

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 2020-21 local fiscal year, the 60 county governments and 26 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$3.88 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 \$8.38 billion to go unrealized. Among county governments, only Madison County currently levies its maximum potential tax rate.

General Law Amendments:

There were no general law amendments pertaining to the general administration of these taxes resulting from the 2020 Regular Legislative Session. 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, 2018.⁴ Legislation enacted in 2019 amended that requirement.⁵ 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.

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.

3. Section 202.20(3), F.S.

4. Chapter 2018-118, L.O.F.

5. Chapter 2019-64, L.O.F.

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.⁶ 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.⁷ 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.⁸

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.⁹

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.¹⁰

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.¹¹

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

6. Section 212.054(4)(a), F.S.

7. Section 212.054(6), F.S.

8. Section 212.054(5), F.S.

9. Section 212.054(4)(b), F.S.

10. Section 212.054(7)(a), F.S.

11. Section 212.054(7)(b), F.S.

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.¹²

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.¹³ 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.¹⁴ 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 2021. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2021.

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. Other information relevant to local discretionary sales surtaxes can be found via the Internet. A general description of the local discretionary sales surtax can be found on the DOR's website.¹⁵ 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

12. Section 212.054(4)(c), F.S.

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

14. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: October 1, 2020) found at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>

15. <http://floridarevenue.com/taxes/Pages/distributions.aspx>

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

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

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History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

Active Levies, as of January 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.				
Broward	Imposed Levy	1%	Jan. 1, 2019	Dec. 31, 2048
Duval	Imposed Levy	0.5%	Jan. 1, 1989	Until Repealed
Hillsborough	Imposed Levy	1%	Jan. 1, 2019	Dec. 31, 2048
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 2003	Until Repealed
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
Alachua	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2024
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
Bay	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2026
Brevard	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2026
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
Charlotte	Extended Levy	1%	-	Dec. 31, 2026
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	-	Dec. 31, 2019
Clay	Extended Levy	1%	-	Dec. 31, 2039
Collier	Imposed Levy	1%	Jan. 1, 2019	Dec. 31, 2025
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
Duval	Imposed Levy	0.5%	Jan. 1, 2001	Dec. 31, 2030
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	-	May 31, 2007
Escambia	Extended Levy	1%	-	Dec. 31, 2017
Escambia	Extended Levy	1%	-	Dec. 31, 2028
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
Glades	Extended Levy	1%	-	Dec. 31, 2021
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
Highlands	Extended Levy	1%	-	Dec. 31, 2033
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1996	Nov. 30, 2026
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	-	Dec. 31, 2019
Indian River	Extended Levy	1%	-	Dec. 31, 2034
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
Lake	Extended Levy	1%	-	Dec. 31, 2032
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	-	Dec. 31, 2019
Leon	Extended Levy	1%	-	Dec. 31, 2039
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Jan. 1, 1993
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999

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Active Levies, as of January 1, 2021, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
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
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
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
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

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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
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

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County or School District	Action	Rate	Effective Date	Expiration Date
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.				

Note: Chapter 2016-146, Laws of Florida, authorized the Pension Liability Surtax, effective July 1, 2016.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: February 1, 2020) available at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>.

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 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.

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

Active Levies, as of January 1, 2021, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Volusia County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.				
<u>CY 2017</u>				
Martin County's 1% Local Government Infrastructure Surtax failed in election.				
<u>CY 2016</u>				
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.				
<u>CY 2015</u>				
St. Johns County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
<u>CY 2014</u>				
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.				
<u>CY 2013</u>				
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.				
<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.				

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

Active Levies, as of January 1, 2021, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
<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 Government Levies										School District Levy						
County	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%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	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	0.0	0.5
Bay		0.5							3.0	0.5	2.5		0.5	0.5	0.5	0.0
Bradford			1						2.5	1.0	1.5			0.5	0.0	0.5
Brevard		0.5							3.0	0.5	2.5		0.5	0.5	0.5	0.0
Broward	1			1					3.0	1.0	2.0			0.5	0.0	0.5
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	0.0	0.5
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	0.0	0.5
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							3.0	1.0	2.0		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						3.5	1.0	2.5			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						3.5	1.0	2.5			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	1	0.5		0.5					3.0	2.0	1.0		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							3.0	0.5	2.5		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							3.0	0.5	2.5		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						3.0	1.0	2.0			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 Government Levies										School District Levy					
County	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:	30	67	31	65	1	60	28	65	67			67		67	
# Levying:	4	28	29	1	1	5	0	1	60			26		26	
Notes:															
1) 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.															
2) 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.															
3) 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%.															
4) 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%.															
5) 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%.															
6) 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%.															
7) 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.															
8) 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.															
9) 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.															
10) 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%.															
11) 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%.															
12) New surtax levies for 2021: Clay, Duval, and Okaloosa counties will levy the School Capital Outlay Surtax. Holmes County will levy the Voter-Approved Indigent Care Surtax.															
13) The following levies expired or were extended. Effective December 31, 2020, the School Capital Outlay Surtax levy in Liberty County expired. The Local Government Infrastructure Surtax levy in Charlotte County, which was scheduled to expire on December 31, 2020, was extended until December 31, 2026. The Local Government Infrastructure Surtax levy in Marion County, which was scheduled to expire on December 31, 2020, was extended until December 31, 2024. The Emergency Fire Rescue Services and Facilities Surtax levy in Liberty County, which was scheduled to expire on December 31, 2021, was extended until December 31, 2026. The School Capital Outlay Surtax levy in Brevard County, which was scheduled to expire on December 31, 2020, was extended until December 31, 2026.															
14) The following levies are scheduled to expire in 2021 or 2022. Effective December 31, 2021, the Local Government Infrastructure Surtax levies in Glades and Santa Rosa counties are scheduled to expire. 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: October 1, 2020) available at https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23 and "Discretionary Sales Surtax Information for Calendar Year 2021" available at https://floridarevenue.com/Forms_library/current/dr15dss_11-20.pdf															

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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	56.974635	\$ 22,822,409		
Alachua	2.760404	\$ 1,105,739		
Archer	0.322735	\$ 129,278		
Gainesville	35.535444	\$ 14,234,482		
Hawthorne	0.390284	\$ 156,337		
High Springs	1.727330	\$ 691,919		
La Crosse	0.105077	\$ 42,091		
Micanopy	0.164852	\$ 66,035		
Newberry	1.761909	\$ 705,770		
Waldo	0.257330	\$ 103,079		
Countywide Total	100.000000	\$ 40,057,139		
BAKER BOCC	75.820117	\$ 1,652,392		
Glen St. Mary	1.479470	\$ 32,243		
Macclenny	22.700413	\$ 494,723		
Countywide Total	100.000000	\$ 2,179,359		
BAY BOCC	59.805426	\$ 25,015,761		
Callaway	5.819166	\$ 2,434,074		
Lynn Haven	8.624575	\$ 3,607,537		
Mexico Beach	0.276180	\$ 115,522		
Panama City	14.494837	\$ 6,062,984		
Panama City Beach	5.917833	\$ 2,475,346		
Parker	1.627129	\$ 680,605		
Springfield	3.434854	\$ 1,436,751		
Countywide Total	100.000000	\$ 41,828,580		
BRADFORD BOCC	76.419140	\$ 2,206,256		
Brooker	1.076023	\$ 31,065		
Hampton	1.653070	\$ 47,725		
Lawtey	2.426992	\$ 70,068		
Starke	18.424775	\$ 531,932		
Countywide Total	100.000000	\$ 2,887,046		
BREVARD BOCC	55.776549	\$ 51,287,624		
Cape Canaveral	1.215247	\$ 1,117,444		
Cocoa	2.293556	\$ 2,108,969		
Cocoa Beach	1.350170	\$ 1,241,507		
Grant-Valkaria	0.515718	\$ 474,213		
Indialantic	0.338551	\$ 311,304		
Indian Harbour Beach	1.024909	\$ 942,424		
Malabar	0.353503	\$ 325,053		
Melbourne	9.887755	\$ 9,091,983		
Melbourne Beach	0.369167	\$ 339,456		
Melbourne Village	0.079861	\$ 73,434		
Palm Bay	13.684676	\$ 12,583,327		
Palm Shores	0.134329	\$ 123,518		
Rockledge	3.238603	\$ 2,977,959		
Satellite Beach	1.259866	\$ 1,158,471		
Titusville	5.676218	\$ 5,219,393		
West Melbourne	2.801323	\$ 2,575,871		
Countywide Total	100.000000	\$ 91,951,949		
BROWARD BOCC	40.286567	\$ 145,833,991		
Coconut Creek	1.842994	\$ 6,671,485		
Cooper City	1.066447	\$ 3,860,448		
Coral Springs	4.049398	\$ 14,658,482		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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	0.996702	\$ 3,607,976		
Davie	3.270561	\$ 11,839,154		
Deerfield Beach	2.494170	\$ 9,028,685		
Fort Lauderdale	5.841001	\$ 21,143,935		
Hallandale Beach	1.249767	\$ 4,524,053		
Hillsboro Beach	0.060835	\$ 220,217		
Hollywood	4.733705	\$ 17,135,615		
Lauderdale-By-The-Sea	0.195651	\$ 708,239		
Lauderdale Lakes	1.151879	\$ 4,169,706		
Lauderhill	2.271820	\$ 8,223,796		
Lazy Lake	0.000816	\$ 2,953		
Lighthouse Point	0.332161	\$ 1,202,394		
Margate	1.854728	\$ 6,713,961		
Miramar	4.355926	\$ 15,768,087		
North Lauderdale	1.418342	\$ 5,134,279		
Oakland Park	1.429919	\$ 5,176,187		
Parkland	1.070149	\$ 3,873,850		
Pembroke Park	0.201047	\$ 727,774		
Pembroke Pines	5.243539	\$ 18,981,171		
Plantation	2.834802	\$ 10,261,744		
Pompano Beach	3.511484	\$ 12,711,279		
Sea Ranch Lakes	0.021586	\$ 78,138		
Southwest Ranches	0.241708	\$ 874,964		
Sunrise	2.929270	\$ 10,603,711		
Tamarac	2.051163	\$ 7,425,040		
West Park	0.476797	\$ 1,725,964		
Weston	2.111936	\$ 7,645,030		
Wilton Manors	0.403130	\$ 1,459,295		
Countywide Total	100.000000	\$ 361,991,602		
CALHOUN BOCC	79.930156	\$ 818,348		
Altha	3.540126	\$ 36,245		
Blountstown	16.529718	\$ 169,236		
Countywide Total	100.000000	\$ 1,023,829		
CHARLOTTE BOCC	89.717353	\$ 25,019,054		
Punta Gorda	10.282647	\$ 2,867,473		
Countywide Total	100.000000	\$ 27,886,527		
CITRUS BOCC	93.040082	\$ 16,444,983		
Crystal River	2.218337	\$ 392,095		
Inverness	4.741582	\$ 838,082		
Countywide Total	100.000000	\$ 17,675,160		
CLAY BOCC	91.813223	\$ 20,643,421	79.305486	\$ 17,831,163
Green Cove Springs	3.443990	\$ 774,352	3.621916	\$ 814,357
Keystone Heights	0.596033	\$ 134,013	0.968100	\$ 217,669
Orange Park	3.807231	\$ 856,024	6.824202	\$ 1,534,364
Penney Farms	0.339524	\$ 76,339	0.468575	\$ 105,355
*** School Board ***	0.000000	\$ -	8.811721	\$ 1,981,240
Countywide Total	100.000000	\$ 22,484,148	100.000000	\$ 22,484,148
COLLIER BOCC	90.385080	\$ 86,591,767		
Everglades	0.106341	\$ 101,878		
Marco Island	4.310291	\$ 4,129,395		
Naples	5.198288	\$ 4,980,124		
Countywide Total	100.000000	\$ 95,803,164		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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
COLUMBIA BOCC	83.232210	\$ 9,155,407		
Fort White	0.742021	\$ 81,621		
Lake City	16.025770	\$ 1,762,809		
Countywide Total	100.000000	\$ 10,999,837		
DESOTO BOCC	80.011833	\$ 2,488,560		
Arcadia	19.988167	\$ 621,680		
Countywide Total	100.000000	\$ 3,110,240		
DIXIE BOCC	88.609864	\$ 988,492		
Cross City	10.333320	\$ 115,274		
Horseshoe Beach	1.056817	\$ 11,789		
Countywide Total	100.000000	\$ 1,115,556		
JACKSONVILLE-DUVAL	95.425639	\$ 169,400,355	96.880000	\$ 171,982,147
Atlantic Beach	1.378345	\$ 2,446,848	0.970000	\$ 1,721,952
Baldwin	0.141412	\$ 251,036	0.110000	\$ 195,273
Jacksonville Beach	2.333752	\$ 4,142,894	1.500000	\$ 2,662,812
Neptune Beach	0.720853	\$ 1,279,663	0.540000	\$ 958,612
Countywide Total	100.000000	\$ 177,520,796	100.000000	\$ 177,520,796
ESCAMBIA BOCC	84.067162	\$ 43,543,933		
Century	0.456089	\$ 236,239		
Pensacola	15.476748	\$ 8,016,430		
Countywide Total	100.000000	\$ 51,796,601		
FLAGLER BOCC	45.338654	\$ 5,140,606		
Beverly Beach	0.213712	\$ 24,231		
Bunnell	1.885488	\$ 213,781		
Flagler Beach (part)	2.711035	\$ 307,384		
Marineland (part)	0.003447	\$ 391		
Palm Coast	49.847663	\$ 5,651,848		
Countywide Total	100.000000	\$ 11,338,241		
FRANKLIN BOCC	70.869510	\$ 1,396,129	100.000000	\$ 1,850,371
Apalachicola	17.762309	\$ 349,917	0.000000	\$ -
Carrabelle	11.368181	\$ 223,953	0.000000	\$ -
Countywide Total	100.000000	\$ 1,970,000	100.000000	\$ 1,850,371
GADSDEN BOCC	68.657945	\$ 2,736,874		
Chattahoochee	3.867899	\$ 154,184		
Greensboro	1.011801	\$ 40,333		
Gretna	3.029915	\$ 120,780		
Havana	3.450736	\$ 137,555		
Midway	6.310493	\$ 251,552		
Quincy	13.671210	\$ 544,968		
Countywide Total	100.000000	\$ 3,986,245		
GILCHRIST BOCC	84.671649	\$ 898,421		
Bell	2.754768	\$ 29,230		
Fanning Springs (part)	1.887624	\$ 20,029		
Trenton	10.685960	\$ 113,385		
Countywide Total	100.000000	\$ 1,061,064		
GLADES BOCC	86.812775	\$ 633,838		
Moore Haven	13.187225	\$ 96,283		
Countywide Total	100.000000	\$ 730,121		
GULF BOCC	66.996900	\$ 1,394,351	33.498450	\$ 697,175
Port St. Joe	21.023522	\$ 437,545	10.511761	\$ 218,773
Wewahitchka	11.979578	\$ 249,321	5.989789	\$ 124,661
*** County ***	0.000000	\$ -	50.000000	\$ 1,040,609

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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	\$ 2,081,217	100.000000	\$ 2,081,217
HAMILTON BOCC	76.697196	\$ 1,047,704		
Jasper	11.410194	\$ 155,866		
Jennings	6.110606	\$ 83,472		
White Springs	5.782004	\$ 78,984		
Countywide Total	100.000000	\$ 1,366,026		
HARDEE BOCC	69.463067	\$ 1,541,022		
Bowling Green	8.988868	\$ 199,416		
Wauchula	16.080325	\$ 356,738		
Zolfo Springs	5.467741	\$ 121,301		
Countywide Total	100.000000	\$ 2,218,477		
HENDRY BOCC	73.218673	\$ 2,907,163		
Clewiston	16.322686	\$ 648,096		
LaBelle	10.458640	\$ 415,263		
Countywide Total	100.000000	\$ 3,970,521		
HERNANDO BOCC	95.526435	\$ 20,350,872		
Brooksville	4.473565	\$ 953,044		
Countywide Total	100.000000	\$ 21,303,916		
HIGHLANDS BOCC	79.117245	\$ 8,950,597		
Avon Park	9.347305	\$ 1,057,468		
Lake Placid	2.278936	\$ 257,818		
Sebring	9.256514	\$ 1,047,197		
Countywide Total	100.000000	\$ 11,313,080		
HILLSBOROUGH BOCC	73.914175	\$ 171,994,420	100.000000	\$ 232,694,770
Plant City	2.260055	\$ 5,259,029	0.000000	\$ -
Tampa	22.300093	\$ 51,891,150	0.000000	\$ -
Temple Terrace	1.525677	\$ 3,550,171	0.000000	\$ -
Countywide Total	100.000000	\$ 232,694,770	100.000000	\$ 232,694,770
HOLMES BOCC	80.004654	\$ 976,057		
Bonifay	12.822900	\$ 156,439		
Esto	1.838492	\$ 22,430		
Noma	0.940191	\$ 11,470		
Ponce de Leon	2.476146	\$ 30,209		
Westville	1.917617	\$ 23,395		
Countywide Total	100.000000	\$ 1,220,000		
INDIAN RIVER BOCC	72.477335	\$ 17,416,622		
Fellsmere	2.956950	\$ 710,568		
Indian River Shores	2.273442	\$ 546,318		
Orchid	0.223971	\$ 53,821		
Sebastian	13.263325	\$ 3,187,235		
Vero Beach	8.804976	\$ 2,115,874		
Countywide Total	100.000000	\$ 24,030,439		
JACKSON BOCC	72.485013	\$ 3,868,144		
Alford	0.983672	\$ 52,493		
Bascom	0.222568	\$ 11,877		
Campbellton	0.427251	\$ 22,800		
Cottdale	1.701057	\$ 90,776		
Graceville	4.447388	\$ 237,334		
Grand Ridge	1.802405	\$ 96,185		
Greenwood	1.309575	\$ 69,885		
Jacob City	0.631935	\$ 33,723		
Malone	0.926042	\$ 49,418		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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
Marianna	11.482132	\$ 612,741		
Sneads	3.580962	\$ 191,097		
Countywide Total	100.000000	\$ 5,336,474		
JEFFERSON BOCC	84.006705	\$ 934,881		
Monticello	15.993295	\$ 177,984		
Countywide Total	100.000000	\$ 1,112,865		
LAFAYETTE BOCC	84.979635	\$ 354,358		
Mayo	15.020365	\$ 62,634		
Countywide Total	100.000000	\$ 416,992		
LAKE BOCC	60.419032	\$ 27,042,400	33.333333	\$ 14,919,361
Astatula	0.400361	\$ 179,194	0.337166	\$ 150,909
Clermont	8.422670	\$ 3,769,825	7.093198	\$ 3,174,780
Eustis	4.416579	\$ 1,976,776	3.719447	\$ 1,664,753
Fruitland Park	2.086342	\$ 933,807	1.757024	\$ 786,410
Groveland	3.773149	\$ 1,688,789	3.177579	\$ 1,422,223
Howey-in-the-Hills	0.332980	\$ 149,035	0.280421	\$ 125,511
Lady Lake	3.235752	\$ 1,448,261	2.725007	\$ 1,219,661
Leesburg	4.959764	\$ 2,219,895	4.176893	\$ 1,869,497
Mascotte	1.282519	\$ 574,031	1.080081	\$ 483,423
Minneola	2.663837	\$ 1,192,282	2.243365	\$ 1,004,087
Montverde	0.388166	\$ 173,736	0.326896	\$ 146,313
Mount Dora	3.085488	\$ 1,381,005	2.598461	\$ 1,163,021
Tavares	3.674764	\$ 1,644,754	3.094723	\$ 1,385,139
Umatilla	0.858596	\$ 384,291	0.723071	\$ 323,633
*** School Board ***	0.000000	\$ -	33.333333	\$ 14,919,361
Countywide Total	100.000000	\$ 44,758,082	100.000000	\$ 44,758,082
LEE BOCC	62.019160	\$ 93,107,346		
Bonita Springs	5.531374	\$ 8,304,071		
Cape Coral	18.881788	\$ 28,346,614		
Estero	3.293704	\$ 4,944,730		
Fort Myers	8.924868	\$ 13,398,614		
Fort Myers Beach	0.662562	\$ 994,682		
Sanibel	0.686544	\$ 1,030,686		
Countywide Total	100.000000	\$ 150,126,745		
LEON BOCC	54.222666	\$ 23,491,418	10.000000	\$ 4,332,398
Tallahassee	45.777334	\$ 19,832,564	10.000000	\$ 4,332,398
*** Blueprint 2000 ***	0.000000	\$ -	80.000000	\$ 34,659,185
Countywide Total	100.000000	\$ 43,323,982	100.000000	\$ 43,323,982
LEVY BOCC	80.155920	\$ 3,214,456		
Bronson	2.447968	\$ 98,170		
Cedar Key	1.499013	\$ 60,114		
Chiefland	4.685991	\$ 187,920		
Fanning Springs (part)	1.066525	\$ 42,770		
Inglis	2.752390	\$ 110,378		
Otter Creek	0.251935	\$ 10,103		
Williston	6.073733	\$ 243,572		
Yankeetown	1.066525	\$ 42,770		
Countywide Total	100.000000	\$ 4,010,254		
LIBERTY BOCC	87.719909	\$ 299,404		
Bristol	12.280091	\$ 41,914		
Countywide Total	100.000000	\$ 341,318		
MADISON BOCC	80.195245	\$ 1,065,072		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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
Greenville	3.682583	\$ 48,908		
Lee	1.633482	\$ 21,694		
Madison	14.488691	\$ 192,424		
Countywide Total	100.000000	\$ 1,328,099		
MANATEE BOCC	81.943870	\$ 46,858,260		
Anna Maria	0.368701	\$ 210,836		
Bradenton	12.940431	\$ 7,399,773		
Bradenton Beach	0.273061	\$ 156,146		
Holmes Beach	0.892107	\$ 510,137		
Longboat Key (part)	0.557254	\$ 318,657		
Palmetto	3.024576	\$ 1,729,554		
Countywide Total	100.000000	\$ 57,183,363		
MARION BOCC	82.678821	\$ 38,301,051		
Bellevue	1.313374	\$ 608,422		
Dunnellon	0.451254	\$ 209,044		
McIntosh	0.120667	\$ 55,899		
Ocala	15.296768	\$ 7,086,244		
Reddick	0.139116	\$ 64,446		
Countywide Total	100.000000	\$ 46,325,105		
MARTIN BOCC	84.827101	\$ 28,745,603		
Indiantown	3.862109	\$ 1,308,764		
Jupiter Island	0.475875	\$ 161,261		
Ocean Breeze	0.173933	\$ 58,941		
Sewall's Point	1.199734	\$ 406,557		
Stuart	9.461249	\$ 3,206,161		
Countywide Total	100.000000	\$ 33,887,287		
MIAMI-DADE BOCC	58.703500	\$ 308,694,916		
Aventura	0.983458	\$ 5,171,557		
Bal Harbour	0.075613	\$ 397,613		
Bay Harbor Islands	0.156165	\$ 821,199		
Biscayne Park	0.082595	\$ 434,329		
Coral Gables	1.309390	\$ 6,885,483		
Cutler Bay	1.174300	\$ 6,175,109		
Doral	1.821018	\$ 9,575,900		
El Portal	0.055598	\$ 292,363		
Florida City	0.342637	\$ 1,801,771		
Golden Beach	0.024489	\$ 128,776		
Hialeah	6.199062	\$ 32,598,040		
Hialeah Gardens	0.611135	\$ 3,213,679		
Homestead	1.970950	\$ 10,364,328		
Indian Creek	0.002250	\$ 11,830		
Key Biscayne	0.334155	\$ 1,757,168		
Medley	0.021903	\$ 115,177		
Miami	12.619662	\$ 66,361,043		
Miami Beach	2.430471	\$ 12,780,740		
Miami Gardens	2.955313	\$ 15,540,645		
Miami Lakes	0.814855	\$ 4,284,950		
Miami Shores	0.279411	\$ 1,469,293		
Miami Springs	0.368160	\$ 1,935,985		
North Bay Village	0.234648	\$ 1,233,907		
North Miami	1.683678	\$ 8,853,696		
North Miami Beach	1.233260	\$ 6,485,150		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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
Opa-locka	0.469167	\$ 2,467,134		
Palmetto Bay	0.629443	\$ 3,309,954		
Pinecrest	0.478657	\$ 2,517,039		
South Miami	0.335267	\$ 1,763,015		
Sunny Isles Beach	0.601308	\$ 3,162,005		
Surfside	0.155544	\$ 817,936		
Sweetwater	0.577388	\$ 3,036,221		
Virginia Gardens	0.063123	\$ 331,934		
West Miami	0.202427	\$ 1,064,472		
Charter County and Regional Transportation System Surtax distribution	0.000000	\$ -	50.000000	\$ 262,927,180
County Public Hospital Surtax distribution	0.000000	\$ -	50.000000	\$ 262,927,180
Countywide Total	100.000000	\$ 525,854,360	100.000000	\$ 525,854,360
MONROE BOCC	60.462135	\$ 19,381,987		
Islamorada	6.001507	\$ 1,923,868		
Key Colony Beach	0.734366	\$ 235,411		
Key West	24.322000	\$ 7,796,759		
Layton	0.176828	\$ 56,685		
Marathon	8.303164	\$ 2,661,696		
Countywide Total	100.000000	\$ 32,056,405		
NASSAU BOCC	82.131285	\$ 9,372,144		
Callahan	1.362798	\$ 155,511		
Fernandina Beach	13.359564	\$ 1,524,483		
Hilliard	3.146353	\$ 359,036		
Countywide Total	100.000000	\$ 11,411,174		
OKALOOSA BOCC	66.615486	\$ 27,201,512		
Cinco Bayou	0.161957	\$ 66,133		
Crestview	9.976477	\$ 4,073,756		
Destin	5.220299	\$ 2,131,637		
Fort Walton Beach	8.133584	\$ 3,321,237		
Laurel Hill	0.224487	\$ 91,666		
Mary Esther	1.558594	\$ 636,430		
Niceville	5.709666	\$ 2,331,463		
Shalimar	0.325856	\$ 133,059		
Valparaiso	2.073594	\$ 846,723		
Countywide Total	100.000000	\$ 40,833,617		
OKEECHOBEE BOCC	87.008842	\$ 4,796,637		
Okeechobee	12.991158	\$ 716,179		
Countywide Total	100.000000	\$ 5,512,816		
ORANGE BOCC	70.457363	\$ 335,374,725		
Apopka	3.045212	\$ 14,495,110		
Bay Lake	0.000871	\$ 4,148		
Belle Isle	0.427901	\$ 2,036,793		
Eatonville	0.132873	\$ 632,471		
Edgewood	0.157856	\$ 751,387		
Lake Buena Vista	0.001394	\$ 6,637		
Maitland	1.225661	\$ 5,834,106		
Oakland	0.195504	\$ 930,592		
Ocoee	2.765697	\$ 13,164,626		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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
Orlando	16.914482	\$ 80,512,379		
Windermere	0.172671	\$ 821,908		
Winter Garden	2.745653	\$ 13,069,216		
Winter Park	1.756862	\$ 8,362,606		
Countywide Total	100.000000	\$ 475,996,705		
OSCEOLA BOCC	72.893010	\$ 39,726,863	54.669758	\$ 29,795,147
Kissimmee	16.510241	\$ 8,998,120	12.382681	\$ 6,748,590
St. Cloud	10.596749	\$ 5,775,253	7.947562	\$ 4,331,440
*** School Board ***	0.000000	\$ -	25.000000	\$ 13,625,059
Countywide Total	100.000000	\$ 54,500,236	100.000000	\$ 54,500,236
PALM BEACH BOCC	58.977633	\$ 155,745,819	30.000000	\$ 79,222,822
Atlantis	0.102365	\$ 270,322	0.049999	\$ 132,035
Belle Glade	0.903942	\$ 2,387,096	0.441517	\$ 1,165,942
Boca Raton	4.750638	\$ 12,545,298	2.320379	\$ 6,127,565
Boynton Beach	3.906425	\$ 10,315,934	1.908036	\$ 5,038,666
Briny Breezes	0.030770	\$ 81,256	0.015029	\$ 39,688
Cloud Lake	0.006989	\$ 18,455	0.003413	\$ 9,014
Delray Beach	3.373733	\$ 8,909,222	1.647850	\$ 4,351,578
Glen Ridge	0.011765	\$ 31,068	0.005746	\$ 15,175
Golf	0.012972	\$ 34,255	0.006336	\$ 16,731
Greenacres	2.001705	\$ 5,286,025	0.977703	\$ 2,581,881
Gulf Stream	0.051887	\$ 137,020	0.025343	\$ 66,925
Haverhill	0.105533	\$ 278,687	0.051546	\$ 136,121
Highland Beach	0.184569	\$ 487,404	0.090150	\$ 238,065
Hypoluxo	0.140224	\$ 370,299	0.068491	\$ 180,867
Juno Beach	0.173056	\$ 456,999	0.084527	\$ 223,214
Jupiter	3.142204	\$ 8,297,810	1.534763	\$ 4,052,943
Jupiter Inlet Colony	0.020413	\$ 53,905	0.009970	\$ 26,329
Lake Clarke Shores	0.171950	\$ 454,078	0.083986	\$ 221,788
Lake Park	0.448276	\$ 1,183,789	0.218954	\$ 578,204
Lake Worth	1.934886	\$ 5,109,572	0.945067	\$ 2,495,695
Lantana	0.572964	\$ 1,513,062	0.279856	\$ 739,033
Loxahatchee Groves	0.171145	\$ 451,954	0.083593	\$ 220,750
Manalapan	0.021368	\$ 56,428	0.010437	\$ 27,561
Mangonia Park	0.103673	\$ 273,774	0.050637	\$ 133,721
North Palm Beach	0.634605	\$ 1,675,840	0.309963	\$ 818,539
Ocean Ridge	0.092310	\$ 243,768	0.045087	\$ 119,065
Pahokee	0.278689	\$ 735,952	0.136122	\$ 359,465
Palm Beach	0.418361	\$ 1,104,790	0.204342	\$ 539,618
Palm Beach Gardens	2.796495	\$ 7,384,874	1.365907	\$ 3,607,033
Palm Beach Shores	0.059981	\$ 158,396	0.029297	\$ 77,366
Palm Springs	1.184542	\$ 3,128,093	0.578572	\$ 1,527,871
Riviera Beach	1.796673	\$ 4,744,584	0.877558	\$ 2,317,422
Royal Palm Beach	1.945294	\$ 5,137,056	0.950150	\$ 2,509,119
South Bay	0.168330	\$ 444,518	0.082218	\$ 217,118
South Palm Beach	0.072802	\$ 192,253	0.035559	\$ 93,903
Tequesta	0.294124	\$ 776,712	0.143661	\$ 379,374
Wellington	3.135970	\$ 8,281,346	1.531718	\$ 4,044,901
West Palm Beach	5.781632	\$ 15,267,907	2.795796	\$ 7,383,028
Westlake	0.019106	\$ 50,453	0.000720	\$ 1,901
*** School Board ***	0.000000	\$ -	50.000000	\$ 132,038,037
Countywide Total	100.000000	\$ 264,076,075	100.000000	\$ 264,076,075

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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
PASCO BOCC	91.823691	\$ 57,843,659	45.000000	\$ 28,347,419
Dade City	1.313626	\$ 827,509	1.620000	\$ 1,020,507
New Port Richey	2.878519	\$ 1,813,302	3.740000	\$ 2,355,986
Port Richey	0.514028	\$ 323,808	0.670000	\$ 422,062
St. Leo	0.237976	\$ 149,911	0.340000	\$ 214,181
San Antonio	0.237078	\$ 149,345	0.290000	\$ 182,683
Zephyrhills	2.995082	\$ 1,886,730	3.340000	\$ 2,104,008
*** School Board ***	0.000000	\$ -	45.000000	\$ 28,347,419
Countywide Total	100.000000	\$ 62,994,265	100.000000	\$ 62,994,265
PINELLAS BOCC	51.508649	\$ 82,857,739		
Belleair	0.280716	\$ 451,565		
Belleair Beach	0.110195	\$ 177,261		
Belleair Bluffs	0.145033	\$ 233,303		
Belleair Shore	0.008034	\$ 12,924		
Clearwater	8.079329	\$ 12,996,554		
Dunedin	2.605540	\$ 4,191,319		
Gulfport	0.871584	\$ 1,402,046		
Indian Rocks Beach	0.306966	\$ 493,791		
Indian Shores	0.101606	\$ 163,446		
Kenneth City	0.354064	\$ 569,553		
Largo	5.800009	\$ 9,329,999		
Madeira Beach	0.305927	\$ 492,120		
North Redington Beach	0.103753	\$ 166,900		
Oldsmar	1.025829	\$ 1,650,167		
Pinellas Park	3.690518	\$ 5,936,634		
Redington Beach	0.102576	\$ 165,006		
Redington Shores	0.153275	\$ 246,561		
Safety Harbor	1.219414	\$ 1,961,572		
St. Pete Beach	0.659506	\$ 1,060,893		
St. Petersburg	18.624914	\$ 29,960,372		
Seminole	1.347686	\$ 2,167,912		
South Pasadena	0.352194	\$ 566,545		
Tarpon Springs	1.766648	\$ 2,841,861		
Treasure Island	0.476033	\$ 765,755		
Countywide Total	100.000000	\$ 160,861,798		
POLK BOCC	69.135087	\$ 63,602,416		
Auburndale	1.910526	\$ 1,757,632		
Bartow	2.251980	\$ 2,071,761		
Davenport	0.698392	\$ 642,502		
Dundee	0.572788	\$ 526,949		
Eagle Lake	0.307944	\$ 283,300		
Fort Meade	0.668580	\$ 615,076		
Frostproof	0.369418	\$ 339,854		
Haines City	2.951065	\$ 2,714,900		
Highland Park	0.030390	\$ 27,958		
Hillcrest Heights	0.029581	\$ 27,214		
Lake Alfred	0.718383	\$ 660,893		
Lake Hamilton	0.165238	\$ 152,015		
Lake Wales	1.855985	\$ 1,707,456		
Lakeland	12.427776	\$ 11,433,218		
Mulberry	0.460241	\$ 423,409		
Polk City	0.268195	\$ 246,732		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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
Winter Haven	5.178432	\$ 4,764,018		
Countywide Total	100.000000	\$ 91,997,304		
PUTNAM BOCC	81.613735	\$ 5,585,008		
Crescent City	1.908179	\$ 130,581		
Interlachen	1.627316	\$ 111,361		
Palatka	12.925714	\$ 884,535		
Pomona Park	1.060769	\$ 72,591		
Welaka	0.864286	\$ 59,145		
Countywide Total	100.000000	\$ 6,843,221		
ST. JOHNS BOCC	92.029384	\$ 35,283,002		
Marineland (part)	0.000745	\$ 286		
St. Augustine	5.456617	\$ 2,092,004		
St. Augustine Beach	2.513254	\$ 963,553		
Countywide Total	100.000000	\$ 38,338,845		
ST. LUCIE BOCC	49.383289	\$ 16,626,937		
Fort Pierce	9.362292	\$ 3,152,205		
Port St. Lucie	41.116007	\$ 13,843,413		
St. Lucie Village	0.138412	\$ 46,602		
Countywide Total	100.000000	\$ 33,669,157		
SANTA ROSA BOCC	90.910906	\$ 16,032,590		
Gulf Breeze	3.155958	\$ 556,569		
Jay	0.281117	\$ 49,576		
Milton	5.652019	\$ 996,762		
Countywide Total	100.000000	\$ 17,635,497		
SARASOTA BOCC	70.240838	\$ 54,787,171	47.156666	\$ 36,781,742
Longboat Key (part)	0.863157	\$ 673,254	0.807589	\$ 629,911
North Port	13.850375	\$ 10,803,158	12.958719	\$ 10,107,675
Sarasota	10.659892	\$ 8,314,612	9.973632	\$ 7,779,336
Venice	4.385739	\$ 3,420,834	4.103395	\$ 3,200,608
*** School Board ***	0.000000	\$ -	25.000000	\$ 19,499,757
Countywide Total	100.000000	\$ 77,999,029	100.000000	\$ 77,999,029
SEMINOLE BOCC	61.124889	\$ 49,585,502	55.600000	\$ 45,103,622
Altamonte Springs	7.115403	\$ 5,772,130	3.730000	\$ 3,025,837
Casselberry	4.717471	\$ 3,826,889	2.380000	\$ 1,930,695
Lake Mary	2.741189	\$ 2,223,697	1.300000	\$ 1,054,581
Longwood	2.484492	\$ 2,015,460	1.200000	\$ 973,459
Oviedo	6.287186	\$ 5,100,267	3.070000	\$ 2,490,434
Sanford	9.466205	\$ 7,679,139	4.730000	\$ 3,837,053
Winter Springs	6.063166	\$ 4,918,538	2.990000	\$ 2,425,537
*** School Board ***	0.000000	\$ -	25.000000	\$ 20,280,406
Countywide Total	100.000000	\$ 81,121,623	100.000000	\$ 81,121,623
SUMTER BOCC	86.483045	\$ 12,340,796		
Bushnell	1.900845	\$ 271,243		
Center Hill	0.868353	\$ 123,911		
Coleman	0.548394	\$ 78,254		
Webster	0.617983	\$ 88,184		
Wildwood	9.581380	\$ 1,367,226		
Countywide Total	100.000000	\$ 14,269,614		
SUWANNEE BOCC	84.241333	\$ 3,525,129		
Branford	1.547837	\$ 64,770		
Live Oak	14.210830	\$ 594,661		
Countywide Total	100.000000	\$ 4,184,560		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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
TAYLOR BOCC	71.789488	\$ 1,683,659	100.000000	\$ 2,345,273
Perry	28.210512	\$ 661,613	0.000000	\$ -
Countywide Total	100.000000	\$ 2,345,273	100.000000	\$ 2,345,273
UNION BOCC	80.296385	\$ 604,290		
Lake Butler	14.538669	\$ 109,414		
Raiford	2.002234	\$ 15,068		
Worthington Springs	3.162712	\$ 23,802		
Countywide Total	100.000000	\$ 752,575		
VOLUSIA BOCC	48.541234	\$ 39,578,654		
Daytona Beach	8.237465	\$ 6,716,512		
Daytona Beach Shores	0.534954	\$ 436,181		
DeBary	2.591078	\$ 2,112,665		
DeLand	4.376299	\$ 3,568,265		
Deltona	11.198312	\$ 9,130,673		
Edgewater	2.870302	\$ 2,340,334		
Flagler Beach (part)	0.007342	\$ 5,986		
Holly Hill	1.487031	\$ 1,212,468		
Lake Helen	0.339302	\$ 276,654		
New Smyrna Beach	3.327558	\$ 2,713,163		
Oak Hill	0.250469	\$ 204,223		
Orange City	1.480913	\$ 1,207,480		
Ormond Beach	5.051477	\$ 4,118,780		
Pierson	0.212783	\$ 173,495		
Ponce Inlet	0.385554	\$ 314,366		
Port Orange	7.539406	\$ 6,147,341		
South Daytona	1.568522	\$ 1,278,913		
Countywide Total	100.000000	\$ 81,536,152		
WAKULLA BOCC	97.147016	\$ 2,355,558	100.000000	\$ 2,424,735
St. Marks	1.191753	\$ 28,897	0.000000	\$ -
Sopchoppy	1.661231	\$ 40,280	0.000000	\$ -
Countywide Total	100.000000	\$ 2,424,735	100.000000	\$ 1,223,592
WALTON BOCC	86.065162	\$ 18,437,799		
DeFuniak Springs	7.410740	\$ 1,587,608		
Freeport	5.711563	\$ 1,223,592		
Paxton	0.812535	\$ 174,070		
Countywide Total	100.000000	\$ 21,423,069		
WASHINGTON BOCC	80.275680	\$ 1,858,326		
Caryville	1.193353	\$ 27,625		
Chipley	13.474320	\$ 311,921		
Ebro	0.898792	\$ 20,806		
Vernon	2.794562	\$ 64,692		
Wausau	1.363293	\$ 31,559		
Countywide Total	100.000000	\$ 2,314,931		
STATEWIDE TOTALS		\$ 3,768,699,247		

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2021

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

Notes:

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.

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.

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.

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 2020-21 local fiscal year.

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).

6) If the reader is uncertain which surtax(es) is/are imposed in a particular county, please refer to the EDR table entitled "2020 Local Discretionary Sales Surtax Rates in Florida's Counties".

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.

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2021

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	\$ 40,057,139	3.5	0.5	\$ 20,028,569	3.0	\$ 120,171,416	0.5	0.5	\$ 20,028,569	0.0	\$ -
Baker	\$ 2,179,359	2.5	1.0	\$ 2,179,359	1.5	\$ 3,269,038	0.5	0.0	\$ -	0.5	\$ 1,089,679
Bay	\$ 41,828,580	3.0	0.5	\$ 20,914,290	2.5	\$ 104,571,451	0.5	0.5	\$ 20,914,290	0.0	\$ -
Bradford	\$ 2,887,046	2.5	1.0	\$ 2,887,046	1.5	\$ 4,330,569	0.5	0.0	\$ -	0.5	\$ 1,443,523
Brevard	\$ 91,951,949	3.0	0.5	\$ 45,975,974	2.5	\$ 229,879,872	0.5	0.5	\$ 45,975,974	0.0	\$ -
Broward	\$ 361,991,602	3.0	1.0	\$ 361,991,602	2.0	\$ 723,983,205	0.5	0.0	\$ -	0.5	\$ 180,995,801
Calhoun	\$ 1,023,829	2.5	1.0	\$ 1,023,829	1.5	\$ 1,535,743	0.5	0.5	\$ 511,914	0.0	\$ -
Charlotte	\$ 27,886,527	3.0	1.0	\$ 27,886,527	2.0	\$ 55,773,054	0.5	0.0	\$ -	0.5	\$ 13,943,263
Citrus	\$ 17,675,160	2.0	0.0	\$ -	2.0	\$ 35,350,320	0.5	0.0	\$ -	0.5	\$ 8,837,580
Clay	\$ 22,484,148	3.0	1.0	\$ 22,484,148	2.0	\$ 44,968,296	0.5	0.5	\$ 8,431,556	0.0	\$ 2,810,519
Collier	\$ 95,803,164	2.0	1.0	\$ 95,803,164	1.0	\$ 95,803,164	0.5	0.0	\$ -	0.5	\$ 47,901,582
Columbia	\$ 10,999,837	3.0	1.0	\$ 10,999,837	2.0	\$ 21,999,674	0.5	0.0	\$ -	0.5	\$ 5,499,918
DeSoto	\$ 3,110,240	2.5	1.5	\$ 4,665,360	1.0	\$ 3,110,240	0.5	0.0	\$ -	0.5	\$ 1,555,120
Dixie	\$ 1,115,556	2.5	1.0	\$ 1,115,556	1.5	\$ 1,673,333	0.5	0.0	\$ -	0.5	\$ 557,778
Duval	\$ 177,520,796	3.0	1.0	\$ 177,520,796	2.0	\$ 355,041,593	0.5	0.5	\$ 66,570,299	0.0	\$ 22,190,100
Escambia	\$ 51,796,601	3.0	1.0	\$ 51,796,601	2.0	\$ 103,593,203	0.5	0.5	\$ 25,898,301	0.0	\$ -
Flagler	\$ 11,338,241	2.0	0.5	\$ 5,669,120	1.5	\$ 17,007,361	0.5	0.5	\$ 5,669,120	0.0	\$ -
Franklin	\$ 1,970,000	3.5	1.0	\$ 1,970,000	2.5	\$ 4,925,000	0.5	0.0	\$ -	0.5	\$ 985,000
Gadsden	\$ 3,986,245	2.5	1.5	\$ 5,979,367	1.0	\$ 3,986,245	0.5	0.0	\$ -	0.5	\$ 1,993,122
Gilchrist	\$ 1,061,064	2.5	1.0	\$ 1,061,064	1.5	\$ 1,591,597	0.5	0.0	\$ -	0.5	\$ 530,532
Glades	\$ 730,121	2.5	1.0	\$ 730,121	1.5	\$ 1,095,182	0.5	0.0	\$ -	0.5	\$ 365,061
Gulf	\$ 2,081,217	3.5	1.0	\$ 2,081,217	2.5	\$ 5,203,043	0.5	0.0	\$ -	0.5	\$ 1,040,609
Hamilton	\$ 1,366,026	2.5	1.0	\$ 1,366,026	1.5	\$ 2,049,040	0.5	0.0	\$ -	0.5	\$ 683,013
Hardee	\$ 2,218,477	2.5	1.0	\$ 2,218,477	1.5	\$ 3,327,716	0.5	0.0	\$ -	0.5	\$ 1,109,239
Hendry	\$ 3,970,521	2.5	1.0	\$ 3,970,521	1.5	\$ 5,955,782	0.5	0.0	\$ -	0.5	\$ 1,985,261
Hernando	\$ 21,303,916	3.0	0.0	\$ -	3.0	\$ 63,911,749	0.5	0.5	\$ 10,651,958	0.0	\$ -
Highlands	\$ 11,313,080	2.0	1.0	\$ 11,313,080	1.0	\$ 11,313,080	0.5	0.5	\$ 5,656,540	0.0	\$ -
Hillsborough	\$ 232,694,770	3.0	2.0	\$ 465,389,540	1.0	\$ 232,694,770	0.5	0.5	\$ 116,347,385	0.0	\$ -
Holmes	\$ 1,220,000	2.5	1.5	\$ 1,677,500	1.0	\$ 1,372,500	0.5	0.0	\$ -	0.5	\$ 610,000
Indian River	\$ 24,030,439	2.0	1.0	\$ 24,030,439	1.0	\$ 24,030,439	0.5	0.0	\$ -	0.5	\$ 12,015,219
Jackson	\$ 5,336,474	2.0	1.0	\$ 5,336,474	1.0	\$ 5,336,474	0.5	0.5	\$ 2,668,237	0.0	\$ -
Jefferson	\$ 1,112,865	2.5	1.0	\$ 1,112,865	1.5	\$ 1,669,297	0.5	0.0	\$ -	0.5	\$ 556,432
Lafayette	\$ 416,992	2.5	1.0	\$ 416,992	1.5	\$ 625,488	0.5	0.0	\$ -	0.5	\$ 208,496
Lake	\$ 44,758,082	2.0	1.0	\$ 44,758,082	1.0	\$ 44,758,082	0.5	0.0	\$ -	0.5	\$ 22,379,041
Lee	\$ 150,126,745	3.0	0.0	\$ -	3.0	\$ 450,380,235	0.5	0.5	\$ 75,063,373	0.0	\$ -
Leon	\$ 43,323,982	3.5	1.0	\$ 43,323,982	2.5	\$ 108,309,954	0.5	0.5	\$ 21,661,991	0.0	\$ -
Levy	\$ 4,010,254	2.5	1.0	\$ 4,010,254	1.5	\$ 6,015,381	0.5	0.0	\$ -	0.5	\$ 2,005,127
Liberty	\$ 341,318	2.5	1.5	\$ 511,977	1.0	\$ 341,318	0.5	0.0	\$ 42,665	0.5	\$ 127,994
Madison	\$ 1,328,099	1.5	1.5	\$ 1,992,149	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 664,050
Manatee	\$ 57,183,363	3.0	0.5	\$ 28,591,681	2.5	\$ 142,958,406	0.5	0.5	\$ 28,591,681	0.0	\$ -
Marion	\$ 46,325,105	2.0	1.0	\$ 46,325,105	1.0	\$ 46,325,105	0.5	0.0	\$ -	0.5	\$ 23,162,553
Martin	\$ 33,887,287	2.0	0.0	\$ -	2.0	\$ 67,774,574	0.5	0.5	\$ 16,943,644	0.0	\$ -
Miami-Dade	\$ 525,854,360	2.0	1.0	\$ 525,854,360	1.0	\$ 525,854,360	0.5	0.0	\$ -	0.5	\$ 262,927,180
Monroe	\$ 32,056,405	2.0	1.0	\$ 32,056,405	1.0	\$ 32,056,405	0.5	0.5	\$ 16,028,202	0.0	\$ -
Nassau	\$ 11,411,174	2.0	1.0	\$ 11,411,174	1.0	\$ 11,411,174	0.5	0.0	\$ -	0.5	\$ 5,705,587
Okaloosa	\$ 40,833,617	3.0	0.5	\$ 20,416,808	2.5	\$ 102,084,042	0.5	0.5	\$ 15,312,606	0.0	\$ 5,104,202

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2021

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
Okeechobee	\$ 5,512,816	2.5	1.0	\$ 5,512,816	1.5	\$ 8,269,224	0.5	0.0	\$ -	0.5	\$ 2,756,408
Orange	\$ 475,996,705	3.0	0.0	\$ -	3.0	\$ 1,427,990,115	0.5	0.5	\$ 237,998,352	0.0	\$ -
Osceola	\$ 54,500,236	3.0	1.0	\$ 54,500,236	2.0	\$ 109,000,472	0.5	0.5	\$ 27,250,118	0.0	\$ -
Palm Beach	\$ 264,076,075	3.0	1.0	\$ 264,076,075	2.0	\$ 528,152,149	0.5	0.0	\$ -	0.5	\$ 132,038,037
Pasco	\$ 62,994,265	3.0	1.0	\$ 62,994,265	2.0	\$ 125,988,530	0.5	0.0	\$ -	0.5	\$ 31,497,133
Pinellas	\$ 160,861,798	3.0	1.0	\$ 160,861,798	2.0	\$ 321,723,596	0.5	0.0	\$ -	0.5	\$ 80,430,899
Polk	\$ 91,997,304	3.0	0.5	\$ 45,998,652	2.5	\$ 229,993,259	0.5	0.5	\$ 45,998,652	0.0	\$ -
Putnam	\$ 6,843,221	2.0	1.0	\$ 6,843,221	1.0	\$ 6,843,221	0.5	0.0	\$ -	0.5	\$ 3,421,610
St. Johns	\$ 38,338,845	2.0	0.0	\$ -	2.0	\$ 76,677,689	0.5	0.5	\$ 19,169,422	0.0	\$ -
St. Lucie	\$ 33,669,157	2.0	0.5	\$ 16,834,578	1.5	\$ 50,503,735	0.5	0.5	\$ 16,834,578	0.0	\$ -
Santa Rosa	\$ 17,635,497	3.0	0.5	\$ 8,817,748	2.5	\$ 44,088,742	0.5	0.5	\$ 8,817,748	0.0	\$ -
Sarasota	\$ 77,999,029	3.0	1.0	\$ 77,999,029	2.0	\$ 155,998,057	0.5	0.0	\$ -	0.5	\$ 38,999,514
Seminole	\$ 81,121,623	3.0	1.0	\$ 81,121,623	2.0	\$ 162,243,245	0.5	0.0	\$ -	0.5	\$ 40,560,811
Sumter	\$ 14,269,614	2.0	1.0	\$ 14,269,614	1.0	\$ 14,269,614	0.5	0.0	\$ -	0.5	\$ 7,134,807
Suwannee	\$ 4,184,560	2.5	1.0	\$ 4,184,560	1.5	\$ 6,276,840	0.5	0.0	\$ -	0.5	\$ 2,092,280
Taylor	\$ 2,345,273	2.5	1.0	\$ 2,345,273	1.5	\$ 3,517,909	0.5	0.0	\$ -	0.5	\$ 1,172,636
Union	\$ 752,575	2.5	1.0	\$ 752,575	1.5	\$ 1,128,862	0.5	0.0	\$ -	0.5	\$ 376,287
Volusia	\$ 81,536,152	3.0	0.0	\$ -	3.0	\$ 244,608,456	0.5	0.5	\$ 40,768,076	0.0	\$ -
Wakulla	\$ 2,424,735	3.5	1.0	\$ 2,424,735	2.5	\$ 6,061,837	0.5	0.0	\$ -	0.5	\$ 1,212,367
Walton	\$ 21,423,069	3.0	1.0	\$ 21,423,069	2.0	\$ 42,846,137	0.5	0.0	\$ -	0.5	\$ 10,711,534
Washington	\$ 2,314,931	2.5	1.0	\$ 2,314,931	1.5	\$ 3,472,396	0.5	0.5	\$ 1,157,465	0.0	\$ -
Statewide	\$ 3,768,699,247			\$ 2,974,122,236		\$ 7,399,072,053			\$ 900,962,718		\$ 983,386,906

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 2021 calendar year, the Department must receive notice no later than November 16, 2020, prior to the January 1, 2021 effective date.
- 2) A county's unutilized tax rate is determined by subtracting its 2021 tax rate from its maximum potential tax rate.
- 3) Effective December 31, 2020, the School Capital Outlay Surtax levy in Liberty County expired.
- 4) New surtax levies for 2021: Clay, Duval, and Okaloosa counties will levy the School Capital Outlay Surtax. Holmes County will levy the Voter-Approved Indigent Care Surtax.

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, 2021.