

## **Tourist Development Taxes**

Section 125.0104, Florida Statutes

### **Brief Overview**

Section 125.0104, F.S., authorizes five separate tourist development taxes on transient rental transactions. Depending on a county's eligibility to levy, the tax rate varies from a minimum of 3 percent to a maximum of 6 percent. The levies may be authorized by vote of the county's governing body or referendum approval. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.

### **General Law Amendments**

There were no general law amendments resulting from the 2010 Regular Legislative Session.

### **Authorization to Levy**

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege except there shall be no additional levy of a tourist development tax in any municipalities presently imposing 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 shall be allowed to levy more than 2 percent of tourist development tax.<sup>1</sup> However, this second limitation does not apply to a county's levy of the Professional Sports Franchise Facility Tax<sup>2</sup> and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.<sup>3</sup>

A county may elect to levy and impose the tourist development tax in a subcounty special district. However, if a county elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county. The county shall assist the Department of Revenue (DOR) in identifying the rental units in 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 for the tax to be approved by referendum. Depending on the particular tax levy, the effective date of the levy and imposition of the tax shall be the first day on the second month following approval of the ordinance by 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.

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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.

At least 60 days prior to the enactment of the ordinance levying the tax, the county's governing body shall adopt a resolution establishing and appointing the members of the county tourist development council and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, shall prepare and submit to the county's governing body for its approval a plan for tourist development.<sup>4</sup> Please note that these provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan only applies 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 shall set forth the anticipated net tax revenue to be derived by the county for two years following the levy of the tax as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan shall provide a list, in order of priority, of the proposed uses of the tax revenue by specific project or special use as well as the approximate cost or expense allocation for each specific project or special use. The governing body shall adopt the county plan for tourist development as part of the ordinance levying the tax.

### **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 which are exempt according to the provisions of ch. 212, F.S.

The tax shall be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The DOR shall promulgate rules and publish forms as necessary to enforce these taxes.<sup>5</sup>

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 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 shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.<sup>6</sup>

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4. Section 125.0104(4), F.S.

5. Section 125.0104(3), F.S.

6. Section 125.0104(10), F.S.

**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 shall also notify the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.<sup>7</sup>

**Distribution of Proceeds**

Tax collections received by the DOR, less the costs of administration, shall be paid monthly to the county, which imposed the particular tax or taxes. The funds shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a pre-condition to the receipt of such funds.<sup>8</sup>

**Relevant Attorney General Opinions**

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

<u>Opinion #</u>	<u>Subject</u>
77-81	Counties, tourist development tax
79-30	Tourist development tax, usage
83-18	Use of tourist tax for convention center
86-68	Use of tourist development tax to maintain beaches
86-87	Funds used for advertising
86-96	Authority to increase tourist development tax
87-16	Use of tourist tax to improve shoreline
88-37	Local option tourist development tax
88-49	Use of tourist development tax
89-50	Tourist tax revenues used for travel expenses
90-14	Revenues derived from tourist development tax
90-55	Tourist development tax, beach facilities
90-59	Tourist development tax, hydrilla and weed control
90-83	Immunity from suit, county tourist development councils
91-62	Tourist development tax revenues
92-03	Clerk of Court's authority regarding tourist development tax
92-16	Tourist development tax – Concert in the Park
92-34	Use of tourist development tax revenue
92-66	Tourist development tax revenues, purchase of all terrain vehicles
94-12	County use of tourist development tax revenues for rail trail
95-71	Tourist development tax, infrastructure surtax

7. Section 125.0104(4)(a), F.S.

8. Section 125.0104(3)(i), F.S.

96-26	Tourist development tax, creation of second district
96-54	Tourist development tax funds for raceway facility
97-13	Tourist development tax, foreign national's residence
97-48	Tourist development tax revenues for artificial reef
97-64	Tourist development tax, convention development tax
98-74	Tourist development tax, construction of war memorial
2000-15	Tourist development tax, use of tax for museum parking lot
2000-25	Tourist development tax revenues
2000-29	Tourist development tax, transfer of revenues
2000-50	Tourist development tax, welcome signs
2000-56	Use of tourist development tax to pay debt service
2001-42	Tourist development tax, purchase of beach property
2002-34	Tourist development tax, taxability of boat slips
2008-26	Local option tourist development, convention centers
2010-09	Tourist development tax, used to stock lakes with fish
2010-26	Tourist development tax, subcounty special district

The full texts of these opinions are available via a searchable on-line database.<sup>9</sup> Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Tax Rates; Current and Prior Years' Revenues**

As evidenced by the experiences of counties levying them, optional tourist taxes can be a valuable source of revenue for tourist facilities development and promotion. The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from the levy of a tourist tax.

These tables are useful in estimating revenues; however, the user should recognize their limitations. Besides seasonal factors and normal variation due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors. Examples of such factors include the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities. In estimating revenue from such a limited tax base, there is not a substitute for a working knowledge of local events and conditions.

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

### History of Local Option Tourist Tax Rates

The first table following this section provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.<sup>10</sup>

### Taxable Sales Reported by Transient Rental Facilities

The second table reports the taxable sales by transient rental facilities on a county-by-county basis and may be useful in identifying the general trend of potential collections as well as estimating revenues from tourist development tax levies. The dollar figures reported in this table are developed from tourist development and convention development tax collections data.

In order to calculate a revenue estimate using this table, take the county's estimate of taxable sales reported by transient rental facilities as listed in the table 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 illustrates the 2010 tax rates.

### 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.<sup>11</sup>

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10. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: July 1, 2010) <https://taxlaw.state.fl.us/vordfiles/SUT%20TRC%20HISTORY.pdf>

11. <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, Rate Changes, and Repeals  
 ### Active Levies, as of July 1, 2010, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.</b>				
<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>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Collier</i>	Repealed Levy	-	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>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>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>	-
<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>	-
<i>Monroe (Key West only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1981</i>	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 voting districts 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>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1982</i>	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>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1992</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1988</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Sumter</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1998</i>	-

## History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

### Active Levies, as of July 1, 2010, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<i>Volusia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1995</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1986</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2001</i>	-
<b>Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1993</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1997</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>Dec. 1, 1989</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1987</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2002</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1999</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1990</i>	-
<i>Collier</i>	<i>Repealed Levy</i>	-	<i>Nov. 14, 1991</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1991</i>	<i>Jul. 31, 1994</i>
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2002</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2002</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1998</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 30, 1993</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>Mar. 1, 1988</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2002</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Monroe (Key West only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1986</i>	<i>Jun. 30, 1987</i>
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1987</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2008</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1996</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1986</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1986</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1989</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1988</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</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>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>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</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>	-
<b>Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay</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>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-

## History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals  
 ### Active Levies, as of July 1, 2010, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
Escambia (Navarre Beach exempt)	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia (Navarre Beach exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2007</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>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</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 voting districts 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>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>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1997</i>	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>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-
<b>High Tourism Impact Tax - s. 125.0104(3)(m), F.S.</b>				
<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>	-
<b>Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay</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>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</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>Okaloosa (select voting districts 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>Sarasota</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>May 1, 2010</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2009</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Oct. 1, 2009</i>	-
<b>Tourist Impact Tax - s. 125.0108, F.S.</b>				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-

## History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals  
 ### Active Levies, as of July 1, 2010, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.</b>				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
<b>Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.</b>				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
<b>Special District Convention Development Tax - s. 212.0305(4)(c), F.S.</b>				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	<i>Aug. 31, 1991</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	<i>Sep. 30, 1995</i>
<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.				
<b>Special Convention Development Tax - s. 212.0305(4)(d), F.S.</b>				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1987</i>	<i>Mar. 31, 1992</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Apr. 1, 1992</i>	<i>Sep. 30, 2000</i>
<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.				
<b>Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.</b>				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	<i>Aug. 31, 1991</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	<i>Sep. 30, 1995</i>
<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 West Volusia Advertising Authority.				
<b>Local Administration of Tourist Taxes</b>				
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>			
<i>Citrus</i>	<i>Sep. 1, 1991</i>	<i>Dec. 31, 2005</i>		
<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>Gulf</i>	<i>Jun. 1, 2001</i>			
<i>Hernando</i>	<i>Jan. 1, 1993</i>			
<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>			
<i>Okaloosa</i>	<i>Jul. 1, 1992</i>			
<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>Pinellas</i>	<i>Oct. 1, 1990</i>			
<i>Polk</i>	<i>Jan. 1, 1994</i>			

## History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals  
**### Active Levies, as of July 1, 2010, Are Noted in Bold Italics. ###**

County	Action	Rate	Effective Date	Expiration Date
<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</i>	<i>Apr. 1, 1990</i>			
Wakulla	Dec. 1, 1996			Sep. 30, 2009
<i>Walton</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 also 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, "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2010).  
<https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

### Taxable Sales Reported by Transient Rental Facilities State Fiscal Years Ended June 30, 2004 - 2011

County	2004	2005	2006	2007	2008	2009	2010 (est.)	2011 (est.)
Alachua	\$ 55,904,993	\$ 54,243,490	\$ 61,186,288	\$ 68,585,156	\$ 69,121,181	\$ 60,008,723	\$ 67,581,955	\$ 70,759,935
Baker	\$ 1,504,500	\$ 1,699,572	\$ 1,603,440	\$ 1,741,451	\$ 1,351,770	\$ 1,218,154	\$ 1,000,729	\$ 1,036,678
Bay	\$ 196,208,387	\$ 208,158,496	\$ 183,998,163	\$ 205,883,807	\$ 220,615,421	\$ 257,737,516	\$ 231,872,351	\$ 237,031,369
Bradford	\$ 2,580,981	\$ 2,622,384	\$ 2,642,988	\$ 2,704,138	\$ 2,708,650	\$ 2,562,224	\$ 2,327,870	\$ 2,419,776
Brevard	\$ 118,405,980	\$ 128,005,733	\$ 155,458,543	\$ 157,344,213	\$ 160,759,866	\$ 159,168,832	\$ 158,838,146	\$ 161,384,227
Broward	\$ 654,875,401	\$ 705,221,067	\$ 777,095,108	\$ 802,185,494	\$ 840,297,004	\$ 717,890,868	\$ 695,689,151	\$ 706,863,266
Calhoun	\$ 123,889	\$ 124,139	\$ 112,493	\$ 105,841	\$ 110,629	\$ 88,919	\$ 93,633	\$ 66,358
Charlotte	\$ 45,588,167	\$ 41,677,190	\$ 44,887,250	\$ 41,243,124	\$ 40,343,005	\$ 38,112,867	\$ 42,408,419	\$ 43,177,721
Citrus	\$ 16,915,167	\$ 17,942,932	\$ 18,476,567	\$ 19,545,020	\$ 20,971,656	\$ 20,168,718	\$ 21,449,368	\$ 22,192,063
Clay	\$ 11,948,733	\$ 12,444,196	\$ 12,623,704	\$ 12,914,586	\$ 14,635,620	\$ 15,825,800	\$ 14,665,357	\$ 15,273,737
Collier	\$ 313,330,067	\$ 353,421,354	\$ 392,064,458	\$ 353,863,988	\$ 368,128,308	\$ 317,620,585	\$ 319,328,433	\$ 330,486,372
Columbia	\$ 16,271,833	\$ 18,768,712	\$ 21,071,923	\$ 20,029,688	\$ 19,580,587	\$ 19,147,110	\$ 18,310,754	\$ 18,733,987
De Soto	\$ 3,302,307	\$ 5,085,606	\$ 4,554,404	\$ 4,771,372	\$ 4,214,315	\$ 4,264,830	\$ 4,520,922	\$ 4,704,871
Dixie	\$ 1,439,394	\$ 1,378,688	\$ 1,337,479	\$ 1,445,648	\$ 1,455,018	\$ 1,249,130	\$ 1,286,370	\$ 1,315,561
Duval	\$ 212,759,328	\$ 253,346,688	\$ 248,503,395	\$ 258,543,775	\$ 278,887,590	\$ 222,979,894	\$ 219,264,557	\$ 225,594,325
Escambia	\$ 126,929,725	\$ 128,311,967	\$ 113,095,231	\$ 119,002,462	\$ 136,216,083	\$ 132,542,872	\$ 135,440,193	\$ 139,256,827
Flagler	\$ 16,931,340	\$ 20,380,075	\$ 26,051,942	\$ 29,314,259	\$ 30,298,172	\$ 26,924,544	\$ 26,737,727	\$ 27,457,702
Franklin	\$ 32,201,669	\$ 29,499,501	\$ 33,492,460	\$ 35,818,210	\$ 38,940,899	\$ 37,386,261	\$ 35,314,108	\$ 37,818,823
Gadsden	\$ 1,485,454	\$ 1,467,751	\$ 1,961,062	\$ 3,246,307	\$ 3,844,048	\$ 4,377,602	\$ 3,671,932	\$ 3,773,185
Gilchrist	\$ 990,840	\$ 990,840	\$ 990,840	\$ 993,941	\$ 1,048,933	\$ 1,029,357	\$ 1,209,796	\$ 1,232,460
Glades	\$ 1,519,189	\$ 1,688,028	\$ 1,140,189	\$ 850,000	\$ 775,543	\$ 702,378	\$ 816,648	\$ 835,837
Guilf	\$ 10,173,967	\$ 11,669,207	\$ 10,142,467	\$ 16,589,656	\$ 18,869,490	\$ 16,977,036	\$ 18,857,048	\$ 19,868,773
Hamilton	\$ 1,114,285	\$ 1,213,745	\$ 1,578,692	\$ 1,723,357	\$ 1,479,858	\$ 1,095,290	\$ 816,712	\$ 826,434
Hardee	\$ 1,180,217	\$ 1,268,447	\$ 2,022,739	\$ 2,500,000	\$ 1,651,984	\$ 1,626,808	\$ 1,706,592	\$ 1,744,026
Hendry	\$ 5,103,589	\$ 5,285,291	\$ 6,577,038	\$ 7,200,438	\$ 5,314,203	\$ 3,401,627	\$ 3,286,553	\$ 3,418,567
Hernando	\$ 9,915,767	\$ 11,938,720	\$ 12,603,417	\$ 14,115,419	\$ 12,593,398	\$ 11,483,336	\$ 10,712,843	\$ 10,867,878
Highlands	\$ 13,231,189	\$ 17,217,031	\$ 17,746,896	\$ 17,309,328	\$ 17,545,187	\$ 16,009,673	\$ 15,402,738	\$ 15,921,235
Hillsborough	\$ 316,207,780	\$ 386,592,182	\$ 408,460,676	\$ 441,240,774	\$ 430,109,735	\$ 380,735,219	\$ 338,938,186	\$ 347,398,998
Holmes	\$ 443,714	\$ 390,921	\$ 533,985	\$ 420,883	\$ 448,102	\$ 477,606	\$ 548,314	\$ 556,181
Indian River	\$ 40,940,118	\$ 45,885,631	\$ 39,580,971	\$ 37,668,933	\$ 40,447,866	\$ 34,066,213	\$ 34,011,209	\$ 35,011,941
Jackson	\$ 7,368,862	\$ 9,032,350	\$ 8,734,597	\$ 8,506,226	\$ 7,997,812	\$ 6,501,992	\$ 5,999,288	\$ 6,117,137
Jefferson	\$ 1,344,611	\$ 1,720,657	\$ 1,808,855	\$ 1,432,150	\$ 1,615,564	\$ 1,409,084	\$ 1,290,526	\$ 1,317,913
Lafayette	\$ 158,616	\$ 144,148	\$ 169,711	\$ 152,000	\$ 147,284	\$ 162,600	\$ 176,264	\$ 179,323
Lake	\$ 45,005,100	\$ 51,389,328	\$ 57,139,688	\$ 58,661,492	\$ 58,514,303	\$ 49,197,218	\$ 50,046,419	\$ 51,007,626
Lee	\$ 404,701,900	\$ 387,490,350	\$ 444,659,401	\$ 448,782,117	\$ 474,537,924	\$ 444,990,537	\$ 452,452,441	\$ 474,243,575
Leon	\$ 75,231,400	\$ 81,079,561	\$ 84,209,240	\$ 86,967,922	\$ 85,372,427	\$ 76,790,239	\$ 72,087,695	\$ 74,757,140
Levy	\$ 6,736,129	\$ 6,944,846	\$ 8,076,041	\$ 8,498,242	\$ 8,406,417	\$ 7,355,987	\$ 7,668,451	\$ 7,915,157
Liberty	\$ 119,114	\$ 157,607	\$ 134,913	\$ 125,000	\$ 83,790	\$ 110,490	\$ 108,705	\$ 110,896
Madison	\$ 2,268,187	\$ 2,584,372	\$ 2,895,695	\$ 3,150,150	\$ 2,875,674	\$ 2,655,758	\$ 2,406,344	\$ 2,458,718
Manatee	\$ 105,276,914	\$ 109,532,158	\$ 119,010,855	\$ 125,222,264	\$ 128,580,133	\$ 114,705,715	\$ 124,608,955	\$ 131,289,192
Manion	\$ 58,689,700	\$ 58,689,750	\$ 58,439,347	\$ 58,563,005	\$ 53,701,567	\$ 44,296,398	\$ 38,156,723	\$ 37,493,524
Marin	\$ 31,373,908	\$ 32,662,770	\$ 34,324,146	\$ 31,194,758	\$ 26,300,948	\$ 23,668,969	\$ 26,370,578	\$ 27,411,621
Miami-Dade	\$ 834,677,551	\$ 980,391,095	\$ 1,112,282,998	\$ 1,195,290,682	\$ 1,249,578,011	\$ 1,022,512,371	\$ 1,112,158,796	\$ 1,160,458,492
Monroe	\$ 481,363,853	\$ 479,770,079	\$ 472,637,711	\$ 488,062,644	\$ 540,152,224	\$ 479,934,884	\$ 592,035,629	\$ 624,040,696
Nassau	\$ 61,315,200	\$ 68,353,418	\$ 71,414,610	\$ 71,596,479	\$ 76,590,127	\$ 62,050,512	\$ 70,863,616	\$ 74,176,061
Okaloosa	\$ 194,384,700	\$ 199,300,620	\$ 184,116,051	\$ 205,895,575	\$ 221,863,452	\$ 206,807,843	\$ 208,880,692	\$ 216,142,373
Okeechobee	\$ 6,232,896	\$ 7,425,241	\$ 7,585,232	\$ 7,125,727	\$ 6,468,798	\$ 5,225,876	\$ 5,682,300	\$ 5,910,768
Orange	\$ 2,110,929,980	\$ 2,399,217,846	\$ 2,521,706,550	\$ 2,710,670,357	\$ 2,826,389,571	\$ 2,427,416,667	\$ 2,348,990,000	\$ 2,446,842,115
Osceola	\$ 465,696,020	\$ 620,126,216	\$ 551,083,486	\$ 549,271,440	\$ 607,570,774	\$ 495,103,650	\$ 497,186,602	\$ 516,356,385
Palm Beach	\$ 484,045,875	\$ 556,600,117	\$ 588,503,498	\$ 580,142,798	\$ 555,139,359	\$ 455,870,564	\$ 450,638,163	\$ 472,793,860
Pasco	\$ 34,022,518	\$ 35,852,212	\$ 40,609,728	\$ 37,758,722	\$ 41,728,456	\$ 33,202,199	\$ 30,812,502	\$ 32,393,789
Pinellas	\$ 427,603,475	\$ 455,990,950	\$ 481,143,302	\$ 492,363,469	\$ 519,212,023	\$ 476,115,581	\$ 450,998,969	\$ 468,738,101
Polk	\$ 105,443,529	\$ 136,314,664	\$ 137,310,953	\$ 148,668,851	\$ 150,698,292	\$ 135,340,143	\$ 121,277,677	\$ 125,375,809
Pulnam	\$ 5,441,760	\$ 6,843,360	\$ 5,577,463	\$ 5,696,538	\$ 6,921,430	\$ 5,420,729	\$ 4,779,307	\$ 4,833,002
Saint Johns	\$ 145,487,230	\$ 165,147,699	\$ 174,638,792	\$ 181,236,162	\$ 184,662,053	\$ 124,891,050	\$ 154,674,831	\$ 162,267,521
Saint Lucie	\$ 45,897,938	\$ 53,014,715	\$ 56,743,509	\$ 50,711,141	\$ 50,558,016	\$ 39,422,014	\$ 39,305,048	\$ 40,732,689
Santa Rosa	\$ 8,839,000	\$ 13,542,569	\$ 14,411,609	\$ 20,379,872	\$ 22,477,523	\$ 22,334,158	\$ 22,874,392	\$ 23,815,082
Sarasota	\$ 220,222,867	\$ 250,800,233	\$ 247,754,513	\$ 261,635,469	\$ 264,232,357	\$ 241,366,769	\$ 241,066,798	\$ 248,170,418
Seminole	\$ 68,229,487	\$ 80,705,815	\$ 80,792,059	\$ 75,419,144	\$ 72,691,114	\$ 61,344,061	\$ 58,425,828	\$ 61,738,997
Sumter	\$ 13,001,000	\$ 13,028,330	\$ 13,915,298	\$ 14,613,433	\$ 16,349,911	\$ 15,562,315	\$ 16,821,369	\$ 17,794,688
Suwannee	\$ 4,206,300	\$ 4,878,927	\$ 5,146,058	\$ 5,343,461	\$ 5,856,278	\$ 5,146,813	\$ 4,729,443	\$ 4,782,602
Taylor	\$ 5,193,223	\$ 5,082,814	\$ 5,229,981	\$ 5,115,943	\$ 5,737,667	\$ 5,782,212	\$ 5,927,867	\$ 6,081,436
Union	\$ 11,000	\$ 12,000	\$ 13,164	\$ 14,000	\$ 15,980	\$ 15,980	\$ 15,980	\$ 16,159
Volusia	\$ 245,790,180	\$ 241,777,500	\$ 271,153,443	\$ 263,063,352	\$ 265,765,628	\$ 228,549,804	\$ 221,574,337	\$ 231,719,954
Wakulla	\$ 761,533	\$ 873,493	\$ 1,137,136	\$ 1,327,286	\$ 1,587,246	\$ 1,383,059	\$ 1,294,217	\$ 1,343,010
Walton	\$ 246,080,733	\$ 225,551,092	\$ 218,602,226	\$ 258,407,612	\$ 274,612,769	\$ 263,997,822	\$ 261,561,074	\$ 261,228,158
Washington	\$ 1,728,511	\$ 2,964,199	\$ 2,831,789	\$ 3,154,451	\$ 3,024,167	\$ 2,801,272	\$ 2,567,689	\$ 2,671,880
<b>Statewide Total</b>	<b>\$ 9,155,407,738</b>	<b>\$ 10,211,910,576</b>	<b>\$ 10,683,516,449</b>	<b>\$ 11,137,119,093</b>	<b>\$ 11,598,771,161</b>	<b>\$ 10,098,643,123</b>	<b>\$ 10,121,722,104</b>	<b>\$ 10,511,862,370</b>
% Change	-	11.5%	4.6%	4.2%	4.1%	-13.0%	0.2%	3.9%

### 2010 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions										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.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	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%)					
Alachua *	2	1	1		1				5	5	0			
Baker *	2	1							5	2	3			
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				6	5	1			
Calhoun									4	0	4			
Charlotte *	2	1	1		1				5	5	0			
Citrus	2	1							5	3	2			
Clay *	2	1							5	3	2			
Collier *	2	1	1						5	4	1			
Columbia	2	1							5	3	2			
DeSoto									4	0	4			
Dixie									4	0	4			
Duval *	2		1		1		2		6	6	0			
Escambia *	2	1	1						5	4	1			
Flagler	2	1							5	3	2			
Franklin	2								5	2	3			
Gadsden	2								5	2	3			
Gilchrist	2								5	2	3			
Glades	2								4	2	2			
Gulf *	2	1	1						5	4	1			
Hamilton	2	1							5	3	2			
Hardee									4	0	4			
Hendry	2	1							5	3	2			
Hernando *	2	1							5	3	2			
Highlands	2								5	2	3			
Hillsborough *	2	1	1		1				5	5	0			
Holmes	2								5	2	3			
Indian River *	2	1	1						5	4	1			
Jackson	2	1	1						5	4	1			
Jefferson	2								5	2	3			
Lafayette									4	0	4			
Lake *	2	1	1						5	4	1			
Lee *	2	1	1		1				5	5	0			
Leon *	2	1	1		1				5	5	0			
Levy	2								5	2	3			
Liberty									4	0	4			
Madison	2	1							5	3	2			
Manatee *	2	1	1		1				5	5	0			
Marion *	2								5	2	3			
Martin *	2	1	1						5	4	1			
Miami-Dade *	2		1				3		8	6	0	2	1	
Monroe *	2	1		1		1			7	5	2			
Nassau *	2	1	1						5	4	1			
Okaloosa *	2	1	1		1				5	5	0			
Okeechobee	2	1							5	3	2			
Orange *	2	1	1		1				6	5	1			
Osceola *	2	1	1		1				6	5	1			
Palm Beach *	2	1	1		1				5	5	0			

## 2010 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions										Local Option Food and Beverage Taxes			
	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.			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%)	Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
Pasco	2								5	2	3			
Pinellas *	2	1	1		1				5	5	0			
Polk *	2	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	4	1			
Sarasota *	2	1	1		0.5				5	4.5	0.5			
Seminola *	2	1	1		1				5	5	0			
Sumter	2								5	2	3			
Suwannee *	2								5	2	3			
Taylor *	2	1							5	3	2			
Union	2								4	0	4			
Volusia *	2		1					3	6	6	0			
Wakulla	2								5	2	3			
Walton *	2	1	1		0.5				6	4.5	1.5			
Washington	2	1							5	3	2			
# Eligible to Levy:	67	56	67	5	65	1	1	1		67		1	1	
# Levying:	60	43	34	1	20	1	1	1		60		1	1	

Notes:

- County names followed by an asterisk indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- Pursuant to s. 125.0104(3)(d), F.S., no county shall 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.
- 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)(i), 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.
- 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)(i), 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.
- 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.
- The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
- 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.
- According to the Department of Revenue's Office of Tax Research, five counties (i.e., Broward, Monroe, Orange, Osceola, and Walton) are considered high tourism impact counties pursuant to s. 125.0104(3)(m)2, F.S. Broward and Orange counties qualify to levy because sales subject to the tax exceeded \$600 million during the previous calendar year. Monroe and Walton counties qualify to levy because the sales subject to the tax were at least 18 percent of the county's total taxable sales under Chapter 212, F.S., where the sales subject to the tax were a minimum of \$200 million. Osceola County qualifies to levy due to a grandfather clause.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2010) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

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## **1 or 2 Percent Tax**

Section 125.0104(3)(c), Florida Statutes

### **Brief Overview**

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax.<sup>1</sup> Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

### **Counties Eligible to Levy**

All counties are eligible to levy the tax.

### **Authorized Uses of Proceeds**

The county shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>2</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
2. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.

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1. Section 125.0104(6), F.S.

2. Section 125.0104(5), F.S.

4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. 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 having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, 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 shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1<sup>st</sup> of each year.

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. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)4., 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 shall provide.

## **Additional 1 Percent Tax**

Section 125.0104(3)(d), Florida Statutes

### **Brief Overview**

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or by referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. No county shall levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of this additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax shall only be levied within the district. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

### **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 shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax shall not be used for debt service on or refinancing of existing facilities

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1. Section 125.0104(5), F.S.

as specified here unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.<sup>2</sup>

2. 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 shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, 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 having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, 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 shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1<sup>st</sup> of each year.

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. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)4., 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 shall provide.

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2. Section 125.0104(3)(d), F.S.

## **Professional Sports Franchise Facility Tax**

Section 125.0104(3)(l), Florida Statutes

### **Brief Overview**

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. 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, shall not be 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.

### **Counties Eligible to Levy**

All counties are eligible to levy this tax.

### **Authorized Uses of Proceeds**

The county shall only 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.<sup>1</sup>

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

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1. Section 125.0104(5)(d), F.S.

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 shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

## High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

### Brief Overview

In addition to any other tourist development tax imposed, a *high tourism impact* county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The proceeds are to be used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to 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 shall be considered a high tourism impact county. Once a county receives this designation, it shall retain this designation for the period of time that the tax is levied.

### Counties Eligible to Levy

Broward, Monroe, Orange, Osceola, and Walton counties have been designated as high tourism impact counties.

### Authorized Uses of Proceeds

The county shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
2. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service,

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1. Section 125.0104(5)(d), F.S.

- venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
  4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, 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 having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, 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 shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1<sup>st</sup> of each year.

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. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S. 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 shall provide.

## **Additional Professional Sports Franchise Facility Tax**

Section 125.0104(3)(n), Florida Statutes

### **Brief Overview**

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(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 shall be levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities and promote tourism.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the 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. However, any county authorized to levy the Consolidated County Convention Development Tax pursuant to s. 212.0305(4)(a), F.S., is permitted to levy this tax. This waiver is applicable only to Duval County.

### **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 shall only 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.<sup>1</sup>

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 shall be used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds

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1. Section 125.0104(5)(d), F.S.

shall be 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 shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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

### **Brief Overview**

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to 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 to offset the loss of ad valorem taxes due to those land acquisitions.

### **General Law Amendments**

There were no general law amendments resulting from the 2010 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 shall not be effective until land development regulations and a local comprehensive plan that meet the requirements of ch. 380, F.S., have become effective.<sup>1</sup>

The tax shall be 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.<sup>2</sup>

The effective date of the levy and the imposition of this tax shall be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.<sup>3</sup> The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.<sup>4</sup> The tax shall be 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.<sup>5</sup>

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.

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.<sup>6</sup>

### **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.<sup>7</sup>

### **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) shall receive, account for, and remit the tourist impact tax to the Department of Revenue (DOR). The DOR shall keep records showing the amount of taxes collected for and from each county in which the tax is applicable. The DOR shall promulgate such rules and shall publish such forms as necessary to enforce the tax and is authorized to establish audit procedures and to assess for delinquent taxes.<sup>8</sup>

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 county electing to locally administer the tax shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.<sup>9</sup>

### **Reporting Requirements**

A certified copy of the ordinance, including the time period and the effective date of the levy, shall be furnished by the county to the 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 shall provide 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 shall assist the county in compiling such a list.<sup>10</sup>

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6. Section 125.0108(1)(g), F.S.

7. Sections 380.055, .0551, .0552, .0555, F.S.

8. Section 125.0108(2), F.S.

9. Section 125.0104(10), F.S.

10. Section 125.0108(6), F.S.

**Distribution of Proceeds**

Tax collections received by the DOR, less its administrative costs, shall be paid and returned monthly to the county and the land authority imposing the tax.<sup>11</sup>

**Authorized Uses of Proceeds**

The proceeds shall be distributed for the following uses.<sup>12</sup>

1. Fifty percent shall be transferred to the land authority to be used to purchase property 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 such purchases.
2. Fifty percent shall be distributed to the county's governing body where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to property acquisitions.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this tax have been issued.

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11. Section 125.0108(2)(c), F.S.

12. Section 125.0108(3), F.S.