ 8,755,655	6.22%	\$ 547,167	995	\$ 8,800
Miami	\$ 380,253,412	5.22%	\$ 20,049,579	494,979	\$ 768
Miami Beach	\$ 64,495,303	5.22%	\$ 3,392,093	94,161	\$ 685
Miami Gardens	\$ 39,479,600	5.22%	\$ 2,085,861	114,363	\$ 345
Miami Lakes	\$ 18,952,631	5.22%	\$ 999,399	32,288	\$ 587

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2022

Local Government	Estimated CST Base LFY 2021-22	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2020 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Miami Shores	\$ 6,558,715	5.72%	\$ 377,725	10,817	\$ 606
Miami Springs	\$ 9,233,747	5.22%	\$ 486,635	14,255	\$ 648
North Bay Village	\$ 3,631,311	4.90%	\$ 179,891	9,064	\$ 401
North Miami	\$ 19,574,186	5.22%	\$ 1,036,201	65,089	\$ 301
North Miami Beach	\$ 31,484,097	5.22%	\$ 1,659,049	47,722	\$ 660
Opa-locka	\$ 8,956,311	5.22%	\$ 472,006	18,090	\$ 495
Palmetto Bay	\$ 15,675,950	5.22%	\$ 828,650	24,870	\$ 630
Pinecrest	\$ 14,603,884	5.52%	\$ 813,249	18,619	\$ 784
South Miami	\$ 7,470,407	5.22%	\$ 394,541	12,900	\$ 579
Sunny Isles Beach	\$ 14,120,783	5.22%	\$ 742,398	23,869	\$ 592
Surfside	\$ 3,588,688	5.22%	\$ 188,736	5,997	\$ 598
Sweetwater	\$ 6,453,401	5.22%	\$ 340,937	22,348	\$ 289
Virginia Gardens	\$ 1,042,756	5.22%	\$ 54,989	2,439	\$ 428
West Miami	\$ 2,833,086	5.22%	\$ 151,515	8,915	\$ 318
MONROE BOCC	\$ 30,162,138	1.64%	\$ 493,940	36,477	\$ 827
Islamorada	\$ 4,300,514	5.22%	\$ 227,081	6,400	\$ 672
Key Colony Beach	\$ 1,357,460	5.10%	\$ 69,061	795	\$ 1,707
Key West	\$ 22,688,483	5.22%	\$ 1,193,044	24,868	\$ 912
Layton	\$ -	0.00%	\$ -	186	\$ -
Marathon	\$ 10,244,794	5.22%	\$ 518,644	9,097	\$ 1,126
NASSAU BOCC	\$ 34,958,501	1.84%	\$ 623,245	71,238	\$ 491
Callahan	\$ 2,692,666	4.50%	\$ 112,772	1,347	\$ 1,999
Fernandina Beach	\$ 15,189,750	5.12%	\$ 730,372	13,527	\$ 1,123
Hilliard	\$ 1,742,698	5.22%	\$ 85,281	3,076	\$ 567
OKALOOSA BOCC	\$ 63,624,944	2.30%	\$ 1,474,373	115,653	\$ 550
Cinco Bayou	\$ 331,850	5.12%	\$ 17,010	419	\$ 792
Crestview	\$ 14,596,592	5.22%	\$ 771,410	26,184	\$ 557
Destin	\$ 17,142,234	5.22%	\$ 900,550	13,480	\$ 1,272
Fort Walton Beach	\$ 18,539,300	5.62%	\$ 1,049,186	21,064	\$ 880
Laurel Hill	\$ 248,921	2.80%	\$ 7,074	590	\$ 422
Mary Esther	\$ 5,073,034	5.02%	\$ 255,615	4,038	\$ 1,256
Niceville	\$ 11,435,562	5.50%	\$ 635,462	14,976	\$ 764
Shalimar	\$ 1,729,408	5.00%	\$ 88,063	844	\$ 2,049
Valparaiso	\$ 2,580,417	5.22%	\$ 136,039	5,408	\$ 477
OKEECHOBEE BOCC	\$ 10,363,370	0.80%	\$ 83,687	34,007	\$ 305
Okeechobee	\$ 4,637,321	5.10%	\$ 238,065	5,688	\$ 815
ORANGE BOCC	\$ 351,370,910	4.98%	\$ 17,509,107	890,586	\$ 395
Apopka	\$ 24,996,533	6.12%	\$ 1,550,105	53,632	\$ 466
Bay Lake	\$ -	0.00%	\$ -	15	\$ -
Belle Isle	\$ 3,595,375	5.22%	\$ 189,236	7,378	\$ 487
Eatonville	\$ 1,756,119	5.22%	\$ 92,563	2,288	\$ 768
Edgewood	\$ 1,848,263	5.22%	\$ 99,073	2,813	\$ 657
Lake Buena Vista	\$ -	0.00%	\$ -	24	\$ -
Maitland	\$ 19,145,573	5.22%	\$ 1,010,790	21,113	\$ 907
Oakland	\$ 1,522,275	5.22%	\$ 80,065	3,816	\$ 399
Ocoee	\$ 20,912,621	5.22%	\$ 1,106,146	49,804	\$ 420
Orlando	\$ 262,522,569	5.22%	\$ 13,878,388	298,380	\$ 880
Windermere	\$ 6,216,553	5.22%	\$ 331,258	3,024	\$ 2,056
Winter Garden	\$ 24,029,037	5.22%	\$ 1,273,558	48,482	\$ 496
Winter Park	\$ 30,242,894	5.72%	\$ 1,750,465	30,640	\$ 987
OSCEOLA BOCC	\$ 106,531,334	5.22%	\$ 5,586,329	260,372	\$ 409
Kissimmee	\$ 36,049,290	5.22%	\$ 1,908,969	75,473	\$ 478

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2022

Local Government	Estimated CST Base LFY 2021-22	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2020 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Cloud	\$ 19,583,969	5.10%	\$ 1,015,633	50,897	\$ 385
PALM BEACH BOCC	\$ 320,317,873	5.72%	\$ 18,354,759	638,659	\$ 502
Atlantis	\$ 2,588,919	5.10%	\$ 132,614	2,055	\$ 1,260
Belle Glade	\$ 5,164,425	5.12%	\$ 268,136	17,979	\$ 287
Boca Raton	\$ 135,216,106	5.42%	\$ 7,387,084	95,139	\$ 1,421
Boynton Beach	\$ 51,336,269	5.22%	\$ 2,703,250	78,495	\$ 654
Briny Breezes	\$ 135,497	5.22%	\$ 7,087	600	\$ 226
Cloud Lake	\$ 130,471	2.32%	\$ 3,059	138	\$ 945
Delray Beach	\$ 56,779,977	5.22%	\$ 2,988,093	67,168	\$ 845
Glen Ridge	\$ 139,512	5.22%	\$ 7,317	235	\$ 594
Golf	\$ 589,992	5.22%	\$ 31,059	275	\$ 2,145
Greenacres	\$ 20,022,741	6.44%	\$ 1,303,903	39,945	\$ 501
Gulf Stream	\$ 1,037,927	5.22%	\$ 54,490	1,032	\$ 1,006
Haverhill	\$ 925,252	2.60%	\$ 24,578	2,090	\$ 443
Highland Beach	\$ 4,882,308	5.22%	\$ 255,683	3,657	\$ 1,335
Hypoluxo	\$ 2,069,114	5.92%	\$ 122,963	2,828	\$ 732
Juno Beach	\$ 5,123,916	5.22%	\$ 268,458	3,463	\$ 1,480
Jupiter	\$ 48,435,937	5.22%	\$ 2,547,824	63,188	\$ 767
Jupiter Inlet Colony	\$ 403,922	5.22%	\$ 21,089	414	\$ 976
Lake Clarke Shores	\$ 1,856,342	5.22%	\$ 98,859	3,426	\$ 542
Lake Park	\$ 4,885,233	5.32%	\$ 261,600	8,912	\$ 548
Lake Worth	\$ 17,669,698	5.22%	\$ 934,713	38,875	\$ 455
Lantana	\$ 4,643,994	5.42%	\$ 257,635	12,062	\$ 385
Loxahatchee Groves	\$ 1,866,031	5.22%	\$ 101,461	3,426	\$ 545
Manalapan	\$ 893,781	1.60%	\$ 14,322	428	\$ 2,088
Mangonia Park	\$ 1,234,698	5.62%	\$ 69,878	2,050	\$ 602
North Palm Beach	\$ 12,984,436	5.22%	\$ 681,955	12,813	\$ 1,013
Ocean Ridge	\$ 1,996,037	2.00%	\$ 40,200	1,854	\$ 1,077
Pahokee	\$ 1,383,064	5.22%	\$ 72,383	5,509	\$ 251
Palm Beach	\$ 19,476,624	5.22%	\$ 1,019,493	8,409	\$ 2,316
Palm Beach Gardens	\$ 54,344,377	3.50%	\$ 1,917,899	56,709	\$ 958
Palm Beach Shores	\$ 1,300,245	5.52%	\$ 72,073	1,251	\$ 1,039
Palm Springs	\$ 9,038,735	5.32%	\$ 488,081	23,867	\$ 379
Riviera Beach	\$ 19,684,514	5.22%	\$ 1,035,948	36,057	\$ 546
Royal Palm Beach	\$ 18,352,723	5.22%	\$ 973,353	39,801	\$ 461
South Bay	\$ 916,746	5.10%	\$ 47,609	3,362	\$ 273
South Palm Beach	\$ 1,500,841	5.60%	\$ 84,359	1,460	\$ 1,028
Tequesta	\$ 5,708,803	5.22%	\$ 300,545	5,874	\$ 972
Wellington	\$ 35,615,740	5.22%	\$ 1,877,610	62,650	\$ 568
West Palm Beach	\$ 92,831,277	5.42%	\$ 5,073,989	116,616	\$ 796
Westlake	\$ 689,512	5.22%	\$ 36,220	951	\$ 725
PASCO BOCC	\$ 225,663,273	1.84%	\$ 4,206,677	494,754	\$ 456
Dade City	\$ 4,288,477	5.22%	\$ 226,536	7,407	\$ 579
New Port Richey	\$ 14,176,740	5.62%	\$ 806,126	16,935	\$ 837
Port Richey	\$ 3,581,913	5.10%	\$ 185,450	3,047	\$ 1,176
St. Leo	\$ 187,611	5.22%	\$ 10,466	1,380	\$ 136
San Antonio	\$ 1,083,056	0.80%	\$ 8,847	1,343	\$ 806
Zephyrhills	\$ 10,518,762	5.52%	\$ 586,422	17,092	\$ 615
PINELLAS BOCC	\$ 150,508,474	5.22%	\$ 7,904,355	276,903	\$ 544
Belleair	\$ 2,852,526	5.22%	\$ 149,717	4,095	\$ 697
Belleair Beach	\$ 852,273	6.00%	\$ 51,504	1,625	\$ 524
Belleair Bluffs	\$ 842,250	5.22%	\$ 44,648	2,104	\$ 400

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2022

Local Government	Estimated CST Base LFY 2021-22	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2020 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Belleair Shore	\$ 113,014	2.40%	\$ 2,729	108	\$ 1,046
Clearwater	\$ 83,241,560	5.12%	\$ 4,294,040	118,051	\$ 705
Dunedin	\$ 22,205,394	5.32%	\$ 1,195,087	37,863	\$ 586
Gulfport	\$ 7,038,032	6.12%	\$ 433,147	12,598	\$ 559
Indian Rocks Beach	\$ 3,564,999	2.30%	\$ 82,894	4,158	\$ 857
Indian Shores	\$ 1,837,773	5.22%	\$ 96,224	1,479	\$ 1,243
Kenneth City	\$ 1,696,495	5.10%	\$ 87,346	5,145	\$ 330
Largo	\$ 47,399,964	5.62%	\$ 2,691,719	84,642	\$ 560
Madeira Beach	\$ 4,121,720	5.72%	\$ 236,928	4,447	\$ 927
North Redington Beach	\$ 1,293,289	5.12%	\$ 66,510	1,531	\$ 845
Oldsmar	\$ 13,215,539	5.82%	\$ 778,075	15,017	\$ 880
Pinellas Park	\$ 28,373,465	5.40%	\$ 1,553,133	54,218	\$ 523
Redington Beach	\$ 971,821	5.40%	\$ 52,554	1,507	\$ 645
Redington Shores	\$ 1,556,697	5.22%	\$ 81,285	2,182	\$ 713
Safety Harbor	\$ 11,140,204	6.52%	\$ 731,582	17,690	\$ 630
St. Petersburg	\$ 158,190,775	5.62%	\$ 8,966,979	270,623	\$ 585
St. Pete Beach	\$ 8,890,723	5.70%	\$ 509,422	9,531	\$ 933
Seminole	\$ 12,404,351	5.22%	\$ 657,014	19,714	\$ 629
South Pasadena	\$ 2,961,973	5.72%	\$ 171,648	5,078	\$ 583
Tarpon Springs	\$ 15,291,829	5.72%	\$ 881,969	25,947	\$ 589
Treasure Island	\$ 5,306,659	5.22%	\$ 278,170	6,930	\$ 766
POLK BOCC	\$ 172,995,921	5.22%	\$ 9,055,007	434,662	\$ 398
Auburndale	\$ 9,672,427	5.22%	\$ 509,921	17,120	\$ 565
Bartow	\$ 9,640,399	6.12%	\$ 594,630	20,615	\$ 468
Davenport	\$ 5,354,273	3.52%	\$ 192,603	7,334	\$ 730
Dundee	\$ 2,184,849	5.72%	\$ 125,892	5,159	\$ 424
Eagle Lake	\$ 1,316,768	5.42%	\$ 72,073	2,785	\$ 473
Fort Meade	\$ 1,915,296	5.32%	\$ 103,055	5,833	\$ 328
Frostproof	\$ 1,607,780	5.32%	\$ 86,316	3,459	\$ 465
Haines City	\$ 11,473,604	5.22%	\$ 605,636	27,275	\$ 421
Highland Park	\$ -	0.00%	\$ -	266	\$ -
Hillcrest Heights	\$ 88,286	1.10%	\$ 990	243	\$ 363
Lake Alfred	\$ 2,615,041	5.22%	\$ 139,452	6,361	\$ 411
Lake Hamilton	\$ 524,495	3.72%	\$ 20,722	1,556	\$ 337
Lake Wales	\$ 9,099,295	5.22%	\$ 480,175	16,386	\$ 555
Lakeland	\$ 66,638,779	6.43%	\$ 4,335,923	109,238	\$ 610
Mulberry	\$ 3,065,030	5.22%	\$ 162,875	4,100	\$ 748
Polk City	\$ 3,575,678	5.22%	\$ 189,274	2,490	\$ 1,436
Winter Haven	\$ 32,284,977	6.32%	\$ 2,059,124	47,049	\$ 686
PUTNAM BOCC	\$ 20,068,051	1.84%	\$ 370,088	57,922	\$ 346
Crescent City	\$ 1,075,117	5.10%	\$ 54,680	1,589	\$ 677
Interlachen	\$ 1,667,104	5.22%	\$ 87,502	1,372	\$ 1,215
Palatka	\$ 6,057,678	5.22%	\$ 319,159	10,770	\$ 562
Pomona Park	\$ 366,576	5.22%	\$ 18,924	883	\$ 415
Welaka	\$ 552,428	5.22%	\$ 28,848	723	\$ 764
ST. JOHNS BOCC	\$ 138,853,748	1.84%	\$ 2,481,581	239,602	\$ 580
Hastings	\$ -	0.00%	\$ -	-	\$ -
Marineland (part)	\$ 298,208	0.40%	\$ 1,193	2	\$ 149,104
St. Augustine	\$ 16,516,097	5.22%	\$ 875,185	15,306	\$ 1,079
St. Augustine Beach	\$ 6,278,976	5.22%	\$ 329,021	6,852	\$ 916
ST. LUCIE BOCC	\$ 40,471,361	1.84%	\$ 751,750	74,137	\$ 546
Fort Pierce	\$ 23,874,591	5.22%	\$ 1,261,861	44,451	\$ 537

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2022

Local Government	Estimated CST Base LFY 2021-22	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2020 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Port St. Lucie	\$ 98,173,389	5.22%	\$ 5,173,574	202,908	\$ 484
St. Lucie Village	\$ 341,010	1.60%	\$ 5,459	661	\$ 516
SANTA ROSA BOCC	\$ 66,438,792	1.58%	\$ 1,065,540	162,558	\$ 409
Gulf Breeze	\$ 7,031,797	5.22%	\$ 370,739	5,910	\$ 1,190
Jay	\$ 425,366	1.30%	\$ 5,579	527	\$ 807
Milton	\$ 8,109,235	5.82%	\$ 477,231	10,690	\$ 759
SARASOTA BOCC	\$ 178,946,467	4.82%	\$ 8,663,209	274,939	\$ 651
Longboat Key (part)	\$ 6,309,670	5.22%	\$ 329,365	4,617	\$ 1,367
North Port	\$ 35,428,235	5.72%	\$ 2,046,457	77,561	\$ 457
Sarasota	\$ 61,976,671	5.32%	\$ 3,337,210	57,677	\$ 1,075
Venice	\$ 26,582,814	5.22%	\$ 1,394,496	24,016	\$ 1,107
SEMINOLE BOCC	\$ 106,834,638	5.12%	\$ 5,496,527	226,547	\$ 472
Altamonte Springs	\$ 28,552,724	5.94%	\$ 1,714,222	45,304	\$ 630
Casselberry	\$ 14,568,149	5.42%	\$ 799,758	30,361	\$ 480
Lake Mary	\$ 24,683,303	5.22%	\$ 1,304,130	17,633	\$ 1,400
Longwood	\$ 13,149,088	5.52%	\$ 734,337	16,039	\$ 820
Oviedo	\$ 17,058,190	5.56%	\$ 960,165	40,145	\$ 425
Sanford	\$ 30,721,231	7.00%	\$ 2,176,262	61,807	\$ 497
Winter Springs	\$ 20,449,777	5.92%	\$ 1,222,294	38,760	\$ 528
SUMTER BOCC	\$ 72,424,602	1.84%	\$ 1,341,081	111,113	\$ 652
Bushnell	\$ 2,264,375	5.12%	\$ 116,997	2,575	\$ 879
Center Hill	\$ 378,730	5.22%	\$ 20,075	1,164	\$ 325
Coleman	\$ 383,877	5.22%	\$ 20,044	734	\$ 523
Webster	\$ 703,404	5.22%	\$ 36,922	790	\$ 890
Wildwood	\$ 5,739,494	5.22%	\$ 301,417	17,396	\$ 330
SUWANNEE BOCC	\$ 10,514,779	1.84%	\$ 193,539	35,841	\$ 293
Branford	\$ 1,324,537	4.60%	\$ 61,242	743	\$ 1,783
Live Oak	\$ 5,061,893	5.60%	\$ 285,582	6,893	\$ 734
TAYLOR BOCC	\$ 4,609,983	1.84%	\$ 82,450	13,216	\$ 349
Perry	\$ 3,961,063	5.62%	\$ 224,454	6,937	\$ 571
UNION BOCC	\$ 2,174,213	1.84%	\$ 40,011	8,241	\$ 264
Lake Butler	\$ 1,415,461	5.10%	\$ 73,317	1,758	\$ 805
Raiford	\$ 349,967	5.22%	\$ 18,403	242	\$ 1,446
Worthington Springs	\$ 55,744	5.00%	\$ 2,811	377	\$ 148
VOLUSIA BOCC	\$ 57,029,123	5.22%	\$ 2,983,056	116,776	\$ 488
Daytona Beach	\$ 47,096,613	5.22%	\$ 2,482,449	70,208	\$ 671
Daytona Beach Shores	\$ 4,353,784	5.22%	\$ 228,125	4,489	\$ 970
DeBary	\$ 10,909,684	5.22%	\$ 575,951	21,973	\$ 497
DeLand	\$ 17,510,532	5.22%	\$ 924,118	37,662	\$ 465
Deltona	\$ 31,000,917	6.22%	\$ 1,952,194	93,677	\$ 331
Edgewater	\$ 10,753,301	5.22%	\$ 566,646	23,820	\$ 451
Flagler Beach (part)	\$ 75,716	5.10%	\$ 3,862	60	\$ 1,262
Holly Hill	\$ 7,094,316	5.22%	\$ 372,704	12,400	\$ 572
Lake Helen	\$ 1,432,984	5.22%	\$ 75,473	2,849	\$ 503
New Smyrna Beach	\$ 21,426,485	5.22%	\$ 1,125,537	28,629	\$ 748
Oak Hill	\$ 1,102,794	5.22%	\$ 57,964	2,117	\$ 521
Orange City	\$ 7,078,543	5.22%	\$ 374,228	12,436	\$ 569
Ormond Beach	\$ 29,776,288	5.22%	\$ 1,567,183	41,777	\$ 713
Pierson	\$ 649,774	5.10%	\$ 33,570	1,869	\$ 348
Ponce Inlet	\$ 2,748,644	5.42%	\$ 149,598	3,205	\$ 858
Port Orange	\$ 31,687,905	5.22%	\$ 1,670,491	62,832	\$ 504
South Daytona	\$ 7,062,617	5.72%	\$ 406,445	13,007	\$ 543

Forecast of Taxable Communication Services and Revenues
Local Fiscal Year Ending September 30, 2022

Local Government	Estimated CST Base LFY 2021-22	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2020 Revenue Sharing Population	Per Capita Consumption (See Note 3)
WAKULLA BOCC	\$ 12,558,484	5.22%	\$ 659,559	30,150	\$ 417
St. Marks	\$ 200,875	5.10%	\$ 10,330	345	\$ 582
Sopchoppy	\$ 288,443	1.20%	\$ 3,473	515	\$ 560
WALTON BOCC	\$ 48,253,969	0.70%	\$ 339,410	61,245	\$ 788
DeFuniak Springs	\$ 3,770,156	4.82%	\$ 183,876	5,628	\$ 670
Freeport	\$ 2,446,189	1.30%	\$ 32,324	5,765	\$ 424
Paxton	\$ 249,708	2.60%	\$ 6,520	608	\$ 411
WASHINGTON BOCC	\$ 4,548,725	1.84%	\$ 83,703	18,188	\$ 250
Caryville	\$ 90,911	5.22%	\$ 4,752	293	\$ 310
Chipley	\$ 2,094,289	5.42%	\$ 114,643	3,601	\$ 582
Ebro	\$ 74,536	0.60%	\$ 451	240	\$ 311
Vernon	\$ 354,370	5.40%	\$ 19,161	733	\$ 483
Wausau	\$ 73,432	5.22%	\$ 3,867	310	\$ 237
STATEWIDE TOTALS	\$ 11,904,287,169		\$ 559,471,099	21,483,409	\$ 554

Notes:

1. All adjustments made to payments issued to local governments are subject to s. 202.18(3), F.S. **The estimates reflect the total after all relevant adjustments.** Adjustments that started in 2017 will affect 5 months in LFY 2021-22. Adjustments that started in 2021 will affect 7 months in LFY 2021-22.
2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.
3. The City of Westlake in Palm Beach County was incorporated as of June 20, 2016. The Village of Indiantown in Martin County was incorporated as of December 31, 2017. The Town of Hastings in St. Johns County was dissolved as of February 28, 2018 and is no longer incorporated. The City of Weeki Wachee in Hernando County was dissolved as of June 9, 2020 and is no longer incorporated.
4. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2020 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Department of Revenue by the Executive Office of the Governor in June 2021.
5. More detailed CST information may also be found through the Local Government CST Information Sharing System at <https://taxapps.floridarevenue.com/cstinfosharing/>

Convention Development Taxes

Section 212.0305, Florida Statutes

Summary:

Duval, Miami-Dade, and Volusia counties are authorized to levy convention development taxes on transient rental transactions. Three of the five available levies are applicable to separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body, and the 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 by levy. During the 2021-22 state fiscal year, the three counties levying a convention development tax will realize an estimated \$106.4 million in revenue, and no revenues will go unrealized because all three counties are levying their respective taxes at the maximum rate.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

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 vote of the county's governing body. The effective date of the levy is the first day of any month at least 60 days after enactment of the ordinance.

One of the tax's principal purposes 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. This policy gives priority to bookings in accordance with the minimum number of hotel rooms to be utilized in connection with such bookings or with the impact of such bookings on the amount of tax generated.¹

Administrative Procedures:

The convention development tax on transient rentals applies to the amount of any payment made by any person to rent, lease, or use for a period of six months or less any living quarters or accommodations in a hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, condominium or timeshare resort.

The tax is charged by the person receiving the consideration for the lease or rental at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting the tax to the Department of Revenue (DOR). The DOR keeps 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 DOR promulgates such rules and publishes the forms to enforce these taxes.²

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A

1. Section 212.0305(2), F.S.

2. Section 212.0305(3), F.S.

portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 2 percent of collections. A county electing to locally administer the tax also adopts 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 DOR.³

Reporting Requirements:

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after approval of such ordinance.

Distribution of Proceeds:

Tax collections received by the DOR less the costs of administration are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in a specific trust fund or funds created by the county.⁴

Attorney General Opinions:

Florida’s Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2002-34	Convention development tax, taxability of boat slips
98-34	Convention development tax, rental proceeds
97-64	Tourist development tax/convention development tax
88-37	Local option tourist development tax
83-71	Authority of Department of Revenue to collect taxes

The full texts of these opinions are available via a searchable on-line database.⁵ Local government officials seeking more clarification should review the opinions in their entirety. 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.

Tax Rates and Current Year’s Revenues:

Please refer to the tables and the discussion of their use in the *Tourist Development Taxes* section.

Additional Detail:

Additional information regarding the five individual authorizations to levy can be found in the three sections immediately following this one.

3. Section 212.0305(5), F.S.
4. Section 212.0305(3)(e), F.S.
5. <http://myfloridalegal.com/ago.nsf/Opinions>

Consolidated County Convention Development Tax

Section 212.0305(4)(a), Florida Statutes

Summary:

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 may 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 authority's annual budget is subject to approval of the county's governing body. During the 2021-22 state fiscal year, Duval County will realize an estimated \$9.1 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

Counties Eligible to Levy:

A county operating under a government consolidated with one or more municipalities in the county (i.e., currently Duval County) is eligible to levy this tax.

Authorized Uses of Proceeds:

The tax proceeds and any accrued interest are used in any of the following manners; however, the authorized use described in #1 below applies 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.
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 be remitted to the municipality at the request of the municipality's governing body. The revenues may only be used by the municipality for the previously discussed authorized uses, 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. However, 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.

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Charter County Convention Development Tax

Section 212.0305(4)(b), Florida Statutes

Summary:

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance enacted by the county's governing body. During the 2021-22 state fiscal year, Miami-Dade County will realize an estimated \$82.6 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

Prior to the county enacting an ordinance imposing the levy, the county notifies 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 designate or appoint an authority that has the power to approve the concept, location, program, and design of the facilities or improvements to be developed. In addition, such authority administers and disburses the tax proceeds and any other related source of revenue. However, the authority's annual budget 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 is 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 that has adopted such a resolution.

Counties Eligible to Levy:

A county, as defined in s. 125.011(1), F.S. (i.e., Miami-Dade County) is eligible to levy this tax.

Authorized Uses of Proceeds:

The tax proceeds, including any accrued interest, are used in the following manner.

1. Two-thirds of the proceeds are used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
2. One-third of the proceeds are 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 tax revenues and interest accrued pursuant to that authorized use, 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, auditoriums, or golf courses, 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 provides 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 tax revenues and interest accrued pursuant to that authorized use 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 a municipality and one or more business entities for authorized projects.

**Special District Convention Development Tax,
Special Convention Development Tax, and
Subcounty Convention Development Tax**

Sections 212.0305(4)(c)-(e), and 212.03055, Florida Statutes

Summary:

Each county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., 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 within the county; however, the combined effect is to authorize a countywide tax. The taxes are 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 (i.e., majority plus one) vote of the county's governing body. During the 2021-22 state fiscal year, Volusia County will realize an estimated \$14.7 million in revenue, and no revenues will go unrealized because the county is levying the separate taxes at the maximum rate.

The Special District Convention Development Tax is imposed within the boundaries of the special taxing district (i.e., Halifax Area Advertising Authority). The Special Convention Development Tax is imposed within the area outside the boundaries of the special taxing district and to the southeast of State Road 415 (i.e., Southeast Volusia Advertising Authority). The Subcounty Convention Development Tax is imposed within the area outside the boundaries of the special taxing district and to the northwest of State Road 415 (i.e., West Volusia Advertising Authority).

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 are selected from persons involved in the tourism and lodging industries doing business within the special district, and the majority of members are to represent the lodging industry. The authority consists of 11 members and serves without compensation at the pleasure of the county's governing body, and the authority's annual budget is subject to approval of the county's governing body.

Counties Eligible to Levy:

A county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., Volusia County) is eligible to levy this tax.

Authorized Uses of Proceeds:

The tax proceeds, including any accrued interest, are used in the following manner.

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

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Discretionary Surtax on Documents

Sections 125.0167 and 201.031, Florida Statutes

Summary:

The governing body in each county, as defined by s. 125.011(1), F.S., (i.e., 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 establishing and financing a Housing Assistance Loan Trust Fund [hereinafter Trust Fund] to assist in the financing of the construction, rehabilitation, or purchase of housing for low and moderate income families. The surtax is imposed pursuant to an ordinance approved by a majority vote of the total membership of the county's governing body.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

A county, as defined by s. 125.011(1), F.S., (i.e., Miami-Dade County) is eligible to levy this surtax.¹ This surtax is scheduled for repeal on October 1, 2031.

Administrative Procedures:

The surtax levy and creation of the Trust Fund are set by ordinance, which sets forth the policies and procedures of the assistance program. The ordinance is proposed at a regular meeting of the governing body at least two weeks prior to formal adoption. Formal adoption is not effective unless approved on final vote by a majority of the governing body's total membership, and the ordinance is not effective until 90 days after formal adoption.²

The surtax rate cannot exceed 45 cents for each \$100 or fractional part thereof on deeds and other instruments relating to real property or interests in real property.³ The surtax is applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there is 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 leasehold initially in excess of 98 years, or a detached dwelling.⁴ According to the Department of Revenue (DOR), Miami-Dade County currently levies the surtax at the maximum rate of 45 cents.

Each county that levies the surtax must comply with the following requirements.⁵

1. The county includes in its financial report required pursuant to s. 218.32, F.S., information showing the revenues and expenditures of the Trust Fund for the fiscal year.
2. The county adopts a housing plan every three years that includes provisions substantially similar to the plans required in s. 420.9075(1), F.S.

1. Section 201.031(1), F.S.

2. Section 125.0167(2), F.S.

3. Section 125.0167(1), F.S.

4. Sections 125.0167(1); 201.031(1), F.S.

5. Section 201.031(3), F.S.

3. The county adopts an affordable housing element of its comprehensive land use plan that complies with s. 163.3177(6)(f), F.S.
4. The county requires by resolution that the staff or entity, which has administrative authority for implementing the housing plan, prepares and submits to the county's governing body an annual report substantially similar to the report required in s. 420.9075(10), F.S.

Distribution of Proceeds:

The DOR pays all taxes, penalties, and interest collected under this section to the county's governing body less any costs of administration.⁶ The county deposits the revenues into the Trust Fund, except that a portion of such revenues may be deposited into the county's Home Investment Trust Fund as defined by and created pursuant to federal law.⁷

Authorized Uses:

No less than 50 percent of the funds used to provide such housing assistance are 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.⁸

A county uses the surtax revenues to help finance the construction, rehabilitation, or purchase of housing for low and moderate-income families; pay the necessary costs of collection and enforcement of the surtax; and fund any local matching contributions required by federal law. Authorized uses of the surtax revenues include, but are not limited to, providing funds for first and second mortgages and acquiring property for the purpose of forming housing cooperatives. Special consideration is given toward utilizing the revenues in community development corporations' neighborhood economic development programs. No more than 50 percent of the revenues collected each year can be used to help finance new construction, and the surtax proceeds cannot be used for rent subsidies or grants.⁹

No more than 10 percent of the surtax revenues collected by the DOR and remitted to the county in any fiscal year can be used for administrative costs.¹⁰ Notwithstanding the provisions of s. 125.0167(3), F.S., after the authorized administrative cost deduction, no less than 35 percent of the surtax revenues can be used to provide homeownership assistance for low and moderate-income families, and no less than 35 percent can be used for construction, rehabilitation, and purchase of rental housing units. At the county's discretion, the remaining amount may be allocated to provide homeownership assistance or rental housing units. Any funds allocated for homeownership assistance or rental housing units that are not committed at the end of the fiscal year can be reallocated in subsequent years consistent with these provisions. The term homeownership assistance means assisting low and moderate-income families in purchasing a home as their primary residence, which includes, but is not limited to, reducing: 1) the cost of the home with below-market construction financing, 2) the amount of down payment and closing costs paid by the borrower, and 3) the mortgage payment to an affordable amount for the purchaser or using any other financial assistance measure set forth in s. 420.5088, F.S.¹¹ A local

6. Section 201.031(2), F.S.

7. Section 125.0167(3), F.S.

8. Section 125.0167(1), F.S.

9. Section 125.0167(3), F.S.

10. Section 125.0167(4), F.S.

11. Section 125.0167(5)(a), F.S.

government receiving surtax funds can only use the funds to rehabilitate its own property after the majority of its governing body determines that no other funding sources are available.¹²

*Housing Choice Assistance Voucher Program*¹³:

The governing body of each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may create a housing choice assistance voucher program by county ordinance and pursuant to procedures and requirements provided by such ordinance. This program provides a method that enables an employer who purchases property subject to the discretionary surtax to file for vouchers. Upon payment of the surtax, the purchasing employer may file for an allocation for the vouchers from the county in an amount not to exceed 50 percent of the discretionary surtax paid. The purchasing employer distributes the allocation to employers in the form of vouchers pursuant to the program's established rules and procedures.

The vouchers can be used for down payment assistance by low or moderate-income persons within the county and within a 5-mile radius of the purchasing employer who are actively employed by the purchasing employer or by a business entity directly affiliated with the purchasing employer and prequalified for a mortgage loan by a certified lending institution. The term *housing choice assistance voucher* means the document used to access assistance paid by the county from the discretionary surtax balance in the Trust Fund to a prospective purchaser of a single-family residence, which must be the purchaser's homestead. The term *purchasing employer* means a business or business entity that has acquired real property within the county and paid the surtax due as a result of the property's acquisition.

Any voucher not distributed to and redeemed by an employee within one year may not be used for housing choice assistance. Housing assistance paid pursuant to the program that is expended in a given year is included in the calculation for determining the percentage of discretionary surtax funds used for homeownership purposes for that year.

Attorney General Opinions:

No opinions specifically relevant to this surtax have been issued.

Prior Years' Revenues:

A summary of prior years' distributions is available.¹⁴

12. Section 125.0167(6), F.S.

13. Section 125.0167(7), F.S.

14. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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Green Utility Fee

Section 369.255, Florida Statutes

Summary:

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are 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 and may create a stewardship grant program for private natural areas.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are eligible to impose the fee.¹ Based on the 2020 population estimates, the twelve counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pasco, Pinellas, Polk, and Volusia have a total population of 500,000 or more. Likewise, the seven municipalities of Hialeah, Jacksonville, Miami, Orlando, Port St. Lucie, St. Petersburg, and Tampa have a population of 200,000 or more. Eligible local governments may create, alone or in cooperation with other counties or municipalities 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.

Administrative Procedures:

The fee is collected on a voluntary basis as set forth by the county or municipality, and the fee is 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., qualify for stewardship grants.²

Distribution of Proceeds:

The law is silent to this issue. Therefore, it is assumed that each eligible local government imposing the fee retains all proceeds, unless an interlocal agreement provides otherwise.

Authorized Uses:

The fee proceeds are used to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones. In addition, an eligible county or municipality may create a stewardship grant program for private natural areas.³

Attorney General Opinions:

No opinions specifically relevant to this fee have been issued.

Prior Years' Revenues:

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.

1. Section 369.255(3), F.S.

2. Section 369.255(2), F.S.

3. Ibid.

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Gross Receipts Tax on Commercial Hazardous Waste Facilities

Section 403.7215, Florida Statutes

Summary:

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 are used for a variety of purposes related to the facility's inspection and security.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

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.

Administrative Procedures:

The owner or operator of each privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility must, on or before January 25th of each year, file with the chief fiscal officer of the primary host local government a certified, notarized statement indicating the gross receipts from all charges imposed during the preceding calendar year for the storage, treatment, or disposal of hazardous waste at the facility.¹ The facility's owner is responsible for paying the tax annually on or before July 1st.² The primary host local government is responsible for regulating, controlling, administering, and enforcing this tax.³

Distribution of Proceeds:

The primary host local government retains all proceeds.

Authorized Uses:

Tax proceeds received by the local government are appropriated and used to pay for the following items.⁴

1. Costs of tax collection;
2. Any local inspection costs incurred by the local government to ensure that the facility is operating pursuant to the provisions of part IV of ch. 403, F.S., 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 facility's operation, if all other costs specified in #1-5 have been paid; and
7. Any other purposes relating to environmental protection within the local government's jurisdiction, if all other costs specified in #1-6 have been paid. 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

1. Section 403.7215(1), F.S.

2. Section 403.7215(2), F.S.

3. Section 403.7215(4), F.S.

4. Section 403.7215(3), F.S.

hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands.

Attorney General Opinions:

No opinions specifically relevant to this tax have been issued.

Prior Years' Revenues:

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.

Highway Safety Fees – Red Light Cameras

Sections 316.0083 and 318.18, Florida Statutes

Summary:

In 2010, the Legislature established the Mark Wandall Traffic Safety Program, which authorized the use of traffic infraction detectors.¹ A traffic infraction detector is defined as a vehicle sensor installed to work in conjunction with a traffic control signal and a camera or cameras synchronized to automatically record two or more sequenced photographic or electronic images or streaming video of only the rear of a motor vehicle at the time the vehicle fails to stop behind the stop bar or clearly marked stop line when facing a traffic control signal steady red light.² A civil penalty of \$158 is imposed on the motor vehicle's owner when a traffic infraction detector has indicated that the driver failed to stop at a traffic signal, and a traffic ticket has been issued by a state or local traffic enforcement officer. Eligible county or municipal governments receive or retain a local government share of the penalty.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

A county or municipal government may use traffic infraction detectors to enforce obedience of traffic control devices when a driver fails to stop at a traffic signal on streets and highways under its jurisdiction. Only a county may install or authorize the installation of such detectors within the county's unincorporated area. Only a municipality may install or authorize the installation of such detector within the municipality's incorporated area.³ Those county or municipal governments having such installed detectors within their respective jurisdictions are eligible to receive a portion of the proceeds.

Administrative Procedures:

Penalties assessed and collected by the Department of Highway and Motor Vehicles (DHSMV), county, or municipality authorized to collect the funds, less any authorized amount retained by the county or municipality, are paid to the Department of Revenue (DOR) on a weekly basis by means of electronic funds transfer.⁴ Each county or municipality operating a traffic infraction detector submits an annual report to the DHSMV by October 1st, which details the results of using traffic infraction detectors and enforcement procedures for the preceding state fiscal year.⁵

Distribution of Proceeds:

If enforcement is made by the DHSMV's traffic infraction enforcement officer, the \$158 penalty is divided and remitted in the following manner.⁶

1. \$100 to the DOR for deposit into the state's General Revenue Fund.
2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.

1. Chapter 2010-80, L.O.F.

2. Section 316.003(98), F.S.

3. Section 316.008(8), F.S.

4. Section 316.0083(1)(b)2., F.S.

5. Section 316.0083(4)(a), F.S.

6. Section 316.0083(1)(b)3.a., F.S.

4. \$45 to the municipality in which the violation occurred or to the county if the violation occurred in the unincorporated area.

If enforcement is made by a county or municipal traffic infraction enforcement officer, the \$158 penalty is divided and remitted in the following manner.⁷

1. \$70 to the DOR for deposit into the state's General Revenue Fund.
2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.
4. \$75 retained by the county or municipality enforcing the enacted ordinance.

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2013-26	Local hearing officer – dual office-holding
2013-18	Dual office-holding – code enforcement boards
2010-35	Traffic cameras, requirements for use

The full texts of these opinions are available via a searchable on-line database.⁸ Local government officials seeking more clarification should review the opinions in their entirety. 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.

Prior Years' Revenues:

A summary of prior years' state portion collection reports is available.⁹

7. Section 316.0083(1)(b)3.b., F.S.

8. <http://myfloridalegal.com/ago.nsf/Opinions>

9. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Insurance Premium Tax

Sections 175.101 and 185.08, Florida Statutes

Summary:

Each qualified municipality or special fire control district, having a lawfully established fund providing pension benefits to firefighters, may impose an excise tax of 1.85 percent of the gross amount of receipts from policyholders on all premiums collected on property insurance policies covering property within the legally defined limits of the municipality or special fire control district.¹ The tax revenues are distributed to the municipality or special fire control district according to the insured property's location. The net tax proceeds are paid into the firefighters' pension trust fund established by municipalities and special fire control districts.²

Each qualified municipality, having a lawfully established fund providing retirement benefits to police officers, may impose an excise tax amounting to 0.85 percent of the gross amount of receipts from policyholders on all premiums collected on casualty insurance policies covering property within the municipality's legally defined limits.³ The net tax proceeds are paid into the municipal police officers' retirement trust fund established by the municipalities.⁴

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

Each municipality or special fire control district, described and classified in s. 175.041, F.S., having a lawfully established firefighters' pension trust fund, providing pension benefits to firefighters as provided under Chapter 175, F.S., may assess and impose on every insurance company, corporation, or other insurer engaged in the business of property insurance, an excise tax amounting to 1.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on property insurance policies covering property within the corporate limits of such municipalities or within the legally defined boundaries of special fire control districts. This section of law also applies to any municipality consisting of a single consolidated government, consisting of a former county and one or more municipalities, consolidated pursuant to Article VIII, s. 3 or 6(e), Fla. Const. (i.e., the City of Jacksonville).⁵

Each municipality, described and classified in s. 185.03, F.S., having a lawfully established municipal police officers' retirement trust fund, providing pension or relief benefits to police officers as provided under Chapter 185, F.S., may assess and impose on every insurance company, corporation, or other insurer engaged in the business of casualty insurance, an excise tax amounting to 0.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on casualty insurance policies covering property within the corporate limits of such municipalities. This section of law also applies to any municipality consisting of a single consolidated government, consisting of a former county and one or more municipalities, consolidated pursuant to Article VIII, s. 3 or 6(e), Fla. Const. (i.e., the City of Jacksonville).⁶

1. Section 175.101(1), F.S.

2. Section 175.091, F.S.

3. Section 185.08(1), F.S.

4. Section 185.07, F.S.

5. Section 175.101, F.S.

6. Section 185.08(1), F.S.

Administrative Procedures:

Both excise taxes are payable annually on March 1st of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.⁷ Tax installments are paid according to the provisions of s. 624.5092(2)(a)-(c), F.S. The DOR creates, maintains, and updates an electronic database that designates the local taxing jurisdiction for each street address and address range in the state, and insurance companies are required to exercise due diligence in employing the database to correctly assign parcels to local jurisdictions for tax purposes.⁸ The DOR keeps a separate account of all taxes collected on behalf of each municipality or special fire control district. All tax collections are transferred to the Police and Firefighters' Premium Tax Trust Fund [hereinafter Trust Fund] and separately accounted for by the Department of Management Services' Division of Retirement, which administers the Trust Fund.⁹

Distribution of Proceeds:

The Chief Financial Officer disburses those monies collected from both taxes to eligible municipalities and special fire control districts on or before July 1st and at other times authorized by the Division of Retirement.¹⁰ Separate from the issue of funding firefighters' pension trust funds, every qualified firefighter is paid supplemental salary compensation by the employing agency if the firefighter has achieved the specified level of educational attainment, and an employing agency may include any municipality, county, or special district that employs such firefighters.

Authorized Uses:

The net proceeds of the 1.85 percent tax are used to supplement firefighters' pension trust funds, and the net proceeds of the 0.85 percent tax are used to supplement police officers' retirement trust funds.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2003-54	City pension fund, amendment of investment authority
2001-67	Firefighters' and Police Officers' pension, premium tax
91-15	Retirement plans
89-90	Police officers' retirement trust fund, s. 185.15
84-100	Contract with private firm for fire protection
78-148	Municipal pension trust funds
78-69	Funds intended for firefighters and policemen, pension
78-03	Trustee of pension plan, city officer
75-277	Fire protection outside boundaries
74-220	Consolidation of police forces of two cities

The full texts of these opinions are available via a searchable on-line database.¹¹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

7. Sections 175.101(3); 185.08(3), F.S.

8. Sections 175.1015; 185.085, F.S.

9. Sections 175.121(1); 185.10(1), F.S.

10. Sections 175.121(2); 185.10(2), F.S.

11. <http://myfloridalegal.com/ago.nsf/Opinions>

opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

Summaries of prior years' distributions are available.¹²

12. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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Local Business Tax
(Including Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of
Retail and Wholesale Merchants)
Chapter 205, Florida Statutes

Summary:

The local business tax represents the taxes charged and the method by which a local government grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

County and municipal governments are eligible to levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.¹ If adopted by ordinance prior to January 1, 1995, a county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) is authorized to levy and collect an additional business tax up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S.²

Administrative Procedures:

In order to levy a business tax, 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. The public notice must contain the proposed classifications and rates applicable to the business tax.³ A number of other conditions for levy are imposed on counties and municipalities.⁴

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.⁵ All business tax receipts are sold by the appropriate tax collector beginning July 1st of each year. The taxes are due and payable on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.⁶

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that

1. Sections 205.032, .042, F.S.
2. Section 205.033(6), F.S.
3. Sections 205.032, .042, F.S.
4. Sections 205.033, .043, F.S.
5. Section 205.045, F.S.
6. Section 205.053, F.S.

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.⁷

Once a local government has a local business tax in place, changes to the tax must satisfy certain statutory requirements.⁸ A county or municipality may pass an ordinance repealing or decreasing a local business tax by majority vote of the governing body, as long as the ordinance does not result in an increase of local business taxes for any taxpayer.⁹ However, before passing an ordinance that reclassifies businesses, professions, and occupations, or establishes new rate structures, a county or municipality must establish an equity study commission to recommend appropriate classifications and rate structures.¹⁰ After the study is complete, a county or municipality may pass a reclassification and revision ordinance by majority vote; however, there are statutory limits on any tax increases.¹¹ After a reclassification ordinance is passed, a county or municipality may increase or decrease its tax rates by up to five percent, every other year; however, an ordinance that increases the tax must be passed by a majority vote plus one of the governing body.¹² State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes. State law also regulates the issuance of local business tax receipts to certain individuals or businesses.¹³

Distribution of Proceeds:

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and credit given for municipal business taxes, are 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 total population.¹⁴ Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that established a new rate structure pursuant to s. 205.0535, F.S.¹⁵

Authorized Uses:

The tax proceeds are considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁶ The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., are distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁷

7. Section 205.0315, F.S.

8. Section 205.0535, F.S.

9. Section 205.0535(5), F.S.

10. Section 205.0535(2), F.S.

11. Section 205.0535(3), F.S.

12. Section 205.0535(4), F.S.

13. See Sections 205.054 – 205.192, F.S.

14. Section 205.033(4), F.S.

15. Section 205.033(5), F.S.

16. Section 205.033(7), F.S.

17. Section 205.033(6)(b), F.S.

Attorney General Opinions:

Florida’s Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2019-04	Local business tax – E-Verify
2014-11	Taxation, business tax, occupational license tax
2011-20	Business license tax, firearms, municipalities
2010-41	Local business tax, reclassify/exempt businesses
2010-23	Local business taxes, amendment of ordinance

Interested persons can also access numerous opinions issued under the revenue source’s prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.¹⁸ Local government officials seeking more clarification should review the opinions in their entirety. 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.

Prior Years’ Revenues:

A summary of prior years’ revenues reported by local governments is available.¹⁹

18. <http://myfloridalegal.com/ago.nsf/Opinions>

19. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants

Section 205.043, Florida Statutes,

as implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code;²⁰ and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.²¹

Summary – Panama City Tax:

The City of Panama City levies separate license taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 (i.e., 1 percent) of gross sales with a minimum tax of \$1.50 per month. For wholesale merchants, the tax is \$0.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.05 percent) with a minimum tax of \$1.50 per month. Additionally, the tax applies only to the first \$5,000 collected by a merchant for any single item of merchandise. The merchant pays the license tax by the 30th day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20th day of the month such tax is payable, a 3 percent discount is allowed.

Summary – Panama City Beach Tax:

The City of Panama City Beach levies separate business taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 of gross sales, or major portion thereof, (i.e., 1 percent) with a minimum tax of \$50 per year. For wholesale merchants, the tax is \$1.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.15 percent) with a minimum tax of \$50 per year. On the first day of each month, the merchant submits a statement of gross sales for the preceding month at which time the tax is paid. The statement and payment are delinquent on the 10th day of each month following application for receipt. Upon becoming delinquent, the receipt is subject to revocation by the city council, and the city clerk reports at each regular city council meeting any delinquent merchant's business tax receipts. Once revoked, a merchant's receipts may be reinstated if all accrued taxes plus a 10 percent penalty of the gross amount are paid. No merchant can transact business while his or her business tax receipt stands revoked. If payment is made on or before the 10th day of the month such tax is payable, a 3 percent discount is allowed.

The cities of Panama City and Panama City Beach are the only known local governments in Florida that levy a license/business tax on the gross receipts of retail and wholesale merchants.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Prior Years' Revenues:

The annual amounts of general fund revenue generated from merchant licenses are reported separately from other local business tax revenues in the City of Panama City's annual budgets.²² However, such amounts are not separately reported in the City of Panama City Beach's annual budgets or financial statements.²³

20. https://www.municode.com/library/fl/panama_city/codes/code_of_ordinances (see Subpart A-General Ordinances, Chapter 7-Business Licenses and Business Regulations, Section 7-53-Amounts of License Taxes-MERCHANTS).

21. https://www.municode.com/library/fl/panama_city_beach/codes/code_of_ordinances (see Chapter 14-Licenses and License Taxes, Section 14-29 Business Tax Schedule-MERCHANTS).

22. <http://www.pcgov.org/archive.aspx>

23. <https://www.pcbfl.gov/departments/finance/budgets-financial-statements>

Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

Summary:

Nine separate local discretionary sales surtaxes, also known as *local option sales taxes*, are currently authorized in law and represent potential revenue sources for county governments generally.¹ With particular surtax levies, municipal governments and school districts may receive all or some of the revenue proceeds. 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 authorized pursuant to ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.²

The total potential surtax rate varies from county to county depending on the particular surtaxes that can be levied in that jurisdiction. Discretionary sales surtax must be collected when the transaction occurs in, or delivery is into, a county that imposes the surtax, and the sale is subject to state's sales and use tax. The following table summarizes when a transaction is subject to the surtax.

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling vendor is located	surtax is collected at the county rate where the delivery is made.
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells and delivers	into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made.
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells and delivers	into counties without a discretionary surtax	surtax is not collected.
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where delivery is made.
If an out-of-state selling dealer		sells and delivers	into a Florida county without a discretionary surtax	surtax is not collected.

Discretionary sales surtax applies to the first \$5,000 of any single taxable item, when sold to the same purchaser at the same time. Single items include items normally sold in bulk and items assembled to comprise a working unit. The \$5,000 limitation does not apply to the rental of commercial real property, transient rentals, or services. With regard to the sale of motor vehicles, mobile homes, boats, or aircraft, the surtax applies only to the first \$5,000 of the total sales price. On the sale of a motor vehicle or mobile home, the tax rate is determined by the county where the purchaser resides as shown on the title or registration. On the sale of a boat or aircraft, the tax rate is determined by the county where the boat or aircraft is delivered.

1. Section 212.055, F.S.

2. Section 212.054(2), F.S.

The local discretionary sales surtax applies to communications services as broadly defined in ch. 202, F.S. Because the new communications services tax base is much larger than the base under prior law, discretionary sales surtax conversion rates are specified in law. For any county or school board that levies the surtax, the tax rate on communications services as authorized by s. 202.19(5), F.S., is expressed in law.³

During the 2021-22 local fiscal year, the 60 county governments and 26 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$4.57 billion in revenue. The 66 county governments and 41 school districts not currently levying all possible local discretionary sales surtaxes at the maximum possible rates will allow an estimated \$10.19 billion to go unrealized. Among county governments, only Madison County currently levies its maximum potential tax rate.

General Law Amendments:

Chapter 2021-2, L.O.F., (CS/CS/SB 50) requires out-of-state retailers and marketplace providers with no physical presence in Florida to collect the Florida's sales tax on sales of taxable items delivered to purchasers in Florida if the out-of-state retailer or marketplace provider makes a substantial number of sales into Florida. The legislation defines *substantial number of remote sales* to mean conducting any number of taxable remote sales in an amount exceeding \$100,000 during the previous calendar year. These changes became effective on July 1, 2021. The March 8, 2021 Senate bill analysis states that the Revenue Estimating Conference determined that the bill will increase local government revenues by \$229.5 million in FY 2021-22 and by \$253.7 million each year thereafter.⁴

It is not unusual for legislation to pass that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues collected by local governments. However, a summary of such changes is not provided here.

Administrative Procedures:

Legislation enacted in 2018 required the completion of a performance audit prior to any referendum to adopt a local discretionary sales surtax held on or after March 23, 2018.⁵ Legislation enacted in 2019 amended that requirement.⁶ For any surtax referendum held on or after January 1, 2020, an independent certified public accountant (CPA), licensed pursuant to Chapter 473, F.S., must conduct a performance audit of the program associated with the proposed surtax. At least 180 days prior to the referendum date, the county or school district must provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final resolution or ordinance. Within 60 days after receiving the final resolution or ordinance, OPPAGA must procure the CPA and may use carryforward funds to pay for the CPA's services. The performance audit must be completed at least 60 days before the referendum is held. The audit report, including any findings, recommendations, or other accompanying documents, must be made available on the county or school district's official website and kept on the website for two years from the date posted. A county or school district's failure to comply with the requirements of providing OPPAGA with a copy of the final resolution or ordinance at least 180 days prior to the referendum date, or publishing the performance audit results on its website at least 60 days before the referendum date, will render the referendum void.

3. Section 202.20(3), F.S.

4. <https://www.flsenate.gov/Session/Bill/2021/50/Analyses/2021s00050.ap.PDF>

5. Chapter 2018-118, L.O.F.

6. Chapter 2019-64, L.O.F.

The term *performance audit* means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must address the following issues.

1. The economy, efficiency, or effectiveness of the program.
2. The program's structure or design to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district that relate to the program.
6. The program's compliance with appropriate policies, rules, and laws.

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) administers, collects, and enforces the surtaxes.⁷ The governing body of any county levying a local discretionary sales surtax enacts an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S.⁸ Current law requires that any initial levy or rate change can only take effect on January 1st, and any levy termination can only take effect on December 31st.⁹

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund is established for each county imposing the surtax. The DOR is authorized to take an administrative cost deduction not to exceed 3 percent of the total surtax revenue generated by all levying counties. The administrative cost deduction is used only for those costs solely and directly attributable to the surtax, and the costs are 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.¹⁰

Reporting Requirements:

The governing body of any county or school board that levies the surtax must notify the DOR within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. The DOR must receive this notice 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 and include a copy of the ordinance and other information required by departmental rule. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.¹¹

Additionally, the governing body of any county or school board proposing a surtax levy must notify the DOR by October 1st if the referendum or consideration of the ordinance that would result in a surtax imposition, termination, or rate change is scheduled to occur on or after October 1st of that year. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.¹²

7. Section 212.054(4)(a), F.S.

8. Section 212.054(6), F.S.

9. Section 212.054(5), F.S.

10. Section 212.054(4)(b), F.S.

11. Section 212.054(7)(a), F.S.

12. Section 212.054(7)(b), F.S.

Distribution of Proceeds:

After the distribution of monthly proceeds under s. 212.054(4)(b), F.S., DOR distributes the remaining funds using a distribution factor determined for each levying county that is multiplied by the total amount available for distribution. The county's distribution factor equals the product of the county's latest official population, pursuant to s. 186.901, F.S.; the county's surtax rate; and the number of months the county has levied the surtax during the most recent quarterly distribution period divided by the sum of all such products of the counties levying the surtax during the most recent quarterly distribution period. The DOR computes distribution factors for eligible counties once each quarter and makes appropriate quarterly distributions. A county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the out-of-state and non-discretionary county revenues.¹³

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2019-10	Audit exemption to extend discretionary sales surtax

The full texts of these opinions are available via a searchable on-line database.¹⁴ Local government officials seeking more clarification should review the opinions in their entirety. 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.

Tax Rates and Current Year's Revenues:

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.¹⁵ The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2021 tax rates. The third table provides estimates of the revenue amounts that counties, municipalities, and school districts may expect to receive under a 1 percent levy during the local fiscal year ending 2022. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2022.

Additional Detail:

Additional information regarding each of the nine individual authorizations to levy can be found in the sections immediately following the four tables previously discussed. Historical local option sales tax receipts and distributions to counties compiled from DOR source data can be found on the EDR's website.¹⁶ Local option sales tax collections and distributions data by fiscal year and by month can be found on the DOR's website.¹⁷

13. Section 212.054(4)(c), F.S.

14. <http://myfloridalegal.com/ago.nsf/Opinions>

15. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: July 1, 2021) found at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>

16. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

17. <http://floridarevenue.com/taxes/Pages/distributions.aspx>

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

Active Levies, as of July 1, 2021, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Charter County and Regional Transportation System Surtax - s. 212.055(1), F.S.				
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2019</i>	<i>Dec. 31, 2048</i>
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 1989</i>	<i>Until Repealed</i>
Hillsborough	Imposed Levy	1%	Jan. 1, 2019	Dec. 31, 2048
Hillsborough	Terminated Levy	1%	Mar. 15, 2021	-
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
Walton	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2015
Local Government Infrastructure Surtax - s. 212.055(2), F.S.				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
<i>Alachua</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2017</i>	<i>Dec. 31, 2024</i>
Bay	Imposed Levy	0.5%	Jun. 1, 1988	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	May 31, 2003
<i>Bay</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2017</i>	<i>Dec. 31, 2026</i>
<i>Brevard</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2017</i>	<i>Dec. 31, 2026</i>
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	-	Dec. 31, 2002
Charlotte	Extended Levy	1%	-	Dec. 31, 2008
Charlotte	Extended Levy	1%	-	Dec. 31, 2014
Charlotte	Extended Levy	1%	-	Dec. 31, 2020
<i>Charlotte</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2026</i>
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	-	Dec. 31, 2019
<i>Clay</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2039</i>
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2019</i>	<i>Dec. 31, 2025</i>
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2001</i>	<i>Dec. 31, 2030</i>
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	-	May 31, 2007
Escambia	Extended Levy	1%	-	Dec. 31, 2017
<i>Escambia</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2028</i>
Flagler	Imposed Levy	1%	Dec. 1, 1990	Dec. 31, 2002
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
<i>Glades</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2021</i>
Hamilton	Imposed Levy	1%	Jul. 1, 1990	Jun. 30, 2005
Hardee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1997
Hendry	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Highlands	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Highlands	Extended Levy	1%	-	Dec. 31, 2018
<i>Highlands</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2033</i>
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Dec. 1, 1996</i>	<i>Nov. 30, 2026</i>
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	-	Dec. 31, 2019
<i>Indian River</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2034</i>
Jackson	Imposed Levy	1%	Jun. 1, 1988	Jul. 1, 1992
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lake	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2002
Lake	Extended Levy	1%	-	Dec. 31, 2017
<i>Lake</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2032</i>
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	-	Dec. 31, 2019
<i>Leon</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2039</i>
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

Active Levies, as of July 1, 2021, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Manatee	Imposed Levy	1%	Jan. 1, 1990	Jan. 1, 1993
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
Manatee	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2031
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
Marion	Imposed Levy	1%	Jan. 1, 2017	Dec. 31, 2020
Marion	Extended Levy	1%	-	Dec. 31, 2024
Martin	Imposed Levy	1%	Jun. 1, 1996	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	Dec. 31, 2001
Martin	Imposed Levy	0.5%	Jan. 1, 2007	Dec. 31, 2011
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	-	Dec. 31, 2018
Monroe	Extended Levy	1%	-	Dec. 31, 2033
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
Okaloosa	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2028
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005
Osceola	Extended Levy	1%	-	Aug. 31, 2025
Palm Beach	Imposed Levy	1%	Jan. 1, 2017	Dec. 31, 2026
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
Pasco	Extended Levy	1%	-	Dec. 31, 2024
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Dec. 31, 2019
Pinellas	Extended Levy	1%	-	Dec. 31, 2029
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Putnam	Extended Levy	1%	-	Dec. 31, 2032
St. Lucie	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2028
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Sep. 1, 1998
Santa Rosa	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
Santa Rosa	Extended Levy	0.5%	-	Dec. 31, 2026
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	-	Aug. 31, 2009
Sarasota	Extended Levy	1%	-	Dec. 31, 2024
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
Seminole	Imposed Levy	1%	Jan. 1, 2015	Dec. 31, 2024
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Dec. 31, 1999
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Wakulla	Extended Levy	1%	-	Dec. 31, 2017
Wakulla	Extended Levy	1%	-	Dec. 31, 2037
Small County Surtax - s. 212.055(3), F.S.				
Baker	Imposed Levy	1%	Jan. 1, 1994	Until Repealed
Bradford	Imposed Levy	1%	Mar. 1, 1993	Until Repealed
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	-	Dec. 31, 2008
Calhoun	Extended Levy	1%	-	Until Repealed
Columbia	Imposed Levy	1%	Aug. 1, 1994	Until Repealed
DeSoto	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Dixie	Imposed Levy	1%	Apr. 1, 2005	Dec. 31, 2029
Flagler	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2032
Franklin	Imposed Levy	1%	Jan. 1, 2008	Until Repealed
Gadsden	Imposed Levy	1%	Jan. 1, 1996	Until Repealed
Gilchrist	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Glades	Imposed Levy	1%	Jan. 1, 2022	Dec. 31, 2031
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
Gulf	Increased Rate	1%	Jan. 1, 2010	Until Repealed
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2019
Hamilton	Extended Levy	1%	-	Dec. 31, 2029
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

Active Levies, as of July 1, 2021, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Hardee	Extended Levy	1%	-	Until Repealed
Hendry	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	-	Sep. 30, 2006
Holmes	Extended Levy	1%	-	Dec. 31, 2013
Holmes	Extended Levy	1%	-	Dec. 31, 2028
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
Jackson	Extended Levy	1%	-	Dec. 31, 2025
Jefferson	Imposed Levy	1%	Jun. 1, 2003	Until Repealed
Lafayette	Imposed Levy	1%	Sep. 1, 2006	Until Repealed
Levy	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Liberty	Imposed Levy	1%	Nov. 1, 1992	Until Repealed
Madison	Imposed Levy	1%	Aug. 1, 2004	Until Repealed
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
Nassau	Imposed Levy	1%	Mar. 1, 1996	Until Repealed
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Okeechobee	Extended Levy	1%	-	Until Repealed
Sumter	Imposed Levy	1%	Jan. 1, 1993	Until Repealed
Suwannee	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029
Taylor	Extended Levy	1%	-	Dec. 31, 2037
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	-	Jan. 31, 2001
Union	Extended Levy	1%	-	Dec. 31, 2005
Union	Extended Levy	1%	-	Until Repealed
Walton	Imposed Levy	1%	Feb. 1, 1995	Until Repealed
Washington	Imposed Levy	1%	Nov. 1, 1993	Until Repealed
Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	-	Sep. 30, 2001
Hillsborough	Increased Rate	0.5%	Oct. 1, 2001	Until Repealed
County Public Hospital Surtax - s. 212.055(5), F.S.				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
Miami-Dade	Extended Levy	0.5%	-	Until Repealed
School Capital Outlay Surtax - s. 212.055(6), F.S.				
Alachua	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2030
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Bay	Imposed Levy	0.5%	Jan. 1, 2011	Dec. 31, 2020
Bay	Extended Levy	0.5%	-	Dec. 31, 2030
Brevard	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2020
Brevard	Extended Levy	0.5%	-	Dec. 31, 2026
Calhoun	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2018
Calhoun	Extended Levy	0.5%	-	Dec. 31, 2028
Clay	Imposed Levy	0.5%	Jan. 1, 2021	Dec. 31, 2050
Duval	Imposed Levy	0.5%	Jan. 1, 2021	Dec. 31, 2035
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	-	Dec. 31, 2017
Escambia	Extended Levy	0.5%	-	Dec. 31, 2027
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Flagler	Extended Levy	0.5%	-	Dec. 31, 2022
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Dec. 31, 2009
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
Hernando	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
Highlands	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2036
Hillsborough	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2028

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

Active Levies, as of July 1, 2021, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Dec. 31, 2015
Jackson	Imposed Levy	0.5%	Jul. 1, 2016	Dec. 31, 2025
Lee	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2028
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Leon	Extended Levy	0.5%	-	Dec. 31, 2027
Liberty	Imposed Levy	0.5%	Jan. 1, 2012	Dec. 31, 2020
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Manatee	Extended Levy	0.5%	-	Dec. 31, 2032
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
Martin	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2025
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	-	Dec. 31, 2015
Monroe	Extended Levy	0.5%	-	Dec. 31, 2025
Okaloosa	Imposed Levy	0.5%	Jan. 1, 2021	Dec. 31, 2030
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
Orange	Extended Levy	0.5%	-	Dec. 31, 2025
Osceola	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2036
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
Polk	Extended Levy	0.5%	-	Dec. 31, 2033
St. Johns	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
St. Lucie	Extended Levy	0.5%	-	Dec. 31, 2026
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Sep. 30, 2008
Santa Rosa	Extended Levy	0.5%	-	Dec. 31, 2018
Santa Rosa	Extended Levy	0.5%	-	Dec. 31, 2028
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
Volusia	Extended Levy	0.5%	-	Dec. 31, 2031
Washington	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2028
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
DeSoto	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2035
Gadsden	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2038
Holmes	Imposed Levy	0.5%	Jan. 1, 2021	Dec. 31, 2026
Madison	Imposed Levy	0.5%	Jan. 1, 2007	Until Repealed
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019
Polk	Extended Levy	0.5%	-	Dec. 31, 2044
Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.				
Liberty	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
Liberty	Extended Levy	0.5%	-	Dec. 31, 2026
Pension Liability Surtax - s. 212.055(9), F.S.				
No county government has authorized the levy of this surtax.				

Notes:

- Chapter 2016-146, Laws of Florida, authorized the Pension Liability Surtax, effective July 1, 2016.
- Effective March 15, 2021, the 1% Charter County and Regional Transportation System Surtax in Hillsborough County was terminated after the Florida Supreme Court ruled that the county's levy was unconstitutional.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2021) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

Active Levies, as of July 1, 2021, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
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History of Local Discretionary Sales Surtax Imposition Attempts That Were Withdrawn from Further Consideration by County BOCCs or School Boards or Failed in Elections

CY 2020

Liberty County's 0.5% School Capital Outlay Surtax failed in election.
 Union County's 1% Emergency Fire Rescue Services and Facilities Surtax passed in election. However, the result of the referendum was voided because the requirements of s. 212.055(11), F.S., related to the performance audit were not completed.

CY 2019

Osceola County's 1% Charter County and Regional Transportation System Surtax failed in election.
 Santa Rosa County's increase in Local Government Infrastructure Surtax from 0.5% to 1% failed in election.
 Volusia County's 0.5% Local Government Infrastructure Surtax failed in election.

CY 2018

Columbia County's 1% Charter County and Regional Transportation System Surtax failed in election.
 Hernando County's 0.5% Local Discretionary Sales Surtax (not specifically identified) withdrawn from consideration.
 Okaloosa County's 0.5% School Capital Outlay Surtax withdrawn from consideration.
 Volusia County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.

CY 2017

Martin County's 1% Local Government Infrastructure Surtax failed in election.

CY 2016

Broward County's 0.5% Charter County and Regional Transportation System Surtax failed in election.
 Broward County's 0.5% Local Government Infrastructure Surtax failed in election.
 Citrus County's 0.5% School Capital Outlay Surtax failed in election.
 Hernando County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.
 Hillsborough County's 0.5% Charter County & Regional Transportation System Surtax withdrawn from consideration.
 Leon County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.
 Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.
 St. Lucie County's 0.5% Local Government Infrastructure Surtax failed in election.

CY 2015

St. Johns County's 1% Local Government Infrastructure Surtax withdrawn from consideration.

CY 2014

Alachua County's 1% Charter County and Regional Transportation System Surtax failed in election.
 Citrus County's 1% Charter County and Regional Transportation System Surtax failed in election.
 Hernando County's 1% Local Government Infrastructure Surtax failed in election.
 Highland County's 0.5% School Capital Outlay Surtax failed in election.
 Marion County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.
 Martin County's 1% Local Government Infrastructure Surtax failed in election.
 Palm Beach County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.
 Pinellas County's 1% Charter County and Regional Transportation System Surtax failed in election.
 Polk County's 1% Charter County and Regional Transportation System Surtax failed in election.
 Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.
 Washington County's 0.5% School Capital Outlay Surtax failed in election.

CY 2013

Franklin County's 0.5% Voter-Approved Indigent Care Surtax withdrawn from consideration.
 Manatee County's 0.5% Voter-Approved Indigent Care Surtax failed in election.
 Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

Active Levies, as of July 1, 2021, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
<u>CY 2012</u>				
Alachua County's 0.75% Charter County and Regional Transportation System Surtax failed in election.				
Brevard County's 0.5% School Capital Outlay Surtax failed in election.				
<u>CY 2011</u>				
None.				
<u>CY 2010</u>				
Hillsborough County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
Nassau County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.				
Okaloosa County's 0.5% School Capital Outlay Surtax failed in election.				
Okeechobee County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.				
Osceola County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Palm Beach County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.				
Polk County's 0.5% Charter County and Regional Transportation System Surtax failed in election.				
Seminole County's 0.5% School Capital Outlay Surtax failed in election.				
<u>CY 2009</u>				
None.				
<u>CY 2008</u>				
St. Johns County's 1% Local Government Infrastructure Surtax failed in election.				
<u>CY 2007</u>				
Charlotte County's 0.5% School Capital Outlay Surtax failed in election.				
Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Jackson County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
<u>CY 2006</u>				
Broward County's 1% Charter County Transit System Surtax failed in election.				
Franklin County's 1% Small County Surtax withdrawn from consideration.				
Gadsden County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Leon County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Marion County's 1% Local Government Infrastructure Surtax failed in election.				
Okaloosa County's 1% Local Government Infrastructure Surtax failed in election.				
Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.				
<u>CY 2005</u>				
Marion County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
<u>CY 2004</u>				
Alachua County's 1% Local Government Infrastructure Surtax failed in election.				
Bay County's 0.5% Local Government Infrastructure Surtax failed in election.				
Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Hernando County's 0.5% Local Government Infrastructure Surtax failed in election.				
Manatee County's 0.5% Local Government Infrastructure Surtax failed in election.				
Martin County's 1% Local Government Infrastructure Surtax failed in election.				
Osceola County's 0.5% School Capital Outlay Surtax failed in election.				
Data Source: Florida Department of Revenue.				

2021 Local Discretionary Sales Surtax Rates in Florida's Counties

County	County Government Levies								School District Levy						
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below						Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate			
		Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care and Trauma Center Surtax s. 212.055(4), F.S. Up to 0.25%, 0.5%	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%	Pension Liability Surtax s. 212.055(9), F.S. Up to 0.5%								
Alachua		0.5							3.5	0.5	3.0	0.5	0.5	0.5	0.0
Baker			1						2.5	1.0	1.5		0.5	0.5	0.0
Bay		0.5							2.0	0.5	1.5	0.5	0.5	0.5	0.0
Bradford			1						2.5	1.0	1.5		0.5	0.5	0.0
Brevard		0.5							3.0	0.5	2.5	0.5	0.5	0.5	0.0
Broward	1								3.0	1.0	2.0		0.5	0.5	0.0
Calhoun			1						2.5	1.0	1.5	0.5	0.5	0.5	0.0
Charlotte		1							3.0	1.0	2.0		0.5	0.5	0.0
Citrus									2.0	0.0	2.0		0.5	0.0	0.5
Clay		1							3.0	1.0	2.0	0.5	0.5	0.5	0.0
Collier		1							2.0	1.0	1.0		0.5	0.5	0.0
Columbia			1						3.0	1.0	2.0		0.5	0.0	0.5
DeSoto			1				0.5		2.5	1.5	1.0		0.5	0.0	0.5
Dixie			1						2.5	1.0	1.5		0.5	0.0	0.5
Duval	0.5	0.5							3.0	1.0	2.0	0.5	0.5	0.5	0.0
Escambia		1							2.0	1.0	1.0	0.5	0.5	0.5	0.0
Flagler			0.5						2.0	0.5	1.5	0.5	0.5	0.5	0.0
Franklin			1						2.5	1.0	1.5		0.5	0.0	0.5
Gadsden			1				0.5		2.5	1.5	1.0		0.5	0.0	0.5
Gilchrist			1						2.5	1.0	1.5		0.5	0.0	0.5
Glades		1							2.5	1.0	1.5		0.5	0.0	0.5
Gulf			1						2.5	1.0	1.5		0.5	0.0	0.5
Hamilton			1						2.5	1.0	1.5		0.5	0.0	0.5
Hardee			1						2.5	1.0	1.5		0.5	0.0	0.5
Hendry			1						2.5	1.0	1.5		0.5	0.0	0.5
Hernando									3.0	0.0	3.0	0.5	0.5	0.5	0.0
Highlands		1							2.0	1.0	1.0	0.5	0.5	0.5	0.0
Hillsborough		0.5		0.5					3.0	1.0	2.0	0.5	0.5	0.5	0.0
Holmes			1						2.5	1.5	1.0		0.5	0.0	0.5
Indian River		1					0.5		2.0	1.0	1.0		0.5	0.0	0.5
Jackson			1						2.0	1.0	1.0	0.5	0.5	0.5	0.0
Jefferson			1						2.5	1.0	1.5		0.5	0.0	0.5
Lafayette			1						2.5	1.0	1.5		0.5	0.0	0.5
Lake		1							2.0	1.0	1.0		0.5	0.0	0.5
Lee									3.0	0.0	3.0	0.5	0.5	0.5	0.0
Leon		1							3.5	1.0	2.5	0.5	0.5	0.5	0.0
Levy			1						2.5	1.0	1.5		0.5	0.0	0.5
Liberty			1						2.5	1.5	1.0		0.5	0.0	0.5
Madison			1				0.5		1.5	1.5	0.0		0.5	0.0	0.5
Manatee		0.5							3.0	0.5	2.5	0.5	0.5	0.5	0.0
Marion		1							2.0	1.0	1.0		0.5	0.0	0.5
Martin									2.0	0.0	2.0	0.5	0.5	0.5	0.0
Miami-Dade	0.5				0.5				2.0	1.0	1.0		0.5	0.0	0.5
Monroe		1							2.0	1.0	1.0	0.5	0.5	0.5	0.0
Nassau			1						2.0	1.0	1.0		0.5	0.0	0.5
Okaloosa		0.5							2.0	0.5	1.5	0.5	0.5	0.5	0.0
Okeechobee			1						2.5	1.0	1.5		0.5	0.0	0.5
Orange									3.0	0.0	3.0	0.5	0.5	0.5	0.0
Osceola		1							3.0	1.0	2.0	0.5	0.5	0.5	0.0
Palm Beach		1							3.0	1.0	2.0		0.5	0.0	0.5
Pasco		1							3.0	1.0	2.0		0.5	0.0	0.5
Pinellas		1							3.0	1.0	2.0		0.5	0.0	0.5
Polk							0.5		3.0	0.5	2.5	0.5	0.5	0.5	0.0
Putnam		1							2.0	1.0	1.0		0.5	0.0	0.5
St. Johns									2.0	0.0	2.0	0.5	0.5	0.5	0.0
St. Lucie		0.5							2.0	0.5	1.5	0.5	0.5	0.5	0.0
Santa Rosa		0.5							2.0	0.5	1.5	0.5	0.5	0.5	0.0
Sarasota		1							3.0	1.0	2.0		0.5	0.0	0.5
Seminole		1							3.0	1.0	2.0		0.5	0.0	0.5
Sumter			1						2.0	1.0	1.0		0.5	0.0	0.5
Suwannee			1						2.5	1.0	1.5		0.5	0.0	0.5
Taylor			1						2.5	1.0	1.5		0.5	0.0	0.5
Union			1						2.5	1.0	1.5		0.5	0.0	0.5
Volusia									3.0	0.0	3.0	0.5	0.5	0.5	0.0
Wakulla		1							3.5	1.0	2.5		0.5	0.0	0.5
Walton			1						2.0	1.0	1.0		0.5	0.0	0.5
Washington			1						2.5	1.0	1.5	0.5	0.5	0.5	0.0

2021 Local Discretionary Sales Surtax Rates in Florida's Counties

County	County Government Levies								School District Levy			
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. <i>Up to 1%</i>	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below			Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. <i>Up to 1%</i>	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. <i>Up to 0.5%</i>	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. <i>0.5% or 1%</i>	Small County Surtax s. 212.055(3), F.S. <i>0.5% or 1%</i>	Indigent Care and Trauma Center Surtax s. 212.055(4), F.S. <i>Up to 0.25%, 0.5%</i>	County Public Hospital Surtax s. 212.055(5), F.S. <i>0.5%</i>	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. <i>Up to 0.5%, 1%</i>	Pension Liability Surtax s. 212.055(9), F.S. <i>Up to 0.5%</i>						

# Eligible to Levy:	23	67	31	65	1	60	28	65	67	67	67
# Levying:	3	28	29	1	1	5	0	1	60	26	26

- Notes:
- Boxed areas indicate those counties eligible to impose particular surtaxes authorized for county governments or school districts eligible to impose the School Capital Outlay Surtax.
 - The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
 - Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%.
 - Pursuant to s. 212.055(4)(b)5., F.S., a county cannot levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
 - Pursuant to s. 212.055(5)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
 - Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county, the rate cannot exceed 1%, pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University in Miami-Dade County; Florida State University in Leon County; University of Central Florida in Orange County; University of Florida in Alachua County; and the University of South Florida in Hillsborough County. The Florida International University, University of Central Florida, and University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and Orange counties are not eligible to levy the surtax. Only Alachua and Leon counties could levy the surtax at the maximum 1% rate. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax, at a rate not to exceed 1%, subject to voter approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies cannot exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate cannot exceed 1%.
 - Effective July 1, 2009, Chapter 2009-146, L.O.F., renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties.
 - Effective July 1, 2010, Chapter 2010-225, L.O.F., renamed the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extended eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, Northwest Florida Transportation Corridor Authority, Tampa Bay Area Regional Transit Authority, and Jacksonville Transportation Authority). As a result of the legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and three counties of the Tampa Bay Area Regional Transit Authority (i.e., Hernando, Manatee, and Pasco) are eligible to levy this surtax.
 - Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. A county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Miami-Dade counties are not eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining 65 counties are eligible to levy this surtax. However, if Orange or Osceola impose the surtax, neither county can levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.
 - Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments have increased since July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate did not change. For 24 counties (i.e., Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Columbia, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Okaloosa, Orange, Osceola, Palm Beach, Pasco, Polk, Santa Rosa, Seminole, Wakulla, and Walton), the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 1%. Currently, Alachua, Franklin, Gulf, Leon, and Wakulla counties have the highest maximum potential tax rate for county government levies at 3.5%.
 - Effective July 1, 2016, Chapter 2016-146, L.O.F., created the Pension Liability Surtax and specified that a county considering a Pension Liability Surtax levy must currently levy the Local Government Infrastructure Surtax, which is scheduled to terminate and is not subject to renewal. Additionally, the legislation created a number of preconditions that must be satisfied prior to a Pension Liability Surtax levy and specified that a county may not levy this surtax as well as the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax, in excess of a combined rate of 1%.
 - New surtax levies for 2021: Clay, Duval, and Okaloosa counties levy the School Capital Outlay Surtax, and Holmes County levies the Voter-Approved Indigent Care Surtax. New surtax levies for 2022: Glades County will levy the Small County Surtax after the expiration of its Local Government Infrastructure Surtax levy, effective December 31, 2021.
 - The following levies were recently extended. Liberty County's levy of the Emergency Fire Rescue Services and Facilities Surtax, which was originally scheduled to expire on December 31, 2021, was extended until December 31, 2026. Santa Rosa County's levy of the Local Government Infrastructure Surtax, which was originally scheduled to expire on December 31, 2021, was extended until December 31, 2026.
 - Effective March 15, 2021, the 1% Charter County and Regional Transportation System Surtax in Hillsborough County was terminated after the Florida Supreme Court ruled that the county's levy was unconstitutional.
 - Effective July 1, 2021, Chapter 2021-188, L.O.F., dissolved the Northwest Florida Transportation Corridor Authority by repealing Part III of Chapter 343, F.S. Consequently, the non-charter counties of Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton, which were served by the authority, are no longer eligible to levy this surtax. Although Wakulla County was also served by the Authority, it is still eligible to levy the surtax because it is also a charter county.
 - The following levies are scheduled to expire in 2022. Effective December 31, 2022, the School Capital Outlay Surtax levy in Flagler County is scheduled to expire.

Data Sources: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2021) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	56.975714	\$ 27,983,459		
Alachua	2.760858	\$ 1,355,987		
Archer	0.317485	\$ 155,932		
Gainesville	35.449200	\$ 17,410,773		
Hawthorne	0.385782	\$ 189,476		
High Springs	1.754081	\$ 861,512		
La Crosse	0.104158	\$ 51,157		
Micanopy	0.176410	\$ 86,643		
Newberry	1.823695	\$ 895,703		
Waldo	0.252617	\$ 124,072		
Countywide Total	100.000000	\$ 49,114,715		
BAKER BOCC	75.484050	\$ 2,315,488		
Glen St. Mary	1.464165	\$ 44,914		
Maccleddy	23.051785	\$ 707,118		
Countywide Total	100.000000	\$ 3,067,520		
BAY BOCC	59.362686	\$ 32,979,473		
Callaway	6.168400	\$ 3,426,910		
Lynn Haven	8.510895	\$ 4,728,304		
Mexico Beach	0.325206	\$ 180,671		
Panama City	14.480301	\$ 8,044,661		
Panama City Beach	5.759894	\$ 3,199,961		
Parker	1.626031	\$ 903,356		
Springfield	3.766586	\$ 2,092,561		
Countywide Total	100.000000	\$ 55,555,899		
BRADFORD BOCC	76.306000	\$ 2,965,255		
Brooker	1.116046	\$ 43,370		
Hampton	1.687597	\$ 65,580		
Lawtey	2.462066	\$ 95,676		
Starke	18.428291	\$ 716,124		
Countywide Total	100.000000	\$ 3,886,005		
BREVARD BOCC	55.722532	\$ 60,794,959	100.000000	\$ 109,103,007
Cape Canaveral	1.201877	\$ 1,311,284	0.000000	\$ -
Cocoa	2.246053	\$ 2,450,511	0.000000	\$ -
Cocoa Beach	1.323785	\$ 1,444,289	0.000000	\$ -
Grant-Valkaria	0.522030	\$ 569,550	0.000000	\$ -
Indianalantic	0.334926	\$ 365,415	0.000000	\$ -
Indian Harbour Beach	1.016982	\$ 1,109,558	0.000000	\$ -
Malabar	0.352475	\$ 384,560	0.000000	\$ -
Melbourne	9.805258	\$ 10,697,831	0.000000	\$ -
Melbourne Beach	0.366072	\$ 399,395	0.000000	\$ -
Melbourne Village	0.078676	\$ 85,838	0.000000	\$ -
Palm Bay	13.779169	\$ 15,033,487	0.000000	\$ -
Palm Shores	0.132134	\$ 144,163	0.000000	\$ -
Rockledge	3.245719	\$ 3,541,177	0.000000	\$ -
Satellite Beach	1.265213	\$ 1,380,386	0.000000	\$ -
Titusville	5.657027	\$ 6,171,986	0.000000	\$ -
West Melbourne	2.950072	\$ 3,218,618	0.000000	\$ -
Countywide Total	100.000000	\$ 109,103,007	100.000000	\$ 109,103,007
BROWARD BOCC	40.286024	\$ 171,568,983		
Coconut Creek	1.832624	\$ 7,804,728		
Cooper City	1.059627	\$ 4,512,708		
Coral Springs	4.028544	\$ 17,156,651		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Dania Beach	1.003996	\$ 4,275,790		
Davie	3.273747	\$ 13,942,143		
Deerfield Beach	2.498786	\$ 10,641,761		
Fort Lauderdale	5.899253	\$ 25,123,570		
Hallandale Beach	1.244905	\$ 5,301,768		
Hillsboro Beach	0.060368	\$ 257,092		
Hollywood	4.731482	\$ 20,150,301		
Lauderdale-By-The-Sea	0.196498	\$ 836,842		
Lauderdale Lakes	1.138382	\$ 4,848,108		
Lauderhill	2.259716	\$ 9,623,614		
Lazy Lake	0.000873	\$ 3,716		
Lighthouse Point	0.328360	\$ 1,398,408		
Margate	1.849703	\$ 7,877,462		
Miramar	4.328045	\$ 18,432,154		
North Lauderdale	1.419557	\$ 6,045,568		
Oakland Park	1.424543	\$ 6,066,804		
Parkland	1.104443	\$ 4,703,569		
Pembroke Park	0.198618	\$ 845,867		
Pembroke Pines	5.245962	\$ 22,341,353		
Plantation	2.829888	\$ 12,051,849		
Pompano Beach	3.515498	\$ 14,971,704		
Sea Ranch Lakes	0.021255	\$ 90,520		
Southwest Ranches	0.242654	\$ 1,033,410		
Sunrise	2.939934	\$ 12,520,507		
Tamarac	2.059696	\$ 8,771,774		
Weston	2.101738	\$ 8,950,823		
West Park	0.474588	\$ 2,021,162		
Wilton Manors	0.400695	\$ 1,706,467		
Countywide Total	100.000000	\$ 425,877,176		
CALHOUN BOCC	80.183609	\$ 993,970		
Altha	3.600537	\$ 44,633		
Blountstown	16.215853	\$ 201,014		
Countywide Total	100.000000	\$ 1,239,617		
CHARLOTTE BOCC	89.810087	\$ 32,836,570		
Punta Gorda	10.189913	\$ 3,725,660		
Countywide Total	100.000000	\$ 36,562,229		
CITRUS BOCC	93.240923	\$ 20,327,730		
Crystal River	2.040838	\$ 444,929		
Inverness	4.718239	\$ 1,028,637		
Countywide Total	100.000000	\$ 21,801,296		
CLAY BOCC	91.851442	\$ 27,345,675		
Green Cove Springs	3.468736	\$ 1,032,699		
Keystone Heights	0.596499	\$ 177,587		
Orange Park	3.743513	\$ 1,114,505		
Penney Farms	0.339810	\$ 101,167		
Countywide Total	100.000000	\$ 29,771,633		
COLLIER BOCC	90.546916	\$ 94,681,789		
Everglades	0.103992	\$ 108,741		
Marco Island	4.255194	\$ 4,449,510		
Naples	5.093899	\$ 5,326,514		
Countywide Total	100.000000	\$ 104,566,554		
COLUMBIA BOCC	83.291029	\$ 10,474,443		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Fort White	0.801215	\$ 100,758		
Lake City	15.907757	\$ 2,000,514		
Countywide Total	100.000000	\$ 12,575,715		
DESOTO BOCC	80.074850	\$ 2,950,230		
Arcadia	19.925150	\$ 734,110		
Countywide Total	100.000000	\$ 3,684,340		
DIXIE BOCC	88.337265	\$ 1,176,723		
Cross City	10.622628	\$ 141,502		
Horseshoe Beach	1.040107	\$ 13,855		
Countywide Total	100.000000	\$ 1,332,080		
JACKSONVILLE-DUVAL	95.471538	\$ 205,568,432	96.880000	\$ 208,601,120
Atlantic Beach	1.365949	\$ 2,941,150	0.970000	\$ 2,088,595
Baldwin	0.140211	\$ 301,902	0.110000	\$ 236,851
Jacksonville Beach	2.311561	\$ 4,977,232	1.500000	\$ 3,229,786
Neptune Beach	0.710740	\$ 1,530,359	0.540000	\$ 1,162,723
Countywide Total	100.000000	\$ 215,319,075	100.000000	\$ 215,319,075
ESCAMBIA BOCC	84.074341	\$ 56,782,397		
Century	0.495643	\$ 334,749		
Pensacola	15.430016	\$ 10,421,174		
Countywide Total	100.000000	\$ 67,538,320		
FLAGLER BOCC	45.394489	\$ 6,967,881		
Beverly Beach	0.212781	\$ 32,661		
Bunnell	1.953459	\$ 299,849		
Flagler Beach (part)	2.617981	\$ 401,850		
Marineland (part)	0.003342	\$ 513		
Palm Coast	49.817948	\$ 7,646,865		
Countywide Total	100.000000	\$ 15,349,619		
FRANKLIN BOCC	69.858441	\$ 1,915,616	100.000000	\$ 2,742,140
Apalachicola	17.694895	\$ 485,219	0.000000	\$ -
Carrabelle	12.446664	\$ 341,305	0.000000	\$ -
Countywide Total	100.000000	\$ 2,742,140	100.000000	\$ 2,742,140
GADSDEN BOCC	68.180851	\$ 3,216,432		
Chattahoochee	4.200843	\$ 198,175		
Greensboro	1.114509	\$ 52,577		
Gretna	3.040732	\$ 143,447		
Havana	3.429259	\$ 161,775		
Midway	6.324065	\$ 298,338		
Quincy	13.709741	\$ 646,757		
Countywide Total	100.000000	\$ 4,717,501		
GILCHRIST BOCC	83.853688	\$ 1,232,401		
Bell	2.765024	\$ 40,638		
Fanning Springs (part)	1.984491	\$ 29,166		
Trenton	11.396796	\$ 167,499		
Countywide Total	100.000000	\$ 1,469,704		
GLADES BOCC	87.149775	\$ 890,084		
Moore Haven	12.850225	\$ 131,243		
Countywide Total	100.000000	\$ 1,021,326		
GULF BOCC	67.161187	\$ 1,844,169	33.580593	\$ 922,085
Port St. Joe	21.428571	\$ 588,404	10.714286	\$ 294,202
Wewahitchka	11.410242	\$ 313,312	5.705121	\$ 156,656
*** County ***	0.000000	\$ -	50.000000	\$ 1,372,943
Countywide Total	100.000000	\$ 2,745,885	100.000000	\$ 2,745,885

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
HAMILTON BOCC	77.190357	\$ 1,155,156		
Jasper	11.128509	\$ 166,538		
Jennings	6.002901	\$ 89,834		
White Springs	5.678233	\$ 84,975		
Countywide Total	100.000000	\$ 1,496,503		
HARDEE BOCC	69.307623	\$ 1,895,377		
Bowling Green	8.991943	\$ 245,905		
Wauchula	16.175003	\$ 442,343		
Zolfo Springs	5.525430	\$ 151,106		
Countywide Total	100.000000	\$ 2,734,731		
HENDRY BOCC	73.515278	\$ 3,788,452		
Clewiston	16.127692	\$ 831,106		
LaBelle	10.357030	\$ 533,727		
Countywide Total	100.000000	\$ 5,153,285		
HERNANDO BOCC	95.451204	\$ 27,796,066		
Brooksville	4.548796	\$ 1,324,642		
Countywide Total	100.000000	\$ 29,120,708		
HIGHLANDS BOCC	78.973994	\$ 11,442,220		
Avon Park	9.188931	\$ 1,331,347		
Lake Placid	2.361016	\$ 342,078		
Sebring	9.476059	\$ 1,372,948		
Countywide Total	100.000000	\$ 14,488,593		
HILLSBOROUGH BOCC	74.264906	\$ 217,680,946	100.000000	\$ 293,114,146
Plant City	2.234481	\$ 6,549,580	0.000000	\$ -
Tampa	21.996760	\$ 64,475,614	0.000000	\$ -
Temple Terrace	1.503853	\$ 4,408,005	0.000000	\$ -
Countywide Total	100.000000	\$ 293,114,146	100.000000	\$ 293,114,146
HOLMES BOCC	80.480546	\$ 1,208,024		
Bonifay	12.729466	\$ 191,071		
Esto	1.724516	\$ 25,885		
Noma	0.855210	\$ 12,837		
Ponce de Leon	2.542134	\$ 38,158		
Westville	1.668129	\$ 25,039		
Countywide Total	100.000000	\$ 1,501,014		
INDIAN RIVER BOCC	72.702271	\$ 21,653,532		
Fellsmere	2.919092	\$ 869,418		
Indian River Shores	2.254725	\$ 671,544		
Orchid	0.220425	\$ 65,651		
Sebastian	13.215739	\$ 3,936,155		
Vero Beach	8.687748	\$ 2,587,545		
Countywide Total	100.000000	\$ 29,783,845		
JACKSON BOCC	72.651157	\$ 4,839,730		
Alford	0.976816	\$ 65,072		
Bascom	0.239220	\$ 15,936		
Campbellton	0.426609	\$ 28,419		
Cottondale	1.716405	\$ 114,340		
Graceville	4.433547	\$ 295,345		
Grand Ridge	1.664573	\$ 110,887		
Greenwood	1.349600	\$ 89,905		
Jacob City	0.546219	\$ 36,387		
Malone	0.857206	\$ 57,104		
Marianna	11.747702	\$ 782,585		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Sneads	3.390946	\$ 225,891		
Countywide Total	100.000000	\$ 6,661,601		
JEFFERSON BOCC	83.955142	\$ 1,324,288		
Monticello	16.044858	\$ 253,088		
Countywide Total	100.000000	\$ 1,577,376		
LAFAYETTE BOCC	84.950039	\$ 483,734		
Mayo	15.049961	\$ 85,700		
Countywide Total	100.000000	\$ 569,434		
LAKE BOCC	60.090819	\$ 35,648,319	33.333333	\$ 19,774,690
Astatula	0.385525	\$ 228,709	0.322002	\$ 191,025
Clermont	8.890761	\$ 5,274,361	7.425827	\$ 4,405,303
Eustis	4.334700	\$ 2,571,520	3.620470	\$ 2,147,810
Fruitland Park	2.048240	\$ 1,215,100	1.710751	\$ 1,014,887
Groveland	4.116149	\$ 2,441,867	3.437930	\$ 2,039,520
Howey-in-the-Hills	0.341574	\$ 202,636	0.285293	\$ 169,247
Lady Lake	3.162270	\$ 1,875,987	2.641222	\$ 1,566,880
Leesburg	4.924728	\$ 2,921,549	4.113279	\$ 2,440,165
Mascotte	1.293847	\$ 767,563	1.080660	\$ 641,091
Minneola	2.645293	\$ 1,569,295	2.209427	\$ 1,310,722
Montverde	0.381511	\$ 226,328	0.318650	\$ 189,036
Mount Dora	3.050486	\$ 1,809,672	2.547856	\$ 1,511,492
Tavares	3.491401	\$ 2,071,241	2.916122	\$ 1,729,962
Umatilla	0.842697	\$ 499,922	0.703845	\$ 417,550
*** School Board ***	0.000000	\$ -	33.333333	\$ 19,774,690
Countywide Total	100.000000	\$ 59,324,070	100.000000	\$ 59,324,070
LEE BOCC	61.985576	\$ 116,141,292		
Bonita Springs	5.536450	\$ 10,373,550		
Cape Coral	18.635505	\$ 34,917,021		
Estero	3.295660	\$ 6,175,021		
Fort Myers	9.212723	\$ 17,261,719		
Fort Myers Beach	0.652565	\$ 1,222,699		
Sanibel	0.681521	\$ 1,276,954		
Countywide Total	100.000000	\$ 187,368,256		
LEON BOCC	54.076824	\$ 28,349,335	12.000000	\$ 6,290,903
Tallahassee	45.923176	\$ 24,074,852	10.000000	\$ 5,242,419
*** Blueprint 2000 ***	0.000000	\$ -	78.000000	\$ 40,890,866
Countywide Total	100.000000	\$ 52,424,188	100.000000	\$ 52,424,188
LEVY BOCC	80.259623	\$ 4,115,328		
Bronson	2.459477	\$ 126,110		
Cedar Key	1.511923	\$ 77,524		
Chiefland	4.616987	\$ 236,737		
Fanning Springs (part)	1.076672	\$ 55,207		
Inglis	2.717712	\$ 139,351		
Otter Creek	0.245739	\$ 12,600		
Williston	6.051855	\$ 310,310		
Yankeetown	1.060012	\$ 54,352		
Countywide Total	100.000000	\$ 5,127,520		
LIBERTY BOCC	87.732042	\$ 507,507		
Bristol	12.267958	\$ 70,967		
Countywide Total	100.000000	\$ 578,474		
MADISON BOCC	80.415474	\$ 1,273,921	100.000000	\$ 1,584,175
Greenville	3.626764	\$ 57,454	0.000000	\$ -

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Lee	1.653015	\$ 26,187	0.000000	\$ -
Madison	14.304747	\$ 226,612	0.000000	\$ -
Countywide Total	100.000000	\$ 1,584,175	100.000000	\$ 1,584,175
MANATEE BOCC	82.007807	\$ 61,836,014		
Anna Maria	0.357219	\$ 269,353		
Bradenton	12.942078	\$ 9,758,663		
Bradenton Beach	0.262447	\$ 197,892		
Holmes Beach	0.864440	\$ 651,810		
Longboat Key (part)	0.548090	\$ 413,274		
Palmetto	3.017918	\$ 2,275,589		
Countywide Total	100.000000	\$ 75,402,594		
MARION BOCC	82.892327	\$ 50,915,460		
Belleview	1.300309	\$ 798,697		
Dunnellon	0.455169	\$ 279,581		
McIntosh	0.118676	\$ 72,895		
Ocala	15.092621	\$ 9,270,433		
Reddick	0.140897	\$ 86,544		
Countywide Total	100.000000	\$ 61,423,610		
MARTIN BOCC	84.770053	\$ 35,560,980		
Indiantown	3.849098	\$ 1,614,694		
Jupiter Island	0.477893	\$ 200,476		
Ocean Breeze	0.241485	\$ 101,303		
Sewall's Point	1.200093	\$ 503,438		
Stuart	9.461378	\$ 3,969,042		
Countywide Total	100.000000	\$ 41,949,933		
MIAMI-DADE BOCC	58.693936	\$ 354,173,319		
Aventura	0.976357	\$ 5,891,571		
Bal Harbour	0.075252	\$ 454,091		
Bay Harbor Islands	0.156331	\$ 943,339		
Biscayne Park	0.081643	\$ 492,655		
Coral Gables	1.312375	\$ 7,919,184		
Cutler Bay	1.167285	\$ 7,043,680		
Doral	1.830338	\$ 11,044,701		
El Portal	0.055079	\$ 332,360		
Florida City	0.344051	\$ 2,076,089		
Golden Beach	0.024203	\$ 146,046		
Hialeah	6.158688	\$ 37,163,002		
Hialeah Gardens	0.606845	\$ 3,661,846		
Homestead	1.958745	\$ 11,819,537		
Indian Creek	0.002233	\$ 13,474		
Key Biscayne	0.331732	\$ 2,001,749		
Medley	0.025538	\$ 154,100		
Miami	12.704084	\$ 76,659,494		
Miami Beach	2.416727	\$ 14,583,113		
Miami Gardens	2.935230	\$ 17,711,882		
Miami Lakes	0.828701	\$ 5,000,579		
Miami Shores	0.277628	\$ 1,675,275		
Miami Springs	0.365867	\$ 2,207,732		
North Bay Village	0.232636	\$ 1,403,780		
North Miami	1.670568	\$ 10,080,609		
North Miami Beach	1.224828	\$ 7,390,908		
Opa-locka	0.464296	\$ 2,801,675		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Palmetto Bay	0.638311	\$ 3,851,722		
Pinecrest	0.477873	\$ 2,883,603		
South Miami	0.331090	\$ 1,997,878		
Sunny Isles Beach	0.612619	\$ 3,696,693		
Surfside	0.153918	\$ 928,781		
Sweetwater	0.573582	\$ 3,461,129		
Virginia Gardens	0.062599	\$ 377,738		
West Miami	0.228812	\$ 1,380,704		
Charter County and Regional Transportation System Surtax distribution	0.000000	\$ -	50.000000	\$ 301,712,021
County Public Hospital Surtax distribution	0.000000	\$ -	50.000000	\$ 301,712,021
Countywide Total	100.000000	\$ 603,424,042	100.000000	\$ 603,424,042
MONROE BOCC	60.767457	\$ 25,505,647		
Islamorada	6.072855	\$ 2,548,932		
Key Colony Beach	0.754362	\$ 316,625		
Key West	23.596838	\$ 9,904,193		
Layton	0.176492	\$ 74,078		
Marathon	8.631994	\$ 3,623,068		
Countywide Total	100.000000	\$ 41,972,543		
NASSAU BOCC	82.254897	\$ 12,621,514		
Callahan	1.331624	\$ 204,330		
Fernandina Beach	13.372591	\$ 2,051,943		
Hilliard	3.040888	\$ 466,606		
Countywide Total	100.000000	\$ 15,344,392		
OKALOOSA BOCC	66.621780	\$ 38,756,798		
Cinco Bayou	0.160747	\$ 93,514		
Crestview	10.045347	\$ 5,843,817		
Destin	5.171527	\$ 3,008,503		
Fort Walton Beach	8.081087	\$ 4,701,121		
Laurel Hill	0.226350	\$ 131,678		
Mary Esther	1.549156	\$ 901,212		
Niceville	5.745460	\$ 3,342,385		
Shalimar	0.323796	\$ 188,366		
Valparaiso	2.074749	\$ 1,206,972		
Countywide Total	100.000000	\$ 58,174,365		
OKEECHOBEE BOCC	86.920229	\$ 6,267,770		
Okeechobee	13.079771	\$ 943,175		
Countywide Total	100.000000	\$ 7,210,945		
ORANGE BOCC	70.367771	\$ 382,536,116		
Apopka	3.047964	\$ 16,569,463		
Bay Lake	0.000852	\$ 4,634		
Belle Isle	0.419300	\$ 2,279,413		
Eatonville	0.130029	\$ 706,871		
Edgewood	0.159866	\$ 869,069		
Lake Buena Vista	0.001364	\$ 7,415		
Maitland	1.199874	\$ 6,522,805		
Oakland	0.216867	\$ 1,178,943		
Ocoee	2.830414	\$ 15,386,813		
Orlando	16.957253	\$ 92,183,705		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Windermere	0.171857	\$ 934,257		
Winter Garden	2.755284	\$ 14,978,385		
Winter Park	1.741304	\$ 9,466,146		
Countywide Total	100.000000	\$ 543,624,037		
OSCEOLA BOCC	73.169206	\$ 49,830,588	54.876904	\$ 37,372,941
Kissimmee	16.024377	\$ 10,913,117	12.018283	\$ 8,184,838
St. Cloud	10.806417	\$ 7,359,519	8.104813	\$ 5,519,639
*** School Board ***	0.000000	\$ -	25.000000	\$ 17,025,806
Countywide Total	100.000000	\$ 68,103,224	100.000000	\$ 68,103,224
PALM BEACH BOCC	59.028814	\$ 193,153,300	30.000000	\$ 98,165,601
Atlantis	0.102048	\$ 333,919	0.049814	\$ 163,002
Belle Glade	0.892806	\$ 2,921,427	0.435821	\$ 1,426,089
Boca Raton	4.724436	\$ 15,459,238	2.306224	\$ 7,546,395
Boynton Beach	3.897924	\$ 12,754,737	1.902764	\$ 6,226,198
Briny Breezes	0.029795	\$ 97,495	0.014544	\$ 47,592
Cloud Lake	0.006853	\$ 22,424	0.003345	\$ 10,946
Delray Beach	3.335445	\$ 10,914,200	1.628191	\$ 5,327,744
Glen Ridge	0.011670	\$ 38,185	0.005697	\$ 18,640
Golf	0.013656	\$ 44,685	0.006666	\$ 21,813
Greenacres	1.983599	\$ 6,490,706	0.968290	\$ 3,168,425
Gulf Stream	0.051247	\$ 167,691	0.025016	\$ 81,858
Haverhill	0.103786	\$ 339,606	0.050663	\$ 165,778
Highland Beach	0.181600	\$ 594,230	0.088648	\$ 290,072
Hypoluxo	0.140434	\$ 459,525	0.068552	\$ 224,316
Juno Beach	0.171967	\$ 562,707	0.083945	\$ 274,684
Jupiter	3.137806	\$ 10,267,486	1.531713	\$ 5,012,052
Jupiter Inlet Colony	0.020559	\$ 67,271	0.010036	\$ 32,838
Lake Clarke Shores	0.170129	\$ 556,694	0.083048	\$ 271,749
Lake Park	0.442554	\$ 1,448,120	0.216032	\$ 706,897
Lake Worth	1.930465	\$ 6,316,840	0.942352	\$ 3,083,553
Lantana	0.598978	\$ 1,959,967	0.292390	\$ 956,754
Loxahatchee Groves	0.170129	\$ 556,694	0.083048	\$ 271,749
Manalapan	0.021254	\$ 69,546	0.010375	\$ 33,949
Mangonia Park	0.101799	\$ 333,107	0.049693	\$ 162,605
North Palm Beach	0.636271	\$ 2,081,998	0.310594	\$ 1,016,323
Ocean Ridge	0.092066	\$ 301,258	0.044942	\$ 147,059
Pahokee	0.273567	\$ 895,163	0.133541	\$ 436,972
Palm Beach	0.417576	\$ 1,366,387	0.203839	\$ 666,999
Palm Beach Gardens	2.816070	\$ 9,214,706	1.374659	\$ 4,498,140
Palm Beach Shores	0.062122	\$ 203,276	0.030325	\$ 99,229
Palm Springs	1.185193	\$ 3,878,174	0.578550	\$ 1,893,123
Riviera Beach	1.790528	\$ 5,858,941	0.874042	\$ 2,860,030
Royal Palm Beach	1.976448	\$ 6,467,307	0.964799	\$ 3,157,003
South Bay	0.166951	\$ 546,295	0.081497	\$ 266,673
South Palm Beach	0.072501	\$ 237,237	0.035391	\$ 115,807
Tequesta	0.291693	\$ 954,473	0.142389	\$ 465,924
Wellington	3.111089	\$ 10,180,066	1.518672	\$ 4,969,378
Westlake	0.047225	\$ 154,529	0.023053	\$ 75,433
West Palm Beach	5.790947	\$ 18,949,059	2.826839	\$ 9,249,944
*** School Board ***	0.000000	\$ -	50.000000	\$ 163,609,335
Countywide Total	100.000000	\$ 327,218,671	100.000000	\$ 327,218,671
PASCO BOCC	91.768094	\$ 77,191,514	45.000000	\$ 37,852,133

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Dade City	1.291707	\$ 1,086,530	1.620000	\$ 1,362,677
New Port Richey	2.953295	\$ 2,484,189	3.740000	\$ 3,145,933
Port Richey	0.531366	\$ 446,963	0.670000	\$ 563,576
St. Leo	0.240658	\$ 202,432	0.340000	\$ 285,994
San Antonio	0.234206	\$ 197,004	0.290000	\$ 243,936
Zephyrhills	2.980674	\$ 2,507,219	3.340000	\$ 2,809,469
*** School Board ***	0.000000	\$ -	45.000000	\$ 37,852,133
Countywide Total	100.000000	\$ 84,115,852	100.000000	\$ 84,115,852
PINELLAS BOCC	51.426209	\$ 103,135,712		
Belleair	0.281629	\$ 564,809		
Belleair Beach	0.111757	\$ 224,131		
Belleair Bluffs	0.144700	\$ 290,197		
Belleair Shore	0.007428	\$ 14,896		
Clearwater	8.118820	\$ 16,282,365		
Dunedin	2.603984	\$ 5,222,312		
Gulfport	0.866413	\$ 1,737,598		
Indian Rocks Beach	0.285962	\$ 573,499		
Indian Shores	0.101717	\$ 203,993		
Kenneth City	0.353841	\$ 709,632		
Largo	5.821155	\$ 11,674,377		
Madeira Beach	0.305837	\$ 613,359		
North Redington Beach	0.105293	\$ 211,166		
Oldsmar	1.032777	\$ 2,071,243		
Pinellas Park	3.728780	\$ 7,478,101		
Redington Beach	0.103642	\$ 207,855		
Redington Shores	0.150065	\$ 300,956		
Safety Harbor	1.216609	\$ 2,439,920		
St. Pete Beach	0.655483	\$ 1,314,578		
St. Petersburg	18.611782	\$ 37,326,091		
Seminole	1.355807	\$ 2,719,084		
South Pasadena	0.349234	\$ 700,391		
Tarpon Springs	1.784475	\$ 3,578,780		
Treasure Island	0.476603	\$ 955,831		
Countywide Total	100.000000	\$ 200,550,876		
POLK BOCC	69.081611	\$ 83,791,208		
Auburndale	1.909059	\$ 2,315,556		
Bartow	2.298788	\$ 2,788,270		
Davenport	0.817818	\$ 991,956		
Dundee	0.575282	\$ 697,778		
Eagle Lake	0.310557	\$ 376,684		
Fort Meade	0.650440	\$ 788,939		
Frostproof	0.385715	\$ 467,845		
Haines City	3.041447	\$ 3,689,065		
Highland Park	0.029662	\$ 35,978		
Hillcrest Heights	0.027097	\$ 32,867		
Lake Alfred	0.709318	\$ 860,354		
Lake Hamilton	0.173510	\$ 210,456		
Lakeland	12.181178	\$ 14,774,925		
Lake Wales	1.827210	\$ 2,216,279		
Mulberry	0.457193	\$ 554,543		
Polk City	0.277661	\$ 336,784		
Winter Haven	5.246455	\$ 6,363,586		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 121,293,072		
PUTNAM BOCC	81.628742	\$ 7,089,899		
Crescent City	1.903366	\$ 165,318		
Interlachen	1.643435	\$ 142,741		
Palatka	12.900727	\$ 1,120,498		
Pomona Park	1.057692	\$ 91,866		
Welaka	0.866038	\$ 75,220		
Countywide Total	100.000000	\$ 8,685,542		
ST. JOHNS BOCC	91.986557	\$ 49,626,914		
Marineland (part)	0.000723	\$ 390		
St. Augustine	5.534917	\$ 2,986,098		
St. Augustine Beach	2.477803	\$ 1,336,779		
Countywide Total	100.000000	\$ 53,950,181		
ST. LUCIE BOCC	49.124485	\$ 22,523,973		
Fort Pierce	9.118085	\$ 4,180,716		
Port St. Lucie	41.621841	\$ 19,083,950		
St. Lucie Village	0.135589	\$ 62,169		
Countywide Total	100.000000	\$ 45,850,808		
SANTA ROSA BOCC	91.037817	\$ 22,354,645		
Gulf Breeze	3.092573	\$ 759,392		
Jay	0.275768	\$ 67,716		
Milton	5.593842	\$ 1,373,587		
Countywide Total	100.000000	\$ 24,555,339		
SARASOTA BOCC	70.099661	\$ 69,696,817	46.991051	\$ 46,721,006
Longboat Key (part)	0.842430	\$ 837,589	0.789112	\$ 784,577
North Port	14.151987	\$ 14,070,659	13.256296	\$ 13,180,116
Sarasota	10.523899	\$ 10,463,421	9.858859	\$ 9,802,203
Venice	4.382023	\$ 4,356,841	4.104682	\$ 4,081,093
*** School Board ***	0.000000	\$ -	25.000000	\$ 24,856,332
Countywide Total	100.000000	\$ 99,425,327	100.000000	\$ 99,425,327
SEMINOLE BOCC	61.129984	\$ 54,153,651	55.600000	\$ 49,254,765
Altamonte Springs	7.042489	\$ 6,238,779	3.730000	\$ 3,304,321
Casselberry	4.719605	\$ 4,180,990	2.380000	\$ 2,108,387
Lake Mary	2.741043	\$ 2,428,227	1.300000	\$ 1,151,640
Longwood	2.493256	\$ 2,208,718	1.200000	\$ 1,063,052
Oviedo	6.240524	\$ 5,528,337	3.070000	\$ 2,719,643
Sanford	9.607873	\$ 8,511,395	4.730000	\$ 4,190,199
Winter Springs	6.025226	\$ 5,337,610	2.990000	\$ 2,648,772
*** School Board ***	0.000000	\$ -	25.000000	\$ 22,146,927
Countywide Total	100.000000	\$ 88,587,708	100.000000	\$ 88,587,708
SUMTER BOCC	84.780156	\$ 16,893,934		
Bushnell	1.729604	\$ 344,654		
Center Hill	0.781848	\$ 155,797		
Coleman	0.493021	\$ 98,243		
Webster	0.530636	\$ 105,738		
Wildwood	11.684735	\$ 2,328,388		
Countywide Total	100.000000	\$ 19,926,755		
SUWANNEE BOCC	84.277606	\$ 4,889,558		
Branford	1.529824	\$ 88,756		
Live Oak	14.192570	\$ 823,414		
Countywide Total	100.000000	\$ 5,801,728		
TAYLOR BOCC	72.003013	\$ 2,196,867		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Perry	27.996987	\$ 854,210		
Countywide Total	100.000000	\$ 3,051,077		
UNION BOCC	80.520651	\$ 840,534		
Lake Butler	14.406687	\$ 150,388		
Raiford	1.983173	\$ 20,702		
Worthington Springs	3.089489	\$ 32,250		
Countywide Total	100.000000	\$ 1,043,874		
VOLUSIA BOCC	48.356470	\$ 50,714,147		
Daytona Beach	8.373453	\$ 8,781,711		
Daytona Beach Shores	0.535387	\$ 561,490		
DeBary	2.620640	\$ 2,748,412		
DeLand	4.491810	\$ 4,710,814		
Deltona	11.172516	\$ 11,717,245		
Edgewater	2.840925	\$ 2,979,438		
Flagler Beach (part)	0.007156	\$ 7,505		
Holly Hill	1.478903	\$ 1,551,009		
Lake Helen	0.339790	\$ 356,357		
New Smyrna Beach	3.414477	\$ 3,580,954		
Oak Hill	0.252487	\$ 264,797		
Orange City	1.483197	\$ 1,555,512		
Ormond Beach	4.982591	\$ 5,225,523		
Pierson	0.222909	\$ 233,777		
Ponce Inlet	0.382249	\$ 400,886		
Port Orange	7.493744	\$ 7,859,111		
South Daytona	1.551298	\$ 1,626,933		
Countywide Total	100.000000	\$ 104,875,620		
WAKULLA BOCC	97.277045	\$ 3,297,803	100.000000	\$ 3,390,114
St. Marks	1.092348	\$ 37,032	0.000000	\$ -
Sopchoppy	1.630607	\$ 55,279	0.000000	\$ -
Countywide Total	100.000000	\$ 3,390,114	100.000000	\$ 3,390,114
WALTON BOCC	85.228932	\$ 27,825,002		
DeFuniak Springs	6.927053	\$ 2,261,501		
Freeport	7.095676	\$ 2,316,551		
Paxton	0.748338	\$ 244,313		
Countywide Total	100.000000	\$ 32,647,366		
WASHINGTON BOCC	80.694602	\$ 2,217,672		
Caryville	1.092618	\$ 30,028		
Chipley	13.428383	\$ 369,043		
Ebro	0.894977	\$ 24,596		
Vernon	2.733409	\$ 75,120		
Wausau	1.156012	\$ 31,770		
Countywide Total	100.000000	\$ 2,748,229		
STATEWIDE TOTALS		\$ 4,605,997,095		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2022				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<p>Notes:</p> <p>1) This table is designed to provide local governments with an estimate of possible revenues from the hypothetical imposition of a 1% local option sales surtax. Currently, there are nine statutorily-authorized local option sales surtaxes: the Charter County and Regional Transportation System Surtax, the Local Government Infrastructure Surtax, the Small County Surtax, the Indigent Care and Trauma Center Surtax, the County Public Hospital Surtax, the School Capital Outlay Surtax, the Voter-Approved Indigent Care Surtax, the Emergency Fire Rescue Services and Facilities Surtax, and the Pension Liability Surtax. Of the nine, only three surtaxes, the Local Government Infrastructure Surtax, the Small County Surtax, and the Emergency Fire Rescue Services and Facilities Surtax, require the proceeds to be shared with municipalities.</p> <p>2) Of the nine statutorily-authorized surtaxes, the two most utilized surtaxes are the Local Government Infrastructure Surtax with 28 counties levying and the Small County Surtax with 29 counties levying. Both the Local Government Infrastructure Surtax and Small County Surtax require the proceeds to be shared with municipalities, either by interlocal agreement or by default formula methodology (i.e., Local Government Half-cent Sales Tax Program formula). This table lists the estimated distributions to individual local governments assuming a 1% levy of either the Local Government Infrastructure Surtax or Small County Surtax.</p> <p>3) The distribution percentages and estimated distributions listed under the heading "1% Tax Rate - Default Formula" reflect the use of the default formula methodology. Estimated distributions are provided for every jurisdiction even though some counties do not currently impose a local discretionary sales surtax. For those counties that currently do not levy a surtax, these estimated distributions can assist local officials considering a future levy.</p> <p>4) For those jurisdictions where the distribution of local discretionary sales surtax proceeds is governed by an interlocal agreement, the distribution percentages per the agreement as well as the estimated distributions are listed in the column labeled "1% Tax Rate - Interlocal Agreement". The amounts and percentages are presented in the fashion that the interlocal agreement directs the Department of Revenue to distribute the proceeds. The percentages used are those that the Department understands will be in effect for the 2021-22 local fiscal year.</p> <p>5) If a county imposes a surtax that does not require the proceeds to be shared (i.e., Charter County and Regional Transportation System Surtax, Indigent Care and Trauma Center Surtax, County Public Hospital Surtax, School Capital Outlay Surtax, and Voter-Approved Indigent Care Surtax), then county or school district officials should refer to the estimated countywide total. If the imposed surtax is levied at a rate other than 1%, then the estimated countywide total should be adjusted accordingly (e.g., multiplying the countywide total by 0.5 for a School Capital Outlay Surtax levy).</p> <p>6) If the reader is uncertain which surtax(es) is/are imposed in a particular county, please refer to the EDR table entitled "2021 Local Discretionary Sales Surtax Rates in Florida's Counties".</p> <p>7) Revenue estimates published in this table are based on the \$5,000 cap on transactions, and the dollar figures represent a 100 percent distribution of estimated monies.</p>				

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2022

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2021 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 49,114,715	3.5	0.5	\$ 24,557,357	3.0	\$ 147,344,145	0.5	0.5	\$ 24,557,357	0.0	\$ -
Baker	\$ 3,067,520	2.5	1.0	\$ 3,067,520	1.5	\$ 4,601,280	0.5	0.0	\$ -	0.5	\$ 1,533,760
Bay	\$ 55,555,899	2.0	0.5	\$ 27,777,949	1.5	\$ 83,333,848	0.5	0.5	\$ 27,777,949	0.0	\$ -
Bradford	\$ 3,886,005	2.5	1.0	\$ 3,886,005	1.5	\$ 5,829,007	0.5	0.0	\$ -	0.5	\$ 1,943,002
Brevard	\$ 109,103,007	3.0	0.5	\$ 54,551,504	2.5	\$ 272,757,518	0.5	0.5	\$ 54,551,504	0.0	\$ -
Broward	\$ 425,877,176	3.0	1.0	\$ 425,877,176	2.0	\$ 851,754,351	0.5	0.0	\$ -	0.5	\$ 212,938,588
Calhoun	\$ 1,239,617	2.5	1.0	\$ 1,239,617	1.5	\$ 1,859,426	0.5	0.5	\$ 619,809	0.0	\$ -
Charlotte	\$ 36,562,229	3.0	1.0	\$ 36,562,229	2.0	\$ 73,124,459	0.5	0.0	\$ -	0.5	\$ 18,281,115
Citrus	\$ 21,801,296	2.0	0.0	\$ -	2.0	\$ 43,602,592	0.5	0.0	\$ -	0.5	\$ 10,900,648
Clay	\$ 29,771,633	3.0	1.0	\$ 29,771,633	2.0	\$ 59,543,266	0.5	0.5	\$ 14,885,817	0.0	\$ -
Collier	\$ 104,566,554	2.0	1.0	\$ 104,566,554	1.0	\$ 104,566,554	0.5	0.0	\$ -	0.5	\$ 52,283,277
Columbia	\$ 12,575,715	3.0	1.0	\$ 12,575,715	2.0	\$ 25,151,431	0.5	0.0	\$ -	0.5	\$ 6,287,858
DeSoto	\$ 3,684,340	2.5	1.5	\$ 5,526,510	1.0	\$ 3,684,340	0.5	0.0	\$ -	0.5	\$ 1,842,170
Dixie	\$ 1,332,080	2.5	1.0	\$ 1,332,080	1.5	\$ 1,998,120	0.5	0.0	\$ -	0.5	\$ 666,040
Duval	\$ 215,319,075	3.0	1.0	\$ 215,319,075	2.0	\$ 430,638,149	0.5	0.5	\$ 107,659,537	0.0	\$ -
Escambia	\$ 67,538,320	2.0	1.0	\$ 67,538,320	1.0	\$ 67,538,320	0.5	0.5	\$ 33,769,160	0.0	\$ -
Flagler	\$ 15,349,619	2.0	0.5	\$ 7,674,810	1.5	\$ 23,024,429	0.5	0.5	\$ 7,674,810	0.0	\$ -
Franklin	\$ 2,742,140	2.5	1.0	\$ 2,742,140	1.5	\$ 4,113,210	0.5	0.0	\$ -	0.5	\$ 1,371,070
Gadsden	\$ 4,717,501	2.5	1.5	\$ 7,076,252	1.0	\$ 4,717,501	0.5	0.0	\$ -	0.5	\$ 2,358,751
Gilchrist	\$ 1,469,704	2.5	1.0	\$ 1,469,704	1.5	\$ 2,204,557	0.5	0.0	\$ -	0.5	\$ 734,852
Glades	\$ 1,021,326	2.5	1.0	\$ 1,021,326	1.5	\$ 1,531,990	0.5	0.0	\$ -	0.5	\$ 510,663
Gulf	\$ 2,745,885	2.5	1.0	\$ 2,745,885	1.5	\$ 4,118,828	0.5	0.0	\$ -	0.5	\$ 1,372,943
Hamilton	\$ 1,496,503	2.5	1.0	\$ 1,496,503	1.5	\$ 2,244,754	0.5	0.0	\$ -	0.5	\$ 748,251
Hardee	\$ 2,734,731	2.5	1.0	\$ 2,734,731	1.5	\$ 4,102,097	0.5	0.0	\$ -	0.5	\$ 1,367,366
Hendry	\$ 5,153,285	2.5	1.0	\$ 5,153,285	1.5	\$ 7,729,928	0.5	0.0	\$ -	0.5	\$ 2,576,643
Hernando	\$ 29,120,708	3.0	0.0	\$ -	3.0	\$ 87,362,123	0.5	0.5	\$ 14,560,354	0.0	\$ -
Highlands	\$ 14,488,593	2.0	1.0	\$ 14,488,593	1.0	\$ 14,488,593	0.5	0.5	\$ 7,244,296	0.0	\$ -
Hillsborough	\$ 293,114,146	3.0	1.0	\$ 352,540,027	2.0	\$ 526,802,410	0.5	0.5	\$ 146,557,073	0.0	\$ -
Holmes	\$ 1,501,014	2.5	1.5	\$ 2,251,521	1.0	\$ 1,501,014	0.5	0.0	\$ -	0.5	\$ 750,507
Indian River	\$ 29,783,845	2.0	1.0	\$ 29,783,845	1.0	\$ 29,783,845	0.5	0.0	\$ -	0.5	\$ 14,891,923
Jackson	\$ 6,661,601	2.0	1.0	\$ 6,661,601	1.0	\$ 6,661,601	0.5	0.5	\$ 3,330,800	0.0	\$ -
Jefferson	\$ 1,577,376	2.5	1.0	\$ 1,577,376	1.5	\$ 2,366,064	0.5	0.0	\$ -	0.5	\$ 788,688
Lafayette	\$ 569,434	2.5	1.0	\$ 569,434	1.5	\$ 854,151	0.5	0.0	\$ -	0.5	\$ 284,717
Lake	\$ 59,324,070	2.0	1.0	\$ 59,324,070	1.0	\$ 59,324,070	0.5	0.0	\$ -	0.5	\$ 29,662,035
Lee	\$ 187,368,256	3.0	0.0	\$ -	3.0	\$ 562,104,767	0.5	0.5	\$ 93,684,128	0.0	\$ -
Leon	\$ 52,424,188	3.5	1.0	\$ 52,424,188	2.5	\$ 131,060,469	0.5	0.5	\$ 26,212,094	0.0	\$ -
Levy	\$ 5,127,520	2.5	1.0	\$ 5,127,520	1.5	\$ 7,691,279	0.5	0.0	\$ -	0.5	\$ 2,563,760
Liberty	\$ 578,474	2.5	1.5	\$ 867,711	1.0	\$ 578,474	0.5	0.0	\$ -	0.5	\$ 289,237
Madison	\$ 1,584,175	1.5	1.5	\$ 2,376,262	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 792,087
Manatee	\$ 75,402,594	3.0	0.5	\$ 37,701,297	2.5	\$ 188,506,485	0.5	0.5	\$ 37,701,297	0.0	\$ -
Marion	\$ 61,423,610	2.0	1.0	\$ 61,423,610	1.0	\$ 61,423,610	0.5	0.0	\$ -	0.5	\$ 30,711,805
Martin	\$ 41,949,933	2.0	0.0	\$ -	2.0	\$ 83,899,865	0.5	0.5	\$ 20,974,966	0.0	\$ -
Miami-Dade	\$ 603,424,042	2.0	1.0	\$ 603,424,042	1.0	\$ 603,424,042	0.5	0.0	\$ -	0.5	\$ 301,712,021
Monroe	\$ 41,972,543	2.0	1.0	\$ 41,972,543	1.0	\$ 41,972,543	0.5	0.5	\$ 20,986,271	0.0	\$ -
Nassau	\$ 15,344,392	2.0	1.0	\$ 15,344,392	1.0	\$ 15,344,392	0.5	0.0	\$ -	0.5	\$ 7,672,196
Okaloosa	\$ 58,174,365	2.0	0.5	\$ 29,087,183	1.5	\$ 87,261,548	0.5	0.5	\$ 29,087,183	0.0	\$ -
Okeechobee	\$ 7,210,945	2.5	1.0	\$ 7,210,945	1.5	\$ 10,816,417	0.5	0.0	\$ -	0.5	\$ 3,605,472

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2022

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2021 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Orange	\$ 543,624,037	3.0	0.0	\$ -	3.0	\$ 1,630,872,110	0.5	0.5	\$ 271,812,018	0.0	\$ -
Osceola	\$ 68,103,224	3.0	1.0	\$ 68,103,224	2.0	\$ 136,206,449	0.5	0.5	\$ 34,051,612	0.0	\$ -
Palm Beach	\$ 327,218,671	3.0	1.0	\$ 327,218,671	2.0	\$ 654,437,342	0.5	0.0	\$ -	0.5	\$ 163,609,335
Pasco	\$ 84,115,852	3.0	1.0	\$ 84,115,852	2.0	\$ 168,231,704	0.5	0.0	\$ -	0.5	\$ 42,057,926
Pinellas	\$ 200,550,876	3.0	1.0	\$ 200,550,876	2.0	\$ 401,101,751	0.5	0.0	\$ -	0.5	\$ 100,275,438
Polk	\$ 121,293,072	3.0	0.5	\$ 60,646,536	2.5	\$ 303,232,680	0.5	0.5	\$ 60,646,536	0.0	\$ -
Putnam	\$ 8,685,542	2.0	1.0	\$ 8,685,542	1.0	\$ 8,685,542	0.5	0.0	\$ -	0.5	\$ 4,342,771
St. Johns	\$ 53,950,181	2.0	0.0	\$ -	2.0	\$ 107,900,362	0.5	0.5	\$ 26,975,091	0.0	\$ -
St. Lucie	\$ 45,850,808	2.0	0.5	\$ 22,925,404	1.5	\$ 68,776,212	0.5	0.5	\$ 22,925,404	0.0	\$ -
Santa Rosa	\$ 24,555,339	2.0	0.5	\$ 12,277,670	1.5	\$ 36,833,009	0.5	0.5	\$ 12,277,670	0.0	\$ -
Sarasota	\$ 99,425,327	3.0	1.0	\$ 99,425,327	2.0	\$ 198,850,654	0.5	0.0	\$ -	0.5	\$ 49,712,664
Seminole	\$ 88,587,708	3.0	1.0	\$ 88,587,708	2.0	\$ 177,175,415	0.5	0.0	\$ -	0.5	\$ 44,293,854
Sumter	\$ 19,926,755	2.0	1.0	\$ 19,926,755	1.0	\$ 19,926,755	0.5	0.0	\$ -	0.5	\$ 9,963,377
Suwannee	\$ 5,801,728	2.5	1.0	\$ 5,801,728	1.5	\$ 8,702,592	0.5	0.0	\$ -	0.5	\$ 2,900,864
Taylor	\$ 3,051,077	2.5	1.0	\$ 3,051,077	1.5	\$ 4,576,615	0.5	0.0	\$ -	0.5	\$ 1,525,538
Union	\$ 1,043,874	2.5	1.0	\$ 1,043,874	1.5	\$ 1,565,810	0.5	0.0	\$ -	0.5	\$ 521,937
Volusia	\$ 104,875,620	3.0	0.0	\$ -	3.0	\$ 314,626,859	0.5	0.5	\$ 52,437,810	0.0	\$ -
Wakulla	\$ 3,390,114	3.5	1.0	\$ 3,390,114	2.5	\$ 8,475,286	0.5	0.0	\$ -	0.5	\$ 1,695,057
Walton	\$ 32,647,366	2.0	1.0	\$ 32,647,366	1.0	\$ 32,647,366	0.5	0.0	\$ -	0.5	\$ 16,323,683
Washington	\$ 2,748,229	2.5	1.0	\$ 2,748,229	1.5	\$ 4,122,343	0.5	0.5	\$ 1,374,114	0.0	\$ -
Statewide	\$ 4,605,997,095			\$ 3,411,565,990		\$ 9,041,288,717			\$ 1,154,334,660		\$ 1,148,663,888

Notes:

- 1) Pursuant to law, no initial levy, rate increase, or rate decrease takes effect on a date other than January 1st, and no levy terminates on a day other than December 31st. The governing body of any county or school board that levies a surtax must notify the Florida Department of Revenue within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. For the 2022 calendar year, the Department must receive notice no later than November 16, 2021, prior to the January 1, 2022 effective date.
- 2) A county's unutilized tax rate is determined by subtracting its 2021 tax rate from its maximum potential tax rate.
- 3) New surtax levies for 2021: Clay, Duval, and Okaloosa counties levy the School Capital Outlay Surtax, and Holmes County levies the Voter-Approved Indigent Care Surtax.
- 4) Effective March 15, 2021, the 1% Charter County and Regional Transportation System Surtax in Hillsborough County was terminated after the Florida Supreme Court ruled that the county's levy was unconstitutional.
- 5) Effective July 1, 2021, Chapter 2021-188, L.O.F., dissolved the Northwest Florida Transportation Corridor Authority by repealing Part III of Chapter 343, F.S. Consequently, the non-charter counties of Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton, which were served by the authority, are no longer eligible to levy this surtax. Although Wakulla County was also served by the Authority, it is still eligible to levy the surtax because it is also a charter county.
- 6) Although Glades County's levy of the Local Government Infrastructure Surtax will expire on December 31, 2021, the county's new levy of the Small County Surtax will begin on January 1, 2022.

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2021 Local Discretionary Sales Surtax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2022.

Charter County and Regional Transportation System Surtax

Section 212.055(1), Florida Statutes

Summary:

Each charter county that has adopted a charter, each county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy the Charter County and Regional Transportation System Surtax at a rate of up to 1 percent. The levy is subject to approval by a majority vote of the county's electorate or by a charter amendment approved by a majority vote of the county's electorate. Generally, the tax proceeds are for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, on-demand transportation services, and roads and bridges. During the 2021-22 local fiscal year, the three counties levying this surtax (i.e., Broward, Duval, and Miami-Dade) will realize an estimated \$895 million in revenue. The 22 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.87 billion to go unrealized.

General Law Amendments:

Chapter 2021-188, L.O.F., (CS/CS/CS/SB 1194) dissolves the Northwest Florida Transportation Corridor Authority by repealing Part III of Chapter 343, F.S. Consequently, the non-charter counties of Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton, which were served by the authority, are no longer eligible to levy this surtax. Although Wakulla County was also served by the Authority, it is still eligible to levy the surtax because it is also a charter county. This change became effective on July 1, 2021.

Authorization to Levy:

Any county that has adopted a home rule charter, any county government that has consolidated with one or more municipalities, and any county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., 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. Any such surtax levied pursuant to a referendum held on or after July 1, 2020, shall not be levied for more than 30 years. In addition to the Emergency Fire Rescue Services and Facilities Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts other discretionary sales surtaxes.

Counties Eligible to Levy:

Twenty-three counties are currently eligible to levy this surtax. Florida's twenty charter counties (i.e., Alachua, Brevard, Broward, Charlotte, Clay, Columbia, Duval, Hillsborough, Lee, Leon, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Polk, Sarasota, Seminole, Volusia and Wakulla) are all eligible to levy this surtax

Additionally, each county that is within or under an interlocal agreement with a regional transportation authority created under to ch. 343, F.S., or a transit authority created under ch. 349, F.S., as summarized in the following table, is authorized to levy the surtax.

Regional Transportation or Transit Authority	Authorizing Statute	Counties Served
South Florida Regional Transportation Authority	Part I of Ch. 343, F.S. (ss. 343.51 – 343.58)	Broward, Miami-Dade, and Palm Beach
Central Florida Regional Transportation Authority	Part II of Ch. 343, F.S. (ss. 343.61 – 343.67)	Orange, Osceola, and Seminole

Tampa Bay Area Regional Transit Authority	Part III of Ch. 343, F.S. (ss. 343.90 – 343.976)	Hernando, Hillsborough, Manatee, Pasco, and Pinellas
Jacksonville Transportation Authority	Ch. 349, F.S.	Duval

Nine of Florida’s twenty charter counties (i.e., Broward, Duval, Hillsborough, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, and Seminole) are also within one of the qualified regional transportation or transit authorities. The three non-charter counties of Hernando, Manatee, and Pasco, which are within the Tampa Bay Area Regional Transit Authority, are also eligible to levy this surtax due to the statutory eligibility requirements.

Distribution of Proceeds:

The surtax proceeds are deposited into the county trust fund or remitted by the county’s governing body to an expressway, transit, or transportation authority created by law.

Authorized Uses of Proceeds:

The surtax proceeds are applied to as many or as few of the following uses as the county’s governing body deems appropriate.

1. Deposited into the county trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, on-demand transportation services, and related costs of a fixed guideway rapid transit system.
2. Remitted by the county’s governing body to an expressway or transportation authority created by law to be used at the authority’s discretion for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the operation and maintenance of on-demand transportation services, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval of the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.
3. Used by the county for the development, construction, operation, and maintenance of roads and bridges in the county; for the expansion, operation, and maintenance of bus and fixed guideway systems; for the expansion, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county’s governing body 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.
4. Used by the county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems; for the planning, development, construction, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county’s governing body 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. Pursuant to an interlocal agreement entered into pursuant to ch. 163, F.S., the county’s governing body may distribute surtax proceeds to a municipality, or an expressway or transportation authority created by law to be expended for such purposes. Any county

that has entered into interlocal agreements for the distribution of proceeds to one or more of its municipalities must revise such agreements no less than every five years in order to include any municipalities created since the prior agreements were executed.

As it relates to authorized uses, the term *on-demand transportation services* means transportation provided between flexible points of origin and destination selected by individual users with such service being provided at a time that is agreed upon by the user and the provider of the service and that is not fixed-schedule or fixed-route in nature.

Pursuant to Chapter 2019-169, F.S., the authorized uses of the surtax proceeds will change effective October 1, 2022. Except as set forth in #4 and #5 below, the surtax proceeds can be applied to as many or as few of the following uses as the county's governing body deems appropriate.

1. Deposited into the county trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, on-demand transportation services, and related costs of a fixed guideway rapid transit system.
2. Remitted by the county's governing body to an expressway or transportation authority created by law to be used at the authority's discretion for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the operation and maintenance of on-demand transportation services, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval of the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.
3. Used by the county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems; for the planning, development, construction, expansion, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body 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. Pursuant to an interlocal agreement entered into pursuant to ch. 163, F.S., the county's governing body may distribute surtax proceeds to a municipality, or an expressway or transportation authority created by law to be expended for such purposes. Any county that has entered into interlocal agreements for the distribution of proceeds to one or more of its municipalities must revise such agreements no less than every five years in order to include any municipalities created since the prior agreements were executed.
4. To the extent not prohibited by contracts or bond covenants in effect on that date, a county as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County only] shall use proceeds from the surtax only for the following purposes:
 - a. The planning, design, engineering, or construction of fixed guideway rapid transit systems, rail systems, and bus systems, including bus rapid transit systems, and for the development of dedicated facilities for autonomous vehicles as defined in s. 316.003, F.S.
 - b. The acquisition of rights-of-way for fixed guideway rapid transit systems, rail systems, and bus systems, including bus rapid transit systems, and for the development of dedicated facilities for autonomous vehicles as defined in s. 316.003, F.S.

- c. The purchase of buses or other capital costs for bus systems, including bus rapid transit systems.
 - d. The payment of principal and interest on bonds previously issued related to fixed guideway rapid transit systems, rail systems, or bus systems.
 - e. As security by the governing body of the county to refinance existing bonds or to issue new bonds for the planning, design, engineering, or construction of fixed guideway rapid transit systems, rail systems, bus rapid transit systems, or bus systems.
 - f. For the operation and maintenance of fixed guideway rapid transit systems and bus routes or extensions thereof, including bus rapid transit systems, which were implemented or constructed subsequent to the passage of the surtax, and for operation and maintenance of services authorized by electors in passing the surtax or included in the ordinance authorizing the levy of the surtax subject to the electorate's approval.
5. To the extent not prohibited by contracts or bond covenants in effect on October 1, 2022, no more than 25 percent of the surtax proceeds may be distributed to municipalities in total in a county as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County only]. Such municipalities may use the surtax proceeds to plan, develop, construct, operate, and maintain roads and bridges in the municipality and to pay the principal and interest on bonds issued to construct roads or bridges. The governing body of the municipality may pledge the proceeds for bonds issued to refinance existing bonds or new bonds issued to construct such roads or bridges. Additionally, each such municipality may use surtax proceeds for transit systems within the municipality.

Attorney General Opinions:

No opinions specifically relevant to this surtax have been issued.

Local Government Infrastructure Surtax

Section 212.055(2), Florida Statutes

Summary:

The Local Government Infrastructure Surtax may 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; acquire land for public recreation, conservation, or protection of natural resources; or finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties. During the 2021-22 local fiscal year, the 28 counties levying this surtax will realize an estimated \$1.84 billion in revenue. The 19 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.10 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

Local governments may levy this surtax at a rate of 0.5 or 1 percent 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 takes 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. This surtax is one of several surtaxes subject to a combined rate limitation. A county cannot levy this surtax and the Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

All counties are eligible to levy the surtax.

Distribution of Proceeds:

The surtax proceeds are distributed to the county and its respective municipalities according to one of the following procedures.

1. An interlocal agreement approved by 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 previously mentioned.
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 are expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, for any of the following purposes.

1. To finance, plan, and construct infrastructure.
2. To acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern.
3. To provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum.
4. To finance the closure of county or municipal-owned solid waste landfills that have been closed or are required to be closed by order of the DEP. Any use of the proceeds or interest for purposes of landfill closures before July 1, 1993, is ratified.

The term *energy efficiency improvement* means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951, F.S.; and installation of efficient lighting equipment.

The surtax proceeds and any interest may not be used to fund the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, F.S., (i.e., Miami-Dade County) and charter counties may use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.

As it relates to the authorized uses of the surtax proceeds and any accrued interest, the term *infrastructure* has the following meanings.

1. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For this purpose, the term *public facilities* means facilities as defined in ss. 163.3164(39),¹ 163.3221(13),² or 189.012(5),³ F.S., and includes

1. Section 163.3164(39), F.S., defines the term *public facilities* as major capital improvements, including transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational facilities.

2. Section 163.3221(13), F.S., which defines the term *public facilities* as major capital improvements, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational, and health systems and facilities.

3. Section 189.012(5), F.S., which defines the term *public facilities* as major capital improvements, including, but not limited to,

facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.

2. A fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
3. Any expenditure for the construction, lease, maintenance, or provision of utilities or security for those court facilities as defined in s. 29.008, F.S.
4. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38, F.S. These private facility improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The private facility's owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after the completion of the improvement with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.
5. Any land-acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this provision.
6. Instructional technology used solely in a school district's classrooms. Pursuant to this provision, the term *instructional technology* means an interactive device that assists a teacher in instructing a class or a group of students and includes the necessary hardware and software to operate the interactive device. The term also includes support systems in which an interactive device may mount and is not required to be affixed to the facilities.

Any local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit within a county trust fund created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The referendum ballot statement must indicate the intention to make the 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, and counties and municipalities may join together for the issuance of bonds.

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 that imposed the surtax before July 1, 1992, may use the proceeds and accrued interest of

transportation facilities, sanitary sewer facilities, solid waste facilities, water management and control facilities, potable water facilities, alternative water systems, educational facilities, parks and recreational facilities, health systems and facilities, and, except for spoil disposal by those ports listed in s. 311.09(1), F.S., spoil disposal sites for maintenance dredging in waters of the state.

the surtax for any public purpose if the county satisfies all of 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 ch. 163, F.S.
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.

Those counties designated as an area of critical state concern that 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. A county that was designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation, and that qualified to use the surtax for any public purpose at the time of the designation's removal, may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure purposes for 20 years following the designation's removal. After the 20 year period expires, a county may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure if the county adopts an ordinance providing for such continued use of the surtax proceeds.

Likewise, a municipality located within such a county may not use the proceeds and accrued interest for any purpose other than an authorized infrastructure purpose unless the municipality's comprehensive plan has been determined to be in compliance with part II of ch. 163, F.S., 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.

Despite any other use restrictions to the contrary, a county, having a population greater than 75,000 in which the taxable value of real property is less than 60 percent of the just value of real property for ad valorem tax purposes for the tax year in which the referendum is placed before voters, and the municipalities within such a county may use the surtax proceeds and accrued interest for operation and maintenance of parks and recreation programs and facilities established with the proceeds throughout the duration of the levy or while accrued interest earnings are available for such use, whichever period is longer.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2016-02	Infrastructure surtax, emergency generators
2012-19	Infrastructure surtax, beach erosion projects/studies
2009-28	Counties, use of infrastructure surtax monies
2007-51	Municipalities, use of infrastructure surtax monies
2003-17	Infrastructure surtax use to purchase computer system
2001-45	Local government infrastructure surtax, health care
2000-06	Expenditure of infrastructure surtax revenues
99-24	Capital improvements to property leased by county
95-73	Counties, infrastructure surtax used to fund engineers
95-71	Tourist development tax / infrastructure surtax

94-79	Uses of local government infrastructure surtax
94-46	Vehicles purchased with proceeds of sales surtax
93-92	Local government infrastructure surtax, purchase of vehicle
92-81	Discretionary local option infrastructure sales surtax
92-08	Local government infrastructure surtax proceeds
90-96	Infrastructure surtax proceeds, payment of debt
88-59	Use of discretionary surtax for construction

The full texts of these opinions are available via a searchable on-line database.⁴ Local government officials seeking more clarification should review the opinions in their entirety. 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.

4. <http://myfloridalegal.com/ago.nsf/Opinions>

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Small County Surtax

Section 212.055(3), Florida Statutes

Summary:

Any county having a total population of 50,000 or less on April 1, 1992, may 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. During the 2021-22 local fiscal year, the 30 counties levying this surtax will realize an estimated \$161 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$7.7 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

Only those 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 one of several surtaxes subject to a combined rate limitation. A county cannot levy this surtax and the Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

According to the official 1992 population estimates, thirty-one counties had a total population of 50,000 or less on April 1, 1992, and are eligible to levy the surtax. These counties are Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Nassau, Okeechobee, Sumter, Suwannee, Taylor, Union, Wakulla, Walton and Washington. Some of these eligible counties currently levy the Local Government Infrastructure Surtax at the 0.5 or 1 percent rate and are only able to levy the Small County Surtax at the 0.5 percent rate or not at all.

Distribution of Proceeds:

The surtax proceeds are distributed to the county and the municipalities within the county according to one of the following procedures.

1. An interlocal agreement approved by 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 previously mentioned.
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 municipalities within another county in the case of a negotiated joint county agreement, for the purpose of servicing bonded indebtedness to finance, plan, and construct infrastructure and acquiring 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 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.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2009-01	Referendum, surtax pledged to secure loan

The full text of this opinion is available via a searchable on-line database.¹ 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 any interpretations that have been articulated in Florida case law.

1. <http://myfloridalegal.com/ago.nsf/Opinions>

Indigent Care and Trauma Center Surtax

Section 212.055(4), Florida Statutes

Summary:

This surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties having a total population of 800,000 or more (excluding Miami-Dade County) may impose, subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S. During the 2021-22 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$147 million in revenue. The 17 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$733 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

Non-consolidated counties having a total population of 800,000 or more are eligible to levy the surtax at a rate not to exceed 0.5 percent. The surtax can be imposed subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum. However, Miami-Dade County is prohibited by law from levying this surtax because it already has statutory authority to levy the County Public Hospital Surtax.

The ordinance adopted by the governing board providing for the imposition of this surtax must include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

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; 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. In all cases, the county serves as the payor of last resort.
3. Participating in innovative, cost-effective programs approved by the county.

Non-consolidated counties having a total population of less than 800,000 are eligible to levy a surtax at a rate not to exceed 0.25 percent. The surtax can be imposed subject to voter approval in a countywide referendum. The ordinance adopted by the governing board providing for the imposition of this surtax must include a plan for providing trauma services to trauma victims presenting in the trauma service area in which such county is located.

Both of these surtaxes are subject to a combined rate limitation. A county eligible to levy either the 0.5 percent or 0.25 percent surtax cannot levy it along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

Based on the official 2020 population estimates, the five non-consolidated counties having a total population of 800,000 or more (i.e., Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Although Duval County has a total population greater than 800,000, the county is not eligible to levy because it is a consolidated county government. Although Miami-Dade County is a non-consolidated county having a total population greater than 800,000, the county is prohibited by law from levying this 0.5 percent surtax because it has been granted statutory authority to levy the County Public Hospital Surtax. All other counties (i.e., non-consolidated counties with a total population of less than 800,000) are eligible to levy the 0.25 percent surtax, and any levy expires four years after its effective date unless reenacted by ordinance subject to voter approval in a countywide referendum.

Distribution of Proceeds:

The 0.5 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, notwithstanding any directive of the authorizing county, the Clerk of Circuit Court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1st. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and are in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.
4. Prepares on a biennial basis an audit of the indigent health care trust fund. Beginning February 1, 2004, and every two years thereafter, the audit is delivered to the county's governing body and to the chair of the legislative delegation of each authorizing county.

The 0.25 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in a trauma services trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to the trauma center in its trauma service area upon directive from the authorizing county. If the trauma center receiving funds, requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.

4. Prepares on a biennial basis an audit of the trauma services trust fund to be delivered to the authorizing county.

Authorized Uses of Proceeds:

The 0.5 percent surtax proceeds are used to fund a broad range of 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. The 0.25 percent surtax proceeds are used for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2005-54	Indigent Care Surtax used for Medicaid contributions

The full text of this opinion is available via a searchable on-line database.¹ 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 any interpretations that have been articulated in Florida case law.

1. <http://myfloridalegal.com/ago.nsf/Opinions>

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County Public Hospital Surtax

Section 212.055(5), Florida Statutes

Summary:

Any county, as defined in s. 125.011(1), F.S., [i.e., 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 are used to supplement the operation, maintenance, and administration of the county public general hospital. During the 2021-22 local fiscal year, Miami-Dade County will realize an estimated \$302 million in revenue, and no revenues will go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

Any county, as defined in s. 125.011(1), F.S., [i.e., 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 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 one of several surtaxes subject to a combined rate limitation. An eligible county cannot levy this surtax along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

Only Miami-Dade County is eligible to levy this surtax.

Distribution of Proceeds:

The proceeds are 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 are remitted promptly by the county to the agency, authority, or public health trust created by law that administers or operates the county public general hospital. The county must continue to contribute each year an amount equal to at least 80 percent of that percentage of the total county's 1990-91 budget appropriated from general revenues for the operation, administration, and maintenance of 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. Of the 80 percent portion appropriated from the county budget's general revenues, 25 percent of this amount must be remitted to a governing board, agency, or authority, which is wholly independent from the public health trust, agency, or authority responsible for the county public general hospital, to be used solely for the purpose of funding the indigent health care services plan provided for in s. 212.055(5)(e), F.S. However, in the plan's first and second years, a total of \$10 million and \$15 million, respectively, is be remitted to such governing board, agency, or authority, to be used solely for the purpose of funding the indigent health care services plan.

Attorney General Opinions:

No opinions specifically relevant to this surtax have been issued.

School Capital Outlay Surtax

Section 212.055(6), Florida Statutes

Summary:

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 voter approval in a countywide referendum. The proceeds are expended for school-related capital projects, technology implementation, and bond financing of such projects. During the 2021-22 local fiscal year, the 26 school districts levying this surtax will realize an estimated \$1.15 billion in revenue. The 41 eligible school districts not currently levying this surtax at the maximum rate will allow an estimated \$1.15 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

District school boards may levy, pursuant to resolution conditioned to take effect only upon voter approval in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution must include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax. Furthermore, the resolution must include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment. The 2020 law change related to the sharing of surtax proceeds with eligible charter schools applies only to levies authorized by vote of the electors on or after July 1, 2020.

In addition to the Charter County and Regional Transportation System Surtax and the Emergency Fire Rescue Services and Facilities Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

School Districts 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.

Distribution of Proceeds:

The surtax revenues collected by the Department of Revenue are distributed to the school board imposing the surtax.

Authorized Uses of Proceeds:

The surtax proceeds are used to fund 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. Additionally, the proceeds are used to fund the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

The surtax proceeds may be used to service bonded indebtedness used to finance authorized projects, and any accrued interest may be held in trust to finance such projects. However, the surtax proceeds and any accrued interest cannot be used for operational expenses.

Surtax revenues shared with charter schools must be expended by the charter school in a manner consistent with the allowable uses set forth in s. 1013.62(4), F.S. All revenues and expenditures must be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9), F.S. The charter school's eligibility to receive surtax funds shall be determined in accordance with s. 1013.62(1), F.S. If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered surtax funds shall revert to the sponsor.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2008-08	School Capital Outlay Surtax, required uses
2006-38	Schools, use of school capital outlay surtax
2003-37	School capital outlay surtax
2002-55	School capital outlay surtax, charter schools
2002-12	School capital outlay surtax, contingent on cap
98-29	School sale surtax referendum, authority to set date

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. 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.

1. <http://myfloridalegal.com/ago.nsf/Opinions>

Voter-Approved Indigent Care Surtax

Section 212.055(7), Florida Statutes

Summary:

Counties with a total population of less than 800,000 may levy the Voter-Approved Indigent Care Surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. In addition, any county with a total population of less than 50,000 may levy the surtax at a rate not to exceed 1 percent. The proceeds are to be used to fund health care services for the medically poor. During the 2021-22 local fiscal year, the five counties levying this surtax (i.e., DeSoto, Gadsden, Holmes, Madison, and Polk) will realize an estimated \$66 million in revenue. The 37 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$519 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

Counties having a total population of less than 800,000 are eligible to levy this surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent; however, any county that has a total population of less than 50,000 is eligible to levy this surtax, subject to referendum approval, at a rate not to exceed 1 percent.

Florida has five publicly supported medical schools at the following universities: Florida International University (Miami-Dade County); Florida State University (Leon County); University of Central Florida (Orange County); University of Florida (Alachua County); and University of South Florida (Hillsborough County). However, only the University of Florida and Florida State University medical schools are each located in a county having a total population less than 800,000.

The ordinance adopted by the governing board providing for the imposition of the surtax must include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

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; 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. In all cases, the county serves as the payor of last resort.
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax and the Small County Surtax in excess of a combined rate of 1 percent with the following exceptions. If a publicly supported medical school is located

within the county or the county has a total population of less than 50,000, the combined rate cannot exceed 1.5 percent.

Counties Eligible to Levy:

Only those counties having a total population of less than 800,000 are eligible to levy this surtax.

Distribution of Proceeds:

The surtax proceeds are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services subject to the statutory provisions and upon directive from the authorizing county.
4. Disburses the funds, including any interest earned, to service the authorized bonded indebtedness upon directive from the authorizing county, which directive may be irrevocably given at the time the bonded indebtedness is incurred.

Authorized Uses of Proceeds:

The surtax proceeds are used to fund a broad range of 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. In addition to these specified uses, the ordinance adopted by a county that has a total population of less than 50,000 residents may pledge the surtax proceeds to service new or existing bonded indebtedness incurred to finance, plan, construct, or reconstruct a public or not-for-profit hospital in such county and any land acquisition, land improvement, design, or engineering costs related to such hospital, if the county's governing body determines that a public or not-for-profit hospital existing at the time of bond issuance would, more likely than not, otherwise cease to operate. Any county, which has a total population of less than 50,000 residents at the time any authorized bonds are issued, retains the granted authority throughout the terms of such bonds, including the term of any refinancing bonds, regardless of any subsequent population increases that result in the county having 50,000 or more residents.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2004-40	Indigent care surtax, Medicaid and inmate health payments

The full text of this opinion is available via a searchable on-line database.¹ 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 any interpretations that have been articulated in Florida case law.

1. <http://myfloridalegal.com/ago.nsf/Opinions>

Emergency Fire Rescue Services and Facilities Surtax

Section 212.055(8), Florida Statutes

Summary:

The Emergency Fire Rescue Services and Facilities Surtax may be levied at the rate of up to 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. However, any county that has imposed two separate discretionary surtaxes without expiration cannot levy this surtax. The proceeds must be expended for specified emergency fire rescue services and facilities. During the 2021-22 local fiscal year, the single county levying this surtax (i.e., Liberty) at the 0.5 percent rate will realize an estimated \$289,237 in revenue. The 65 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$4.0 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

Eligible county governments may levy this surtax at a rate of up to 1 percent pursuant to an ordinance enacted by the county's governing body and approved by the voters in a countywide referendum. The referendum must be placed on the ballot of a regularly scheduled election, and the referendum ballot must conform to the requirements of s. 101.161, F.S. Surtax collections must be initiated on January 1st of the year following a successful referendum in order to coincide with s. 212.054(5), F.S.

Upon the surtax taking effect and initiation of collections, each local government entity receiving a share of surtax proceeds must reduce the ad valorem tax levy or any non-ad valorem assessment for fire control and emergency rescue services in its next and subsequent budgets by the estimated amount of revenue provided by the surtax. In addition to the Charter County and Regional Transportation System Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

Counties Eligible to Levy:

Any county, except Madison, Miami-Dade, and certain portions of Orange and Osceola, is eligible to levy the surtax. Any county that has imposed two separate discretionary surtaxes without expiration is not eligible to levy this surtax. According to a recent update, Madison and Miami-Dade counties currently levy two separate discretionary surtaxes without expiration. Madison County levies both the Small County Surtax and Voter-Approved Indigent Care Surtax without expiration dates, and Miami-Dade County levies both the Charter County Transportation System Surtax and County Public Hospital Surtax without expiration dates.

Additionally, notwithstanding s. 212.054, F.S., if a multicounty independent special district created pursuant to ch. 67-764, L.O.F., levies ad valorem taxes on district property to fund emergency fire rescue service within the district and is required by s. 2, Art. VII of the State Constitution to maintain a uniform ad valorem tax rate throughout the district, the county may not levy this surtax within the district's boundaries. This provision relates specifically to the Reedy Creek Improvement District, which is located within portions of Orange and Osceola counties. The cities of Bay Lake and Lake Buena Vista as well as the Walt Disney World Resort Complex are located within the district.¹ This provision prevents either county from levying the surtax within

1. http://www.rcid.org/AboutUS_main.cfm

the district's boundaries if an ad valorem tax is levied to fund emergency fire rescue services. Reedy Creek Improvement District levies such an ad valorem tax and maintains a uniform ad valorem tax rate throughout the district. Consequently, Orange and Osceola counties are prohibited from levying this surtax within the Reedy Creek Improvement District's boundaries.

Distribution of Proceeds:

The surtax proceeds, less an administrative fee that may be retained by the Department of Revenue, are distributed by the Department to the county. The county distributes the surtax proceeds it receives from the Department to each local government entity providing emergency fire rescue services in the county. The surtax proceeds, less an administrative fee not to exceed 2 percent of the surtax collected, must be distributed by the county based on each entity's average annual expenditures for fire control and emergency fire rescue services in the five fiscal years preceding the fiscal year in which the surtax takes effect in proportion to the average annual total of the expenditures for such entities in the five fiscal years preceding the fiscal year in which the surtax takes effect. The county must revise the distribution proportions to reflect a change in the service area of an entity receiving a distribution of the surtax proceeds. If an entity declines its share of surtax revenue, such revenue must be redistributed proportionally to the entities that are participating in the sharing of such revenue based on each participating entity's average annual expenditures for fire control and emergency fire rescue services in the preceding five fiscal years in proportion to the average annual total of the expenditures for the participating entities in the preceding five fiscal years.

If a local government entity requests personnel or equipment from any other service provider on a long-term basis and the personnel or equipment is provided, the local government entity providing the service is entitled to payment from the requesting service provider from that provider's share of the surtax proceeds for all equipment and personnel costs.

Use of the surtax proceeds does not relieve a local government entity from complying with ch. 200, F.S., and any related statutory provisions that establish millage caps or limits undesignated budget reserves and procedures for establishing rollback rates for ad valorem taxes and budget adoption. If the surtax collections exceed projected collections in any fiscal year, any surplus distribution is used to further reduce ad valorem taxes in the next fiscal year. These proceeds are applied as a rebate to the final millage after the TRIM notice is completed. If a local government entity receiving a share of the surtax is unable to further reduce ad valorem taxes because the millage rate is zero, the funds must be applied to reduce any non-ad valorem assessments levied for the authorized purposes. If no ad valorem or non-ad valorem reduction is possible, the surplus surtax collections must be returned to the county, which must reduce the county millage rates to offset the surplus surtax proceeds.

Authorized Uses of Proceeds:

The surtax proceeds are expended for emergency fire rescue services and facilities. The term *emergency fire rescue services* includes, but is not limited to, the following meanings.

1. Preventing and extinguishing fires.
2. Protecting and saving life and property from fires, natural or intentional acts, or disasters.
3. Enforcing municipal, county, or state fire protection codes and laws pertaining to the prevention and control of fires.
4. Providing pre-hospital emergency medical treatment.

Attorney General Opinions:

No opinions specifically relevant to this revenue source have been issued.

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Pension Liability Surtax

Section 212.055(9), Florida Statutes

Summary:

Chapter 2016-146, F.S., created the Pension Liability Surtax effective July 1, 2016. The county's governing body may levy the surtax, at a rate not to exceed 0.5 percent, pursuant to an ordinance conditioned to take effect upon approval by a majority vote of county electors voting in a referendum. The surtax proceeds must be used to fund an underfunded defined benefit retirement plan or system. However, in order to impose this surtax, a county must satisfy five prerequisites. No eligible county has levied this surtax since its authorization in law. During the 2021-22 local fiscal year, the 28 potentially eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.15 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

Eligible county governments may levy this surtax at a rate not to exceed 0.5 percent pursuant to an ordinance conditioned to take effect upon approval by a majority vote of electors in a countywide referendum. A county may not impose the surtax unless the underfunded defined benefit retirement plan or system is below 80 percent of actuarial funding at the time the ordinance or referendum is passed. The most recent actuarial report submitted to the Department of Management Services (DMS) pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding for purposes of determining eligibility to impose the surtax.

The county's governing body may only impose the surtax if the following five prerequisites are satisfied.

1. An employee, including a police officer or firefighter, who enters employment on or after the date when the local government certifies that the defined benefit retirement plan or system formerly available to such an employee has been closed may not enroll in a defined benefit retirement plan or system that will receive surtax proceeds.
2. The local government and the collective bargaining representative for the members of the underfunded defined benefit retirement plan or system or, if there is no representative, a majority of the members of the plan or system, mutually consent to requiring each member to make an employee retirement contribution of at least 10 percent of each member's salary for each pay period beginning with the first pay period after the plan or system is closed.
3. The pension board of trustees for the underfunded defined benefit retirement plan or system, if such board exists, is prohibited from participating in the collective bargaining process and engaging in the determination of pension benefits.
4. The county currently levies a Local Government Infrastructure Surtax pursuant to s. 212.055(2), F.S., which is scheduled to terminate and is not subject to renewal.
5. The Pension Liability Surtax does not take effect until the Local Government Infrastructure Surtax described in #4 above is terminated.

The ordinance providing for the surtax imposition must specify how the proceeds will be used.

1. The ordinance must specify the method of determining the percentage of surtax proceeds, and the frequency of such payments, distributed to each eligible defined benefit retirement plan or system if

the surtax proceeds are actuarially recognized as provided in s. 112.64(6), F.S.

2. The ordinance must specify the local government's intention to incur debt for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system if the surtax proceeds are not actuarially recognized as provided in s. 112.64(6), F.S.

The referendum to adopt the surtax must meet the requirements of s. 101.161, F.S., and must include a brief and general description of the purposes for which the surtax proceeds will be used. The surtax levy will terminate on December 31st of the year in which the actuarial funding level is expected to reach or exceed 100 percent for the defined benefit retirement plan or system for which the surtax was levied or December 31, 2060, whichever occurs first. The most recent actuarial report submitted to the DMS pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

As previously mentioned, the Pension Liability Surtax can only be imposed by a county that currently levies a Local Government Infrastructure Surtax, which is scheduled to terminate and not subject to renewal. The county must then terminate the Local Government Infrastructure Surtax as a prerequisite to imposition of the Pension Liability Surtax. As of July 1, 2021, there are 28 counties levying a Local Government Infrastructure Surtax. Consequently, these counties (i.e., Alachua, Bay, Brevard, Charlotte, Clay, Collier, Duval, Escambia, Glades, Highlands, Hillsborough, Indian River, Lake, Leon, Manatee, Marion, Monroe, Okaloosa, Osceola, Palm Beach, Pasco, Pinellas, Putnam, St. Lucie, Santa Rosa, Sarasota, Seminole, and Wakulla) are potentially eligible to levy the Pension Liability Surtax, assuming the other prerequisites are satisfied.

Distribution of Proceeds:

Pursuant to s. 212.054(4), F.S., the surtax proceeds, less an administrative fee that may be retained by the Department of Revenue (DOR), are distributed back to the local government that generated the proceeds.

Authorized Uses of Proceeds:

The surtax proceeds are to be used in the following manner.

1. If the surtax proceeds have been actuarially recognized as provided in s. 112.64(6), F.S., the local government must distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System.
2. If the surtax proceeds have not been actuarially recognized, the local government is authorized to distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System, to pledge the surtax proceeds to repay debts incurred for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system and to reimburse itself from the surtax proceeds for any borrowing costs associated with such debts.

Attorney General Opinions:

No opinions specifically relevant to this revenue source have been issued.

Local Option Food and Beverage Taxes

Section 212.0306, Florida Statutes

Summary:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A 2 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds are used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel. With some exceptions, a 1 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. Not less than 15 percent of the proceeds are used for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

Any county, as defined in s. 125.011(1), F.S., [i.e., 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 that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, this 1 percent tax does not apply to any alcoholic beverage sold by the package for off-premises consumption.

An authorized tax may take effect on the first day of any month, but may not take effect until at least 60 days after the adoption of the ordinance levying the tax. In addition, two exemptions exist for both taxes. All transactions that are exempt from the state sales tax are also exempt from these taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by ch. 67-930, L.O.F., are also exempt. Several additional exemptions also exist for the 1 percent tax. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, which had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt. Sales in any veterans' organization are also exempt. Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county must appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force includes, but is not limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan addresses the needs of persons who have become, or are about to become, homeless, and the county's governing body adopts this plan as part of the ordinance levying the 1 percent tax.

Counties Eligible to Levy:

Only a county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is eligible to levy these taxes. According to the Department of Revenue (DOR), the county began levying these taxes on October 1, 1993.

Administrative Procedures:

The county levying either tax locally administers 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 ordinance should provide for brackets applicable to taxable transactions. The county appoints 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 appoints a member, and the county manager appoints two members to the oversight board.

Reporting Requirements:

The county furnishes a certified copy of the ordinance that authorizes the imposition of either tax to the DOR within 10 days after the adoption of the ordinance.

Distribution of Proceeds:

The county distributes the 2 percent tax proceeds 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, to be used for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). 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 allocates the proceeds for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

The 1 percent tax proceeds are 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 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 levy date of this tax.

Authorized Uses of Proceeds:

As described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.), the 2 percent tax proceeds are used for the following purposes.

1. Promoting and advertising tourism in the State of Florida and nationally and internationally.
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 of the 1 percent tax levy, the proceeds are used by the county to assist persons who have become or are about to become homeless. These funds are 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 the proceeds are made available for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless. 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.

Attorney General Opinions:

No opinions specifically relevant to these taxes have been issued.

Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Option Fuel Taxes)

Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes

Summary:

County 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 cent on every net gallon of motor and diesel fuel sold within a county.¹ Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.² This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county, and diesel fuel is not subject to this tax.³ This additional tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum, and the proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.⁴ Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate. During the 2021-22 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$934 million in revenue. The counties not currently levying all possible local option fuel taxes at the maximum rate will allow an estimated \$193 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Administrative Procedures:

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in tax collection, administration, enforcement, and distribution of proceeds.⁵ Such administrative costs may not exceed 2 percent of collections. Additionally, several deductions (i.e., General Revenue Service Charge, collection allowances, and refunds) from one or more of the local option fuel tax collections are statutorily authorized. The total administrative costs are prorated among those counties levying the tax according to formula, which shall be revised on July 1st of each year. Two-thirds of the amounts deducted are based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30th of the preceding state fiscal year. One-third of the amounts deducted are based on the county's share of the total amount of tax collected during the preceding state fiscal year. The DOR has the

1. Section 336.021(1)(a), F.S.

2. Section 336.025(1)(a), F.S.

3. Section 336.025(1)(b), F.S.

4. See Sections 336.021(6), 336.025(9), F.S.

5. See Sections 336.021(2)(a), 336.025(2)(a), F.S.

authority to promulgate rules necessary to enforce these taxes, and these rules have the full force and effect of law.

The ninth-cent fuel tax proceeds are transferred to the Ninth-Cent Fuel Tax Trust Fund. The 1 to 6 cents of optional fuel tax are 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 are collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. These tax proceeds are transferred to the Local Option Fuel Tax Trust Fund, which was created for the distribution of tax proceeds to eligible local governments.

Reporting Requirements:

All local option fuel tax impositions must be levied before October 1st of each year to be effective January 1st of the following year.⁶ However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1st and is effective September 1st of the year of expiration. Additionally, the imposition of the 1 to 6 cents tax cannot exceed 30 years.

A certified copy of the ordinance proposing the levy of the ninth-cent fuel tax pursuant to referendum must be furnished to the DOR by the county within 10 days after the ordinance's approval; however, the failure to furnish the certified copy does not invalidate the ordinance's passage. Within 10 days after referendum passage, the county notifies the DOR of the referendum's passage and the time period during which the tax will be levied. A county levying this tax pursuant to ordinance notifies the DOR within 10 days after the ordinance's adoption, and the county furnishes the DOR with a certified copy of the ordinance.⁷

By October 1st of each year, the county must notify the DOR of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents fuel taxes and of its decision to rescind or change the rate of either tax. In addition, the county must provide the DOR 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.⁸ A decision to rescind any of these local option fuel taxes may not take effect on any date other than December 31st. A county must provide a minimum of 60 days notice to the DOR of its decision to rescind a local option fuel tax levy.⁹

Any dispute as to a county's determination of the distribution proportions for these two taxes are 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 is collected, and the Clerk of the Circuit Court holds such funds in escrow.¹⁰

Distribution of Proceeds:

The local option fuel taxes on motor fuel are distributed monthly by the DOR to the county reported by the terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or use. The taxes on diesel fuel are distributed monthly by the DOR to each county according to the procedure

6. See Sections 336.021(5), .025(1)(a)1. and (b)1., F.S.

7. Section 336.021(4), F.S.

8. Section 336.025(5)(a), F.S.

9. See Sections 336.021(5), .025(5)(a), F.S.

10. Section 336.025(5)(b), F.S.

specified in law.¹¹

With regard to the ninth-cent fuel tax, the county's governing body may provide, by joint agreement with one or more municipalities located within the county, 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 tax proceeds with municipalities.¹²

A county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes are distributed by the DOR 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 a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation does not 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 cannot 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 recalculation date.

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.¹³ This provision applies only to Orange County.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a distribution of the tax revenues in the first full fiscal year following incorporation.¹⁴ The distribution is 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 as determined by the local act incorporating the municipality. Such a distribution does not materially or adversely affect the rights of holders of outstanding bonds that are backed by these taxes. The amounts distributed to the county government and each municipality cannot 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 redistribution date.

Tax Rates and Current Year's Revenues:

A table listing the 2021 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C. The first table immediately following this section lists the estimated motor fuel gallons sold in each county, the ninth-cent fuel tax rates on motor and diesel fuels, and estimated tax receipts

11. See Sections 336.021(1)(d), .025(2)(a), F.S.

12. Section 336.021(1)(b), F.S.

13. Section 336.025(3)(a)3., F.S.

14. Section 336.025(4)(b), F.S.

for the local fiscal year ending 2022. The second table provides estimated distributions of the 1 to 6 cents and 1 to 5 cents local option fuel taxes for the local fiscal year ending 2022 based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default formula. The third table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2022.

Additional Detail:

Additional information regarding each of the three individual authorizations to levy can be found in the three sections immediately following the two tables previously discussed. Additionally, a primer detailing Florida's transportation tax sources is available via the Department of Transportation's website.¹⁵ Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR's website.¹⁶ Local option fuel tax collections and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁷

15. <https://fdotewp1.dot.state.fl.us/FMSupportApps/Documents/pra/Primer.pdf>

16. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

17. <http://floridarevenue.com/taxes/Pages/distributions.aspx>

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2022

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Alachua	120,255,982	\$ 0.01	\$ 1,190,544	\$ 0.01	\$ 168,247	\$ 1,358,791
Baker	18,183,620	\$ 0.01	\$ 180,019	\$ 0.01	\$ 32,360	\$ 212,379
Bay	98,061,851	\$ 0.01	\$ 970,820	\$ 0.01	\$ 150,028	\$ 1,120,848
Bradford	13,838,879	\$ 0.01	\$ 137,006	\$ 0.01	\$ 26,793	\$ 163,799
Brevard	248,410,915	\$ -	\$ 2,459,288	\$ 0.01	\$ 1,771,689	\$ 1,771,689
Broward	815,570,597	\$ 0.01	\$ 8,074,214	\$ 0.01	\$ 991,663	\$ 9,065,877
Calhoun	4,398,606	\$ -	\$ 43,547	\$ 0.01	\$ 25,272	\$ 25,272
Charlotte	89,445,849	\$ 0.01	\$ 885,521	\$ 0.01	\$ 153,795	\$ 1,039,316
Citrus	59,804,440	\$ 0.01	\$ 592,069	\$ 0.01	\$ 72,228	\$ 664,296
Clay	79,236,031	\$ 0.01	\$ 784,443	\$ 0.01	\$ 91,547	\$ 875,990
Collier	158,301,232	\$ 0.01	\$ 1,567,195	\$ 0.01	\$ 154,425	\$ 1,721,620
Columbia	50,674,338	\$ 0.01	\$ 501,680	\$ 0.01	\$ 312,798	\$ 814,478
DeSoto	12,498,277	\$ 0.01	\$ 123,734	\$ 0.01	\$ 34,403	\$ 158,137
Dixie	6,848,026	\$ -	\$ 67,796	\$ 0.01	\$ 35,700	\$ 35,700
Duval	485,203,344	\$ -	\$ 4,803,552	\$ 0.01	\$ 1,159,508	\$ 1,159,508
Escambia	136,989,106	\$ 0.01	\$ 1,356,203	\$ 0.01	\$ 289,318	\$ 1,645,521
Flagler	45,026,095	\$ 0.01	\$ 445,762	\$ 0.01	\$ 49,684	\$ 495,446
Franklin	6,513,863	\$ -	\$ 64,488	\$ 0.01	\$ 13,253	\$ 13,253
Gadsden	25,680,637	\$ -	\$ 254,240	\$ 0.01	\$ 208,895	\$ 208,895
Gilchrist	7,973,914	\$ 0.01	\$ 78,942	\$ 0.01	\$ 11,279	\$ 90,221
Glades	7,007,429	\$ 0.01	\$ 69,374	\$ 0.01	\$ 71,447	\$ 140,821
Gulf	6,642,171	\$ 0.01	\$ 65,758	\$ 0.01	\$ 10,818	\$ 76,576
Hamilton	14,580,166	\$ -	\$ 144,345	\$ 0.01	\$ 380,214	\$ 380,214
Hardee	12,601,617	\$ 0.01	\$ 124,757	\$ 0.01	\$ 41,594	\$ 166,351
Hendry	18,992,712	\$ 0.01	\$ 188,029	\$ 0.01	\$ 101,318	\$ 289,348
Hernando	73,797,569	\$ 0.01	\$ 730,602	\$ 0.01	\$ 144,257	\$ 874,859
Highlands	41,230,877	\$ 0.01	\$ 408,189	\$ 0.01	\$ 123,055	\$ 531,244
Hillsborough	606,280,442	\$ 0.01	\$ 6,002,225	\$ 0.01	\$ 1,189,595	\$ 7,191,820
Holmes	6,754,144	\$ 0.01	\$ 66,867	\$ 0.01	\$ 38,082	\$ 104,948
Indian River	75,160,401	\$ -	\$ 744,094	\$ 0.01	\$ 185,793	\$ 185,793
Jackson	35,311,482	\$ 0.01	\$ 349,586	\$ 0.01	\$ 236,237	\$ 585,824
Jefferson	9,025,471	\$ 0.01	\$ 89,353	\$ 0.01	\$ 40,055	\$ 129,408
Lafayette	2,401,195	\$ -	\$ 23,772	\$ 0.01	\$ 12,374	\$ 12,374
Lake	151,518,611	\$ 0.01	\$ 1,500,046	\$ 0.01	\$ 176,369	\$ 1,676,415
Lee	336,922,838	\$ 0.01	\$ 3,335,563	\$ 0.01	\$ 446,687	\$ 3,782,250
Leon	124,843,354	\$ 0.01	\$ 1,235,959	\$ 0.01	\$ 151,821	\$ 1,387,781
Levy	21,036,155	\$ -	\$ 208,260	\$ 0.01	\$ 50,038	\$ 50,038
Liberty	3,552,170	\$ 0.01	\$ 35,167	\$ 0.01	\$ 22,334	\$ 57,501
Madison	12,449,303	\$ 0.01	\$ 123,249	\$ 0.01	\$ 200,417	\$ 323,666
Manatee	171,254,374	\$ 0.01	\$ 1,695,432	\$ 0.01	\$ 235,277	\$ 1,930,708
Marion	184,287,024	\$ 0.01	\$ 1,824,456	\$ 0.01	\$ 513,248	\$ 2,337,704
Martin	84,128,662	\$ 0.01	\$ 832,880	\$ 0.01	\$ 100,803	\$ 933,683
Miami-Dade	998,304,646	\$ 0.01	\$ 9,883,295	\$ 0.01	\$ 1,412,684	\$ 11,295,979
Monroe	50,557,979	\$ 0.01	\$ 500,528	\$ 0.01	\$ 49,317	\$ 549,845
Nassau	34,898,623	\$ 0.01	\$ 345,499	\$ 0.01	\$ 91,436	\$ 436,935
Okaloosa	106,714,008	\$ 0.01	\$ 1,056,477	\$ 0.01	\$ 103,896	\$ 1,160,373
Okeechobee	25,029,673	\$ 0.01	\$ 247,796	\$ 0.01	\$ 85,316	\$ 333,111
Orange	649,067,911	\$ -	\$ 6,425,824	\$ 0.01	\$ 1,206,342	\$ 1,206,342
Osceola	174,742,365	\$ 0.01	\$ 1,729,963	\$ 0.01	\$ 181,672	\$ 1,911,636
Palm Beach	566,450,141	\$ 0.01	\$ 5,607,901	\$ 0.01	\$ 740,309	\$ 6,348,210
Pasco	220,614,488	\$ 0.01	\$ 2,184,101	\$ 0.01	\$ 299,894	\$ 2,483,995

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2022

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Pinellas	355,221,176	\$ 0.01	\$ 3,516,718	\$ 0.01	\$ 424,671	\$ 3,941,389
Polk	290,246,542	\$ 0.01	\$ 2,873,464	\$ 0.01	\$ 870,280	\$ 3,743,744
Putnam	33,667,373	\$ 0.01	\$ 333,310	\$ 0.01	\$ 73,988	\$ 407,297
St. Johns	124,174,239	\$ -	\$ 1,229,335	\$ 0.01	\$ 241,858	\$ 241,858
St. Lucie	134,862,357	\$ 0.01	\$ 1,335,148	\$ 0.01	\$ 252,782	\$ 1,587,930
Santa Rosa	71,269,262	\$ 0.01	\$ 705,571	\$ 0.01	\$ 96,043	\$ 801,615
Sarasota	164,587,667	\$ 0.01	\$ 1,629,431	\$ 0.01	\$ 184,674	\$ 1,814,105
Seminole	193,225,554	\$ 0.01	\$ 1,912,948	\$ 0.01	\$ 174,733	\$ 2,087,682
Sumter	66,050,999	\$ 0.01	\$ 653,910	\$ 0.01	\$ 327,918	\$ 981,828
Suwannee	26,898,146	\$ 0.01	\$ 266,294	\$ 0.01	\$ 87,801	\$ 354,095
Taylor	11,939,476	\$ -	\$ 118,202	\$ 0.01	\$ 70,841	\$ 70,841
Union	4,550,962	\$ 0.01	\$ 45,055	\$ 0.01	\$ 31,629	\$ 76,684
Volusia	236,472,371	\$ 0.01	\$ 2,341,095	\$ 0.01	\$ 299,463	\$ 2,640,559
Wakulla	12,359,483	\$ 0.01	\$ 122,360	\$ 0.01	\$ 29,263	\$ 151,623
Walton	51,282,695	\$ 0.01	\$ 507,703	\$ 0.01	\$ 177,868	\$ 685,571
Washington	10,918,098	\$ 0.01	\$ 108,090	\$ 0.01	\$ 23,660	\$ 131,750
Totals	9,096,800,000		\$ 90,059,043		\$ 17,763,059	\$ 91,235,360

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As the result of statewide equalization, all counties levy the tax on diesel fuel at the \$0.01 rate.
- 3) Dollar figures are provided for each county in the "Estimated Tax Receipts from Motor Fuel" even though all counties do not currently levy the tax on motor fuel. The estimates for non-levying counties are provided for informational purposes only.
- 4) The dollar figures in the "Total Estimated Tax Receipts" represent the estimated distributions to counties based on their respective tax rates on motor and diesel fuels.

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2022

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution
ALACHUA BOCC	\$ 0.06	Interlocal	50.0000000	\$ 3,790,642	\$ 0.05	Interlocal	50.0000000	\$ 2,747,274
Alachua			2.1600000	\$ 163,756			2.1600000	\$ 118,682
Archer			0.6700000	\$ 50,795			0.6700000	\$ 36,813
Gainesville			40.8000000	\$ 3,093,164			40.8000000	\$ 2,241,776
Hawthorne			0.8700000	\$ 65,957			0.8700000	\$ 47,803
High Springs			2.1700000	\$ 164,514			2.1700000	\$ 119,232
La Crosse			0.2200000	\$ 16,679			0.2200000	\$ 12,088
Micanopy			0.7100000	\$ 53,827			0.7100000	\$ 39,011
Newberry			1.7300000	\$ 131,156			1.7300000	\$ 95,056
Waldo			0.6700000	\$ 50,795			0.6700000	\$ 36,813
Countywide Total			100.0000000	\$ 7,581,284			100.0000000	\$ 5,494,549
BAKER BOCC	\$ 0.06	Interlocal	86.0000000	\$ 1,021,563	\$ -			
Glen St. Mary			1.0000000	\$ 11,879				
Maccleddy			13.0000000	\$ 154,422				
Countywide Total			100.0000000	\$ 1,187,864				\$ 166,164
BAY BOCC	\$ 0.06	Default	59.7700000	\$ 3,741,061	\$ -			
Callaway			3.6600000	\$ 229,083				
Lynn Haven			4.9400000	\$ 309,199				
Mexico Beach			1.1600000	\$ 72,605				
Panama City			21.4100000	\$ 1,340,072				
Panama City Beach			4.4200000	\$ 276,652				
Parker			1.4100000	\$ 88,253				
Springfield			3.2300000	\$ 202,169				
Countywide Total			100.0000000	\$ 6,259,094				\$ 896,098
BRADFORD BOCC	\$ 0.06	Interlocal	70.0000000	\$ 641,923	\$ 0.05	Interlocal	70.0000000	\$ 442,613
Brooker			1.8000000	\$ 16,507			1.8000000	\$ 11,381
Hampton			1.9000000	\$ 17,424			1.9000000	\$ 12,014
Lawtey			2.9000000	\$ 26,594			2.9000000	\$ 18,337
Starke			23.4000000	\$ 214,586			23.4000000	\$ 147,959
Countywide Total			100.0000000	\$ 917,033			100.0000000	\$ 632,304
BREVARD BOCC	\$ 0.06	Interlocal	47.1400427	\$ 11,410,437	\$ -			
Cape Canaveral			1.5039839	\$ 364,045				
Cocoa			2.4506305	\$ 593,185				
Cocoa Beach			1.4152766	\$ 342,573				
Grant-Valkaria			0.6469308	\$ 156,592				
Indialantic			0.5632945	\$ 136,348				
Indian Harbor Beach			1.4332491	\$ 346,924				
Malabar			0.4657199	\$ 112,729				
Melbourne			14.4594116	\$ 3,499,959				
Melbourne Beach			0.3808325	\$ 92,182				
Melbourne Village			0.0738532	\$ 17,876				
Palm Bay			15.6834004	\$ 3,796,230				
Palm Shores			0.1114148	\$ 26,968				
Rockledge			3.6634857	\$ 886,761				
Satellite Beach			1.9093606	\$ 462,168				
Titusville			4.7428995	\$ 1,148,038				
West Melbourne			3.3562137	\$ 812,385				
Countywide Total			100.0000000	\$ 24,205,402				\$ 2,270,001
BROWARD BOCC	\$ 0.06	Interlocal	62.5000000	\$ 31,574,775	\$ 0.05	Interlocal	64.0380000	\$ 23,862,979
Coconut Creek			1.1567390	\$ 584,380			1.1092976	\$ 413,366
Cooper City			0.6693460	\$ 338,151			0.6418940	\$ 239,194
Coral Springs			2.5415700	\$ 1,283,992			2.4373314	\$ 908,242
Dania Beach			0.6255710	\$ 316,036			0.5999144	\$ 223,551
Davie			2.0528570	\$ 1,037,096			1.9686624	\$ 733,598
Deerfield Beach			1.5654440	\$ 790,857			1.5012398	\$ 559,419
Fort Lauderdale			3.6670180	\$ 1,852,564			3.5166220	\$ 1,310,426
Hallandale Beach			0.7844060	\$ 396,279			0.7522344	\$ 280,311
Hillsboro Beach			0.0381830	\$ 19,290			0.0366164	\$ 13,645
Hollywood			2.9710690	\$ 1,500,973			2.8492152	\$ 1,061,725
Lauderdale-By-The-Sea			0.1227980	\$ 62,037			0.1177620	\$ 43,883
Lauderdale Lakes			0.7229670	\$ 365,240			0.6933154	\$ 258,356
Lauderhill			1.4258880	\$ 720,353			1.3674074	\$ 509,548
Lazy Lake			0.0005110	\$ 258			0.0004904	\$ 183
Lighthouse Point			0.2084780	\$ 105,322			0.1999276	\$ 74,501
Margate			1.1641040	\$ 588,101			1.1163602	\$ 415,998
Miramar			2.7339590	\$ 1,381,186			2.6218304	\$ 976,993
North Lauderdale			0.8902100	\$ 449,731			0.8536994	\$ 318,121
Oakland Park			0.8974760	\$ 453,402			0.8606680	\$ 320,717
Parkland			0.6716700	\$ 339,325			0.6441224	\$ 240,024

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2022

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution
Pembroke Park			0.1261850	\$ 63,748			0.1210104	\$ 45,093
Pembroke Pines			3.3086860	\$ 1,671,536			3.1729854	\$ 1,182,374
Plantation			1.7792380	\$ 898,865			1.7062660	\$ 635,819
Pompano Beach			2.2066310	\$ 1,114,782			2.1161292	\$ 788,550
Sea Ranch Lakes			0.0135480	\$ 6,844			0.0129924	\$ 4,841
Southwest Ranches			0.1517060	\$ 76,641			0.1454844	\$ 54,213
Sunrise			1.8385310	\$ 928,819			1.7631264	\$ 657,008
Tamarac			1.2873950	\$ 650,387			1.2345944	\$ 460,057
Weston			1.3255380	\$ 669,657			1.2711736	\$ 473,687
West Park			0.2992570	\$ 151,184			0.2869834	\$ 106,941
Wilton Manors			0.2530210	\$ 127,825			0.2426436	\$ 90,418
Countywide Total			100.0000000	\$ 50,519,641			100.0000000	\$ 37,263,780
CALHOUN BOCC	\$ 0.06	Default	79.8900000	\$ 313,176	\$ -			
Altha			1.2200000	\$ 4,783				
Blountstown			18.8900000	\$ 74,050				
Countywide Total			100.0000000	\$ 392,009				\$ 40,195
CHARLOTTE BOCC	\$ 0.06	Interlocal	89.6600000	\$ 5,210,007	\$ 0.05	Default	93.2600000	\$ 3,811,369
Punta Gorda			10.3400000	\$ 600,842			6.7400000	\$ 275,452
Countywide Total			100.0000000	\$ 5,810,849			100.0000000	\$ 4,086,820
CITRUS BOCC	\$ 0.06	Interlocal	90.9500000	\$ 3,366,592	\$ 0.05	Interlocal	90.9500000	\$ 2,485,201
Crystal River			3.5000000	\$ 129,555			3.5000000	\$ 95,637
Inverness			5.5500000	\$ 205,438			5.5500000	\$ 151,653
Countywide Total			100.0000000	\$ 3,701,585			100.0000000	\$ 2,732,491
CLAY BOCC	\$ 0.06	Interlocal	82.9096760	\$ 4,045,500	\$ 0.05	Default	82.9600000	\$ 3,003,425
Green Cove Springs			5.3340960	\$ 260,272			3.4300000	\$ 124,177
Keystone Heights			1.5149640	\$ 73,921			0.9700000	\$ 35,117
Orange Park			9.7106920	\$ 473,824			12.1500000	\$ 439,870
Penney Farms			0.5305720	\$ 25,889			0.4900000	\$ 17,740
Countywide Total			100.0000000	\$ 4,879,407			100.0000000	\$ 3,620,329
COLLIER BOCC	\$ 0.06	Default	85.4800000	\$ 8,186,819	\$ 0.05	Default	85.4800000	\$ 6,182,643
Everglades			0.1900000	\$ 18,197			0.1900000	\$ 13,742
Marco Island			6.1200000	\$ 586,141			6.1200000	\$ 442,651
Naples			8.2100000	\$ 786,310			8.2100000	\$ 593,817
Countywide Total			100.0000000	\$ 9,577,467			100.0000000	\$ 7,232,853
COLUMBIA BOCC	\$ 0.06	Interlocal	71.3900000	\$ 3,316,825	\$ -			
Fort White			1.1000000	\$ 51,107				
Lake City			27.5100000	\$ 1,278,132				
Countywide Total			100.0000000	\$ 4,646,064				\$ 463,067
DESOTO BOCC	\$ 0.06	Interlocal	78.0000000	\$ 693,757	\$ 0.05	Default	83.0000000	\$ 473,973
Arcadia			22.0000000	\$ 195,675			17.0000000	\$ 97,079
Countywide Total			100.0000000	\$ 889,432			100.0000000	\$ 571,052
DIXIE BOCC	\$ 0.06	Interlocal	81.2500000	\$ 478,102	\$ -			
Cross City			12.5000000	\$ 73,554				
Horseshoe Beach			6.2500000	\$ 36,777				
Countywide Total			100.0000000	\$ 588,433				\$ 62,578
JACKSONVILLE-DUVAL	\$ 0.06	Interlocal	95.2817000	\$ 31,893,313	\$ -			
Atlantic Beach			1.4217000	\$ 475,881				
Baldwin			0.1459000	\$ 48,837				
Jacksonville Beach			2.4072000	\$ 805,754				
Neptune Beach			0.7435000	\$ 248,869				
Countywide Total			100.0000000	\$ 33,472,653				\$ 4,433,831
ESCAMBIA BOCC	\$ 0.06	Default	84.0400000	\$ 7,750,295	\$ 0.04	Interlocal	100.0000000	\$ 5,007,274
Century			0.8100000	\$ 74,699			0.0000000	\$ -
Pensacola			15.1500000	\$ 1,397,156			0.0000000	\$ -
Countywide Total			100.0000000	\$ 9,222,150			100.0000000	\$ 5,007,274
FLAGLER BOCC	\$ 0.06	Interlocal	19.6900000	\$ 543,190	\$ -			
Beverly Beach			0.2900000	\$ 8,000				
Bunnell			3.1600000	\$ 87,175				
Flagler Beach			3.8900000	\$ 107,314				
Palm Coast			72.9700000	\$ 2,013,031				
Countywide Total			100.0000000	\$ 2,758,711				\$ 411,452
FRANKLIN BOCC	\$ 0.06	Default	75.0800000	\$ 326,967	\$ -			
Appalachicola			16.8500000	\$ 73,380				
Carrabelle			8.0700000	\$ 35,144				
Countywide Total			100.0000000	\$ 435,491				\$ 59,524
GADSDEN BOCC	\$ 0.06	Default	77.9447000	\$ 2,070,815	\$ -			
Chattahoochee			6.8309000	\$ 181,482				
Greensboro			0.5810000	\$ 15,436				
Gretna			1.3216000	\$ 35,112				

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2022

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution
Havana			3.3009000	\$ 87,697				
Midway			1.1996000	\$ 31,871				
Quincy			8.8213000	\$ 234,362				
Countywide Total			100.0000000	\$ 2,656,775				\$ 234,672
GILCHRIST BOCC	\$ 0.06	Default	86.7600000	\$ 436,781	\$ -			
Bell			1.3000000	\$ 6,545				
Fanning Springs (part)			3.1100000	\$ 15,657				
Trenton			8.8300000	\$ 44,453				
Countywide Total			100.0000000	\$ 503,436				\$ 72,866
GLADES BOCC	\$ 0.06	Default	80.0000000	\$ 649,303	\$ -			
Moore Haven			20.0000000	\$ 162,326				
Countywide Total			100.0000000	\$ 811,629				\$ 64,034
GULF BOCC	\$ 0.06	Interlocal	100.0000000	\$ 427,894	\$ -			\$ 60,697
HAMILTON BOCC	\$ 0.06	Interlocal	72.4900000	\$ 2,231,291	\$ -			
Jasper			13.5600000	\$ 417,386				
Jennings			7.4000000	\$ 227,777				
White Springs			6.5500000	\$ 201,613				
Countywide Total			100.0000000	\$ 3,078,067				\$ 133,235
HARDEE BOCC	\$ 0.06	Interlocal	86.0000000	\$ 806,871	\$ 0.05	Default	89.5800000	\$ 515,778
Bowling Green			3.5200000	\$ 33,025			1.0800000	\$ 6,218
Wauchula			7.2200000	\$ 67,740			8.3100000	\$ 47,847
Zolfo Springs			3.2600000	\$ 30,586			1.0300000	\$ 5,930
Countywide Total			100.0000000	\$ 938,222			100.0000000	\$ 575,773
HENDRY BOCC	\$ 0.06	Interlocal	65.0000000	\$ 1,069,791	\$ 0.02	Interlocal	65.0000000	\$ 225,624
Clewiston			20.6700000	\$ 340,193			20.6700000	\$ 71,748
LaBelle			14.3300000	\$ 235,848			14.3300000	\$ 49,741
Countywide Total			100.0000000	\$ 1,645,832			100.0000000	\$ 347,114
HERNANDO BOCC	\$ 0.06	Interlocal	95.0000000	\$ 4,653,540	\$ 0.05	Interlocal	95.0000000	\$ 3,203,251
Brooksville			5.0000000	\$ 244,923			5.0000000	\$ 168,592
Countywide Total			100.0000000	\$ 4,898,463			100.0000000	\$ 3,371,843
HIGHLANDS BOCC	\$ 0.06	Interlocal	81.3473700	\$ 2,433,533	\$ 0.05	Default	81.4500000	\$ 1,534,401
Avon Park			8.4022900	\$ 251,357			7.1400000	\$ 134,507
Lake Placid			2.0121100	\$ 60,193			2.1600000	\$ 40,691
Sebring			8.2382300	\$ 246,449			9.2500000	\$ 174,257
Countywide Total			100.0000000	\$ 2,991,532			100.0000000	\$ 1,883,857
HILLSBOROUGH BOCC	\$ 0.06	Interlocal	68.4000000	\$ 27,544,579	\$ -			
Plant City			2.7300000	\$ 1,099,367				
Tampa			27.0200000	\$ 10,880,914				
Temple Terrace			1.8500000	\$ 744,992				
Countywide Total			100.0000000	\$ 40,269,852				\$ 5,540,244
HOLMES BOCC	\$ 0.06	Interlocal	85.0000000	\$ 507,954	\$ -			
Bonifay			10.0000000	\$ 59,759				
Esto			1.0000000	\$ 5,976				
Noma			1.0000000	\$ 5,976				
Ponce de Leon			2.0000000	\$ 11,952				
Westville			1.0000000	\$ 5,976				
Countywide Total			100.0000000	\$ 597,593				\$ 61,720
INDIAN RIVER BOCC	\$ 0.06	Interlocal	69.6955000	\$ 3,639,606	\$ -			
Fellsmere			3.5885000	\$ 187,397				
Indian River Shores			1.4841000	\$ 77,502				
Orchid			0.2150000	\$ 11,228				
Sebastian			14.5005000	\$ 757,238				
Vero Beach			10.5164000	\$ 549,183				
Countywide Total			100.0000000	\$ 5,222,154				\$ 686,822
JACKSON BOCC	\$ 0.06	Interlocal	75.2100000	\$ 2,517,384	\$ -			
Alford			0.9900000	\$ 33,137				
Campbellton			0.1900000	\$ 6,360				
Cottondale			1.1500000	\$ 38,492				
Graceville			4.6600000	\$ 155,977				
Grand Ridge			1.4900000	\$ 49,872				
Greenwood			0.7300000	\$ 24,434				
Malone			0.8200000	\$ 27,447				
Marianna			11.6600000	\$ 390,277				
Sneads			3.1000000	\$ 103,761				
Countywide Total			100.0000000	\$ 3,347,140				\$ 322,679
JEFFERSON BOCC	\$ 0.06	Default	88.8666667	\$ 651,891	\$ 0.05	Default	88.7800000	\$ 366,109
Monticello			11.1333333	\$ 81,670			11.2200000	\$ 46,269
Countywide Total			100.0000000	\$ 733,560			100.0000000	\$ 412,378
LAFAYETTE BOCC	\$ 0.06	Interlocal	100.0000000	\$ 205,465	\$ -			\$ 21,942

Local Option Fuel Taxes

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	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution
LAKE BOCC	\$ 0.06	Combination	66.3800000	\$ 6,198,877	\$ -			
Astatula			0.5858000	\$ 54,705				
Clermont			5.7728000	\$ 539,091				
Eustis			4.9954200	\$ 466,496				
Fruitland Park			1.6992700	\$ 158,686				
Groveland			2.9237400	\$ 273,033				
Howey-in-the-Hills			0.4332600	\$ 40,460				
Lady Lake			2.6947000	\$ 251,644				
Leesburg			3.8728600	\$ 361,666				
Mascotte			1.1770000	\$ 109,914				
Minneola			2.4128300	\$ 225,321				
Montverde			0.7020600	\$ 65,562				
Mount Dora			2.6242800	\$ 245,068				
Tavares			2.9294700	\$ 273,568				
Umatilla			0.7965100	\$ 74,382				
Countywide Total			100.0000000	\$ 9,338,470				\$ 1,384,590
LEE BOCC	\$ 0.06	Interlocal	50.4900000	\$ 10,649,568	\$ 0.05	Interlocal	50.4900000	\$ 7,772,508
Bonita Springs			4.5300000	\$ 955,487			4.5300000	\$ 697,355
Cape Coral			27.2900000	\$ 5,756,124			27.2900000	\$ 4,201,064
Estero			2.5200000	\$ 531,529			2.5200000	\$ 387,933
Fort Myers			10.6700000	\$ 2,250,562			10.6700000	\$ 1,642,556
Fort Myers Beach			1.0000000	\$ 210,924			1.0000000	\$ 153,942
Sanibel			3.5000000	\$ 738,235			3.5000000	\$ 538,795
Countywide Total			100.0000000	\$ 21,092,431			100.0000000	\$ 15,394,153
LEON BOCC	\$ 0.06	Interlocal	46.6700000	\$ 3,609,188	\$ 0.05	Interlocal	50.0000000	\$ 2,852,074
Tallahassee			53.3300000	\$ 4,124,234			50.0000000	\$ 2,852,074
Countywide Total			100.0000000	\$ 7,733,423			100.0000000	\$ 5,704,148
LEVY BOCC	\$ 0.06	Interlocal	90.5900000	\$ 1,313,394	\$ 0.05	Default	90.5900000	\$ 870,707
Bronson			0.1300000	\$ 1,885			0.1300000	\$ 1,249
Cedar Key			0.3600000	\$ 5,219			0.3600000	\$ 3,460
Chiefland			1.9500000	\$ 28,272			1.9500000	\$ 18,742
Fanning Springs (part)			0.1800000	\$ 2,610			0.1800000	\$ 1,730
Inglis			1.0000000	\$ 14,498			1.0000000	\$ 9,612
Otter Creek			0.0800000	\$ 1,160			0.0800000	\$ 769
Williston			5.1300000	\$ 74,376			5.1300000	\$ 49,307
Yankeetown			0.5800000	\$ 8,409			0.5800000	\$ 5,575
Countywide Total			100.0000000	\$ 1,449,822			100.0000000	\$ 961,151
LIBERTY BOCC	\$ 0.06	Interlocal	85.0000000	\$ 278,908	\$ -			
Bristol			15.0000000	\$ 49,219				
Countywide Total			100.0000000	\$ 328,127				\$ 32,460
MADISON BOCC	\$ 0.06	Interlocal	70.1700000	\$ 1,321,185	\$ 0.05	Interlocal	70.1700000	\$ 399,137
Greenville			6.1600000	\$ 115,983			6.1600000	\$ 35,039
Lee			1.9800000	\$ 37,280			1.9800000	\$ 11,263
Madison			21.6900000	\$ 408,387			21.6900000	\$ 123,376
Countywide Total			100.0000000	\$ 1,882,835			100.0000000	\$ 568,814
MANATEE BOCC	\$ 0.06	Interlocal	100.0000000	\$ 10,770,444	\$ 0.05	Interlocal	100.0000000	\$ 7,824,688
MARION BOCC	\$ 0.06	Default	80.4600000	\$ 10,580,881	\$ 0.05	Default	80.4600000	\$ 6,774,857
Bellevue			1.2100000	\$ 159,121			1.2100000	\$ 101,884
Dunnellon			0.6300000	\$ 82,848			0.6300000	\$ 53,047
McIntosh			0.1800000	\$ 23,671			0.1800000	\$ 15,156
Ocala			17.4100000	\$ 2,289,500			17.4100000	\$ 1,465,949
Reddick			0.1100000	\$ 14,466			0.1100000	\$ 9,262
Countywide Total			100.0000000	\$ 13,150,486			100.0000000	\$ 8,420,155
MARTIN BOCC	\$ 0.06	Interlocal	82.8900000	\$ 4,312,201	\$ 0.05	Interlocal	82.8900000	\$ 3,186,188
Indiantown			4.2500000	\$ 221,099			4.2500000	\$ 163,365
Jupiter Island			2.3600000	\$ 122,775			2.3600000	\$ 90,715
Ocean Breeze			0.0700000	\$ 3,642			0.0700000	\$ 2,691
Sewall's Point			2.2500000	\$ 117,052			2.2500000	\$ 86,487
Stuart			8.1800000	\$ 425,550			8.1800000	\$ 314,429
Countywide Total			100.0000000	\$ 5,202,318			100.0000000	\$ 3,843,876
MIAMI-DADE BOCC	\$ 0.06	Interlocal	70.4000000	\$ 44,374,452	\$ 0.03	Interlocal	74.0000000	\$ 20,252,163
Aventura			0.5620000	\$ 354,239			0.4940000	\$ 135,197
Bal Harbour			0.0410000	\$ 25,843			0.0360000	\$ 9,852
Bay Harbor Islands			0.1060000	\$ 66,814			0.0930000	\$ 25,452
Biscayne Park			0.0850000	\$ 53,577			0.0750000	\$ 20,526
Coral Gables			1.2880000	\$ 811,851			1.1320000	\$ 309,803
Cutler Bay			0.8470000	\$ 533,880			0.7440000	\$ 203,616
Doral			1.1410000	\$ 719,194			1.0020000	\$ 274,225
El Portal			0.0600000	\$ 37,819			0.0530000	\$ 14,505

Local Option Fuel Taxes

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	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution
Florida City			0.2720000	\$ 171,447			0.2390000	\$ 65,409
Golden Beach			0.0410000	\$ 25,843			0.0360000	\$ 9,852
Hialeah			4.1800000	\$ 2,634,733			3.6720000	\$ 1,004,945
Hialeah Gardens			0.4230000	\$ 266,625			0.3710000	\$ 101,534
Homestead			1.4360000	\$ 905,138			1.2620000	\$ 345,381
Indian Creek			0.0070000	\$ 4,412			0.0060000	\$ 1,642
Key Biscayne			0.2290000	\$ 144,343			0.2010000	\$ 55,009
Medley			0.0940000	\$ 59,250			0.0820000	\$ 22,442
Miami			8.3820000	\$ 5,283,333			7.3610000	\$ 2,014,543
Miami Beach			1.5530000	\$ 978,885			1.3640000	\$ 373,297
Miami Gardens			2.4520000	\$ 1,545,542			2.1540000	\$ 589,502
Miami Lakes			0.6100000	\$ 384,495			0.5360000	\$ 146,691
Miami Shores			0.2900000	\$ 182,792			0.2550000	\$ 69,788
Miami Springs			0.4130000	\$ 260,322			0.3620000	\$ 99,071
North Bay Village			0.1410000	\$ 88,875			0.1240000	\$ 33,936
North Miami			1.1670000	\$ 735,582			1.0250000	\$ 280,520
North Miami Beach			0.9520000	\$ 600,064			0.8370000	\$ 229,068
Opa Locka			0.3410000	\$ 214,939			0.3000000	\$ 82,103
Palmetto Bay			0.6400000	\$ 403,404			0.5620000	\$ 153,807
Pinecrest			0.5180000	\$ 326,505			0.4550000	\$ 124,523
South Miami			0.2900000	\$ 182,792			0.2550000	\$ 69,788
Sunny Isles Beach			0.3420000	\$ 215,569			0.3010000	\$ 82,377
Surfside			0.1130000	\$ 71,226			0.0990000	\$ 27,094
Sweetwater			0.3960000	\$ 249,606			0.3470000	\$ 94,966
Virginia Gardens			0.0490000	\$ 30,886			0.0430000	\$ 11,768
West Miami			0.1390000	\$ 87,614			0.1220000	\$ 33,389
Countywide Total			100.0000000	\$ 63,031,892			100.0000000	\$ 27,367,787
MONROE BOCC	\$ 0.06	Interlocal	60.5000000	\$ 1,276,352	\$ 0.05	Interlocal	45.2100000	\$ 1,044,358
Islamorada			0.0000000	\$ 294,500			9.0600000	\$ 209,287
Key Colony Beach			2.0000000	\$ 61,176			1.0900000	\$ 25,179
Key West			36.5000000	\$ 1,116,469			31.2100000	\$ 720,956
Layton			1.0000000	\$ 30,588			0.2600000	\$ 6,006
Marathon			0.0000000	\$ 279,733			13.1700000	\$ 304,229
Countywide Total			100.0000000	\$ 3,058,819			100.0000000	\$ 2,310,016
NASSAU BOCC	\$ 0.06	Default	85.6065000	\$ 2,102,298	\$ 0.05	Default	85.6065000	\$ 1,365,024
Callahan			0.7494000	\$ 18,404			0.7494000	\$ 11,949
Fernandina Beach			9.0497000	\$ 222,240			9.0497000	\$ 144,300
Hilliard			4.5944000	\$ 112,828			4.5944000	\$ 73,259
Countywide Total			100.0000000	\$ 2,455,769			100.0000000	\$ 1,594,533
OKALOOSA BOCC	\$ 0.06	Default	64.0000000	\$ 4,131,283	\$ 0.03	Default	64.0000000	\$ 1,872,311
Cinco Bayou			0.3828000	\$ 24,710			0.3828000	\$ 11,199
Crestview			7.8062000	\$ 503,900			7.8062000	\$ 228,369
Destin			7.9133000	\$ 510,814			7.9133000	\$ 231,502
Fort Walton Beach			9.7956000	\$ 632,319			9.7956000	\$ 286,569
Laurel Hill			0.4593000	\$ 29,648			0.4593000	\$ 13,437
Mary Esther			1.9899000	\$ 128,451			1.9899000	\$ 58,214
Niceville			4.3618000	\$ 281,560			4.3618000	\$ 127,604
Shalimar			0.6124000	\$ 39,531			0.6124000	\$ 17,916
Valparaiso			2.6787000	\$ 172,914			2.6787000	\$ 78,365
Countywide Total			100.0000000	\$ 6,455,130			100.0000000	\$ 2,925,486
OKEECHOBEE BOCC	\$ 0.06	Interlocal	80.6600000	\$ 1,516,187	\$ 0.05	Interlocal	80.6600000	\$ 922,441
Okeechobee			19.3400000	\$ 363,539			19.3400000	\$ 221,175
Countywide Total			100.0000000	\$ 1,879,726			100.0000000	\$ 1,143,617
ORANGE BOCC	\$ 0.06	Interlocal	63.2683000	\$ 27,021,005	\$ -			
Apopka			3.7807000	\$ 1,614,684				
Bay Lake			0.0000000	\$ -				
Belle Isle			0.5314000	\$ 226,953				
Eatonville			0.1694000	\$ 72,348				
Edgewood			0.1960000	\$ 83,709				
Lake Buena Vista			0.0000000	\$ -				
Maitland			1.5220000	\$ 650,025				
Oakland			0.2428000	\$ 103,696				
Ocoee			3.4327000	\$ 1,466,058				
Orlando			21.0522000	\$ 8,991,100				
Windermere			0.2144000	\$ 91,567				
Winter Garden			3.4085000	\$ 1,455,723				
Winter Park			2.1816000	\$ 931,731				
Countywide Total			100.0000000	\$ 42,708,599				\$ 5,931,240
OSCEOLA BOCC	\$ 0.06	Interlocal	62.5000000	\$ 6,649,645	\$ 0.05	Interlocal	100.0000000	\$ 7,984,056

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	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution
Kissimmee			25.000000	\$ 2,659,858			0.000000	\$ -
St. Cloud			12.500000	\$ 1,329,929			0.000000	\$ -
Countywide Total			100.000000	\$ 10,639,432			100.000000	\$ 7,984,056
PALM BEACH BOCC	\$ 0.06	Interlocal	66.564800	\$ 23,562,255	\$ 0.05	Interlocal	78.924000	\$ 20,426,602
Atlantis			0.1916200	\$ 67,829			0.1207900	\$ 31,262
Belle Glade			0.8796500	\$ 311,374			0.5544900	\$ 143,510
Boca Raton			4.1451900	\$ 1,467,292			2.6129300	\$ 676,262
Boynton Beach			2.5143400	\$ 890,013			1.5849200	\$ 410,199
Briny Breezes			0.0107800	\$ 3,816			0.0068000	\$ 1,760
Cloud Lake			0.0116700	\$ 4,131			0.0073600	\$ 1,905
Delray Beach			2.7486700	\$ 972,960			1.7326300	\$ 448,428
Glen Ridge			0.0265000	\$ 9,380			0.0167000	\$ 4,322
Golf			0.0690200	\$ 24,431			0.0435100	\$ 11,261
Greenacres			0.7964700	\$ 281,930			0.5020600	\$ 129,940
Gulfstream			0.0678000	\$ 23,999			0.0427400	\$ 11,062
Haverhill			0.0871800	\$ 30,860			0.0549500	\$ 14,222
Highland Beach			0.0606300	\$ 21,461			0.0382200	\$ 9,892
Hypoluxo			0.0342000	\$ 12,106			0.0215600	\$ 5,580
Juno Beach			0.1051500	\$ 37,220			0.0662800	\$ 17,154
Jupiter			2.5509900	\$ 902,986			1.6080300	\$ 416,180
Jupiter Inlet Colony			0.0391300	\$ 13,851			0.0246700	\$ 6,385
Lake Clarke Shores			0.2165400	\$ 76,650			0.1364900	\$ 35,325
Lake Park			0.4911800	\$ 173,865			0.3096200	\$ 80,134
Lake Worth			1.7531900	\$ 620,585			1.1051300	\$ 286,023
Lantana			0.5551900	\$ 196,523			0.3499600	\$ 90,574
Loxahatchee Groves			0.7424400	\$ 262,805			0.4680000	\$ 121,125
Manalapan			0.0361700	\$ 12,803			0.0228000	\$ 5,901
Mangonia Park			0.1243000	\$ 43,999			0.0783500	\$ 20,278
North Palm Beach			0.5567000	\$ 197,058			0.3509200	\$ 90,823
Ocean Ridge			0.1058300	\$ 37,461			0.0667100	\$ 17,265
Pahokee			0.3500200	\$ 123,898			0.2206300	\$ 57,102
Palm Beach			0.6424400	\$ 227,408			0.4049700	\$ 104,812
Palm Beach Gardens			1.5267100	\$ 540,417			0.9623700	\$ 249,074
Palm Beach Shores			0.0757000	\$ 26,796			0.0477200	\$ 12,351
Palm Springs			0.8015400	\$ 283,725			0.5052500	\$ 130,766
Riviera Beach			1.4565000	\$ 515,564			0.9181100	\$ 237,619
Royal Palm Beach			1.3979900	\$ 494,853			0.8812300	\$ 228,074
South Bay			0.2329400	\$ 82,455			0.1468300	\$ 38,002
South Palm Beach			0.0177500	\$ 6,283			0.0111900	\$ 2,896
Tequesta			0.3581800	\$ 126,787			0.2257800	\$ 58,435
Wellington			3.0353600	\$ 1,074,441			1.9133500	\$ 495,201
West Palm Beach			4.6195400	\$ 1,635,200			2.9119500	\$ 753,652
Westlake			0.0000000	\$ -			0.0000000	\$ -
Countywide Total			100.000000	\$ 35,397,470			100.000000	\$ 25,881,356
PASCO BOCC	\$ 0.06	Default	90.440300	\$ 12,531,046	\$ 0.05	Default	90.440300	\$ 9,116,358
Dade City			1.5395000	\$ 213,307			1.5395000	\$ 155,181
New Port Richey			4.9726000	\$ 688,984			4.9726000	\$ 501,237
Port Richey			0.6553000	\$ 90,796			0.6553000	\$ 66,054
St. Leo			0.0409000	\$ 5,667			0.0409000	\$ 4,123
San Antonio			0.3718000	\$ 51,515			0.3718000	\$ 37,477
Zephyrhills			1.9796000	\$ 274,285			1.9796000	\$ 199,543
Countywide Total			100.000000	\$ 13,855,600			100.000000	\$ 10,079,973
PINELLAS BOCC	\$ 0.06	Interlocal	100.000000	\$ 21,960,309	\$ -			\$ 3,246,042
POLK BOCC	\$ 0.06	Interlocal	64.842000	\$ 13,670,768	\$ 0.05	Interlocal	64.842000	\$ 8,599,017
Auburndale			2.0220000	\$ 426,302			2.0220000	\$ 268,147
Bartow			2.7970000	\$ 589,697			2.7970000	\$ 370,924
Davenport			0.7400000	\$ 156,016			0.7400000	\$ 98,135
Dundee			0.7010000	\$ 147,793			0.7010000	\$ 92,963
Eagle Lake			0.4060000	\$ 85,598			0.4060000	\$ 53,842
Fort Meade			0.9450000	\$ 199,236			0.9450000	\$ 125,321
Frostproof			0.8220000	\$ 173,304			0.8220000	\$ 109,009
Haines City			2.7780000	\$ 585,691			2.7780000	\$ 368,404
Highland Park			0.0430000	\$ 9,066			0.0430000	\$ 5,702
Hillcrest Heights			0.0430000	\$ 9,066			0.0430000	\$ 5,702
Lake Alfred			0.7950000	\$ 167,611			0.7950000	\$ 105,429
Lake Hamilton			0.3420000	\$ 72,105			0.3420000	\$ 45,354
Lake Wales			2.2580000	\$ 476,059			2.2580000	\$ 299,444
Lakeland			13.3860000	\$ 2,822,197			13.3860000	\$ 1,775,183
Mulberry			1.1030000	\$ 232,548			1.1030000	\$ 146,274

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2022

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution
Polk City			0.4410000	\$ 92,977			0.4410000	\$ 58,483
Winter Haven			5.5360000	\$ 1,167,166			5.5360000	\$ 734,156
Countywide Total			100.0000000	\$ 21,083,200			100.0000000	\$ 13,261,492
PUTNAM BOCC	\$ 0.06	Interlocal	79.2951000	\$ 1,810,938	\$ 0.05	Interlocal	79.2951000	\$ 1,219,778
Crescent City			2.1250000	\$ 48,531			2.1250000	\$ 32,688
Interlachen			1.8367000	\$ 41,946			1.8367000	\$ 28,254
Palatka			14.5704000	\$ 332,758			14.5704000	\$ 224,133
Pomona Park			1.1930000	\$ 27,246			1.1930000	\$ 18,352
Welaka			0.9798000	\$ 22,377			0.9798000	\$ 15,072
Countywide Total			100.0000000	\$ 2,283,796			100.0000000	\$ 1,538,277
ST. JOHNS BOCC	\$ 0.06	Interlocal	91.5830000	\$ 7,543,761	\$ -			
St. Augustine			5.7630000	\$ 474,703				
St. Augustine Beach			2.6540000	\$ 218,612				
Countywide Total			100.0000000	\$ 8,237,075				\$ 1,134,715
ST. LUCIE BOCC	\$ 0.06	Default	19.0226000	\$ 1,690,483	\$ 0.05	Default	19.0226000	\$ 1,172,157
Fort Pierce			14.0710000	\$ 1,250,449			14.0710000	\$ 867,044
Port St. Lucie			66.8231000	\$ 5,938,374			66.8231000	\$ 4,117,586
St. Lucie Village			0.0833000	\$ 7,403			0.0833000	\$ 5,133
Countywide Total			100.0000000	\$ 8,886,709			100.0000000	\$ 6,161,920
SANTA ROSA BOCC	\$ 0.06	Default	90.9514000	\$ 4,066,450	\$ 0.05	Interlocal	89.4200000	\$ 2,911,805
Gulf Breeze			2.2328000	\$ 99,829			4.0800000	\$ 132,858
Jay			0.3873000	\$ 17,316			0.3900000	\$ 12,700
Milton			6.4285000	\$ 287,419			6.1100000	\$ 198,961
Countywide Total			100.0000000	\$ 4,471,014			100.0000000	\$ 3,256,324
SARASOTA BOCC	\$ 0.06	Interlocal	62.8763000	\$ 6,352,079	\$ 0.05	Interlocal	62.8763000	\$ 4,728,350
Longboat Key			1.0768000	\$ 108,784			1.0768000	\$ 80,976
North Port			17.2780000	\$ 1,745,510			17.2780000	\$ 1,299,320
Sarasota			13.2994000	\$ 1,343,572			13.2994000	\$ 1,000,126
Venice			5.4695000	\$ 552,556			5.4695000	\$ 411,311
Countywide Total			100.0000000	\$ 10,102,502			100.0000000	\$ 7,520,083
SEMINOLE BOCC	\$ 0.06	Interlocal	63.6000000	\$ 7,382,609	\$ -			
Altamonte Springs			5.3000000	\$ 615,217				
Casselberry			4.8000000	\$ 557,178				
Lake Mary			2.2000000	\$ 255,373				
Longwood			3.2000000	\$ 371,452				
Oviedo			6.4000000	\$ 742,904				
Sanford			9.5000000	\$ 1,102,748				
Winter Springs			5.0000000	\$ 580,394				
Countywide Total			100.0000000	\$ 11,607,876				\$ 1,765,712
SUMTER BOCC	\$ 0.06	Interlocal	88.4550000	\$ 4,933,218	\$ -			
Bushnell			1.9476667	\$ 108,623				
Center Hill			0.8533333	\$ 47,591				
Coleman			0.5623333	\$ 31,362				
Webster			0.6306667	\$ 35,173				
Wildwood			7.5510000	\$ 421,126				
Countywide Total			100.0000000	\$ 5,577,093				\$ 603,580
SUWANNEE BOCC	\$ 0.06	Interlocal	85.9110000	\$ 1,715,426	\$ 0.05	Interlocal	85.9110000	\$ 1,055,836
Branford			1.0000000	\$ 19,967			1.0000000	\$ 12,290
Live Oak			13.0890000	\$ 261,354			13.0890000	\$ 160,862
Countywide Total			100.0000000	\$ 1,996,748			100.0000000	\$ 1,228,988
TAYLOR BOCC	\$ 0.06	Interlocal	70.0000000	\$ 754,263	\$ -			
Perry			30.0000000	\$ 323,256				
Countywide Total			100.0000000	\$ 1,077,518				\$ 109,104
UNION BOCC	\$ 0.06	Default	89.1900000	\$ 391,077	\$ -			
Lake Butler			9.8900000	\$ 43,365				
Raiford			0.0000000	\$ -				
Worthington Springs			0.9200000	\$ 4,034				
Countywide Total			100.0000000	\$ 438,476				\$ 41,587
VOLUSIA BOCC	\$ 0.06	Interlocal	57.2390000	\$ 8,425,367	\$ 0.05	Interlocal	57.2390000	\$ 6,184,370
Daytona Beach			7.7080000	\$ 1,134,589			7.7080000	\$ 806,453
Daytona Beach Shores			1.2280000	\$ 180,757			1.2280000	\$ 120,875
DeBary			2.0380000	\$ 299,986			2.0380000	\$ 232,303
DeLand			2.3500000	\$ 345,911			2.3500000	\$ 284,357
Deltona			9.4280000	\$ 1,387,766			9.4280000	\$ 961,706
Edgewater			1.8470000	\$ 271,872			1.8470000	\$ 215,053
Holly Hill			1.2470000	\$ 183,554			1.2470000	\$ 131,781
Lake Helen			0.2530000	\$ 37,241			0.2530000	\$ 28,543
New Smyrna Beach			3.3200000	\$ 488,692			3.3200000	\$ 375,847
Oak Hill			0.1520000	\$ 22,374			0.1520000	\$ 21,722

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2022

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2020-21 Distribution Percentage	FY 2021-22 Estimated Distribution
Orange City			0.8400000	\$ 123,645			0.8400000	\$ 103,368
Ormond Beach			5.0870000	\$ 748,787			5.0870000	\$ 525,715
Pierson			0.2100000	\$ 30,911			0.2100000	\$ 26,177
Ponce Inlet			0.6530000	\$ 96,119			0.6530000	\$ 68,172
Port Orange			5.0170000	\$ 738,484			5.0170000	\$ 579,121
South Daytona			1.3830000	\$ 203,572			1.3830000	\$ 138,963
Countywide Total			100.0000000	\$ 14,719,626			100.0000000	\$ 10,804,527
WAKULLA BOCC	\$ 0.06	Interlocal	100.0000000	\$ 851,005	\$ -			\$ 112,942
WALTON BOCC	\$ 0.06	Default	92.0800000	\$ 3,563,246	\$ -			
DeFuniak Springs			7.6100000	\$ 294,486				
Freeport			0.2700000	\$ 10,448				
Paxton			0.0400000	\$ 1,548				
Countywide Total			100.0000000	\$ 3,869,729				\$ 468,626
WASHINGTON BOCC	\$ 0.06	Default	85.7600000	\$ 633,437	\$ -			
Caryville			0.1200000	\$ 886				
Chipley			12.3500000	\$ 91,219				
Vernon			1.4600000	\$ 10,784				
Wausau			0.3100000	\$ 2,290				
Countywide Total			100.0000000	\$ 738,616				\$ 99,771
STATEWIDE TOTALS				\$ 603,704,267				\$ 233,160,672

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that particular column are for motor fuel only.
- 3) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the following exception. For those counties that do not currently impose the 1 to 5 cents local option fuel tax, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy and is provided for those officials that may be considering a future tax levy.
- 4) Revenue estimates are based on FY 2020-21 distribution percentages specified by either locally-determined interlocal agreement or statutory default formula if no interlocal agreement has been established. Examples of factors used in interlocal agreements to determine distribution percentages include lane miles, population, roadway miles, and transportation expenditures. Under the statutory default formula, the distribution is based on the transportation expenditures of each local government for the immediately preceding five fiscal years as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions are recalculated every ten years based on the transportation expenditures of the immediately preceding five years.
- 5) Indian River County's interlocal agreement distributes proceeds based on 1/3 lane miles, 1/3 transportation expenditures, and 1/3 population.
- 6) The distribution percentages of the first 4 cents of Lake County's levy are determined by the statutory default formula. The distribution percentages of the remaining 2 cents are specified by interlocal agreement.
- 7) Manatee County has interlocal agreements with the municipalities to distribute proceeds of both local option fuel taxes pursuant to the statutory default formula methodology.
- 8) The estimated distributions of the 1 to 6 cents local option fuel tax to the municipalities of Islamorada and Marathon in Monroe County reflect fixed dollar amounts deducted from the county government's share.

Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
Local Fiscal Year Ending September 30, 2022

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	1	\$ 1,358,791	0	\$ -	6	\$ 7,581,284	0	\$ -	5	\$ 5,494,549	0	\$ -	12	\$ 14,434,623	0	\$ -
Baker	1	\$ 212,379	0	\$ -	6	\$ 1,187,864	0	\$ -	0	\$ -	5	\$ 830,818	7	\$ 1,400,243	5	\$ 830,818
Bay	1	\$ 1,120,848	0	\$ -	6	\$ 6,259,094	0	\$ -	0	\$ -	5	\$ 4,480,489	7	\$ 7,379,943	5	\$ 4,480,489
Bradford	1	\$ 163,799	0	\$ -	6	\$ 917,033	0	\$ -	5	\$ 632,304	0	\$ -	12	\$ 1,713,137	0	\$ -
Brevard	0	\$ 1,771,689	1	\$ 2,459,288	6	\$ 24,205,402	0	\$ -	0	\$ -	5	\$ 11,350,004	6	\$ 25,977,090	6	\$ 13,809,292
Broward	1	\$ 9,065,877	0	\$ -	6	\$ 50,519,641	0	\$ -	5	\$ 37,263,780	0	\$ -	12	\$ 96,849,297	0	\$ -
Calhoun	0	\$ 25,272	1	\$ 43,547	6	\$ 392,009	0	\$ -	0	\$ -	5	\$ 200,974	6	\$ 417,281	6	\$ 244,521
Charlotte	1	\$ 1,039,316	0	\$ -	6	\$ 5,810,849	0	\$ -	5	\$ 4,086,820	0	\$ -	12	\$ 10,936,985	0	\$ -
Citrus	1	\$ 664,296	0	\$ -	6	\$ 3,701,585	0	\$ -	5	\$ 2,732,491	0	\$ -	12	\$ 7,098,373	0	\$ -
Clay	1	\$ 875,990	0	\$ -	6	\$ 4,879,407	0	\$ -	5	\$ 3,620,329	0	\$ -	12	\$ 9,375,726	0	\$ -
Collier	1	\$ 1,721,620	0	\$ -	6	\$ 9,577,467	0	\$ -	5	\$ 7,232,853	0	\$ -	12	\$ 18,531,940	0	\$ -
Columbia	1	\$ 814,478	0	\$ -	6	\$ 4,646,064	0	\$ -	0	\$ -	5	\$ 2,315,333	7	\$ 5,460,543	5	\$ 2,315,333
DeSoto	1	\$ 158,137	0	\$ -	6	\$ 889,432	0	\$ -	5	\$ 571,052	0	\$ -	12	\$ 1,618,621	0	\$ -
Dixie	0	\$ 35,700	1	\$ 67,796	6	\$ 588,433	0	\$ -	0	\$ -	5	\$ 312,889	6	\$ 624,133	6	\$ 380,685
Duval	0	\$ 1,159,508	1	\$ 4,803,552	6	\$ 33,472,653	0	\$ -	0	\$ -	5	\$ 22,169,154	6	\$ 34,632,161	6	\$ 26,972,706
Escambia	1	\$ 1,645,521	0	\$ -	6	\$ 9,222,150	0	\$ -	4	\$ 5,007,274	1	\$ 1,251,819	11	\$ 15,874,946	1	\$ 1,251,819
Flagler	1	\$ 495,446	0	\$ -	6	\$ 2,758,711	0	\$ -	0	\$ -	5	\$ 2,057,262	7	\$ 3,254,157	5	\$ 2,057,262
Franklin	0	\$ 13,253	1	\$ 64,488	6	\$ 435,491	0	\$ -	0	\$ -	5	\$ 297,621	6	\$ 448,744	6	\$ 362,109
Gadsden	0	\$ 208,895	1	\$ 254,240	6	\$ 2,656,775	0	\$ -	0	\$ -	5	\$ 1,173,360	6	\$ 2,865,669	6	\$ 1,427,600
Gilchrist	1	\$ 90,221	0	\$ -	6	\$ 503,436	0	\$ -	0	\$ -	5	\$ 364,332	7	\$ 593,657	5	\$ 364,332
Glades	1	\$ 140,821	0	\$ -	6	\$ 811,629	0	\$ -	0	\$ -	5	\$ 320,172	7	\$ 952,450	5	\$ 320,172
Gulf	1	\$ 76,576	0	\$ -	6	\$ 427,894	0	\$ -	0	\$ -	5	\$ 303,484	7	\$ 504,470	5	\$ 303,484
Hamilton	0	\$ 380,214	1	\$ 144,345	6	\$ 3,078,067	0	\$ -	0	\$ -	5	\$ 666,174	6	\$ 3,458,281	6	\$ 810,519
Hardee	1	\$ 166,351	0	\$ -	6	\$ 938,222	0	\$ -	5	\$ 575,773	0	\$ -	12	\$ 1,680,346	0	\$ -
Hendry	1	\$ 289,348	0	\$ -	6	\$ 1,645,832	0	\$ -	2	\$ 347,114	3	\$ 520,671	9	\$ 2,282,294	3	\$ 520,671
Hernando	1	\$ 874,859	0	\$ -	6	\$ 4,898,463	0	\$ -	5	\$ 3,371,843	0	\$ -	12	\$ 9,145,165	0	\$ -
Highlands	1	\$ 531,244	0	\$ -	6	\$ 2,991,532	0	\$ -	5	\$ 1,883,857	0	\$ -	12	\$ 5,406,633	0	\$ -
Hillsborough	1	\$ 7,191,820	0	\$ -	6	\$ 40,269,852	0	\$ -	0	\$ -	5	\$ 27,701,220	7	\$ 47,461,672	5	\$ 27,701,220
Holmes	1	\$ 104,948	0	\$ -	6	\$ 597,593	0	\$ -	0	\$ -	5	\$ 308,600	7	\$ 702,541	5	\$ 308,600
Indian River	0	\$ 185,793	1	\$ 744,094	6	\$ 5,222,154	0	\$ -	0	\$ -	5	\$ 3,434,112	6	\$ 5,407,947	6	\$ 4,178,206
Jackson	1	\$ 585,824	0	\$ -	6	\$ 3,347,140	0	\$ -	0	\$ -	5	\$ 3,932,964	7	\$ 3,932,964	5	\$ 1,613,397
Jefferson	1	\$ 129,408	0	\$ -	6	\$ 733,560	0	\$ -	5	\$ 412,378	0	\$ -	12	\$ 1,275,347	0	\$ -
Lafayette	0	\$ 12,374	1	\$ 23,772	6	\$ 205,465	0	\$ -	0	\$ -	5	\$ 109,712	6	\$ 217,839	6	\$ 133,484
Lake	1	\$ 1,676,415	0	\$ -	6	\$ 9,338,470	0	\$ -	0	\$ -	5	\$ 6,922,952	7	\$ 11,014,886	5	\$ 6,922,952
Lee	1	\$ 3,782,250	0	\$ -	6	\$ 21,092,431	0	\$ -	5	\$ 15,394,153	0	\$ -	12	\$ 40,268,834	0	\$ -
Leon	1	\$ 1,387,781	0	\$ -	6	\$ 7,733,423	0	\$ -	5	\$ 5,704,148	0	\$ -	12	\$ 14,825,351	0	\$ -
Levy	0	\$ 50,038	1	\$ 208,260	6	\$ 1,449,822	0	\$ -	5	\$ 961,151	0	\$ -	11	\$ 2,461,012	1	\$ 208,260
Liberty	1	\$ 57,501	0	\$ -	6	\$ 328,127	0	\$ -	0	\$ -	5	\$ 162,300	7	\$ 385,628	5	\$ 162,300
Madison	1	\$ 323,666	0	\$ -	6	\$ 1,882,835	0	\$ -	5	\$ 568,814	0	\$ -	12	\$ 2,775,315	0	\$ -
Manatee	1	\$ 1,930,708	0	\$ -	6	\$ 10,770,444	0	\$ -	5	\$ 7,824,688	0	\$ -	12	\$ 20,525,840	0	\$ -
Marion	1	\$ 2,337,704	0	\$ -	6	\$ 13,150,486	0	\$ -	5	\$ 8,420,155	0	\$ -	12	\$ 23,908,346	0	\$ -
Martin	1	\$ 933,683	0	\$ -	6	\$ 5,202,318	0	\$ -	5	\$ 3,843,876	0	\$ -	12	\$ 9,979,877	0	\$ -
Miami-Dade	1	\$ 11,295,979	0	\$ -	6	\$ 63,031,892	0	\$ -	3	\$ 27,367,787	2	\$ 18,245,192	10	\$ 101,695,658	2	\$ 18,245,192
Monroe	1	\$ 549,849	0	\$ -	6	\$ 3,058,819	0	\$ -	5	\$ 2,079,015	0	\$ -	12	\$ 5,687,679	0	\$ 231,002
Nassau	1	\$ 436,935	0	\$ -	6	\$ 2,455,769	0	\$ -	5	\$ 1,594,533	0	\$ -	12	\$ 4,487,237	0	\$ -
Okaloosa	1	\$ 1,160,373	0	\$ -	6	\$ 6,455,130	0	\$ -	3	\$ 2,925,486	2	\$ 1,950,324	10	\$ 10,540,989	2	\$ 1,950,324
Okeechobee	1	\$ 333,111	0	\$ -	6	\$ 1,879,726	0	\$ -	5	\$ 1,143,617	0	\$ -	12	\$ 3,356,454	0	\$ -
Orange	0	\$ 1,206,342	1	\$ 6,425,824	6	\$ 42,708,599	0	\$ -	0	\$ -	5	\$ 29,656,199	6	\$ 43,914,941	6	\$ 36,082,023
Osceola	1	\$ 1,911,636	0	\$ -	6	\$ 10,639,432	0	\$ -	5	\$ 7,984,056	0	\$ -	12	\$ 20,535,124	0	\$ -
Palm Beach	1	\$ 6,348,210	0	\$ -	6	\$ 35,397,470	0	\$ -	5	\$ 25,881,356	0	\$ -	12	\$ 67,627,037	0	\$ -
Pasco	1	\$ 2,483,995	0	\$ -	6	\$ 13,855,600	0	\$ -	5	\$ 10,079,973	0	\$ -	12	\$ 26,419,568	0	\$ -
Pinellas	1	\$ 3,941,389	0	\$ -	6	\$ 21,960,309	0	\$ -	0	\$ -	5	\$ 16,230,212	7	\$ 25,901,698	5	\$ 16,230,212
Polk	1	\$ 3,743,744	0	\$ -	6	\$ 21,083,200	0	\$ -	5	\$ 13,261,492	0	\$ -	12	\$ 38,088,436	0	\$ -
Putnam	1	\$ 407,297	0	\$ -	6	\$ 2,283,796	0	\$ -	5	\$ 1,538,277	0	\$ -	12	\$ 4,229,371	0	\$ -
St. Johns	0	\$ 241,858	1	\$ 1,229,335	6	\$ 8,237,075	0	\$ -	0	\$ -	5	\$ 5,673,576	6	\$ 8,478,933	6	\$ 6,902,910
St. Lucie	1	\$ 1,587,930	0	\$ -	6	\$ 8,886,709	0	\$ -	5	\$ 6,161,920	0	\$ -	12	\$ 16,636,559	0	\$ -
Santa Rosa	1	\$ 801,615	0	\$ -	6	\$ 4,471,014	0	\$ -	5	\$ 3,256,324	0	\$ -	12	\$ 8,528,953	0	\$ -
Sarasota	1	\$ 1,814,105	0	\$ -	6	\$ 10,102,502	0	\$ -	5	\$ 7,520,083	0	\$ -	12	\$ 19,436,690	0	\$ -
Seminole	1	\$ 2,087,682	0	\$ -	6	\$ 11,607,876	0	\$ -	0	\$ -	5	\$ 8,828,561	7	\$ 13,695,557	5	\$ 8,828,561

Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2022

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Sumter	1	\$ 981,828	0	\$ -	6	\$ 5,577,093	0	\$ -	0	\$ -	5	\$ 3,017,899	7	\$ 6,558,921	5	\$ 3,017,899
Suwannee	1	\$ 354,095	0	\$ -	6	\$ 1,996,748	0	\$ -	5	\$ 1,228,988	0	\$ -	12	\$ 3,579,831	0	\$ -
Taylor	0	\$ 70,841	1	\$ 118,202	6	\$ 1,077,518	0	\$ -	0	\$ -	5	\$ 545,520	6	\$ 1,148,359	6	\$ 663,722
Union	1	\$ 76,684	0	\$ -	6	\$ 438,476	0	\$ -	0	\$ -	5	\$ 207,935	7	\$ 515,159	5	\$ 207,935
Volusia	1	\$ 2,640,559	0	\$ -	6	\$ 14,719,626	0	\$ -	5	\$ 10,804,527	0	\$ -	12	\$ 28,164,712	0	\$ -
Wakulla	1	\$ 151,623	0	\$ -	6	\$ 851,005	0	\$ -	0	\$ -	5	\$ 564,710	7	\$ 1,002,628	5	\$ 564,710
Walton	1	\$ 685,571	0	\$ -	6	\$ 3,869,729	0	\$ -	0	\$ -	5	\$ 2,343,129	7	\$ 4,555,300	5	\$ 2,343,129
Washington	1	\$ 131,750	0	\$ -	6	\$ 738,616	0	\$ -	0	\$ -	5	\$ 498,853	7	\$ 870,366	5	\$ 498,853
Florida Total		\$ 91,235,360		\$ 16,586,741		\$ 603,704,267		\$ -		\$ 238,776,838		\$ 176,859,960		\$ 933,716,465		\$ 193,446,701

Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2021.
- 2) The estimation of unrealized revenues from the Ninth-Cent Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.01 per gallon and reflects countywide totals.
- 3) The estimation of unrealized revenues from the 1-6 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.06 per gallon and reflects countywide totals.
- 4) The estimation of unrealized revenues from the 1-5 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.05 per gallon and reflects countywide totals.
- 5) The Ninth-Cent Fuel Tax and 1-6 Cents Local Option Fuel Tax are imposed on diesel fuel in every county at the maximum rate of \$0.01 and \$0.06 per gallon, respectively, as the result of statewide equalization. Consequently, there are no unrealized tax revenues resulting from these levies on diesel fuel.
- 6) Current law requires the countywide tax proceeds generated from the 1-6 Cents and 1-5 Cents Local Option Fuel Taxes to be distributed among the county government and municipalities within the county's boundaries pursuant to interlocal agreement or default formula (i.e., historical transportation expenditures) methodology. County governments are not required by law to share the Ninth-Cent Fuel Tax proceeds with municipalities within their respective boundaries.
- 7) County local option tax rate changes for 2021: Monroe County increased its 1-5 Cents Fuel Tax levy from 3 cents to the maximum rate of 5 cents, effective January 1, 2021.

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2021 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, Tables: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2022 and Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2022.

Ninth-Cent Fuel Tax

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes

Summary:

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 countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2021-22 local fiscal year, counties levying this tax will realize an estimated \$91 million in revenue. The 13 counties not currently levying this tax on motor fuel will allow an estimated \$17 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

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 countywide referendum. Since January 1, 1994, this tax has been imposed on diesel fuel in every county as the result of statewide equalization. All impositions of the tax must be levied before October 1st to be effective January 1st of the following year. However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1st and is effective September 1st of the year of expiration. A decision to rescind the tax cannot take effect on any date other than December 31st, and a county must provide a minimum of 60 days notice to the Department of Revenue of such decision.

Counties Eligible to Levy:

All counties are eligible to levy this tax on motor fuel.

Distribution of Proceeds:

The county's governing body may provide by joint agreement with one or more of its respective municipalities 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 tax proceeds with municipalities. If the county does not levy the tax on motor fuel, it still receives 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 installation, operation, maintenance, and repair.

5. Traffic signs, traffic engineering, signalization, and pavement markings installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
90-79	Local option fuel tax funding transportation disadvantaged
86-39	Authority to use funds for sports complex
85-104	Use of excess funds from gas tax trust fund
83-25	Eligibility for refunds on motor fuel taxes
82-54	Use of motor fuel tax for road construction, bond issue
81-30	Refund provisions of F.S. 206
79-98	Cattle gaps, construction and maintenance

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. 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.

1. <http://myfloridalegal.com/ago.nsf/Opinions>

1 to 6 Cents Local Option Fuel Tax

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

Summary:

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As the result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2021-22 local fiscal year, counties levying this tax will realize an estimated \$604 million in revenue, and no revenues will go unrealized because all counties are levying the tax at the maximum rate.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

The tax may 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 must be adopted in accordance with the requirements imposed under one of the following two 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 executed after the initial tax levy, extension, or rate change, cannot 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 cannot 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 in #1 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 is held in accordance with the provisions of the resolution and applicable state law, provided that the county bears the costs of such referendum. The tax is levied and collected countywide on January 1st, following 30 days after voter approval.

All tax impositions and rate changes must be levied before October 1st to be effective January 1st of the following year for a period not to exceed 30 years. However, tax levies that were in effect on July 1, 2002, and which expire on August 31st of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1st and is effective September 1st of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the distribution method is made.

Counties Eligible to Levy:

All counties are eligible to levy this tax on motor fuel. However, 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 these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in the same proportion as other local option fuel tax monies. Since the tax is imposed on diesel fuel at the maximum rate of 6 cents in all counties as the result of statewide equalization, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

Distribution of Proceeds:

The tax proceeds are distributed by the Department of Revenue (DOR) 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 a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not 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 cannot 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 recalculation date.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local governmental entities, then the parties to the agreement must 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 provision applies only to Orange County.

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 installation, operation, maintenance, and repair.
5. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Small counties, which are defined as having a total population of 50,000 or less on April 1, 1992, and municipalities within such counties, are authorized to use the proceeds to fund infrastructure projects if the projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, the projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to 4 cents of tax proceeds may be used by the 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., these funds cannot be used for the operational expenses of any infrastructure. The 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. Additionally, the proceeds cannot be pledged for bonded indebtedness for a period exceeding 10 years with one exception. 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, the term *infrastructure* has the same meaning as provided in s. 212.055, F.S.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2013-32	Local option gas tax - municipalities
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
2000-37	Interest on municipal fuel tax fund, uses
99-70	Municipalities, dredging canals as part of road program
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues
93-12	Distribution of local option gas tax
92-20	Use of local option gas tax funds
90-79	Local option tax funding transportation disadvantaged

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. 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.

1. <http://myfloridalegal.com/ago.nsf/Opinions>

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1 to 5 Cents Local Option Fuel Tax

Sections 206.41(1)(e) and 336.025, Florida Statutes

Summary:

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 may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. During the 2021-22 local fiscal year, the 36 counties levying this tax will realize an estimated \$239 million in revenue. The 35 counties not currently levying this tax at the maximum rate will allow an estimated \$177 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

The tax on motor fuel may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. All tax impositions and rate changes must be levied before October 1st to be effective January 1st of the following year. However, tax levies that were in effect on July 1, 2002, and which expire on August 31st of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1st and is effective September 1st of the year of expiration. A decision to rescind the tax may not take effect on any date other than December 31st, and a county must provide a minimum of 60 days notice to the Department of Revenue (DOR) of such decision.

Prior to a tax levy, the county may establish by interlocal agreement with one or more of its respective municipalities representing a majority of the county's incorporated area population a distribution formula for dividing the entire tax proceeds among the county government and all eligible municipalities. If no interlocal agreement is adopted before the tax's effective date, the revenues are distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below. If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement established after the initial tax levy or rate change cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by the proceeds. The amounts distributed to each local government cannot 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 establishment date of the new interlocal agreement.

Counties Eligible to Levy:

All counties are eligible to levy this tax. However, 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 these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

Distribution of Proceeds:

The tax proceeds are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. 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 must review and hold public hearings on the terms of the agreement at least every two years. If no interlocal agreement is established, then a local government's distribution is to be based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not 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 cannot 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 recalculation date.

Authorized Uses of Proceeds:

The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can 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 to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
97-25	County local option fuel tax funding transit operations
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. 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.

1. <http://myfloridalegal.com/ago.nsf/Opinions>

Municipal Pari-Mutuel Tax

Section 550.105(9), Florida Statutes

Summary:

If a live horse or dog race or jai alai game for any stake, purse, prize, or premium is held or conducted within a municipality's corporate limits, then the municipality may assess and collect an additional tax against any person conducting such live racing or games. The tax may not exceed \$150 per day for horse racing or \$50 per day for jai alai. By constitutional requirement, live dog racing is prohibited in Florida after December 2020.

General Law Amendments:

Chapter 2021-271, L.O.F., (CS/SB 8-A) amends s. 550.105, F.S., related to occupational licenses, to delete references to kennels, kennel helpers, and greyhound racing. This legislation was linked to passage of CS/SB 2-A. Chapter 2021-268, L.O.F., (CS/SB 2-A) became effective August 11, 2021, when the Department of Interior, Bureau of Indian Affairs, published a notice entitled *Indian Gaming: Approval by Operation of Law of Tribal-State Class III Gaming Compact in the State of Florida* in the Federal Register.¹

Eligibility Requirements:

Any municipality, in which a race or game is held or conducted within its corporate limits, is eligible to assess and collect this tax. The imposition of the tax is pursuant to an ordinance adopted by the governing body. The number of municipalities currently imposing this tax is not known.

Administrative Procedures:

The statutory language does not call for the administration of this tax by the Department of Business and Professional Regulation's Division of Pari-mutuel Wagering; therefore, it is assumed that each municipality levying the tax would be responsible for its administration. A municipality may not assess or collect any other additional excise or revenue tax against any person conducting races within the corporate limits of the municipality or against any patron of any such person, except as otherwise provided in ch. 550, F.S.

Distribution of Proceeds:

The statutory language is silent to this issue; therefore, it is assumed that each municipality levying the tax would retain all proceeds.

Authorized Uses:

The statutory language is silent to this issue; therefore, it is assumed that the use of the revenue is at the discretion of the governing body.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
94-01	Head tax on gate receipts

The full text of this opinion is available via a searchable on-line database.² Local government officials seeking

1. <https://www.govinfo.gov/content/pkg/FR-2021-08-11/pdf/2021-17055.pdf>

2. <http://myfloridalegal.com/ago.nsf/Opinions>

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 any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

The Office of Economic and Demographic Research and the Division of Pari-mutuel Wagering have no collections data pertaining to this revenue source.

Municipal Parking Facility Space Surcharges

Sections 166.271, Florida Statutes

Summary:

Certain municipalities may impose and collect parking facility space surcharges. These discretionary per-vehicle surcharges are calculated as a percentage of the amounts charged for the sale, lease, or rental of space at municipal parking facilities that are open to the public. The proceeds are used to reduce the municipality's ad valorem tax millage rate or eliminate non-ad valorem assessments and improve transportation in downtown or urban core areas.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

The governing body of any municipality with a resident population of 200,000 or more, which has more than 20 percent of its real property exempt from ad valorem taxation, and is located in a county with a population greater than 500,000, may impose and collect a discretionary per-vehicle surcharge. Subject to referendum approval by voters in the municipality, the surcharge may be up to 15 percent of the amount charged for the sale, lease, or rental of space at municipal parking facilities that are open for use to the general public and are not airports, seaports, county administration buildings, or other projects as defined under ss. 125.011 and 125.015, F.S. Based on April 1, 2020 population estimates, only six municipalities (i.e., Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa) were located in a county having a population greater than 500,000 and had a municipal population of 200,000 or more.

Administrative Procedures:

Any municipality imposing the surcharge locally administers and provides brackets applicable to transactions subject to the surcharge.¹

Distribution of Proceeds:

Since the surcharge is locally administered, each municipality levying the surcharge retains all proceeds.

Authorized Uses:

The surcharge proceeds are used for the following purposes.²

1. No less than 60 percent and no more than 80 percent are used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments.
2. No less than 20 percent and no more than 40 percent are used to improve transportation, including, but not limited to, street, sidewalk, roadway, landscape, transit, and streetscape beautification improvements in downtown or urban core areas. Downtown or urban core areas shall be coterminous with any downtown development district established pursuant to s. 166.0497, F.S., or Chapter 65-1090, L.O.F. Alternatively, any eligible local governmental entity may identify the downtown or urban core area as any contiguous area consisting of lands where the predominant acreage is designated as

1. Section 166.271(3), F.S.

2. Section 166.271(2), F.S.

commercial or its substantial equivalent pursuant to the local government comprehensive plan or other implementing land development regulations.

Attorney General Opinions:

No opinions specifically relevant to this revenue source have been issued.

Prior Years' Revenues:

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.

Municipal Resort Tax

Chapter 67-930, Laws of Florida,

As amended by Chapters 82-142, 83-363, 93-286, and 94-344, Laws of Florida

Summary:

The Municipal Resort Tax may be levied at a rate of up to 4 percent on transient rental transactions and up to 2 percent on the sale of food and beverages consumed in restaurants and bars in certain municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for this tax levy prior to January 1, 1968. The three municipalities of Bal Harbour, Miami Beach, and Surfside, located within Miami-Dade County currently impose this tax. The tax levy must be adopted by an ordinance approved by the governing body, and the tax proceeds are used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief from ad valorem taxes being used for any of these purposes.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

Municipalities in counties having a population of not less than 330,000 and not more than 340,000 (i.e., Broward County) and in counties having a population of more than 900,000 (i.e., Miami-Dade County), according to the 1960 decennial census, whose charter specifically provided or was amended prior to January 1, 1968, to provide for this tax levy, are eligible to impose it by ordinance adopted by the governing body. The tax is levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, tourist or trailer camp, as defined in part I of ch. 212, F.S., and upon the retail sale 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 does not apply to those sales the amount of which is less than 50 cents or 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 \$10.

Municipalities Eligible to Levy:

The Miami-Dade County municipalities of Bal Harbour, Miami Beach, and Surfside are eligible to impose the tax. According to their official government websites, Bal Harbour¹, Miami Beach², and Surfside³ are imposing the tax at 4 percent on transient rental transactions and 2 percent on the sale of food and beverages.

Administrative Procedures:

It is the duty of every person renting a room or rooms and selling at retail food or beverages or alcoholic beverages for consumption on the premises to act as the tax collection agent. These persons must collect, report, and pay over to the municipality all taxes levied in accordance with the enacted ordinance. Any municipality collecting the tax has the same duties and privileges as the Department of Revenue (DOR) under part I of ch. 212, F.S., and may use any power granted to the DOR under this part including enforcement and collection procedures and penalties. Additionally, municipalities participate in the Registration Information

1. <http://www.balharbourfl.gov/doing-business/resort-tax-registration>

2. <https://www.miamibeachfl.gov/city-hall/finance/filepay-resort-tax/>

3. See document entitled "Resort Tax Application Package" available at <http://www.townofsurfsidefl.gov/departments-services/finance/certificate-of-use-local-business-tax-receipt-and-resort-tax-information>

Sharing and Exchange Program and share tax administration information with the DOR.⁴

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 the tax proceeds as the body may determine appropriate.

Authorized Uses of Proceeds:

The tax proceeds are used for the creation and maintenance of convention and publicity bureaus; development and maintenance of art and cultural centers; enhancement of tourism; publicity and advertising; construction, operation, and maintenance of auditoriums, community centers, and convention structures; or relief from ad valorem taxes being used for any of these other purposes.

Attorney General Opinions:

No opinions specifically relevant to this tax have been issued.

Prior Years' Revenues:

A summary of prior years' revenues reported by these municipalities is available.⁵

4. Section 213.0535, F.S.

5. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Public Service Tax

Sections 166.231-.235, Florida Statutes

Summary:

Municipalities and charter counties may 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.¹ The tax is levied only upon purchases within the municipality or within the charter county's unincorporated area and cannot exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed above, as defined by ordinance, can be taxed on a comparable base at the same rates; however, the tax rate on fuel oil cannot exceed 4 cents per gallon.² The tax proceeds are considered general revenue for the municipality or charter county.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Eligibility Requirements:

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service, as of May 4, 1977, may continue the tax levy in order to satisfy debt obligations incurred prior to that date. By virtue of a number of legal rulings in Florida case law, a charter county may levy the tax within the unincorporated area. For example, the Florida Supreme Court ruled in 1972 that charter counties, unless specifically precluded by general or special law, could impose by ordinance any tax in the area of its tax jurisdiction that a municipality could impose.³ In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.⁴

Administrative Procedures:

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.⁵ At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax is levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.⁶ A number of tax exemptions are specified in law.⁷

A tax levy is adopted by ordinance, and the effective date of every tax levy or repeal must be the beginning of a subsequent calendar quarter: January 1st, April 1st, July 1st, or October 1st. The taxing authority must notify the Department of Revenue (DOR) of a tax levy adoption or repeal at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the DOR and 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.⁸

1. Section 166.231(1), F.S.

2. Section 166.231(2), F.S.

3. *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

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

5. Section 166.231(7), F.S.

6. Section 166.232, F.S.

7. Section 166.231(3)-(6) and (8), F.S.

8. Section 166.233(2), F.S.

Distribution of Proceeds:

The seller of the service remits the taxes collected to the governing body in the manner prescribed by ordinance.⁹

Authorized Uses:

The tax proceeds are considered general revenue for the municipality or charter county.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2013-11	Taxability of municipal sale of gas outside city
2003-61	Public Service Tax, exemptions
97-83	Taxation, collection of past-due municipal utility tax
95-42	Part of audit w/info from its telecommunications audit exempt
95-02	Municipality tax certain services if taxing one utility
94-76	Imposition of monetary cap on items or services tax
94-08	Municipality grant church exempt from public service tax
93-38	Municipality / not require state or county to pay tax
93-35	Past due public service tax
89-11	Municipality, authority to impose utility tax cap
87-45	Authority to place cap on public service tax
82-96	Pledging use of service tax for sewer system
82-06	Fuel oil sale; taxable
79-26	Public service tax, utility services
78-142	Municipalities, taxation, bonds, issuance
78-124	Municipalities, housing authorities, tax exemption
78-44	Exemption from tax, church group
77-24	Fuel adjustment charge
76-42	Exemption from municipal public service tax
75-209	Church property and taxation
75-49	Fuel adjustment charge
75-20	Services for users residing outside city limits
75-05	Public service tax and exempt organizations
74-157	Municipal utility tax exemptions
74-379	Utility tax and sewer system

The full texts of these opinions are available via a searchable on-line database.¹⁰ Local government officials seeking more clarification should review the opinions in their entirety. 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.

9. Section 166.231(7), F.S.

10. <http://myfloridalegal.com/ago.nsf/Opinions>

Tax Rates Imposed by Taxing Authorities:

As previously mentioned, taxing authorities are required to furnish information to the DOR. This information includes 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. The DOR maintains an online database that can be searched or downloaded.¹¹

Prior Years' Revenues:

Summaries of prior years' revenues reported by county and municipal governments are available.¹²

11. <http://floridarevenue.com/taxes/governments/Pages/mpst.aspx>

12. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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Tourist Development Taxes

Section 125.0104, Florida Statutes

Summary:

Section 125.0104, F.S., authorizes five separate tourist development taxes that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies are by vote of the county's governing body or referendum approval. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2021-22 state fiscal year, the 62 counties levying a tourist development tax will realize an estimated \$1.10 billion in revenue. The 35 counties not currently levying all possible tourist development taxes will allow an estimated \$71 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

Any county may levy and impose a tourist development tax within its boundaries, except there is no additional levy of a tourist development tax in those municipalities levying the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes is authorized to levy more than 2 percent of tourist development tax;¹ however, this restriction does not apply to a county's levy of the Professional Sports Franchise Facility Tax² and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.³ A county may elect to levy a tourist development tax in a subcounty special district, and if it does, the district must embrace all or a significant contiguous portion of the county. The county must also assist the Department of Revenue (DOR) in identifying those rental units within the district that are subject to the tax.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body. Additionally, some levies require referendum approval or provide the option that the tax may be approved by referendum. Depending on the particular tax levy, the effective date of the levy and imposition of the tax is the first day on the second month following approval of the ordinance by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month as may be specified in the ordinance. At least 60 days prior to the enactment of the ordinance levying the tax, the county's governing body must adopt a resolution establishing and appointing the members of the county tourist development council and indicating the county's intention to consider the enactment of an ordinance levying and imposing the tax.

The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.⁴ These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements. The plan sets forth the anticipated net tax revenue to be derived by the county for two years following the tax levy as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan

1. Section 125.0104(3)(b), F.S.

2. Section 125.0104(3)(l)4., F.S.

3. Section 125.0104(3)(n)2., F.S.

4. Section 125.0104(4), F.S.

provides a list, in order of priority, of the proposed uses of the tax revenue by specific project or use as well as the approximate cost or expense allocation for each specific project or use. The governing body adopts the county plan for tourist development as part of the ordinance 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, condominium or timeshare resort for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations that are exempt according to the provisions of ch. 212, F.S. The tax is charged by the person receiving the consideration for rent or lease at the time of payment, and this person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR keeps records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied and promulgates rules and publishes forms as necessary to enforce these taxes.⁵

A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing to locally administer the tax adopts 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 delegating such authority to the DOR.⁶

Reporting Requirements:

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county also notifies the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.⁷

Distribution of Proceeds:

Tax collections received by the DOR, less the costs of administration, are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in the county tourist development trust fund of the respective county, which is established by each county as a pre-condition to the receipt of such funds.⁸

Automatic Expiration on Retirement of Bonds:

If the plan for tourist development approved by the county's governing body, as amended pursuant to s. 125.0104(4)(d), F.S., includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned or operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of either of the following.

1. The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center,

5. Section 125.0104(3), F.S.

6. Section 125.0104(10), F.S.

7. Section 125.0104(4)(a), F.S.

8. Section 125.0104(3)(i), F.S.

sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization.

2. The expiration of any agreement by the county for the operation and maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the county board determines it necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions re-imposing a tourist development tax, upon or following the expiration of the previous ordinance.⁹

Attorney General Opinions:

Florida’s Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2020-02	Tourist development tax – tourist industry reps
2019-13	Tourist development tax – for-profit museum
2019-02	Tourist development tax – nature center – road shoulder
2017-06	Funding transit system with tourist development tax
2016-18	Tourist development tax expenditures
2015-14	Tourist development tax – nature centers
2014-02	Counties – tourist development tax - taxation
2013-29	Tourist development tax, tourism
2012-38	Tourist development tax, uses
2010-26	Tourist development tax, subcounty special district
2010-09	Tourist development tax, used to stock lakes with fish
2008-26	Local option tourist development, convention centers
2002-34	Tourist development tax, taxability of boat slips
2001-42	Tourist development tax, purchase of beach property
2000-56	Use of tourist development tax to pay debt service
2000-50	Tourist development tax, welcome signs
2000-29	Tourist development tax, transfer of revenues
2000-25	Tourist development tax revenues
2000-15	Tourist development tax, use of tax for museum parking lot
98-74	Tourist development tax, construction of war memorial
97-64	Tourist development tax, convention development tax
97-48	Tourist development tax revenues for artificial reef
97-13	Tourist development tax, foreign national’s residence
96-54	Tourist development tax funds for raceway facility
96-26	Tourist development tax, creation of second district
95-71	Tourist development tax, infrastructure surtax
94-12	County use of tourist development tax revenues for rail trail
92-66	Tourist development tax revenues, purchase of all terrain vehicles

9. Section 125.0104(7), F.S.

92-34	Use of tourist development tax revenue
92-16	Tourist development tax – Concert in the Park
92-03	Clerk of Court’s authority regarding tourist development tax
91-62	Tourist development tax revenues
90-83	Immunity from suit, county tourist development councils
90-59	Tourist development tax, hydrilla and weed control
90-55	Tourist development tax, beach facilities
90-14	Revenues derived from tourist development tax
89-50	Tourist tax revenues used for travel expenses
88-49	Use of tourist development tax
88-37	Local option tourist development tax
87-16	Use of tourist tax to improve shoreline
86-96	Authority to increase tourist development tax
86-87	Funds used for advertising
86-68	Use of tourist development tax to maintain beaches
83-18	Use of tourist tax for convention center
79-30	Tourist development tax, usage
77-81	Counties, tourist development tax

The full texts of these opinions are available via a searchable on-line database.¹⁰ Local government officials seeking more clarification should review the opinions in their entirety. 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.

Tax Rates, Taxable Sales, and Estimates of Realized and Unrealized Revenues:

Optional tourist taxes can be a valuable revenue source for tourist facilities development and promotion, and the tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a tourist tax levy. Although these tables are useful in estimating revenues, the user should recognize their limitations. Besides seasonal factors and normal variations due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors such as the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities.

The first table to follow provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.¹¹ The second table contains estimates of taxable sales reported by transient rental facilities on a county-by-county basis for the state fiscal year ending 2022. In order to calculate a revenue estimate using this table, take the county’s estimate of taxable sales reported by transient rental facilities and multiply it by the county’s applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). The third table summarizes the counties eligible to levy the various local option tourist taxes and shows the applicable 2021 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the state fiscal year ending 2022.

10. <http://myfloridalegal.com/ago.nsf/Opinions>

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: July 1, 2021) found at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>

Additional Detail:

Additional information regarding each of the five individual authorizations to levy can be found in the sections immediately following the three tables previously discussed. Additional tourist development tax data can be found on the EDR's website.¹²

12. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of July 1, 2021, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	Nov. 14, 1991
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Dixie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gilchrist</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2007</i>	-
<i>Glades</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2009</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hardee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2017</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</i>	-
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West only)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa (select taxing district only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1977</i>	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
<i>Palm Beach</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Jan. 1, 1984</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of July 1, 2021, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Santa Rosa	Imposed Levy	2%	Jan. 1, 1992	-
Sarasota	Imposed Levy	2%	Nov. 1, 1988	-
Seminole	Imposed Levy	2%	Jan. 1, 1989	-
Sumter	Imposed Levy	2%	Jan. 1, 2005	Sep. 30, 2020
Suwannee	Imposed Levy	2%	Jan. 1, 1991	-
Taylor	Imposed Levy	2%	Dec. 1, 1998	-
Volusia	Imposed Levy	2%	May 1, 1978	-
Wakulla	Imposed Levy	2%	Apr. 1, 1995	-
Walton (select zip codes only)	Imposed Levy	2%	Oct. 1, 1986	-
Walton (remainder of county)	Imposed Levy	2%	Mar. 1, 2021	-
Washington	Imposed Levy	2%	Jan. 1, 2001	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
Alachua	Imposed Levy	1%	Feb. 1, 1993	-
Baker	Imposed Levy	1%	Jan. 1, 2012	-
Bay (select zip codes only)	Imposed Levy	1%	Feb. 1, 1997	-
Bradford	Imposed Levy	1%	Mar. 1, 2007	-
Brevard	Imposed Levy	1%	Dec. 1, 1989	-
Broward	Imposed Levy	1%	Aug. 1, 1987	-
Charlotte	Imposed Levy	1%	Jan. 1, 1993	-
Citrus	Imposed Levy	1%	Oct. 1, 2002	-
Clay	Imposed Levy	1%	Jun. 1, 1999	-
Collier	Imposed Levy	1%	Nov. 1, 1990	Nov. 14, 1991
Collier	Imposed Levy	1%	Jan. 1, 1996	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
Columbia	Imposed Levy	1%	Apr. 1, 2010	-
DeSoto	Imposed Levy	1%	Jan. 1, 2015	-
Dixie	Imposed Levy	1%	Oct. 1, 2017	-
Escambia	Imposed Levy	1%	Mar. 1, 1988	-
Flagler	Imposed Levy	1%	Mar. 1, 2004	-
Franklin	Imposed Levy	1%	Jul. 1, 2021	-
Gilchrist	Imposed Levy	1%	Feb. 1, 2020	-
Gulf	Imposed Levy	1%	Feb. 1, 2002	-
Hamilton	Imposed Levy	1%	Jan. 1, 2002	-
Hendry	Imposed Levy	1%	May 1, 2007	-
Hernando	Imposed Levy	1%	Aug. 1, 1998	-
Highlands	Imposed Levy	1%	Aug. 1, 2018	-
Hillsborough	Imposed Levy	1%	Oct. 1, 1986	-
Holmes	Imposed Levy	1%	Jan. 1, 2018	-
Indian River	Imposed Levy	1%	Sep. 30, 1993	-
Jackson	Imposed Levy	1%	Aug. 1, 2004	-
Jefferson	Imposed Levy	1%	Nov. 1, 2017	-
Lake	Imposed Levy	1%	Apr. 1, 2003	-
Lee	Imposed Levy	1%	Mar. 1, 1988	-
Leon	Imposed Levy	1%	Jan. 1, 1994	-
Levy	Imposed Levy	1%	Jan. 1, 2020	-
Madison	Imposed Levy	1%	Dec. 1, 2002	-
Manatee	Imposed Levy	1%	Oct. 1, 1986	-
Marion	Imposed Levy	1%	Nov. 1, 2015	-
Martin	Imposed Levy	1%	May 1, 2008	-
Monroe (Key West only)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
Monroe (countywide)	Imposed Levy	1%	Jul. 1, 1987	-
Nassau (Amelia Island only)	Imposed Levy	1%	Dec. 1, 2008	-
Okaloosa (select taxing district only)	Imposed Levy	1%	Jul. 1, 1999	-
Okeechobee	Imposed Levy	1%	Dec. 1, 1996	-
Orange	Imposed Levy	1%	Jun. 1, 1986	-
Osceola	Imposed Levy	1%	Jul. 1, 1986	-
Palm Beach	Imposed Levy	1%	Feb. 1, 1989	-
Pasco	Imposed Levy	1%	Oct. 1, 2017	-
Pinellas	Imposed Levy	1%	Jul. 1, 1988	-
Polk	Imposed Levy	1%	Oct. 1, 1990	-
Putnam	Imposed Levy	1%	Feb. 1, 2008	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of July 1, 2021, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1988</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1996</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 1997</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2011</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2011</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2006</i>	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2009</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2013</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
Escambia	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2010</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2007</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2018</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2020</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2015</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Okaloosa (select taxing district only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1997</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2017</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
St. Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2016</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2012</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2018</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2019</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of July 1, 2021, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2015</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2016</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2020</i>	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2009</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2005</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2007</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2017</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2015</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2021</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2017</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2015</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1994</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2009</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2015</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2018</i>	-
<i>Okaloosa (select taxing district only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2008</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2006</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2006</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2014</i>	-
Sarasota	Imposed Levy	0.5%	May 1, 2010	Apr. 30, 2011
<i>Sarasota</i>	<i>Increased Rate</i>	<i>1%</i>	<i>May 1, 2011</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2016</i>	-
Walton (select zip codes only)	Imposed Levy	0.5%	Oct. 1, 2009	Sep. 30, 2014
Tourist Impact Tax - s. 125.0108, F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
Special Convention Development Tax - s. 212.0305(4)(d), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 2000</i>	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of July 1, 2021, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				
Local Administration of Tourist Taxes				
County	Effective Date	Termination Date		
<i>Alachua</i>	<i>Jul. 1, 2001</i>			
<i>Baker</i>	<i>May 1, 2000</i>			
<i>Bay</i>	<i>Jan. 1, 1994</i>			
<i>Brevard</i>	<i>Oct. 1, 1992</i>			
<i>Broward</i>	<i>Mar. 1, 1994</i>			
<i>Charlotte</i>	<i>Sep. 1, 1990</i>			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
<i>Clay</i>	<i>Jan. 1, 1989</i>			
<i>Collier</i>	<i>Jan. 1, 1993</i>			
<i>Duval</i>	<i>Dec. 1, 1990</i>			
<i>Escambia</i>	<i>Jun. 1, 1989</i>			
<i>Flagler</i>	<i>Jul. 1, 2018</i>			
<i>Gulf</i>	<i>Jun. 1, 2001</i>			
<i>Hernando</i>	<i>Jan. 1, 1993</i>			
Highlands	Jan. 1, 2014	Mar. 31, 2018		
<i>Hillsborough</i>	<i>Jan. 1, 1992</i>			
<i>Indian River</i>	<i>Oct. 1, 2000</i>			
<i>Lake</i>	<i>Nov. 1, 1998</i>			
<i>Lee</i>	<i>May 1, 1988</i>			
<i>Leon</i>	<i>Oct. 1, 1994</i>			
<i>Manatee</i>	<i>Oct. 1, 1989</i>			
<i>Marion</i>	<i>Apr. 1, 2008</i>			
<i>Martin</i>	<i>Nov. 1, 2002</i>			
<i>Miami-Dade</i>	<i>Apr. 1, 1988</i>			
<i>Monroe (Tourist Development Taxes)</i>	<i>Jan. 1, 1991</i>			
<i>Monroe (Tourist Impact Tax)</i>	<i>Jan. 1, 1996</i>			
<i>Nassau</i>	<i>May 1, 1989</i>			
Okaloosa	Jul. 1, 1992	Feb. 28, 2017		
<i>Orange</i>	<i>Jan. 1, 1992</i>			
<i>Osceola</i>	<i>May 1, 1992</i>			
<i>Palm Beach</i>	<i>Jan. 1, 1993</i>			
<i>Pasco</i>	<i>Oct. 1, 2019</i>			
<i>Pinellas</i>	<i>Oct. 1, 1990</i>			
<i>Polk</i>	<i>Jan. 1, 1994</i>			
<i>Putnam</i>	<i>Apr. 1, 1999</i>			
<i>St. Johns</i>	<i>Aug. 1, 1988</i>			
<i>St. Lucie</i>	<i>May 1, 1991</i>			
<i>Santa Rosa</i>	<i>May 1, 1994</i>			
<i>Sarasota</i>	<i>Jun. 1, 1992</i>			
<i>Seminole</i>	<i>Sep. 1, 1993</i>			
<i>Suwannee</i>	<i>Nov. 1, 2001</i>			
<i>Taylor</i>	<i>Jul. 1, 2006</i>			
<i>Volusia (Tourist Development Taxes)</i>	<i>Apr. 1, 1990</i>			
<i>Volusia (Convention Development Tax)</i>	<i>Apr. 1, 1990</i>			
Wakulla	Dec. 1, 1996	Sep. 30, 2009		
<i>Walton (select zip codes only)</i>	<i>Oct. 1, 1991</i>			

Note: The Miami-Dade municipalities of Bal Harbour and Surfside impose a 4% Municipal Resort Tax and are exempt from the county's levies of the Tourist Development Tax and Convention Development Tax. The municipality of Miami Beach imposes a 4% Municipal Resort Tax and is exempt from the county's Tourist Development Tax levy, but is not exempt from the county's Convention Development Tax levy.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2021) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>

Estimates of Taxable Sales Reported by Transient Rental Facilities State Fiscal Year Ending June 30, 2022	
County	Estimate
Alachua	\$ 117,335,370
Baker	\$ 2,525,272
Bay	\$ 872,107,804
Bradford	\$ 4,860,704
Brevard	\$ 343,033,809
Broward	\$ 1,375,859,977
Calhoun	\$ 175,990
Charlotte	\$ 134,971,173
Citrus	\$ 56,945,745
Clay	\$ 30,103,787
Collier	\$ 872,267,364
Columbia	\$ 37,152,461
DeSoto	\$ 3,201,976
Dixie	\$ 4,963,564
Duval	\$ 454,950,836
Escambia	\$ 422,702,044
Flagler	\$ 87,763,983
Franklin	\$ 121,481,363
Gadsden	\$ 8,070,344
Gilchrist	\$ 6,592,867
Glades	\$ 1,191,891
Gulf	\$ 93,507,950
Hamilton	\$ 1,920,671
Hardee	\$ 3,609,304
Hendry	\$ 11,705,712
Hernando	\$ 37,856,895
Highlands	\$ 32,672,493
Hillsborough	\$ 643,841,564
Holmes	\$ 3,807,929
Indian River	\$ 103,775,412
Jackson	\$ 13,093,233
Jefferson	\$ 1,820,246
Lafayette	\$ 2,619,975
Lake	\$ 87,686,294
Lee	\$ 1,133,080,195
Leon	\$ 109,483,425
Levy	\$ 19,389,096
Liberty	\$ 201,971
Madison	\$ 5,704,205
Manatee	\$ 523,174,001
Marion	\$ 102,900,647
Martin	\$ 87,946,938
Miami-Dade	\$ 2,752,769,094
Monroe	\$ 1,547,675,867
Nassau	\$ 139,738,878
Okaloosa	\$ 804,116,858
Okeechobee	\$ 14,189,235
Orange	\$ 2,385,119,663
Osceola	\$ 817,203,836
Palm Beach	\$ 901,438,530
Pasco	\$ 93,439,011
Pinellas	\$ 1,242,869,922
Polk	\$ 321,818,338
Putnam	\$ 18,123,239
St. Johns	\$ 425,693,339
St. Lucie	\$ 122,197,244
Santa Rosa	\$ 128,229,162
Sarasota	\$ 641,591,592
Seminole	\$ 96,367,652
Sumter	\$ 50,234,587
Suwannee	\$ 10,390,431
Taylor	\$ 13,669,794
Union	\$ 92,197
Volusia	\$ 491,654,118
Wakulla	\$ 6,610,064
Walton	\$ 1,279,530,260
Washington	\$ 4,554,836
Statewide Total	\$ 22,287,374,228

2021 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions										Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	Local Option Food and Beverage Taxes s. 212.0306, F.S.	
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Food and Beverages in Hotels and Motels (2%)				Food and Beverages in Other Establishments (1%)	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Subcounty Convention Tax (up to 3%)						
									Special District, Subcounty Convention Tax (up to 3%)						Special District, Subcounty Convention Tax (up to 3%)
Alachua *	2	1	1		1					5	5	0			
Baker *	2	1								5	3	2			
Bay *	2	1	1		1					5	5	0			
Bradford	2	1	1							5	4	1			
Brevard *	2	1	1		1					5	5	0			
Broward *	2	1	1	1	1					6	6	0			
Calhoun										4	0	4			
Charlotte *	2	1	1		1					5	5	0			
Citrus	2	1	1		1					5	5	0			
Clay *	2	1	1		1					5	5	0			
Collier *	2	1	1		1					5	5	0			
Columbia	2	1	1		1					5	5	0			
DeSoto	2	1								5	3	2			
Dixie	2	1								5	3	2			
Duval *	2		1		1		2			6	6	0			
Escambia *	2	1	1		1					5	5	0			
Flagler *	2	1	1		1					5	5	0			
Franklin	2	1								5	3	2			
Gadsden	2									5	2	3			
Gilchrist	2	1								5	3	2			
Glades	2									5	2	3			
Gulf *	2	1	1		1					5	5	0			
Hamilton	2	1								5	3	2			
Hardee	2									5	2	3			
Hendry	2	1								5	3	2			
Hernando *	2	1	1		1					5	5	0			
Highlands	2	1	1		1					5	4	1			
Hillsborough *	2	1	1	1	1					6	6	0			
Holmes	2	1								5	3	2			
Indian River *	2	1	1							5	4	1			
Jackson	2	1	1							5	4	1			
Jefferson	2	1								5	3	2			
Lafayette										4	0	4			
Lake *	2	1	1							5	4	1			
Lee *	2	1	1		1					6	5	1			
Leon *	2	1	1		1					5	5	0			
Levy	2	1	1							5	4	1			
Liberty										4	0	4			
Madison	2	1								5	3	2			
Manatee *	2	1	1		1					5	5	0			
Marion *	2	1	1							5	4	1			
Martin *	2	1	1		1					5	5	0			
Miami-Dade *	2		1							6	6	0	2	1	
Monroe *	2	1		1		1		3		7	5	2			
Nassau *	2	1	1		1					5	5	0			
Okaloosa	2	1	1		1					5	5	0			
Okeechobee	2	1								5	3	2			
Orange *	2	1	1		1					6	6	0			
Osceola *	2	1	1	1	1					6	6	0			
Palm Beach *	2	1	1	1	1					6	6	0			
Pasco *	2	1	1							5	4	1			

2021 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions

County	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Local Option Food and Beverage Taxes s. 212.0306, F.S.	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (up to 3%)				Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
Pinellas *	2	1	1	1	1					6	6	0		
Polk *	2	1	1	1	1					5	5	0		
Putnam *	2	1	1		1					5	4	1		
St. Johns *	2	1	1		1					5	4	1		
St. Lucie *	2	1	1		1					5	5	0		
Santa Rosa *	2	1	1		1					5	5	0		
Sarasota *	2	1	1		1					5	5	0		
Seminole *	2	1	1		1					5	5	0		
Sumter										4	0	4		
Suwannee *	2	1								5	3	2		
Taylor *	2	1	1		1					5	5	0		
Union										4	0	4		
Volusia *	2		1					3		6	6	0		
Wakulla	2	1	1							5	4	1		
Walton *	2	1	1	1						6	5	1		
Washington	2	1								5	3	2		
# Eligible to Levy:	67	59	67	9	65	1	1	1	1		67		1	1
# Levying:	62	56	45	8	31	1	1	1	1		62		1	1

Notes:

- 1) County names followed by an asterick indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- 2) Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
- 3) Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., 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, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
- 4) Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
- 5) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- 6) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
- 7) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
- 8) Pursuant to s. 125.0104(3)(m), F.S., 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 levied pursuant to this section exceeded \$600 million during the previous calendar year or were at least 18% of the county's total taxable sales under Ch. 212, F.S., where the sales subject to the tax levied pursuant to this section 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 the tax levy. Broward, Hillsborough, Monroe, Orange, Osceola, Palm Beach, Pinellas and Walton counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department's Office of Tax Research, Lee County appears to have had sufficient sales in calendar year 2020 to be eligible to levy the tax in 2021. Lee County has not requested certification by the Department.
- 9) New tax levies for 2021: Effective April 1, 2021, Escambia County's tourist development tax rate increased to 5%. Effective July 1, 2021, Franklin County's tourist development tax rate increased to 3%. Although Walton County's tourist development tax rate is 5% in select zip codes, the countywide tax rate increased to 2%, effective March 1, 2021.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2021) available at <https://floridarevenue.com/taxes/Documents/fhHistorySalesTaxRates.pdf>

Local Option Tourist Tax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2022

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 1,173,354	5	5	\$ 5,866,769	0	\$ -			\$ -		\$ -
Baker	\$ 25,253	5	3	\$ 75,758	2	\$ 50,505			\$ -		\$ -
Bay	\$ 8,721,078	5	5	\$ 43,605,390	0	\$ -			\$ -		\$ -
Bradford	\$ 48,607	5	4	\$ 194,428	1	\$ 48,607			\$ -		\$ -
Brevard	\$ 3,430,338	5	5	\$ 17,151,690	0	\$ -			\$ -		\$ -
Broward	\$ 13,758,600	6	6	\$ 82,551,599	0	\$ -			\$ -		\$ -
Calhoun	\$ 1,760	4	0	\$ -	4	\$ 7,040			\$ -		\$ -
Charlotte	\$ 1,349,712	5	5	\$ 6,748,559	0	\$ -			\$ -		\$ -
Citrus	\$ 569,457	5	5	\$ 2,847,287	0	\$ -			\$ -		\$ -
Clay	\$ 301,038	5	5	\$ 1,505,189	0	\$ -			\$ -		\$ -
Collier	\$ 8,722,674	5	5	\$ 43,613,368	0	\$ -			\$ -		\$ -
Columbia	\$ 371,525	5	5	\$ 1,857,623	0	\$ -			\$ -		\$ -
DeSoto	\$ 32,020	5	3	\$ 96,059	2	\$ 64,040			\$ -		\$ -
Dixie	\$ 49,636	5	3	\$ 148,907	2	\$ 99,271			\$ -		\$ -
Duval	\$ 4,549,508	4	4	\$ 18,198,033	0	\$ -	2	2	\$ 9,099,017	0	\$ -
Escambia	\$ 4,227,020	5	5	\$ 21,135,102	0	\$ -			\$ -		\$ -
Flagler	\$ 877,640	5	5	\$ 4,388,199	0	\$ -			\$ -		\$ -
Franklin	\$ 1,214,814	5	3	\$ 3,644,441	2	\$ 2,429,627			\$ -		\$ -
Gadsden	\$ 80,703	5	2	\$ 161,407	3	\$ 242,110			\$ -		\$ -
Gilchrist	\$ 65,929	5	3	\$ 197,786	2	\$ 131,857			\$ -		\$ -
Glades	\$ 11,919	5	2	\$ 23,838	3	\$ 35,757			\$ -		\$ -
Gulf	\$ 935,080	5	5	\$ 4,675,398	0	\$ -			\$ -		\$ -
Hamilton	\$ 19,207	5	3	\$ 57,620	2	\$ 38,413			\$ -		\$ -
Hardee	\$ 36,093	5	2	\$ 72,186	3	\$ 108,279			\$ -		\$ -
Hendry	\$ 117,057	5	3	\$ 351,171	2	\$ 234,114			\$ -		\$ -
Hernando	\$ 378,569	5	5	\$ 1,892,845	0	\$ -			\$ -		\$ -
Highlands	\$ 326,725	5	4	\$ 1,306,900	1	\$ 326,725			\$ -		\$ -
Hillsborough	\$ 6,438,416	6	6	\$ 38,630,494	0	\$ -			\$ -		\$ -
Holmes	\$ 38,079	5	3	\$ 114,238	2	\$ 76,159			\$ -		\$ -
Indian River	\$ 1,037,754	5	4	\$ 4,151,016	1	\$ 1,037,754			\$ -		\$ -
Jackson	\$ 130,932	5	4	\$ 523,729	1	\$ 130,932			\$ -		\$ -
Jefferson	\$ 18,202	5	3	\$ 54,607	2	\$ 36,405			\$ -		\$ -
Lafayette	\$ 26,200	4	0	\$ -	4	\$ 104,799			\$ -		\$ -
Lake	\$ 876,863	5	4	\$ 3,507,452	1	\$ 876,863			\$ -		\$ -
Lee	\$ 11,330,802	6	5	\$ 56,654,010	1	\$ 11,330,802			\$ -		\$ -
Leon	\$ 1,094,834	5	5	\$ 5,474,171	0	\$ -			\$ -		\$ -
Levy	\$ 193,891	5	4	\$ 775,564	1	\$ 193,891			\$ -		\$ -
Liberty	\$ 2,020	4	0	\$ -	4	\$ 8,079			\$ -		\$ -
Madison	\$ 57,042	5	3	\$ 171,126	2	\$ 114,084			\$ -		\$ -
Manatee	\$ 5,231,740	5	5	\$ 26,158,700	0	\$ -			\$ -		\$ -
Marion	\$ 1,029,006	5	4	\$ 4,116,026	1	\$ 1,029,006			\$ -		\$ -
Martin	\$ 879,469	5	5	\$ 4,397,347	0	\$ -			\$ -		\$ -
Miami-Dade	\$ 27,527,691	3	3	\$ 82,583,073	0	\$ -	3	3	\$ 82,583,073	0	\$ -

Local Option Tourist Tax Levies in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
State Fiscal Year Ending June 30, 2022

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2021 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 15,476,759	7	5	\$ 77,383,793	2	\$ 30,953,517			\$ -		\$ -
Nassau	\$ 1,397,389	5	5	\$ 6,986,944	0	\$ -			\$ -		\$ -
Okaloosa	\$ 8,041,169	5	5	\$ 40,205,843	0	\$ -			\$ -		\$ -
Okeechobee	\$ 141,892	5	3	\$ 425,677	2	\$ 283,785			\$ -		\$ -
Orange	\$ 23,851,197	6	6	\$ 143,107,180	0	\$ -			\$ -		\$ -
Osceola	\$ 8,172,038	6	6	\$ 49,032,230	0	\$ -			\$ -		\$ -
Palm Beach	\$ 9,014,385	6	6	\$ 54,086,312	0	\$ -			\$ -		\$ -
Pasco	\$ 934,390	5	4	\$ 3,737,560	1	\$ 934,390			\$ -		\$ -
Pinellas	\$ 12,428,699	6	6	\$ 74,572,195	0	\$ -			\$ -		\$ -
Polk	\$ 3,218,183	5	5	\$ 16,090,917	0	\$ -			\$ -		\$ -
Putnam	\$ 181,232	5	4	\$ 724,930	1	\$ 181,232			\$ -		\$ -
St. Johns	\$ 4,256,933	5	4	\$ 17,027,734	1	\$ 4,256,933			\$ -		\$ -
St. Lucie	\$ 1,221,972	5	5	\$ 6,109,862	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 1,282,292	5	5	\$ 6,411,458	0	\$ -			\$ -		\$ -
Sarasota	\$ 6,415,916	5	5	\$ 32,079,580	0	\$ -			\$ -		\$ -
Seminole	\$ 963,677	5	5	\$ 4,818,383	0	\$ -			\$ -		\$ -
Sumter	\$ 502,346	4	0	\$ -	4	\$ 2,009,383			\$ -		\$ -
Suwannee	\$ 103,904	5	3	\$ 311,713	2	\$ 207,809			\$ -		\$ -
Taylor	\$ 136,698	5	5	\$ 683,490	0	\$ -			\$ -		\$ -
Union	\$ 922	4	0	\$ -	4	\$ 3,688			\$ -		\$ -
Volusia	\$ 4,916,541	3	3	\$ 14,749,624	0	\$ -	3	3	\$ 14,749,624	0	\$ -
Wakulla	\$ 66,101	5	4	\$ 264,403	1	\$ 66,101			\$ -		\$ -
Walton	\$ 12,795,303	6	5	\$ 63,976,513	1	\$ 12,795,303			\$ -		\$ -
Washington	\$ 45,548	5	3	\$ 136,645	2	\$ 91,097			\$ -		\$ -
Statewide	\$ 222,873,742			\$ 1,102,602,090		\$ 70,538,358			\$ 106,431,713		\$ -

Notes:

- 1) The shaded cells indicate those counties that are not eligible to levy convention development taxes.
- 2) A county's unrealized tax rate is determined by subtracting its tax rate, as of July 1, 2021, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire state fiscal year (i.e., July 1, 2021 through June 30, 2022).

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2021 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Estimates of Taxable Sales Reported by Transient Rental Facilities: SFY 2021-22.

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1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

Summary:

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 is 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.¹ Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2021-22 state fiscal year, 62 of the eligible 67 counties currently levying this tax will realize an estimated \$445 million in revenue. The five counties not currently levying this tax at the maximum rate will allow an estimated \$1.1 million to go unrealized.

Counties Eligible to Levy:

All counties are eligible to levy the tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.²

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must 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.
4. 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. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline

1. Section 125.0104(6), F.S.

2. Section 125.0104(5), F.S.

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, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
 - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
 - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
 - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
 - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
 - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 950,000 may also 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 that 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 are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services,

which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds 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., 2., and 5., 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 purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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Additional 1 Percent Tax

Section 125.0104(3)(d), Florida Statutes

Summary:

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 is 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 referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. No county can 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 this additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax can only be levied within the district. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2021-22 state fiscal year, 56 of the eligible 59 counties currently levying this tax will realize an estimated \$185 million in revenue. The three counties not currently levying this tax will allow \$128,715 to go unrealized.

Counties Eligible to Levy:

To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must 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.

1. Section 125.0104(5), F.S.

4. 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. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and 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, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
 - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
 - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
 - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
 - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
 - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes #1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified in authorized purpose #1 above unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.²

2. Section 125.0104(3)(d), F.S.

A county having a total population less than 950,000 may also 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 that 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 are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds 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., 2., and 5., 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 purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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Professional Sports Franchise Facility Tax

Section 125.0104(3)(l), Florida Statutes

Summary:

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 is levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. In addition, these proceeds can be used to promote tourism in the State of Florida, nationally and internationally.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan, are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits 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. During the 2021-22 state fiscal year, 45 of the eligible 67 counties currently levying this tax will realize an estimated \$205 million in revenue. The 22 counties not currently levying this tax at the maximum rate will allow an estimated \$18 million to go unrealized.

Counties Eligible to Levy:

All counties are eligible to levy this tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(l), F.S., is prohibited.¹

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 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 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 proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.
4. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must 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.

1. Section 125.0104(5)(d), F.S.

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High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

Summary:

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 is levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The tax proceeds are used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to the county that its 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 ch. 212, F.S., where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax (i.e., Duval, Miami-Dade, and Volusia) is considered a high tourism impact county. Once a county receives this high tourism impact designation, it retains it for the period of the tax levy.

Eight counties currently levy this tax, and these counties will realize an estimated \$102 million in revenue during the 2021-22 state fiscal year. According to the Department, Lee County is currently eligible or potentially eligible to levy the tax and will allow an estimated \$11 million to go unrealized.

Counties Eligible to Levy:

Broward, Hillsborough, Monroe, Orange, Osceola, Palm Beach, Pinellas, and Walton counties levy this tax, and each county retains this designation until its tax levy ends. Lee County appears to have had sufficient sales in calendar year 2020 to be eligible to levy the tax in 2021. However, the county has not requested certification by the Department.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.

1. Section 125.0104(5), F.S.

3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must 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.
4. 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. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and 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, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
 - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
 - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
 - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
 - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
 - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 950,000 may also 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 that 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 are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds 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., 2., and 5., 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 purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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Additional Professional Sports Franchise Facility Tax

Section 125.0104(3)(n), Florida Statutes

Summary:

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)(l), 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 is levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities and promote tourism.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits 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 (i.e., Duval County) pursuant to s. 212.0305(4)(a), F.S., may levy this tax. During the 2021-22 state fiscal year, 31 of the eligible 65 counties currently levying this tax will realize an estimated \$150 million in revenue. The 34 counties not currently levying this tax at the maximum rate will allow an estimated \$40 million to go unrealized.

Counties Eligible to Levy:

With the exception of Miami-Dade and Volusia counties, any county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.¹

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. In addition, the proceeds are 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. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
3. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must 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.

1. Section 125.0104(5)(d), F.S.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to purposes listed in #1 and #2 above.

Tourist Impact Tax

Section 125.0108, Florida Statutes

Summary:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., may levy a 1 percent tax subject to referendum approval on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area(s) of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and offset the loss of ad valorem taxes due to those land purchases. During the 2021-22 state fiscal year, Monroe County will realize an estimated \$15 million in revenue.

General Law Amendments:

There were no general law amendments resulting from the 2021 Regular Legislative Session.

Authorization to Levy:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax is not effective until land development regulations and a local comprehensive plan that meets the requirements of ch. 380, F.S., have become effective.¹ The tax is effective only upon approval by a majority vote of qualified voters in the area or areas of critical state concern in the county seeking the levy. If the area or areas of critical state concern are greater than 50 percent of the county's land area and the tax is to be imposed countywide, then the tax must be approved in a countywide referendum.²

The effective date of the levy and the imposition of this tax are to 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.³ The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.⁴ The tax is repealed 10 years after the date the area of critical state concern designation is removed, unless it is repealed before the end of the 10 year period by the county's governing body.⁵ A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.⁶

Areas Eligible to Levy:

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County.⁷ Only Monroe County has created the land

1. Section 125.0108(1)(a), F.S.

2. Section 125.0108(5), F.S.

3. Section 125.0108(6), F.S..

4. Section 125.0108(1)(c), F.S.

5. Section 125.0108(6), F.S.

6. Section 125.0108(1)(g), F.S.

7. Sections 380.055, .0551, .0552, .0555, F.S.

authority pursuant to s. 380.0663(1), F.S., and levied the tax in the area or areas within the county designated as an area of critical state concern.

Administrative Procedures:

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (or within the entire county, as applicable) receives, accounts for, and remits the tourist impact tax to the Department of Revenue (DOR). The DOR keeps records showing the taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes.⁸ A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A county electing to locally administer the tax adopts 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 delegating such authority to the DOR.⁹

Reporting Requirements:

A certified copy of the ordinance, including the levy's time period and effective date, must be furnished by the county to the DOR within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. If applicable, the county levying the tax provides the DOR 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, and the DOR assists the county in compiling such a list.¹⁰

Distribution of Proceeds:

Tax collections received by the DOR, less its administrative costs, are paid and returned monthly to the county and the land authority imposing the tax.¹¹

Authorized Uses of Proceeds:

The proceeds are distributed for the following uses.¹²

1. Fifty percent is transferred to the land authority to be used in accordance with s. 380.0666, F.S., in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to the exercise of such powers.
2. Fifty percent is distributed to the county's governing body where the revenue was generated. Such proceeds are used to offset the loss of ad valorem taxes due to property acquisitions.

Attorney General Opinions:

No opinions specifically relevant to this tax have been issued.

8. Section 125.0108(2), F.S.

9. Section 125.0104(10), F.S.

10. Section 125.0108(6), F.S.

11. Section 125.0108(2)(c), F.S.

12. Section 125.0108(3), F.S.

Appendix A:

Adjusted 2020 Population Estimates for Florida's Counties and Municipalities Used in the FY 2021-22 State Revenue-Sharing Calculations

Adjusted 2020 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2021-22 State Revenue-Sharing Calculations

County / Municipality	April 1, 2020 Total Population	April 1, 2020 Inmate Population	April 1, 2020 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Alachua County	271,588	1,132	270,456	-	-	270,456
Alachua	10,470	-	10,470	-	-	10,470
Archer	1,204	-	1,204	-	-	1,204
Gainesville	135,097	663	134,434	-	-	134,434
Hawthorne	1,463	-	1,463	-	-	1,463
High Springs	6,652	-	6,652	-	-	6,652
La Crosse	395	-	395	-	-	395
Micanopy	669	-	669	-	-	669
Newberry	6,873	-	6,873	43	-	6,916
Waldo	958	-	958	-	-	958
Unincorporated County	107,807	469	107,338	(43)	-	107,295
Baker County	28,532	2,421	26,111	-	-	26,111
Glen St. Mary	457	-	457	-	-	457
Macclenny	7,186	-	7,186	9	-	7,195
Unincorporated County	20,889	2,421	18,468	(9)	-	18,459
Bay County	174,410	1,110	173,300	-	-	173,300
Callaway	14,662	-	14,662	-	-	14,662
Lynn Haven	20,235	5	20,230	-	-	20,230
Mexico Beach	773	-	773	-	-	773
Panama City	34,517	98	34,419	-	-	34,419
Panama City Beach	13,691	-	13,691	-	-	13,691
Parker	3,865	-	3,865	-	-	3,865
Springfield	8,938	-	8,938	15	-	8,953
Unincorporated County	77,729	1,007	76,722	(15)	-	76,707
Bradford County	28,725	3,827	24,898	-	-	24,898
Brooker	330	-	330	-	-	330
Hampton	499	-	499	-	-	499
Lawtey	728	-	728	-	-	728
Starke	5,460	11	5,449	-	-	5,449
Unincorporated County	21,708	3,816	17,892	-	-	17,892
Brevard County	606,671	185	606,486	-	-	606,486
Cape Canaveral	10,342	-	10,342	-	-	10,342
Cocoa	19,327	-	19,327	-	-	19,327
Cocoa Beach	11,391	-	11,391	-	-	11,391
Grant-Valkaria	4,492	-	4,492	-	-	4,492
Indialantic	2,882	-	2,882	-	-	2,882
Indian Harbour Beach	8,751	-	8,751	-	-	8,751
Malabar	3,033	-	3,033	-	-	3,033
Melbourne	84,402	29	84,373	-	-	84,373
Melbourne Beach	3,150	-	3,150	-	-	3,150
Melbourne Village	677	-	677	-	-	677
Palm Bay	118,568	-	118,568	-	-	118,568
Palm Shores	1,137	-	1,137	-	-	1,137
Rockledge	27,946	17	27,929	-	-	27,929
Satellite Beach	10,887	-	10,887	-	-	10,887
Titusville	48,685	7	48,678	-	-	48,678
West Melbourne	25,385	-	25,385	-	-	25,385
Unincorporated County	225,616	132	225,484	-	-	225,484
Broward County	1,932,212	887	1,931,325	-	-	1,931,325
Coconut Creek	58,803	-	58,803	-	-	58,803
Cooper City	34,006	6	34,000	-	-	34,000
Coral Springs	129,263	-	129,263	-	-	129,263
Dania Beach	32,215	-	32,215	-	-	32,215
Davie	105,050	6	105,044	-	-	105,044
Deerfield Beach	80,178	-	80,178	-	-	80,178

Adjusted 2020 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2021-22 State Revenue-Sharing Calculations

County / Municipality	April 1, 2020 Total Population	April 1, 2020 Inmate Population	April 1, 2020 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Fort Lauderdale	189,321	33	189,288	-	-	189,288
Hallandale Beach	39,945	-	39,945	-	-	39,945
Hillsboro Beach	1,937	-	1,937	-	-	1,937
Hollywood	151,818	-	151,818	-	-	151,818
Lauderdale-By-The-Sea	6,305	-	6,305	-	-	6,305
Lauderdale Lakes	36,527	-	36,527	-	-	36,527
Lauderhill	72,507	-	72,507	-	-	72,507
Lazy Lake	28	-	28	-	-	28
Lighthouse Point	10,536	-	10,536	-	-	10,536
Margate	59,351	-	59,351	-	-	59,351
Miramar	138,873	-	138,873	-	-	138,873
North Lauderdale	45,549	-	45,549	-	-	45,549
Oakland Park	45,709	-	45,709	-	-	45,709
Parkland	35,438	-	35,438	-	-	35,438
Pembroke Park	6,373	-	6,373	-	-	6,373
Pembroke Pines	168,949	623	168,326	-	-	168,326
Plantation	90,802	-	90,802	-	-	90,802
Pompano Beach	112,941	140	112,801	-	-	112,801
Sea Ranch Lakes	682	-	682	-	-	682
Southwest Ranches	7,786	-	7,786	-	-	7,786
Sunrise	94,333	-	94,333	-	-	94,333
Tamarac	66,089	-	66,089	-	-	66,089
Weston	67,438	-	67,438	-	-	67,438
West Park	15,228	-	15,228	-	-	15,228
Wilton Manors	12,857	-	12,857	-	-	12,857
Unincorporated County	15,375	79	15,296	-	-	15,296
Calhoun County	14,489	1,569	12,920	-	-	12,920
Altha	536	-	536	-	-	536
Blountstown	2,414	-	2,414	-	-	2,414
Unincorporated County	11,539	1,569	9,970	-	-	9,970
Charlotte County	187,904	1,242	186,662	-	-	186,662
Punta Gorda	20,405	-	20,405	2	-	20,407
Unincorporated County	167,499	1,242	166,257	(2)	-	166,255
Citrus County	149,383	118	149,265	-	-	149,265
Crystal River	3,190	-	3,190	-	-	3,190
Inverness	7,375	-	7,375	-	-	7,375
Unincorporated County	138,818	118	138,700	-	-	138,700
Clay County	219,575	-	219,575	-	-	219,575
Green Cove Springs	8,054	-	8,054	-	-	8,054
Keystone Heights	1,385	-	1,385	-	-	1,385
Orange Park	8,692	-	8,692	-	-	8,692
Penney Farms	789	-	789	-	-	789
Unincorporated County	200,655	-	200,655	-	-	200,655
Collier County	387,450	14	387,436	-	-	387,436
Everglades	430	-	430	-	-	430
Marco Island	17,595	-	17,595	-	-	17,595
Naples	21,063	-	21,063	-	-	21,063
Unincorporated County	348,362	14	348,348	-	-	348,348
Columbia County	70,617	3,518	67,099	-	-	67,099
Fort White	605	-	605	-	-	605
Lake City	12,303	291	12,012	-	-	12,012
Unincorporated County	57,709	3,227	54,482	-	-	54,482
DeSoto County	37,082	2,326	34,756	-	-	34,756
Arcadia	7,986	-	7,986	-	-	7,986
Unincorporated County	29,096	2,326	26,770	-	-	26,770

Adjusted 2020 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2021-22 State Revenue-Sharing Calculations

County / Municipality	April 1, 2020 Total Population	April 1, 2020 Inmate Population	April 1, 2020 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Dixie County	16,663	1,678	14,985	-	-	14,985
Cross City	1,726	-	1,726	-	-	1,726
Horseshoe Beach	169	-	169	-	-	169
Unincorporated County	14,768	1,678	13,090	-	-	13,090
Duval County	982,080	590	981,490	-	-	981,490
Atlantic Beach	13,824	-	13,824	-	-	13,824
Baldwin	1,419	-	1,419	-	-	1,419
Jacksonville	936,250	590	935,660	-	-	935,660
Jacksonville Beach	23,394	-	23,394	-	-	23,394
Neptune Beach	7,193	-	7,193	-	-	7,193
Escambia County	323,714	2,353	321,361	-	-	321,361
Century	1,782	-	1,782	-	-	1,782
Pensacola	55,498	22	55,476	-	-	55,476
Unincorporated County	266,434	2,331	264,103	-	-	264,103
Flagler County	114,173	-	114,173	-	-	114,173
Beverly Beach	382	-	382	-	-	382
Bunnell	3,507	-	3,507	-	-	3,507
Flagler Beach (part)	4,700	-	4,700	-	-	4,700
Marineland (part)	6	-	6	-	-	6
Palm Coast	89,437	-	89,437	-	-	89,437
Unincorporated County	16,141	-	16,141	-	-	16,141
Franklin County	11,864	1,252	10,612	-	-	10,612
Apalachicola	2,350	-	2,350	-	-	2,350
Carrabelle	2,640	987	1,653	-	-	1,653
Unincorporated County	6,874	265	6,609	-	-	6,609
Gadsden County	46,226	3,033	43,193	-	-	43,193
Chattahoochee	3,302	999	2,303	-	-	2,303
Greensboro	611	-	611	-	-	611
Gretna	1,667	-	1,667	-	-	1,667
Havana	1,880	-	1,880	-	-	1,880
Midway	3,467	-	3,467	-	-	3,467
Quincy	7,919	403	7,516	-	-	7,516
Unincorporated County	27,380	1,631	25,749	-	-	25,749
Gilchrist County	18,269	777	17,492	-	-	17,492
Bell	542	-	542	-	-	542
Fanning Springs (part)	389	-	389	-	-	389
Trenton	2,234	-	2,234	-	-	2,234
Unincorporated County	15,104	777	14,327	-	-	14,327
Glades County	13,609	958	12,651	-	-	12,651
Moore Haven	1,778	-	1,778	-	-	1,778
Unincorporated County	11,831	958	10,873	-	-	10,873
Gulf County	14,724	1,088	13,636	-	-	13,636
Port St. Joe	3,741	-	3,741	-	-	3,741
Wewahitchka	1,992	-	1,992	-	-	1,992
Unincorporated County	8,991	1,088	7,903	-	-	7,903
Hamilton County	14,570	2,295	12,275	-	-	12,275
Jasper	2,644	1,033	1,611	-	-	1,611
Jennings	869	-	869	-	-	869
White Springs	822	-	822	-	-	822
Unincorporated County	10,235	1,262	8,973	-	-	8,973
Hardee County	27,443	1,676	25,767	-	-	25,767
Bowling Green	2,913	-	2,913	-	-	2,913
Wauchula	5,240	-	5,240	-	-	5,240
Zolfo Springs	1,790	-	1,790	-	-	1,790
Unincorporated County	17,500	1,676	15,824	-	-	15,824

Adjusted 2020 Population Estimates for Florida's Counties and Municipalities
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County / Municipality	April 1, 2020 Total Population	April 1, 2020 Inmate Population	April 1, 2020 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Hendry County	40,953	-	40,953	-	-	40,953
Clewiston	8,021	-	8,021	-	-	8,021
LaBelle	5,151	-	5,151	-	-	5,151
Unincorporated County	27,781	-	27,781	-	-	27,781
Hernando County	192,186	502	191,684	-	-	191,684
Brooksville	8,983	-	8,983	9	-	8,992
Weeki Wachee	9	-	9	-	(9)	-
Unincorporated County	183,194	502	182,692	(9)	9	182,692
Highlands County	104,834	24	104,810	-	-	104,810
Avon Park	11,201	-	11,201	-	-	11,201
Lake Placid	2,840	-	2,840	38	-	2,878
Sebring	11,208	-	11,208	343	-	11,551
Unincorporated County	79,585	24	79,561	(381)	-	79,180
Hillsborough County	1,478,759	655	1,478,104	-	-	1,478,104
Plant City	39,846	-	39,846	22	-	39,868
Tampa	392,953	483	392,470	-	-	392,470
Temple Terrace	26,832	-	26,832	-	-	26,832
Unincorporated County	1,019,128	172	1,018,956	(22)	-	1,018,934
Holmes County	20,001	1,489	18,512	-	-	18,512
Bonifay	2,709	-	2,709	-	-	2,709
Esto	367	-	367	-	-	367
Noma	182	-	182	-	-	182
Ponce de Leon	541	-	541	-	-	541
Westville	355	-	355	-	-	355
Unincorporated County	15,847	1,489	14,358	-	-	14,358
Indian River County	158,834	-	158,834	-	-	158,834
Fellsmere	5,668	-	5,668	-	-	5,668
Indian River Shores	4,378	-	4,378	-	-	4,378
Orchid	428	-	428	-	-	428
Sebastian	25,658	-	25,658	3	-	25,661
Vero Beach	16,869	-	16,869	-	-	16,869
Unincorporated County	105,833	-	105,833	(3)	-	105,830
Jackson County	46,587	5,570	41,017	-	-	41,017
Alford	490	-	490	-	-	490
Bascom	120	-	120	-	-	120
Campbellton	214	-	214	-	-	214
Cottondale	861	-	861	-	-	861
Graceville	2,224	-	2,224	-	-	2,224
Grand Ridge	835	-	835	-	-	835
Greenwood	677	-	677	-	-	677
Jacob City	274	-	274	-	-	274
Malone	1,777	1,347	430	-	-	430
Marianna	6,215	324	5,891	2	-	5,893
Sneads	1,701	-	1,701	-	-	1,701
Unincorporated County	31,199	3,899	27,300	(2)	-	27,298
Jefferson County	14,394	830	13,564	-	-	13,564
Monticello	2,437	-	2,437	-	-	2,437
Unincorporated County	11,957	830	11,127	-	-	11,127
Lafayette County	8,690	1,397	7,293	-	-	7,293
Mayo	1,217	-	1,217	3	-	1,220
Unincorporated County	7,473	1,397	6,076	(3)	-	6,073
Lake County	366,742	1,034	365,708	-	-	365,708
Astatula	1,921	-	1,921	-	-	1,921
Clermont	44,301	-	44,301	-	-	44,301
Eustis	21,594	-	21,594	5	-	21,599

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County / Municipality	April 1, 2020 Total Population	April 1, 2020 Inmate Population	April 1, 2020 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Fruitland Park	10,206	-	10,206	-	-	10,206
Groveland	20,510	-	20,510	-	-	20,510
Howey-in-the-Hills	1,702	-	1,702	-	-	1,702
Lady Lake	15,754	-	15,754	3	-	15,757
Leesburg	24,539	-	24,539	-	-	24,539
Mascotte	6,447	-	6,447	-	-	6,447
Minneola	13,175	-	13,175	6	-	13,181
Montverde	1,901	-	1,901	-	-	1,901
Mount Dora	15,200	-	15,200	-	-	15,200
Tavares	17,395	-	17,395	2	-	17,397
Umatilla	4,196	-	4,196	3	-	4,199
Unincorporated County	167,901	1,034	166,867	(19)	-	166,848
Lee County	750,493	221	750,272	-	-	750,272
Bonita Springs	55,645	6	55,639	-	-	55,639
Cape Coral	187,307	28	187,279	-	-	187,279
Estero	33,120	-	33,120	-	-	33,120
Fort Myers	92,599	15	92,584	-	-	92,584
Fort Myers Beach	6,558	-	6,558	-	-	6,558
Sanibel	6,849	-	6,849	-	-	6,849
Unincorporated County	368,415	172	368,243	-	-	368,243
Leon County	299,484	1,210	298,274	-	-	298,274
Tallahassee	198,627	1,210	197,417	-	-	197,417
Unincorporated County	100,857	-	100,857	-	-	100,857
Levy County	41,699	-	41,699	-	-	41,699
Bronson	1,181	-	1,181	-	-	1,181
Cedar Key	726	-	726	-	-	726
Chiefland	2,217	-	2,217	-	-	2,217
Fanning Springs (part)	517	-	517	-	-	517
Inglis	1,305	-	1,305	-	-	1,305
Otter Creek	118	-	118	-	-	118
Williston	2,906	-	2,906	-	-	2,906
Yankeetown	509	-	509	-	-	509
Unincorporated County	32,220	-	32,220	-	-	32,220
Liberty County	8,575	1,749	6,826	-	-	6,826
Bristol	912	-	912	-	-	912
Unincorporated County	7,663	1,749	5,914	-	-	5,914
Madison County	18,954	1,334	17,620	-	-	17,620
Greenville	756	21	735	-	-	735
Lee	335	-	335	-	-	335
Madison	2,899	-	2,899	-	-	2,899
Unincorporated County	14,964	1,313	13,651	-	-	13,651
Manatee County	398,503	136	398,367	-	-	398,367
Anna Maria	1,617	-	1,617	-	-	1,617
Bradenton	58,621	37	58,584	-	-	58,584
Bradenton Beach	1,188	-	1,188	-	-	1,188
Holmes Beach	3,913	-	3,913	-	-	3,913
Longboat Key (part)	2,481	-	2,481	-	-	2,481
Palmetto	13,661	-	13,661	-	-	13,661
Unincorporated County	317,022	99	316,923	-	-	316,923
Marion County	368,135	5,323	362,812	-	-	362,812
Belleview	5,330	5	5,325	-	-	5,325
Dunnellon	1,864	-	1,864	-	-	1,864
McIntosh	486	-	486	-	-	486
Ocala	62,023	216	61,807	-	-	61,807
Reddick	577	-	577	-	-	577

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Unincorporated County	297,855	5,102	292,753	-	-	292,753
Martin County	161,301	2,060	159,241	-	-	159,241
Indiantown	6,822	-	6,822	-	-	6,822
Jupiter Island	847	-	847	-	-	847
Ocean Breeze	428	-	428	-	-	428
Sewall's Point	2,127	-	2,127	-	-	2,127
Stuart	16,793	24	16,769	-	-	16,769
Unincorporated County	134,284	2,036	132,248	-	-	132,248
Miami-Dade County	2,832,794	9,491	2,823,303	-	-	2,823,303
Aventura	38,041	-	38,041	-	-	38,041
Bal Harbour	2,932	-	2,932	-	-	2,932
Bay Harbor Islands	6,091	-	6,091	-	-	6,091
Biscayne Park	3,181	-	3,181	-	-	3,181
Coral Gables	51,133	-	51,133	-	-	51,133
Cutler Bay	45,480	-	45,480	-	-	45,480
Doral	71,314	-	71,314	-	-	71,314
El Portal	2,146	-	2,146	-	-	2,146
Florida City	13,405	-	13,405	-	-	13,405
Golden Beach	943	-	943	-	-	943
Hialeah	239,956	-	239,956	-	-	239,956
Hialeah Gardens	23,644	-	23,644	-	-	23,644
Homestead	76,334	17	76,317	-	-	76,317
Indian Creek	87	-	87	-	-	87
Key Biscayne	12,925	-	12,925	-	-	12,925
Medley	995	-	995	-	-	995
Miami	497,924	2,945	494,979	-	-	494,979
Miami Beach	94,161	-	94,161	-	-	94,161
Miami Gardens	114,363	-	114,363	-	-	114,363
Miami Lakes	32,299	11	32,288	-	-	32,288
Miami Shores	10,817	-	10,817	-	-	10,817
Miami Springs	14,255	-	14,255	-	-	14,255
North Bay Village	9,064	-	9,064	-	-	9,064
North Miami	65,089	-	65,089	-	-	65,089
North Miami Beach	47,722	-	47,722	-	-	47,722
Opa-locka	18,090	-	18,090	-	-	18,090
Palmetto Bay	24,870	-	24,870	-	-	24,870
Pinecrest	18,619	-	18,619	-	-	18,619
South Miami	12,900	-	12,900	-	-	12,900
Sunny Isles Beach	23,869	-	23,869	-	-	23,869
Surfside	5,997	-	5,997	-	-	5,997
Sweetwater	22,348	-	22,348	-	-	22,348
Virginia Gardens	2,439	-	2,439	-	-	2,439
West Miami	8,915	-	8,915	-	-	8,915
Unincorporated County	1,220,446	6,518	1,213,928	-	-	1,213,928
Monroe County	77,823	-	77,823	-	-	77,823
Islamorada	6,400	-	6,400	-	-	6,400
Key Colony Beach	795	-	795	-	-	795
Key West	24,868	-	24,868	-	-	24,868
Layton	186	-	186	-	-	186
Marathon	9,097	-	9,097	-	-	9,097
Unincorporated County	36,477	-	36,477	-	-	36,477
Nassau County	89,258	70	89,188	-	-	89,188
Callahan	1,347	-	1,347	-	-	1,347
Fernandina Beach	13,534	24	13,510	17	-	13,527
Hilliard	3,076	-	3,076	-	-	3,076

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County / Municipality	April 1, 2020 Total Population	April 1, 2020 Inmate Population	April 1, 2020 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Unincorporated County	71,301	46	71,255	(17)	-	71,238
Okaloosa County	203,951	1,295	202,656	-	-	202,656
Cinco Bayou	419	-	419	-	-	419
Crestview	26,178	-	26,178	6	-	26,184
Destin	13,480	-	13,480	-	-	13,480
Fort Walton Beach	21,064	-	21,064	-	-	21,064
Laurel Hill	590	-	590	-	-	590
Mary Esther	4,038	-	4,038	-	-	4,038
Niceville	14,976	-	14,976	-	-	14,976
Shalimar	844	-	844	-	-	844
Valparaiso	5,408	-	5,408	-	-	5,408
Unincorporated County	116,954	1,295	115,659	(6)	-	115,653
Okeechobee County	42,112	2,417	39,695	-	-	39,695
Okeechobee	5,688	-	5,688	-	-	5,688
Unincorporated County	36,424	2,417	34,007	-	-	34,007
Orange County	1,415,260	3,265	1,411,995	-	-	1,411,995
Apopka	53,632	-	53,632	-	-	53,632
Bay Lake	15	-	15	-	-	15
Belle Isle	7,378	-	7,378	-	-	7,378
Eatonville	2,351	63	2,288	-	-	2,288
Edgewood	2,791	-	2,791	22	-	2,813
Lake Buena Vista	24	-	24	-	-	24
Maitland	21,113	-	21,113	-	-	21,113
Oakland	3,809	-	3,809	7	-	3,816
Ocoee	49,781	-	49,781	23	-	49,804
Orlando	298,943	581	298,362	18	-	298,380
Windermere	3,024	-	3,024	-	-	3,024
Winter Garden	48,469	-	48,469	13	-	48,482
Winter Park	30,630	-	30,630	10	-	30,640
Unincorporated County	893,300	2,621	890,679	(93)	-	890,586
Osceola County	387,055	313	386,742	-	-	386,742
Kissimmee	75,644	171	75,473	-	-	75,473
St. Cloud	50,897	-	50,897	-	-	50,897
Unincorporated County	260,514	142	260,372	-	-	260,372
Palm Beach County	1,466,494	2,772	1,463,722	-	-	1,463,722
Atlantis	2,055	-	2,055	-	-	2,055
Belle Glade	17,979	-	17,979	-	-	17,979
Boca Raton	95,139	-	95,139	-	-	95,139
Boynton Beach	78,495	-	78,495	-	-	78,495
Briny Breezes	600	-	600	-	-	600
Cloud Lake	138	-	138	-	-	138
Delray Beach	67,168	-	67,168	-	-	67,168
Glen Ridge	235	-	235	-	-	235
Golf	275	-	275	-	-	275
Greenacres	39,945	-	39,945	-	-	39,945
Gulf Stream	1,032	-	1,032	-	-	1,032
Haverhill	2,090	-	2,090	-	-	2,090
Highland Beach	3,657	-	3,657	-	-	3,657
Hypoluxo	2,828	-	2,828	-	-	2,828
Juno Beach	3,463	-	3,463	-	-	3,463
Jupiter	63,188	-	63,188	-	-	63,188
Jupiter Inlet Colony	414	-	414	-	-	414
Lake Clarke Shores	3,426	-	3,426	-	-	3,426
Lake Park	8,912	-	8,912	-	-	8,912
Lake Worth	38,875	-	38,875	-	-	38,875

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Lantana	12,081	19	12,062	-	-	12,062
Loxahatchee Groves	3,426	-	3,426	-	-	3,426
Manalapan	428	-	428	-	-	428
Mangonia Park	2,050	-	2,050	-	-	2,050
North Palm Beach	12,813	-	12,813	-	-	12,813
Ocean Ridge	1,854	-	1,854	-	-	1,854
Pahokee	5,847	338	5,509	-	-	5,509
Palm Beach	8,409	-	8,409	-	-	8,409
Palm Beach Gardens	56,709	-	56,709	-	-	56,709
Palm Beach Shores	1,251	-	1,251	-	-	1,251
Palm Springs	23,867	-	23,867	-	-	23,867
Riviera Beach	36,057	-	36,057	-	-	36,057
Royal Palm Beach	39,801	-	39,801	-	-	39,801
South Bay	5,271	1,909	3,362	-	-	3,362
South Palm Beach	1,460	-	1,460	-	-	1,460
Tequesta	5,874	-	5,874	-	-	5,874
Wellington	62,650	-	62,650	-	-	62,650
Westlake	951	-	951	-	-	951
West Palm Beach	116,781	165	116,616	-	-	116,616
Unincorporated County	639,000	341	638,659	-	-	638,659
Pasco County	542,638	680	541,958	-	-	541,958
Dade City	7,402	-	7,402	5	-	7,407
New Port Richey	16,935	-	16,935	-	-	16,935
Port Richey	3,047	-	3,047	-	-	3,047
St. Leo	1,380	-	1,380	-	-	1,380
San Antonio	1,343	-	1,343	-	-	1,343
Zephyrhills	17,092	-	17,092	-	-	17,092
Unincorporated County	495,439	680	494,759	(5)	-	494,754
Pinellas County	984,054	868	983,186	-	-	983,186
Belleair	4,095	-	4,095	-	-	4,095
Belleair Beach	1,625	-	1,625	-	-	1,625
Belleair Bluffs	2,104	-	2,104	-	-	2,104
Belleair Shore	108	-	108	-	-	108
Clearwater	118,017	-	118,017	34	-	118,051
Dunedin	37,869	6	37,863	-	-	37,863
Gulfport	12,598	-	12,598	-	-	12,598
Indian Rocks Beach	4,158	-	4,158	-	-	4,158
Indian Shores	1,479	-	1,479	-	-	1,479
Kenneth City	5,145	-	5,145	-	-	5,145
Largo	84,574	-	84,574	68	-	84,642
Madeira Beach	4,447	-	4,447	-	-	4,447
North Redington Beach	1,531	-	1,531	-	-	1,531
Oldsmar	14,998	-	14,998	19	-	15,017
Pinellas Park	54,202	-	54,202	16	-	54,218
Redington Beach	1,507	-	1,507	-	-	1,507
Redington Shores	2,182	-	2,182	-	-	2,182
Safety Harbor	17,696	6	17,690	-	-	17,690
St. Pete Beach	9,531	-	9,531	-	-	9,531
St. Petersburg	271,044	421	270,623	-	-	270,623
Seminole	19,705	-	19,705	9	-	19,714
South Pasadena	5,078	-	5,078	-	-	5,078
Tarpon Springs	25,937	-	25,937	10	-	25,947
Treasure Island	6,930	-	6,930	-	-	6,930
Unincorporated County	277,494	435	277,059	(156)	-	276,903
Polk County	715,090	3,159	711,931	-	-	711,931

**Adjusted 2020 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2021-22 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2020 Total Population	April 1, 2020 Inmate Population	April 1, 2020 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Auburndale	17,120	-	17,120	-	-	17,120
Bartow	20,757	156	20,601	14	-	20,615
Davenport	7,323	-	7,323	11	-	7,334
Dundee	5,159	-	5,159	-	-	5,159
Eagle Lake	2,785	-	2,785	-	-	2,785
Fort Meade	5,833	-	5,833	-	-	5,833
Frostproof	3,454	-	3,454	5	-	3,459
Haines City	27,268	-	27,268	7	-	27,275
Highland Park	266	-	266	-	-	266
Hillcrest Heights	243	-	243	-	-	243
Lake Alfred	6,351	-	6,351	10	-	6,361
Lake Hamilton	1,556	-	1,556	-	-	1,556
Lakeland	109,238	-	109,238	-	-	109,238
Lake Wales	16,386	-	16,386	-	-	16,386
Mulberry	4,100	-	4,100	-	-	4,100
Polk City	2,490	-	2,490	-	-	2,490
Winter Haven	47,044	-	47,044	5	-	47,049
Unincorporated County	437,717	3,003	434,714	(52)	-	434,662
Putnam County	73,723	464	73,259	-	-	73,259
Crescent City	1,589	-	1,589	-	-	1,589
Interlachen	1,372	-	1,372	-	-	1,372
Palatka	10,770	-	10,770	-	-	10,770
Pomona Park	883	-	883	-	-	883
Welaka	723	-	723	-	-	723
Unincorporated County	58,386	464	57,922	-	-	57,922
St. Johns County	261,900	138	261,762	-	-	261,762
Marineland (part)	2	-	2	-	-	2
St. Augustine	15,306	-	15,306	-	-	15,306
St. Augustine Beach	6,852	-	6,852	-	-	6,852
Unincorporated County	239,740	138	239,602	-	-	239,602
St. Lucie County	322,265	108	322,157	-	-	322,157
Fort Pierce	44,476	31	44,445	6	-	44,451
Port St. Lucie	202,914	6	202,908	-	-	202,908
St. Lucie Village	661	-	661	-	-	661
Unincorporated County	74,214	71	74,143	(6)	-	74,137
Santa Rosa County	184,653	4,968	179,685	-	-	179,685
Gulf Breeze	5,910	-	5,910	-	-	5,910
Jay	527	-	527	-	-	527
Milton	10,767	77	10,690	-	-	10,690
Unincorporated County	167,449	4,891	162,558	-	-	162,558
Sarasota County	438,816	6	438,810	-	-	438,810
Longboat Key (part)	4,617	-	4,617	-	-	4,617
North Port	77,561	-	77,561	-	-	77,561
Sarasota	57,683	6	57,677	-	-	57,677
Venice	24,016	-	24,016	-	-	24,016
Unincorporated County	274,939	-	274,939	-	-	274,939
Seminole County	476,727	131	476,596	-	-	476,596
Altamonte Springs	45,304	-	45,304	-	-	45,304
Casselberry	30,341	5	30,336	25	-	30,361
Lake Mary	17,633	-	17,633	-	-	17,633
Longwood	16,036	-	16,036	3	-	16,039
Oviedo	40,145	-	40,145	-	-	40,145
Sanford	61,791	1	61,790	17	-	61,807
Winter Springs	38,760	-	38,760	-	-	38,760
Unincorporated County	226,717	125	226,592	(45)	-	226,547

Adjusted 2020 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2021-22 State Revenue-Sharing Calculations

County / Municipality	April 1, 2020 Total Population	April 1, 2020 Inmate Population	April 1, 2020 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Sumter County	141,422	7,650	133,772	-	-	133,772
Bushnell	2,566	-	2,566	9	-	2,575
Center Hill	1,164	-	1,164	-	-	1,164
Coleman	734	-	734	-	-	734
Webster	790	-	790	-	-	790
Wildwood	17,354	-	17,354	42	-	17,396
Unincorporated County	118,814	7,650	111,164	(51)	-	111,113
Suwannee County	45,463	1,986	43,477	-	-	43,477
Branford	743	-	743	-	-	743
Live Oak	6,893	-	6,893	-	-	6,893
Unincorporated County	37,827	1,986	35,841	-	-	35,841
Taylor County	22,436	2,283	20,153	-	-	20,153
Perry	6,937	-	6,937	-	-	6,937
Unincorporated County	15,499	2,283	13,216	-	-	13,216
Union County	15,410	4,792	10,618	-	-	10,618
Lake Butler	1,758	-	1,758	-	-	1,758
Raiford	242	-	242	-	-	242
Worthington Springs	377	-	377	-	-	377
Unincorporated County	13,033	4,792	8,241	-	-	8,241
Volusia County	551,588	1,802	549,786	-	-	549,786
Daytona Beach	70,235	29	70,206	2	-	70,208
Daytona Beach Shores	4,489	-	4,489	-	-	4,489
DeBary	21,973	-	21,973	-	-	21,973
DeLand	37,043	-	37,043	619	-	37,662
Deltona	93,677	-	93,677	-	-	93,677
Edgewater	23,818	-	23,818	2	-	23,820
Flagler Beach (part)	60	-	60	-	-	60
Holly Hill	12,398	-	12,398	2	-	12,400
Lake Helen	2,849	-	2,849	-	-	2,849
New Smyrna Beach	28,594	-	28,594	35	-	28,629
Oak Hill	2,110	-	2,110	7	-	2,117
Orange City	12,436	-	12,436	-	-	12,436
Ormond Beach	41,782	5	41,777	-	-	41,777
Pierson	1,869	-	1,869	-	-	1,869
Ponce Inlet	3,205	-	3,205	-	-	3,205
Port Orange	62,832	-	62,832	-	-	62,832
South Daytona	13,007	-	13,007	-	-	13,007
Unincorporated County	119,211	1,768	117,443	(667)	-	116,776
Wakulla County	33,981	2,971	31,010	-	-	31,010
St. Marks	345	-	345	-	-	345
Sopchoppy	515	-	515	-	-	515
Unincorporated County	33,121	2,971	30,150	-	-	30,150
Walton County	74,724	1,478	73,246	-	-	73,246
DeFuniak Springs	5,653	25	5,628	-	-	5,628
Freeport	5,765	-	5,765	-	-	5,765
Paxton	608	-	608	-	-	608
Unincorporated County	62,698	1,453	61,245	-	-	61,245
Washington County	25,334	1,969	23,365	-	-	23,365
Caryville	293	-	293	-	-	293
Chipley	3,601	-	3,601	-	-	3,601
Ebro	240	-	240	-	-	240
Vernon	733	-	733	-	-	733
Wausau	310	-	310	-	-	310
Unincorporated County	20,157	1,969	18,188	-	-	18,188

**Adjusted 2020 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2021-22 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2020 Total Population	April 1, 2020 Inmate Population	April 1, 2020 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Statewide Total	21,596,068	112,659	21,483,409	-	-	21,483,409
Statewide Incorporated	10,907,959	16,696	10,891,263	1,606	(9)	10,892,860
Statewide Unincorporated	10,688,109	95,963	10,592,146	(1,606)	9	10,590,549

Notes:

- 1) The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, Florida Departments of Corrections, Health, and Children and Family Services as of April 1, 2020. Pursuant to s. 186.901(2)(b), F.S., for the purpose of revenue-sharing distribution formulas and distribution proportions for the Local Government Half-cent Sales Tax Program, inmates and patients are not be considered residents of the governmental unit in which the institutions are located.
- 2) Pursuant to s. 186.901(1), F.S., the Office of Economic and Demographic Research provides the Executive Office of the Governor with population estimates for municipal annexations or consolidations occurring during the period of April 1st through February 28th, and the Executive Office of the Governor includes these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation.
- 3) The population estimates were adjusted to reflect the population effects of any population corrections, municipal incorporations and disincorporations, and municipal annexations and de-annexations that occurred during the period of April 1, 2020 through February 28, 2021. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.
- 4) The City of Weeki Wachee (Hernando County) was disincorporated on June 9, 2020.
- 5) The population estimates in this table are those reflected in the Revised Florida Annexation Report with 2020 Population Estimates, dated June 3, 2021, emailed to the Governor's Office of Policy and Budget by the Office of Economic and Demographic Research.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.

Appendix B:

Comparison of 2019 and 2020
Adjusted Population Estimates
Used for the FY 2020-21 and FY 2021-22
State Revenue-Sharing Calculations

Comparison of 2019 and 2020 Adjusted Population Estimates				
Used for FY 2020-21 and FY 2021-22 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2019 Adjusted Total Population	April 1, 2020 Adjusted Total Population	Numerical Change	Percentage Change
Alachua County	266,054	270,456	4,402	1.7%
Alachua	10,298	10,470	172	1.7%
Archer	1,204	1,204	-	0.0%
Gainesville	132,569	134,434	1,865	1.4%
Hawthorne	1,456	1,463	7	0.5%
High Springs	6,444	6,652	208	3.2%
La Crosse	392	395	3	0.8%
Micanopy	615	669	54	8.8%
Newberry	6,573	6,916	343	5.2%
Waldo	960	958	(2)	-0.2%
Unincorporated County	105,543	107,295	1,752	1.7%
Baker County	25,740	26,111	371	1.4%
Glen St. Mary	454	457	3	0.7%
Macclenny	6,966	7,195	229	3.3%
Unincorporated County	18,320	18,459	139	0.8%
Bay County	166,191	173,300	7,109	4.3%
Callaway	13,211	14,662	1,451	11.0%
Lynn Haven	19,580	20,230	650	3.3%
Mexico Beach	627	773	146	23.3%
Panama City	32,907	34,419	1,512	4.6%
Panama City Beach	13,435	13,691	256	1.9%
Parker	3,694	3,865	171	4.6%
Springfield	7,798	8,953	1,155	14.8%
Unincorporated County	74,939	76,707	1,768	2.4%
Bradford County	24,829	24,898	69	0.3%
Brooker	317	330	13	4.1%
Hampton	487	499	12	2.5%
Lawtey	715	728	13	1.8%
Starke	5,428	5,449	21	0.4%
Unincorporated County	17,882	17,892	10	0.1%
Brevard County	594,259	606,486	12,227	2.1%
Cape Canaveral	10,241	10,342	101	1.0%
Cocoa	19,328	19,327	(1)	0.0%
Cocoa Beach	11,378	11,391	13	0.1%
Grant-Valkaria	4,346	4,492	146	3.4%
Indialantic	2,853	2,882	29	1.0%
Indian Harbour Beach	8,637	8,751	114	1.3%
Malabar	2,979	3,033	54	1.8%
Melbourne	83,325	84,373	1,048	1.3%
Melbourne Beach	3,111	3,150	39	1.3%
Melbourne Village	673	677	4	0.6%
Palm Bay	115,322	118,568	3,246	2.8%
Palm Shores	1,132	1,137	5	0.4%
Rockledge	27,292	27,929	637	2.3%
Satellite Beach	10,617	10,887	270	2.5%
Titusville	47,834	48,678	844	1.8%
West Melbourne	23,607	25,385	1,778	7.5%
Unincorporated County	221,584	225,484	3,900	1.8%

Comparison of 2019 and 2020 Adjusted Population Estimates				
Used for FY 2020-21 and FY 2021-22 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2019 Adjusted Total Population	April 1, 2020 Adjusted Total Population	Numerical Change	Percentage Change
Broward County	1,918,477	1,931,325	12,848	0.7%
Coconut Creek	58,742	58,803	61	0.1%
Cooper City	33,991	34,000	9	0.0%
Coral Springs	129,067	129,263	196	0.2%
Dania Beach	31,768	32,215	447	1.4%
Davie	104,243	105,044	801	0.8%
Deerfield Beach	79,497	80,178	681	0.9%
Fort Lauderdale	186,171	189,288	3,117	1.7%
Hallandale Beach	39,834	39,945	111	0.3%
Hillsboro Beach	1,939	1,937	(2)	-0.1%
Hollywood	150,878	151,818	940	0.6%
Lauderdale-By-The-Sea	6,236	6,305	69	1.1%
Lauderdale Lakes	36,714	36,527	(187)	-0.5%
Lauderhill	72,410	72,507	97	0.1%
Lazy Lake	26	28	2	7.7%
Lighthouse Point	10,587	10,536	(51)	-0.5%
Margate	59,116	59,351	235	0.4%
Miramar	138,837	138,873	36	0.0%
North Lauderdale	45,207	45,549	342	0.8%
Oakland Park	45,576	45,709	133	0.3%
Parkland	34,109	35,438	1,329	3.9%
Pembroke Park	6,408	6,373	(35)	-0.5%
Pembroke Pines	167,128	168,326	1,198	0.7%
Plantation	90,354	90,802	448	0.5%
Pompano Beach	111,922	112,801	879	0.8%
Sea Ranch Lakes	688	682	(6)	-0.9%
Southwest Ranches	7,704	7,786	82	1.1%
Sunrise	93,365	94,333	968	1.0%
Tamarac	65,377	66,089	712	1.1%
Weston	67,314	67,438	124	0.2%
West Park	15,197	15,228	31	0.2%
Wilton Manors	12,849	12,857	8	0.1%
Unincorporated County	15,223	15,296	73	0.5%
Calhoun County	12,650	12,920	270	2.1%
Altha	517	536	19	3.7%
Blountstown	2,414	2,414	-	0.0%
Unincorporated County	9,719	9,970	251	2.6%
Charlotte County	180,843	186,662	5,819	3.2%
Punta Gorda	19,964	20,407	443	2.2%
Unincorporated County	160,879	166,255	5,376	3.3%
Citrus County	147,618	149,265	1,647	1.1%
Crystal River	3,434	3,190	(244)	-7.1%
Inverness	7,340	7,375	35	0.5%
Unincorporated County	136,844	138,700	1,856	1.4%
Clay County	215,246	219,575	4,329	2.0%
Green Cove Springs	7,841	8,054	213	2.7%
Keystone Heights	1,357	1,385	28	2.1%
Orange Park	8,668	8,692	24	0.3%

Comparison of 2019 and 2020 Adjusted Population Estimates				
Used for FY 2020-21 and FY 2021-22 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2019 Adjusted Total Population	April 1, 2020 Adjusted Total Population	Numerical Change	Percentage Change
Penney Farms	773	789	16	2.1%
Unincorporated County	196,607	200,655	4,048	2.1%
Collier County	376,680	387,436	10,756	2.9%
Everglades	428	430	2	0.5%
Marco Island	17,348	17,595	247	1.4%
Naples	20,922	21,063	141	0.7%
Unincorporated County	337,982	348,348	10,366	3.1%
Columbia County	66,315	67,099	784	1.2%
Fort White	554	605	51	9.2%
Lake City	11,965	12,012	47	0.4%
Unincorporated County	53,796	54,482	686	1.3%
DeSoto County	33,693	34,756	1,063	3.2%
Arcadia	7,770	7,986	216	2.8%
Unincorporated County	25,923	26,770	847	3.3%
Dixie County	14,952	14,985	33	0.2%
Cross City	1,672	1,726	54	3.2%
Horseshoe Beach	171	169	(2)	-1.2%
Unincorporated County	13,109	13,090	(19)	-0.1%
Duval County	970,106	981,490	11,384	1.2%
Atlantic Beach	13,792	13,824	32	0.2%
Baldwin	1,415	1,419	4	0.3%
Jacksonville	924,334	935,660	11,326	1.2%
Jacksonville Beach	23,352	23,394	42	0.2%
Neptune Beach	7,213	7,193	(20)	-0.3%
Escambia County	318,641	321,361	2,720	0.9%
Century	1,626	1,782	156	9.6%
Pensacola	55,176	55,476	300	0.5%
Unincorporated County	261,839	264,103	2,264	0.9%
Flagler County	110,635	114,173	3,538	3.2%
Beverly Beach	372	382	10	2.7%
Bunnell	3,282	3,507	225	6.9%
Flagler Beach (part)	4,719	4,700	(19)	-0.4%
Marineland (part)	6	6	-	0.0%
Palm Coast	86,768	89,437	2,669	3.1%
Unincorporated County	15,488	16,141	653	4.2%
Franklin County	10,611	10,612	1	0.0%
Apalachicola	2,339	2,350	11	0.5%
Carrabelle	1,497	1,653	156	10.4%
Unincorporated County	6,775	6,609	(166)	-2.5%
Gadsden County	43,235	43,193	(42)	-0.1%
Chattahoochee	2,114	2,303	189	8.9%
Greensboro	553	611	58	10.5%
Gretna	1,656	1,667	11	0.7%
Havana	1,886	1,880	(6)	-0.3%
Midway	3,449	3,467	18	0.5%
Quincy	7,472	7,516	44	0.6%
Unincorporated County	26,105	25,749	(356)	-1.4%
Gilchrist County	16,980	17,492	512	3.0%

Comparison of 2019 and 2020 Adjusted Population Estimates				
Used for FY 2020-21 and FY 2021-22 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2019 Adjusted Total Population	April 1, 2020 Adjusted Total Population	Numerical Change	Percentage Change
Bell	521	542	21	4.0%
Fanning Springs (part)	357	389	32	9.0%
Trenton	2,021	2,234	213	10.5%
Unincorporated County	14,081	14,327	246	1.7%
Glades County	12,166	12,651	485	4.0%
Moore Haven	1,759	1,778	19	1.1%
Unincorporated County	10,407	10,873	466	4.5%
Gulf County	12,833	13,636	803	6.3%
Port St. Joe	3,459	3,741	282	8.2%
Wewahitchka	1,971	1,992	21	1.1%
Unincorporated County	7,403	7,903	500	6.8%
Hamilton County	12,081	12,275	194	1.6%
Jasper	1,632	1,611	(21)	-1.3%
Jennings	874	869	(5)	-0.6%
White Springs	827	822	(5)	-0.6%
Unincorporated County	8,748	8,973	225	2.6%
Hardee County	25,898	25,767	(131)	-0.5%
Bowling Green	2,923	2,913	(10)	-0.3%
Wauchula	5,229	5,240	11	0.2%
Zolfo Springs	1,778	1,790	12	0.7%
Unincorporated County	15,968	15,824	(144)	-0.9%
Hendry County	40,120	40,953	833	2.1%
Clewiston	7,972	8,021	49	0.6%
LaBelle	5,108	5,151	43	0.8%
Unincorporated County	27,040	27,781	741	2.7%
Hernando County	187,830	191,684	3,854	2.1%
Brooksville	8,661	8,992	331	3.8%
Weeki Wachee	9	-	(9)	-100.0%
Unincorporated County	179,160	182,692	3,532	2.0%
Highlands County	103,342	104,810	1,468	1.4%
Avon Park	11,222	11,201	(21)	-0.2%
Lake Placid	2,736	2,878	142	5.2%
Sebring	11,113	11,551	438	3.9%
Unincorporated County	78,271	79,180	909	1.2%
Hillsborough County	1,444,022	1,478,104	34,082	2.4%
Plant City	39,506	39,868	362	0.9%
Tampa	389,808	392,470	2,662	0.7%
Temple Terrace	26,669	26,832	163	0.6%
Unincorporated County	988,039	1,018,934	30,895	3.1%
Holmes County	18,621	18,512	(109)	-0.6%
Bonifay	2,755	2,709	(46)	-1.7%
Esto	395	367	(28)	-7.1%
Noma	202	182	(20)	-9.9%
Ponce de Leon	532	541	9	1.7%
Westville	412	355	(57)	-13.8%
Unincorporated County	14,325	14,358	33	0.2%
Indian River County	154,939	158,834	3,895	2.5%
Fellsmere	5,611	5,668	57	1.0%

Comparison of 2019 and 2020 Adjusted Population Estimates				
Used for FY 2020-21 and FY 2021-22 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2019 Adjusted Total Population	April 1, 2020 Adjusted Total Population	Numerical Change	Percentage Change
Indian River Shores	4,314	4,378	64	1.5%
Orchid	425	428	3	0.7%
Sebastian	25,168	25,661	493	2.0%
Vero Beach	16,708	16,869	161	1.0%
Unincorporated County	102,713	105,830	3,117	3.0%
Jackson County	41,091	41,017	(74)	-0.2%
Alford	495	490	(5)	-1.0%
Bascom	112	120	8	7.1%
Campbellton	215	214	(1)	-0.5%
Cottdale	856	861	5	0.6%
Graceville	2,238	2,224	(14)	-0.6%
Grand Ridge	907	835	(72)	-7.9%
Greenwood	659	677	18	2.7%
Jacob City	318	274	(44)	-13.8%
Malone	466	430	(36)	-7.7%
Marianna	5,778	5,893	115	2.0%
Sneads	1,802	1,701	(101)	-5.6%
Unincorporated County	27,245	27,298	53	0.2%
Jefferson County	13,680	13,564	(116)	-0.8%
Monticello	2,449	2,437	(12)	-0.5%
Unincorporated County	11,231	11,127	(104)	-0.9%
Lafayette County	7,291	7,293	2	0.0%
Mayo	1,217	1,220	3	0.2%
Unincorporated County	6,074	6,073	(1)	0.0%
Lake County	356,148	365,708	9,560	2.7%
Astatula	1,937	1,921	(16)	-0.8%
Clermont	40,750	44,301	3,551	8.7%
Eustis	21,368	21,599	231	1.1%
Fruitland Park	10,094	10,206	112	1.1%
Groveland	18,255	20,510	2,255	12.4%
Howey-in-the-Hills	1,611	1,702	91	5.6%
Lady Lake	15,655	15,757	102	0.7%
Leesburg	23,996	24,539	543	2.3%
Mascotte	6,205	6,447	242	3.9%
Minneola	12,888	13,181	293	2.3%
Montverde	1,878	1,901	23	1.2%
Mount Dora	14,928	15,200	272	1.8%
Tavares	17,779	17,397	(382)	-2.1%
Umatilla	4,154	4,199	45	1.1%
Unincorporated County	164,650	166,848	2,198	1.3%
Lee County	734,890	750,272	15,382	2.1%
Bonita Springs	54,432	55,639	1,207	2.2%
Cape Coral	185,808	187,279	1,471	0.8%
Esteros	32,412	33,120	708	2.2%
Fort Myers	87,826	92,584	4,758	5.4%
Fort Myers Beach	6,520	6,558	38	0.6%
Sanibel	6,756	6,849	93	1.4%
Unincorporated County	361,136	368,243	7,107	2.0%

Comparison of 2019 and 2020 Adjusted Population Estimates				
Used for FY 2020-21 and FY 2021-22 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2019 Adjusted Total Population	April 1, 2020 Adjusted Total Population	Numerical Change	Percentage Change
Leon County	295,421	298,274	2,853	1.0%
Tallahassee	194,635	197,417	2,782	1.4%
Unincorporated County	100,786	100,857	71	0.1%
Levy County	41,330	41,699	369	0.9%
Bronson	1,166	1,181	15	1.3%
Cedar Key	714	726	12	1.7%
Chiefland	2,232	2,217	(15)	-0.7%
Fanning Springs (part)	508	517	9	1.8%
Inglis	1,311	1,305	(6)	-0.5%
Otter Creek	120	118	(2)	-1.7%
Williston	2,893	2,906	13	0.4%
Yankeetown	508	509	1	0.2%
Unincorporated County	31,878	32,220	342	1.1%
Liberty County	7,028	6,826	(202)	-2.9%
Bristol	940	912	(28)	-3.0%
Unincorporated County	6,088	5,914	(174)	-2.9%
Madison County	17,960	17,620	(340)	-1.9%
Greenville	762	735	(27)	-3.5%
Lee	338	335	(3)	-0.9%
Madison	2,998	2,899	(99)	-3.3%
Unincorporated County	13,862	13,651	(211)	-1.5%
Manatee County	387,206	398,367	11,161	2.9%
Anna Maria	1,623	1,617	(6)	-0.4%
Bradenton	56,963	58,584	1,621	2.8%
Bradenton Beach	1,202	1,188	(14)	-1.2%
Holmes Beach	3,927	3,913	(14)	-0.4%
Longboat Key (part)	2,453	2,481	28	1.1%
Palmetto	13,314	13,661	347	2.6%
Unincorporated County	307,724	316,923	9,199	3.0%
Marion County	354,787	362,812	8,025	2.3%
Bellevue	5,268	5,325	57	1.1%
Dunnellon	1,810	1,864	54	3.0%
McIntosh	484	486	2	0.4%
Ocala	61,356	61,807	451	0.7%
Reddick	558	577	19	3.4%
Unincorporated County	285,311	292,753	7,442	2.6%
Martin County	156,584	159,241	2,657	1.7%
Indiantown	6,728	6,822	94	1.4%
Jupiter Island	829	847	18	2.2%
Ocean Breeze	303	428	125	41.3%
Sewall's Point	2,090	2,127	37	1.8%
Stuart	16,482	16,769	287	1.7%
Unincorporated County	130,152	132,248	2,096	1.6%
Miami-Dade County	2,802,426	2,823,303	20,877	0.7%
Aventura	38,031	38,041	10	0.0%
Bal Harbour	2,924	2,932	8	0.3%
Bay Harbor Islands	6,039	6,091	52	0.9%
Biscayne Park	3,194	3,181	(13)	-0.4%

Comparison of 2019 and 2020 Adjusted Population Estimates				
Used for FY 2020-21 and FY 2021-22 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2019 Adjusted Total Population	April 1, 2020 Adjusted Total Population	Numerical Change	Percentage Change
Coral Gables	50,635	51,133	498	1.0%
Cutler Bay	45,411	45,480	69	0.2%
Doral	70,420	71,314	894	1.3%
El Portal	2,150	2,146	(4)	-0.2%
Florida City	13,250	13,405	155	1.2%
Golden Beach	947	943	(4)	-0.4%
Hialeah	239,722	239,956	234	0.1%
Hialeah Gardens	23,633	23,644	11	0.0%
Homestead	76,218	76,317	99	0.1%
Indian Creek	87	87	-	0.0%
Key Biscayne	12,922	12,925	3	0.0%
Medley	847	995	148	17.5%
Miami	488,011	494,979	6,968	1.4%
Miami Beach	93,988	94,161	173	0.2%
Miami Gardens	114,284	114,363	79	0.1%
Miami Lakes	31,511	32,288	777	2.5%
Miami Shores	10,805	10,817	12	0.1%
Miami Springs	14,237	14,255	18	0.1%
North Bay Village	9,074	9,064	(10)	-0.1%
North Miami	65,109	65,089	(20)	0.0%
North Miami Beach	47,691	47,722	31	0.1%
Opa-locka	18,143	18,090	(53)	-0.3%
Palmetto Bay	24,341	24,870	529	2.2%
Pincrest	18,510	18,619	109	0.6%
South Miami	12,965	12,900	(65)	-0.5%
Sunny Isles Beach	23,253	23,869	616	2.6%
Surfside	6,015	5,997	(18)	-0.3%
Sweetwater	22,328	22,348	20	0.1%
Virginia Gardens	2,441	2,439	(2)	-0.1%
West Miami	7,828	8,915	1,087	13.9%
Unincorporated County	1,205,462	1,213,928	8,466	0.7%
Monroe County	76,212	77,823	1,611	2.1%
Islamorada	6,211	6,400	189	3.0%
Key Colony Beach	760	795	35	4.6%
Key West	25,171	24,868	(303)	-1.2%
Layton	183	186	3	1.6%
Marathon	8,593	9,097	504	5.9%
Unincorporated County	35,294	36,477	1,183	3.4%
Nassau County	84,998	89,188	4,190	4.9%
Callahan	1,315	1,347	32	2.4%
Fernandina Beach	12,891	13,527	636	4.9%
Hilliard	3,036	3,076	40	1.3%
Unincorporated County	67,756	71,238	3,482	5.1%
Okaloosa County	200,171	202,656	2,485	1.2%
Cinco Bayou	417	419	2	0.5%
Crestview	25,687	26,184	497	1.9%
Destin	13,441	13,480	39	0.3%
Fort Walton Beach	20,942	21,064	122	0.6%

Comparison of 2019 and 2020 Adjusted Population Estimates				
Used for FY 2020-21 and FY 2021-22 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2019 Adjusted Total Population	April 1, 2020 Adjusted Total Population	Numerical Change	Percentage Change
Laurel Hill	578	590	12	2.1%
Mary Esther	4,013	4,038	25	0.6%
Niceville	14,701	14,976	275	1.9%
Shalimar	839	844	5	0.6%
Valparaiso	5,339	5,408	69	1.3%
Unincorporated County	114,214	115,653	1,439	1.3%
Okeechobee County	39,394	39,695	301	0.8%
Okeechobee	5,603	5,688	85	1.5%
Unincorporated County	33,791	34,007	216	0.6%
Orange County	1,382,203	1,411,995	29,792	2.2%
Apopka	52,414	53,632	1,218	2.3%
Bay Lake	15	15	-	0.0%
Belle Isle	7,365	7,378	13	0.2%
Eatonville	2,287	2,288	1	0.0%
Edgewood	2,717	2,813	96	3.5%
Lake Buena Vista	24	24	-	0.0%
Maitland	21,096	21,113	17	0.1%
Oakland	3,365	3,816	451	13.4%
Ocoee	47,603	49,804	2,201	4.6%
Orlando	291,131	298,380	7,249	2.5%
Windermere	2,972	3,024	52	1.7%
Winter Garden	47,258	48,482	1,224	2.6%
Winter Park	30,239	30,640	401	1.3%
Unincorporated County	873,717	890,586	16,869	1.9%
Osceola County	370,207	386,742	16,535	4.5%
Kissimmee	74,604	75,473	869	1.2%
St. Cloud	47,883	50,897	3,014	6.3%
Unincorporated County	247,720	260,372	12,652	5.1%
Palm Beach County	1,445,010	1,463,722	18,712	1.3%
Atlantis	2,036	2,055	19	0.9%
Belle Glade	17,979	17,979	-	0.0%
Boca Raton	94,488	95,139	651	0.7%
Boynton Beach	77,697	78,495	798	1.0%
Briny Breezes	612	600	(12)	-2.0%
Cloud Lake	139	138	(1)	-0.7%
Delray Beach	67,102	67,168	66	0.1%
Glen Ridge	234	235	1	0.4%
Golf	258	275	17	6.6%
Greenacres	39,813	39,945	132	0.3%
Gulf Stream	1,032	1,032	-	0.0%
Haverhill	2,099	2,090	(9)	-0.4%
Highland Beach	3,671	3,657	(14)	-0.4%
Hypoluxo	2,789	2,828	39	1.4%
Juno Beach	3,442	3,463	21	0.6%
Jupiter	62,497	63,188	691	1.1%
Jupiter Inlet Colony	406	414	8	2.0%
Lake Clarke Shores	3,420	3,426	6	0.2%
Lake Park	8,916	8,912	(4)	0.0%

Comparison of 2019 and 2020 Adjusted Population Estimates				
Used for FY 2020-21 and FY 2021-22 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2019 Adjusted Total Population	April 1, 2020 Adjusted Total Population	Numerical Change	Percentage Change
Lake Worth	38,484	38,875	391	1.0%
Lantana	11,396	12,062	666	5.8%
Loxahatchee Groves	3,404	3,426	22	0.6%
Manalapan	425	428	3	0.7%
Mangonia Park	2,062	2,050	(12)	-0.6%
North Palm Beach	12,622	12,813	191	1.5%
Ocean Ridge	1,836	1,854	18	1.0%
Pahokee	5,543	5,509	(34)	-0.6%
Palm Beach	8,321	8,409	88	1.1%
Palm Beach Gardens	55,621	56,709	1,088	2.0%
Palm Beach Shores	1,193	1,251	58	4.9%
Palm Springs	23,560	23,867	307	1.3%
Riviera Beach	35,735	36,057	322	0.9%
Royal Palm Beach	38,691	39,801	1,110	2.9%
South Bay	3,348	3,362	14	0.4%
South Palm Beach	1,448	1,460	12	0.8%
Tequesta	5,850	5,874	24	0.4%
Wellington	62,373	62,650	277	0.4%
Westlake	380	951	571	150.3%
West Palm Beach	114,994	116,616	1,622	1.4%
Unincorporated County	629,094	638,659	9,565	1.5%
Pasco County	526,430	541,958	15,528	2.9%
Dade City	7,314	7,407	93	1.3%
New Port Richey	16,027	16,935	908	5.7%
Port Richey	2,862	3,047	185	6.5%
St. Leo	1,325	1,380	55	4.2%
San Antonio	1,320	1,343	23	1.7%
Zephyrhills	16,676	17,092	416	2.5%
Unincorporated County	480,906	494,754	13,848	2.9%
Pinellas County	977,060	983,186	6,126	0.6%
Belleair	4,053	4,095	42	1.0%
Belleair Beach	1,591	1,625	34	2.1%
Belleair Bluffs	2,094	2,104	10	0.5%
Belleair Shore	116	108	(8)	-6.9%
Clearwater	116,650	118,051	1,401	1.2%
Dunedin	37,619	37,863	244	0.6%
Gulfport	12,584	12,598	14	0.1%
Indian Rocks Beach	4,432	4,158	(274)	-6.2%
Indian Shores	1,467	1,479	12	0.8%
Kenneth City	5,112	5,145	33	0.6%
Largo	83,741	84,642	901	1.1%
Madeira Beach	4,417	4,447	30	0.7%
North Redington Beach	1,498	1,531	33	2.2%
Oldsmar	14,811	15,017	206	1.4%
Pinellas Park	53,284	54,218	934	1.8%
Redington Beach	1,481	1,507	26	1.8%
Redington Shores	2,213	2,182	(31)	-1.4%
Safety Harbor	17,606	17,690	84	0.5%

Comparison of 2019 and 2020 Adjusted Population Estimates				
Used for FY 2020-21 and FY 2021-22 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2019 Adjusted Total Population	April 1, 2020 Adjusted Total Population	Numerical Change	Percentage Change
St. Pete Beach	9,522	9,531	9	0.1%
St. Petersburg	268,908	270,623	1,715	0.6%
Seminole	19,458	19,714	256	1.3%
South Pasadena	5,085	5,078	(7)	-0.1%
Tarpon Springs	25,507	25,947	440	1.7%
Treasure Island	6,873	6,930	57	0.8%
Unincorporated County	276,938	276,903	(35)	0.0%
Polk County	687,343	711,931	24,588	3.6%
Auburndale	16,534	17,120	586	3.5%
Bartow	19,489	20,615	1,126	5.8%
Davenport	6,044	7,334	1,290	21.3%
Dundee	4,957	5,159	202	4.1%
Eagle Lake	2,665	2,785	120	4.5%
Fort Meade	5,786	5,833	47	0.8%
Frostproof	3,197	3,459	262	8.2%
Haines City	25,539	27,275	1,736	6.8%
Highland Park	263	266	3	1.1%
Hillcrest Heights	256	243	(13)	-5.1%
Lake Alfred	6,217	6,361	144	2.3%
Lake Hamilton	1,430	1,556	126	8.8%
Lakeland	107,552	109,238	1,686	1.6%
Lake Wales	16,062	16,386	324	2.0%
Mulberry	3,983	4,100	117	2.9%
Polk City	2,321	2,490	169	7.3%
Winter Haven	44,815	47,049	2,234	5.0%
Unincorporated County	420,233	434,662	14,429	3.4%
Putnam County	72,790	73,259	469	0.6%
Crescent City	1,583	1,589	6	0.4%
Interlachen	1,350	1,372	22	1.6%
Palatka	10,723	10,770	47	0.4%
Pomona Park	880	883	3	0.3%
Welaka	717	723	6	0.8%
Unincorporated County	57,537	57,922	385	0.7%
St. Johns County	254,267	261,762	7,495	2.9%
Marineland (part)	2	2	-	0.0%
St. Augustine	14,653	15,306	653	4.5%
St. Augustine Beach	6,749	6,852	103	1.5%
Unincorporated County	232,863	239,602	6,739	2.9%
St. Lucie County	309,230	322,157	12,927	4.2%
Fort Pierce	43,696	44,451	755	1.7%
Port St. Lucie	191,898	202,908	11,010	5.7%
St. Lucie Village	646	661	15	2.3%
Unincorporated County	72,990	74,137	1,147	1.6%
Santa Rosa County	174,102	179,685	5,583	3.2%
Gulf Breeze	5,849	5,910	61	1.0%
Jay	521	527	6	1.2%
Milton	10,475	10,690	215	2.1%
Unincorporated County	157,257	162,558	5,301	3.4%

Comparison of 2019 and 2020 Adjusted Population Estimates				
Used for FY 2020-21 and FY 2021-22 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2019 Adjusted Total Population	April 1, 2020 Adjusted Total Population	Numerical Change	Percentage Change
Sarasota County	426,269	438,810	12,541	2.9%
Longboat Key (part)	4,590	4,617	27	0.6%
North Port	73,652	77,561	3,909	5.3%
Sarasota	56,686	57,677	991	1.7%
Venice	23,322	24,016	694	3.0%
Unincorporated County	268,019	274,939	6,920	2.6%
Seminole County	471,576	476,596	5,020	1.1%
Altamonte Springs	45,293	45,304	11	0.0%
Casselberry	30,029	30,361	332	1.1%
Lake Mary	17,449	17,633	184	1.1%
Longwood	15,815	16,039	224	1.4%
Oviedo	40,021	40,145	124	0.3%
Sanford	60,257	61,807	1,550	2.6%
Winter Springs	38,595	38,760	165	0.4%
Unincorporated County	224,117	226,547	2,430	1.1%
Sumter County	120,291	133,772	13,481	11.2%
Bushnell	2,513	2,575	62	2.5%
Center Hill	1,148	1,164	16	1.4%
Coleman	725	734	9	1.2%
Webster	817	790	(27)	-3.3%
Wildwood	12,667	17,396	4,729	37.3%
Unincorporated County	102,421	111,113	8,692	8.5%
Suwannee County	43,422	43,477	55	0.1%
Branford	751	743	(8)	-1.1%
Live Oak	6,895	6,893	(2)	0.0%
Unincorporated County	35,776	35,841	65	0.2%
Taylor County	20,236	20,153	(83)	-0.4%
Perry	7,031	6,937	(94)	-1.3%
Unincorporated County	13,205	13,216	11	0.1%
Union County	10,629	10,618	(11)	-0.1%
Lake Butler	1,779	1,758	(21)	-1.2%
Raiford	245	242	(3)	-1.2%
Worthington Springs	387	377	(10)	-2.6%
Unincorporated County	8,218	8,241	23	0.3%
Volusia County	536,896	549,786	12,890	2.4%
Daytona Beach	67,322	70,208	2,886	4.3%
Daytona Beach Shores	4,372	4,489	117	2.7%
DeBary	21,176	21,973	797	3.8%
DeLand	35,766	37,662	1,896	5.3%
Deltona	91,520	93,677	2,157	2.4%
Edgewater	23,458	23,820	362	1.5%
Flagler Beach (part)	60	60	-	0.0%
Holly Hill	12,153	12,400	247	2.0%
Lake Helen	2,773	2,849	76	2.7%
New Smyrna Beach	27,195	28,629	1,434	5.3%
Oak Hill	2,047	2,117	70	3.4%
Orange City	12,103	12,436	333	2.8%
Ormond Beach	41,284	41,777	493	1.2%

Comparison of 2019 and 2020 Adjusted Population Estimates Used for FY 2020-21 and FY 2021-22 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2019 Adjusted Total Population	April 1, 2020 Adjusted Total Population	Numerical Change	Percentage Change
Pierson	1,739	1,869	130	7.5%
Ponce Inlet	3,151	3,205	54	1.7%
Port Orange	61,617	62,832	1,215	2.0%
South Daytona	12,819	13,007	188	1.5%
Unincorporated County	116,341	116,776	435	0.4%
Wakulla County	29,880	31,010	1,130	3.8%
St. Marks	363	345	(18)	-5.0%
Sopchoppy	506	515	9	1.8%
Unincorporated County	29,011	30,150	1,139	3.9%
Walton County	68,546	73,246	4,700	6.9%
DeFuniak Springs	5,600	5,628	28	0.5%
Freeport	4,316	5,765	1,449	33.6%
Paxton	614	608	(6)	-1.0%
Unincorporated County	58,016	61,245	3,229	5.6%
Washington County	22,998	23,365	367	1.6%
Caryville	316	293	(23)	-7.3%
Chipley	3,568	3,601	33	0.9%
Ebro	238	240	2	0.8%
Vernon	740	733	(7)	-0.9%
Wausau	361	310	(51)	-14.1%
Unincorporated County	17,775	18,188	413	2.3%
Statewide Total	21,091,609	21,483,409	391,800	1.9%
Statewide Incorporated	10,722,089	10,892,860	170,771	1.6%
Statewide Unincorporate	10,369,520	10,590,549	221,029	2.1%
Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.				

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Appendix C:

2021 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

2021 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed				Diesel Fuel Tax Rates (# of Cents Per Gallon)									
	Federal			State			County (Local Option)			Total Tax	Motor Fuel Taxes				Federal			State			County (Local Option)			Total Tax
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax		Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax			
Alachua	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Baker	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Bay	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Bradford	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Brevard	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9		
Broward	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Calhoun	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9		
Charlotte	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Citrus	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Clay	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Collier	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Columbia	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
DeSoto	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Dixie	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9		
Duval	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9		
Escambia	18.4	14.5	8.0	2	1	1	1	6	4	55.9	0	0	1	1	24.4	14.5	8.0	4	1	6	n/a	57.9		
Flagler	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Franklin	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9		
Gadsden	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9		
Gilchrist	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Glades	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Gulf	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Hamilton	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9		
Hardee	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Hendry	18.4	14.5	8.0	2	1	1	1	6	2	53.9	0	0	3	3	24.4	14.5	8.0	4	1	6	n/a	57.9		
Hernando	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Highlands	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Hillsborough	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Holmes	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Indian River	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9		
Jackson	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Jefferson	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Lafayette	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9		
Lake	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Lee	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Leon	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Levy	18.4	14.5	8.0	2	1	1	0	6	5	55.9	1	0	0	1	24.4	14.5	8.0	4	1	6	n/a	57.9		
Liberty	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Madison	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Manatee	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Marion	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Martin	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Miami-Dade	18.4	14.5	8.0	2	1	1	1	6	3	54.9	0	0	2	2	24.4	14.5	8.0	4	1	6	n/a	57.9		
Monroe	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Nassau	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Okaloosa	18.4	14.5	8.0	2	1	1	1	6	3	54.9	0	0	2	2	24.4	14.5	8.0	4	1	6	n/a	57.9		
Okeechobee	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Orange	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9		
Osceola	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Palm Beach	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Pasco	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Pinellas	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Polk	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Putnam	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
St. Johns	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9		
St. Lucie	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Santa Rosa	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Sarasota	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Seminole	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Sumter	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9		
Suwannee	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9		
Taylor	18.4	14.5	8.0	2	1	1	0	6	0	50.9	1	0	5	6	24.4	14.5	8.0	4	1	6	n/a	57.9		

2021 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	Federal	State					County (Local Option)				Total Tax	Federal			State			County (Local Option)			Total Tax	
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Ninth-cent Fuel Tax		1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax		1-5 Cents Fuel Tax
Union	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Volusia	18.4	14.5	8.0	2	1	1	1	6	5	56.9	0	0	0	0	24.4	14.5	8.0	4	1	6	n/a	57.9
Wakulla	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Walton	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9
Washington	18.4	14.5	8.0	2	1	1	1	6	0	51.9	0	0	5	5	24.4	14.5	8.0	4	1	6	n/a	57.9

Notes:

- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code.
- 2) State taxes on motor fuel consist of the Fuel Sales Tax, pursuant to s. 206.41(1)(g), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.41(1)(f), F.S.; the Constitutional Fuel Tax, pursuant to s. 206.41(1)(a), F.S.; the County Fuel Tax, pursuant to s. 206.41(1)(b), F.S.; and the Municipal Fuel Tax, pursuant to s. 206.41(1)(c), F.S. The Municipal Fuel Tax is one of the revenue sources that fund the Municipal Revenue Sharing Program.
- 3) County local option taxes on motor fuel consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.41(1)(d), F.S.; the 1 to 6 cents of Local Option Fuel Tax and the 1 to 5 cents of Local Option Fuel Tax, pursuant to s. 206.41(1)(e), F.S.
- 4) State taxes on diesel fuel consist of the Fuel Sales Tax, pursuant to s. 206.87(1)(e), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.87(1)(d), F.S.; and the Fuel Excise Tax, pursuant to s. 206.41(1)(a), F.S.
- 5) County taxes on diesel fuel for local use consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.87(1)(b), F.S.; and 1 to 6 cents of Local Option Fuel Tax, pursuant to s. 206.87(1)(c), F.S. The 1 to 5 cents Local Option Fuel Tax is not authorized for levy on diesel fuel.
- 6) County local option tax rate changes for 2021: Monroe County increased its 1-5 Cents Fuel Tax levy from 3 cents to the maximum rate of 5 cents.
- 7) For a list of transportation funding sources, please refer to the Florida Department of Transportation's "Florida's Transportation Tax Sources: A Primer".

Data Sources:

- 1) Florida Department of Revenue, "Fuel Tax Rates Adjusted Beginning January 1, 2021" (issued November 23, 2020) available at https://revenue.floridarevenue.com/LawLibraryDocuments/2020/11/TIP-123274_TIP_20B05-02_FINAL_RLL.pdf.
- 2) Florida Department of Transportation, Office of Work Program and Budget, "Florida's Transportation Tax Sources - A Primer (2021)" available at <https://fdotewp1.dot.state.fl.us/FMSupportApps/Documents/primer.pdf>.
- 2) U.S. Energy Information Administration available at <https://www.eia.gov/tools/faqs/faq.php?id=10&t=10>.

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